Province of British Columbia

Public Accounts of British Columbia

For the fiscal year ended March 31
1980

VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS
Minister of Finance

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The Honourable HENRY P. BELL-IRVING, D.S.O., O.B.E., E.D.,
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1980.

HUGH A. CURTIS
Minister of Finance

Ministry of Finance,
Victoria, B.C.
September 30, 1980

September 30, 1980
VICTORIA, B.C.

The Honourable Hugh A. Curtis
Minister of Finance

SIR: I have the honour to submit herewith the Public Accounts of the Province of Britis Columbia for the fiscal year ended March 31, 1980.

Respectfully submitted,

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

PROVINCE OF BRITISH COLUMBIA

ORDER OF PUBLIC ACCOUNTS

Volume 1

	Section
Main financial statements of the Province	A
Schedules to statement of assets and liabilities	B
Schedules to General Fund revenue and expenditure	C
Details of budgetary, nonbudgetary, and revenue surplus expenditure, and Special Purpose Fund transactions	D
Securities deposited with the Government pursuant to various Acts	E
Financial statements of Crown corporations and other Government agencies	F
Index to details of revenue and expenditure	G

Volume 2

Detailed schedules of salaries, wages, travel expenses and other payments.

(Tables of contents are provided at the beginning of each section.)

SECTION A

MAIN FINANCIAL STATEMENTS OF THE PROVINCE

CONTENTS

	Page
Statement of assets and liabilities	A 2
Statement of revenues and expenditures	A 5
Summary of General Fund revenues	A 6
Summary of General Fund expenditures	A 7
Statement of net receipts and payments (combined funds)	A 8
Notes to financial statements	A 9
Report of the Auditor General	A 15

SUPPLEMENTARY STATEMENTS

Statement of consolidated revenue by major sources for the six fiscal years 1975 through 1980	A 17
Statement of consolidated expenditure by major functions for the six fiscal years 1975 through 1980	A 18
Statement of expenditures by standard objects of expenditure classification	A 20

STATEMENT OF ASSETS AND

ASSETS

	1980	1979	Net increase or (decrease) during 1979/8
	$	$	$
General Fund			
Cash and temporary investments	788,151,503	654,408,844	133,742,65
Accounts receivable from other governments and agencies	33,710,053	33,064,843	645,21
Working capital advances	11,626,693	11,513,193	113,50
	833,488,249	698,986,880	134,501,36
Other recorded assets—			
Taxes and other accounts receivable	151,403,989	122,012,390	29,391,59
Loans and other advances	74,086,619	52,934,034	21,152,58
Investment in, and advances to, Crown corporations	237,172,194	393,361,531	(156,189,33
Investments, other	45,306,242	151,718,489	(106,412,24
Fixed assets	2,601,850,257	2,335,606,211	266,244,04
	3,109,819,301	3,055,632,655	54,186,64
	3,943,307,550	3,754,619,535	188,688,01
Special Purpose Funds			
Cash and Investments	591,600,721	294,609,342	296,991,37
Other assets	353,687,636	374,153,795	(20,466,15
	945,288,357	668,763,137	276,525,22
Superannuation Funds			
Cash and Investments	825,196,019	689,550,666	135,645,35
Trust Funds			
Cash and Investments	1,015,145,292	841,275,680	173,869,61
	6,728,937,218	5,954,209,018	774,728,20

Notes:

The notes on pages A 9 to 13 are an integral part of these financial statements. Detailed schedules of the Asset and Liability accou 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	49,600,135
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 $	Budgetary Expenditure	1980 $	1979 $
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 final statements include:

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

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

Assets representing investments or financial claims on others are recorded at cost or other designated values. W 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 f two surplus accounts:

(i) the Revenue Surplus Account represents the accumulation of revenues and expenditures to date a presented in two sections:
—Surplus April 1, 1976 to date, which is represented by cash and other current assets less the liabil 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 fina 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. How in the Crown Land and Home Acquisition funds, transactions recording the acquisition and disposal of certain pro assets are accounted for as capital transactions instead of current expenditures or revenues. Accordingly assets of funds include advances and mortgages receivable, real estate held for development and investments in and advanc Crown corporations and are recorded at cost except where assets have been written down to reflect recoverable va 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 sour revenue—including transfers from General Fund expenditure accounts—and by appropriate classifications of exp ture, primarily grants.

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

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

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

(5) *Funds and Cash Assets Accounting and Reporting*—In accordance with statutory or administrative req ments, separate accounts are maintained for each of the individual accounts included in these fund divisions. W required by the governing legislation or administrative policy, separate bank accounts and/or specific investment acc are also maintained. Otherwise the cash assets together with any uninvested balances of funds are held in the General cash and temporary investment accounts for purposes of administration and cash management. Interest due to indiv 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 fina 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-

2. Cash and Investments

Investments are recorded at cost with the exception of long-term debt securities held by the Superannuation F which are recorded at the lower of cost or par since premiums paid on these securities are written off at the tir purchase. No allowances or provisions for losses on realization of investments are included in the accounts; any 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 Provi

3. Crown Service Corporations

Functions formerly performed internally by the Government are the responsibility of two Crown corporations for 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.

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS INCLUDED IN THE PUBLIC ACCOUNTS OF THE PROVINCE OF BRITISH COLUMBIA

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the financial statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1980 as presented in the Public Accounts, and the related schedules contained in Sections B and C of the Public Accounts. These statements are:

Statement of assets and liabilities.
Statement of revenues and expenditures.
Summary of General Fund revenues.
Summary of General Fund expenditures.
Statement of net receipts and payments (combined funds).
Notes to financial statements.

These statements and schedules in my opinion constitute the statements of financial position, the results of operations and changes in financial position referred to in section 7 of the *Auditor General Act*, R.S.B.C. 1979, chapter 24.

I did not examine and do not express an opinion on the following statements contained in Section A of the Public Accounts:

Statement of consolidated revenue by major sources for the fiscal years ended March 31, 1975 through 1980.
Statement of consolidated expenditure by major functions for the fiscal years ended March 31, 1975 through 1980.
Statement of consolidated expenditure by objects of expenditure classification (grouped) for the fiscal year ended March 31, 1980.

These statements contain mainly supplementary information and do not constitute an integral part of the financial statements on which I am required to report.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I have relied upon information furnished by the Consulting Actuary for the Public Service Superannuation Plan and the Teachers' Pensions Plan as to the accuracy of Note 7 to the financial statements as presented in the Public Accounts.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1980 and the results of its operations and changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Notes 1 and 2 to the financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

ERMA MORRISON, C.A.
Auditor General

Victoria, British Columbia
28 November 1980

STATEMENT OF CONSOLIDATED REVENUE BY MAJOR SOURCES FOR THE FISCAL YEARS ENDED MARCH 31, 1975 THROUGH 1980

	1975	1976	1977	1978	1979	1980
ion Revenue	$	$	$	$	$	$
sonal income	521,816,612	674,166,400	810,577,894	985,990,685	1,220,087,814	1,215,963,618
poration income	250,497,077	206,635,400	236,893,932	245,699,084	301,470,437	434,676,109
al services	399,163,662	443,685,045	663,026,914	748,383,192	652,407,667	630,280,209
on-fuel and fuel-oil	149,232,721	173,356,286	179,718,740	189,281,840	200,166,850	219,788,999
arette and tobacco	20,903,500	21,191,787	32,042,971	33,255,747	63,578,662	66,837,073
poration capital	16,678,306	21,364,834	37,628,253	41,452,917	45,335,130	46,802,306
perty	21,024,822	20,628,748	23,498,823	23,314,586	19,845,498	22,181,640
urance premiums	7,395,949	8,595,187	10,937,059	12,356,562	13,522,399	15,795,129
el and motel room	6,447,918	6,831,710	7,362,993	8,251,499	9,772,099	12,306,581
mutuel betting	4,557,706	5,856,180	7,042,894	8,002,981	8,748,736	8,443,861
cession and gift	24,904,803	28,364,644	39,081,334	14,050,675	1,932,604	1,464,726
Total taxation revenue	**1,422,623,076**	**1,610,676,221**	**2,047,811,807**	**2,310,039,768**	**2,536,867,896**	**2,674,540,251**
al Resource Revenue						
etals—						
etroleum and natural gas—						
B.C. Petroleum Corporation	26,000,000	198,950,000	149,500,000	170,800,000	164,250,000	320,825,000
Permits and fees	30,786,021	39,657,825	60,267,792	213,148,413	155,457,896	229,784,585
Royalties	55,223,217	45,967,379	45,349,230	42,743,179	41,568,986	48,055,392
evenue from other minerals	51,774,873	43,575,787	60,693,516	35,373,216	41,837,490	68,742,594
	163,784,111	**328,150,991**	**315,810,538**	**462,064,808**	**403,114,372**	**667,407,571**
d and forests—						
ogging tax	44,643,508	22,263,596	17,702,434	48,461,112	51,859,999	44,054,140
imber sales	129,545,249	36,172,289	50,793,003	79,234,093	228,623,991	538,642,080
ther lands and forest revenue	14,823,715	16,364,992	17,361,400	17,902,347	17,725,407	28,106,812
	189,012,472	**74,800,877**	**85,856,837**	**145,597,552**	**298,209,397**	**610,803,032**
ter resources	6,177,201	11,317,612	12,780,450	14,716,393	15,516,756	15,379,509
dlife Act—fees and licences	5,560,242	5,216,516	5,250,154	5,541,912	5,810,802	6,267,798
Total natural resource revenue	**364,534,026**	**419,485,996**	**419,697,979**	**627,920,665**	**722,651,327**	**1,299,857,910**
Revenue						
s and service—						
arm income assurance	530,540	9,704,578	13,035,535	22,428,405	9,118,050	5,364,916
and Registry	12,554,427	15,814,044	17,407,618	19,269,289	19,996,742	24,081,434
nstitutional maintenance	5,877,026	6,000,138	7,523,223	15,082,041	12,787,134	12,290,031
ottery	1,508,991	1,897,468	6,160,882	14,757,432	14,761,409	16,049,465
ther	49,216,787	43,964,487	54,157,657	64,407,728	70,152,205	63,484,990
ritish Columbia Ferries[1]	42,974,824	47,744,321	48,457,204	—	—	—
	112,662,595	**125,125,036**	**146,742,119**	**135,944,895**	**126,815,540**	**121,270,836**
ence and permits—						
otor vehicle licences and permits	54,254,745	42,992,275	58,945,136	57,791,570	61,321,112	67,927,334
ther	9,973,627	11,968,760	13,521,042	19,039,195	23,435,062	24,816,916
	64,228,372	**54,961,035**	**72,466,178**	**76,830,765**	**84,756,174**	**92,744,250**
es and penalties	**7,154,146**	**8,450,821**	**9,295,256**	**10,377,029**	**11,238,761**	**12,807,289**
erest from investments	**83,330,977**	**59,547,061**	**48,835,709**	**75,021,618**	**97,565,582**	**146,644,882**
scellaneous	**3,104,703**	**5,333,128**	**21,544,433**	**8,053,490**	**7,323,818**	**6,702,956**
Total other revenue	**270,480,793**	**253,417,081**	**298,883,695**	**306,227,797**	**327,699,875**	**380,170,213**
ibutions From Government Enterprises						
uor Distribution Branch	118,356,848	146,855,390	159,143,507	173,541,597	207,008,920	224,073,996
Buildings Corporation	—	—	—	15,000,000	20,000,000	20,000,000
Systems Corporation	—	—	—	—	2,228,587	237,000
Development Corporation	—	200,000	—	—	—	—
Total contributions from Government enterprises	**118,356,848**	**147,055,390**	**159,143,507**	**188,541,597**	**229,237,507**	**244,310,996**
ibutions From Other Governments						
nada—						
stablished programs financing[2]	269,594,223	333,850,532	394,567,651	383,185,645	494,180,716	605,881,444
anada assistance plan	138,426,657	183,096,091	182,790,189	198,562,599	204,111,652	254,873,813
tatutory and other subsidies	8,965,576	4,396,871	4,306,740	2,594,468	2,352,248	3,041,043
ther shared costs, and grants in aid	61,160,367	48,825,399	57,643,019	170,169,824	92,242,903	83,329,955
Subtotal, Canada	**478,146,823**	**570,168,893**	**639,307,599**	**754,512,536**	**792,887,519**	**947,126,255**
unicipal and other governments' share	**23,287,856**	**27,708,721**	**32,423,203**	**32,758,925**	**25,448,537**	**29,037,644**
Total contributions from other governments	**501,434,679**	**597,877,614**	**671,730,802**	**787,271,461**	**818,336,056**	**976,163,899**
venue Receipts						
und of previous years' expenditure	2,646,638	2,488,322	52,417,485	4,622,949	5,460,263	10,648,324
ayment of advances	84,336	57,285	4,587,715	2,933,829	3,537,342	4,962,014
of assets of Surrey Farm Products td. (formerly Panco Poultry Ltd.)	—	—	—	—	—	14,800,000
	2,730,974	**2,545,607**	**57,005,200**	**7,556,778**	**8,997,605**	**30,410,338**
Total gross revenue	**2,680,160,396**	**3,031,057,909**	**3,654,272,990**	**4,227,558,066**	**4,643,790,266**	**5,605,453,607**
ciliation With Summaries of Revenue						
eral Fund	2,625,723,749	2,972,721,575	3,618,905,867	4,139,742,931	4,568,926,231	5,515,443,926
ers transfers from special purpose funds	—	—	(40,560,388)	—	—	—
cial purpose funds	183,853,864	179,313,210	175,031,295	138,861,828	214,951,453	484,719,895
ers transfers from General Fund	(129,417,217)	(120,976,876)	(99,103,784)	(51,046,693)	(140,087,418)	(394,710,214)
	2,680,160,396	**3,031,057,909**	**3,654,272,990**	**4,227,558,066**	**4,643,790,266**	**5,605,453,607**

Fiscal 1976/77 includes the period April 1 to December 31, 1976, after which revenues are reported by the British Columbia Ferry Corporation.

For the years prior to fiscal 1978, the amounts shown are the revenues received from the Federal Government for Medicare, hospital ance, and post-secondary education under shared-cost arrangements which were replaced by the Established Program Financing arrangements cal 1978.

STATEMENT OF CONSOLIDATED EXPENDITURE BY MAJOR FUNCTIONS FOR THE FISCAL YEARS ENDED MARCH 31, 1975 THROUGH 1980

	1975	1976	1977	1978	1979
	$	$	$	$	$
General Government					
Administrative—					
General	44,456,205	45,547,104	52,627,559	57,578,892	76,206,511
Employees' benefits	35,739,154	50,557,144	70,457,989	87,587,282	108,019,797
Construction and maintenance of public buildings[1]	41,211,668	53,792,033	31,686,303	7,093,202	992
Legislative—					
Elections	1,079,380	4,379,629	1,075,665	651,959	2,660,370
Legislative Assembly and Government House	4,020,233	4,006,212	4,103,574	6,447,931	7,215,956
	126,506,640	**158,282,122**	**159,951,090**	**159,359,266**	**194,103,626**
Protection of Persons and Property					
Law enforcement	43,831,010	54,674,999	55,854,146	63,271,352	75,101,371
Corrections	31,100,379	35,268,451	41,904,792	54,220,014	63,339,654
Police protection	16,543,558	21,696,360	23,650,152	28,946,764	32,863,304
Registration, regulation, inspection, trusteeship	30,017,716	41,683,566	45,378,574	55,373,309	63,075,742
	121,492,663	**153,323,376**	**166,787,664**	**201,811,439**	**234,380,071**
Transportation and Communications					
Highways, roads, bridges, and airports	210,336,636	223,269,601	274,387,012	399,866,001	422,155,275
Waterways, ferries, docks, and wharves	4,588,656	8,203,541	15,742,399	18,599,713	21,844,987
British Columbia Ferries[2]	116,081,929	117,449,246	78,497,138	48,378,590	51,384,059
Provincial Transit Services	20,843,088	19,859,978	30,565,266	6,653,670	9,755
	351,850,309	**368,782,366**	**399,191,815**	**473,497,884**	**495,394,067**
Health and Social Services					
Health—					
Administration	5,460,709	6,408,130	6,770,462	6,437,194	8,302,963
Public health	32,469,856	49,944,949	51,872,534	59,415,730	73,624,051
Medical, dental, and allied services	138,433,214	191,969,864	247,046,117	268,943,696	294,620,293
Hospital care—					
Administration	2,894,055	3,210,306	3,725,365	3,967,597	4,237,158
Payments to local hospitals	371,833,562	483,453,650	538,896,041	574,343,921	628,956,436
Provincial mental hospitals	58,983,112	70,848,775	72,812,729	90,071,818	98,710,807
Provincial tuberculosis hospitals	5,037,733	5,674,680	6,826,386	7,983,660	8,637,846
Social Services—					
Administration	21,284,311	20,095,206	24,543,231	33,492,253	64,925,252
Aid to aged persons	33,318,436	21,787,136	13,417,582	18,106,256	28,332,899
Social assistance	279,666,779	347,045,018	356,297,854	407,143,974	445,548,126
Child welfare	44,809,115	48,413,405	49,694,903	56,980,539	59,561,941
Labour relations, industrial conciliation and arbitration	5,184,468	6,519,076	6,831,141	8,179,123	11,462,598
	999,375,350	**1,255,370,195**	**1,378,734,345**	**1,535,065,761**	**1,726,920,370**
Recreation and Cultural Services					
Archives, art galleries, museum, and libraries	8,423,031	9,484,146	8,159,296	10,264,571	11,666,328
Parks, beaches, and other recreational areas	38,642,971	41,116,072	30,275,619	36,451,189	47,025,362
Physical culture	2,521,925	3,061,642	2,880,735	3,874,187	5,874,046
Other	4,392,004	3,693,982	4,582,647	6,055,391	6,319,095
	53,979,931	**57,355,842**	**45,898,297**	**56,645,338**	**70,884,831**
Education					
Administration	3,599,059	4,158,507	4,077,952	8,992,563	7,936,126
Schools operated by local authorities—					
Operating grants	269,945,541	342,862,455	374,674,856	400,836,648	415,586,128
Home-owner grants (school-levy portion)	102,088,058	113,746,298	134,529,726	144,864,949	153,610,603
Aids and services	12,826,005	14,261,239	19,618,846	26,558,435	32,317,388
Universities, colleges, vocational and other schools	223,556,467	272,989,607	289,194,543	323,454,328	378,560,923
Education of the handicapped	2,508,645	3,030,426	3,257,846	6,745,732	7,212,559
Teachers' pensions and unemployment insurance	16,447,156	26,238,337	45,086,397	38,225,809	52,777,589
	630,970,931	**777,286,869**	**870,440,166**	**949,678,464**	**1,048,001,316**

[1] The British Columbia Buildings Corporation assumed responsibility for constructing public buildings on October 1, 1976. T the amount therefore does not include $25,954,524 relating to construction projects reported on by the Corporation for the pe 1976, to March 31, 1977. Pursuant to the *British Columbia Buildings Corporation Act*, the Province has made grants to the Co fiscal year 1976/77 totalling $25,954,524. This amount is included in grants to Crown corporations under the "Other Payment category.

[2] In fiscal 1976/77, the amount for British Columbia Ferries represents gross Ministry expenditures up to and including Dec Subsequently, the amounts are comprised of a subsidy equivalent to the net operating loss of the British Columbia Ferry Cor period January 1 to March 31, 1977; and for the following years the annual highway equivalent subsidy plus certain rental lea Government.

STATEMENT OF CONSOLIDATED EXPENDITURE BY MAJOR FUNCTIONS—Concluded

	1975	1976	1977	1978	1979	1980
Resources and Primary Industries	$	$	$	$	$	$
d game	8,294,520	13,318,769	12,710,962	12,494,323	15,365,511	19,645,477
(including fire suppression)	73,825,549	85,641,089	84,579,012	98,853,483	132,002,844	163,506,750
-settlement and agriculture	68,743,791	84,752,089	87,736,997	100,551,363	76,462,196	77,718,792
ls and mines	5,879,646	6,469,835	7,779,137	8,143,781	15,116,446	12,302,593
resources	21,323,825	24,748,164	23,602,776	27,029,903	31,964,981	30,284,086
	3,695,259	1,566,522	34,046,238	25,357,729	9,316,530	16,514,828
	181,762,590	**216,496,468**	**250,455,122**	**272,430,582**	**280,228,508**	**319,972,526**
d Industrial Development	**15,694,229**	**17,055,720**	**20,166,142**	**22,329,626**	**44,501,641**	**68,165,125**
wner grants (nonschool-levy por-	9,687,168	10,219,133	14,947,635	16,116,250	17,592,486	23,492,215
cquisition grants	9,785,386	7,456,442	9,038,160	5,950,663	5,575,131	18,561,201
' grants[3]	8,389,215	3,431,427	—	16,061,161	16,087,615	15,484,034
	16,374,494	11,914,649	23,463,642	22,423,826	33,841,007	35,242,143
-Housing Fund (subsequently capi- d in 1976)	9,964,002	—	—	—	—	—
	54,200,265	**33,021,651**	**47,449,437**	**60,551,900**	**73,096,239**	**92,779,593**
cal Government						
in aid of local government	72,201,097	116,314,301	112,850,863	130,801,417	169,720,872	176,289,842
olitan transit subsidy	2,895,777	2,438,669	2,568,872	3,361,777	6,856,665	25,136,184
g and development	4,131,878	2,560,244	2,052,141	2,253,405	2,657,997	2,582,839
ity Endowment Lands	2,136,226	2,430,845	3,212,154	3,757,446	3,087,259	3,006,266
	81,364,978	**123,744,059**	**120,684,030**	**140,174,045**	**182,322,793**	**207,015,131**
icing[5]	—	—	**15,606,747**	**22,507,492**	**23,657,670**	**47,781,023**
enditure						
ial Emergency Program	1,133,133	1,506,240	1,451,683	1,614,968	1,836,358	1,533,748
r relief, training, and development foreign countries	438,164	275,994	1,364,740	350,025	358,991	361,671
ial major disaster relief	4,489,439	1,319,932	—	—	5,425,358	6,245,205
r Employment Program	23,740,477	26,796,957	6,796,770	20,178,703	20,004,091	25,039,282
on deposits	2,562,291	2,870,218	3,373,587	3,430,358	5,281,877	8,759,964
ubsidy	3,000,000	3,000,000	3,000,000	3,000,000	3,167,816	3,221,491
Fund grants	—	186,454	196,200	1,136,797	12,979,676	11,563,565
	144,585	473,245	70,730	23,436	196,197	493,434
	35,508,089	**36,429,040**	**16,253,710**	**29,734,287**	**49,250,182**	**57,218,360**
ments and Charges						
corporations—						
tments and advances	15,713,478	(111,667)	312,505	2,000,000	19,000,000	12,500,000
ts[4]	15,000,000	234,110,000	58,554,524	85,668,080	21,008,480	23,200,000
es, other (net)	6,464,889	9,661,492	4,274,774	2,129,428	9,115,349	3,862,420
ents, other	150,717	560,348	—	9,456,192	—	—
djustment to Capital Surplus Ac-	—	—	2,873,008	—	—	—
	37,329,084	**244,220,173**	**66,014,811**	**99,253,700**	**49,123,829**	**39,562,420**
Total gross expenditure	**2,690,035,059**	**3,441,367,881**	**3,557,633,376**	**4,023,039,784**	**4,471,865,143**	**5,140,801,588**
tion With Summaries of Expendi-						
Fund (page A 7)	2,639,271,176	3,377,907,818	3,542,776,137	3,999,253,953	4,428,935,082	5,327,317,127
ransfers to special purpose funds	(129,417,217)	(120,976,876)	(99,103,784)	(51,046,693)	(140,087,418)	(394,710,214)
purpose funds (page A 5)	180,181,100	184,436,939	154,521,411	74,832,524	183,017,479	208,194,675
ransfer to General Fund	—	—	(40,560,388)	—	—	—
	2,690,035,059	**3,441,367,881**	**3,557,633,376**	**4,023,039,784**	**4,471,865,143**	**5,140,801,588**

the fiscal year 1976/77, renters' grants were deducted from personal income tax revenues on page A 17. The total amount of grants was $16,098,032.

cludes British Columbia Ferry Corporation subsidy commencing fiscal year 1977/78 which is shown under "Transportation and Com- ns—British Columbia Ferries."

ludes a principal repayment of $26,100,000 in the year ended March 31, 1980, while previous years include only interest.

STATEMENT OF CONSOLIDATED EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED)*

For the Fiscal Year Ended March 31, 1980

Ministry	Salaries and Wages[3]	Travel	Services	Utilities, Materials, and Supplies	Acquisition of Physical Assets	Rentals	Grants, Contributions, and Subsidies	Other Expenditure	Less: Recoveries	Total Expenditure
Budgetary Expenditure	$	$	$	$	$	$	$	$	$	$
Legislation	4,115,700	23,914	92,809	318,312		63,621	47,888	66		4,662,310
Auditor General	1,176,099	126,417	295,912	90,042		110,549		3,680		1,802,699
Ombudsman	502	48,728	28,993	121,720	12,014	65,719				277,676
Executive Council	538,491	78,993	29,081	51,229			72,000			769,794
Agriculture	11,146,677	1,168,348	2,194,583	2,374,267	402,859	4,986,759	14,631,853	19,416,564[1]	(1,632,704)	54,689,206
Attorney General	94,048,986	3,661,783	63,787,916	10,160,608	1,580,092	31,607,592	8,980,950	10,113		213,838,040
Consumer and Corporate Affairs	8,260,142	411,812	1,916,077	755,112	69,099	1,360,598	169,225			12,942,065
Deregulation	762,493	16,149	40,828	50,447		58,860	655,300			1,584,077
Economic Development	3,726,025	418,929	4,621,965	392,524	9,503	657,523	11,517,015	17,321,067		38,664,551
Education, Science and Technology	11,701,994	672,366	8,464,278	12,873,043	265,933	2,715,717	1,091,097,115	135,240,415[1]	(133,592,211)	1,129,438,650
Energy, Mines and Petroleum Resources	7,153,345	760,898	3,046,756	742,733	231,321	1,852,910	1,236,039			15,024,002
Environment	32,598,811	3,513,162	7,485,164	5,718,647	10,695,683	9,234,656	2,270,683		(323,876)	71,192,930
Finance	60,445,385	725,275	12,137,248	2,574,817	12,026	2,909,195	11,621,515	88,803,436[2]	(49,739,174)	129,489,723
Forests	80,149,413	3,963,701	18,710,276	17,446,343	7,250,333	27,742,167	97,935	872,410	(4,392,951)	151,839,627
Health	110,756,049	3,713,253	29,495,036	23,260,003	4,500,928	26,919,090	1,135,970,320	2,843,743	(8,803,566)[4]	1,328,654,856
Human Resources	88,208,280	2,821,177	40,095,633	5,948,352	953,107	16,299,301	497,042,335	174,021	(2,694,631)	648,847,575
Labour	21,230,942	1,510,843	2,456,294	1,368,049	188,179	1,785,360	22,854,575	35,629	(411,025)	51,018,846
Lands, Parks and Housing	25,681,446	1,279,322	2,271,920	5,341,201	2,087,995	4,602,625	25,170,883	211	(985,722)[4]	65,449,881
Municipal Affairs	2,122,422	197,665	870,969	136,624		607,232	75,727,227	141,703,584[1]		221,365,723
Provincial Secretary and Government Services	28,296,393	982,544	15,521,754	17,231,050	515,205	9,956,203	13,283,437	110,759,566	(17,477,978)	179,068,174
Tourism and Small Business Development	2,572,334	312,593	6,252,655	1,635,137	42,626	476,295	851,252	58,115		12,201,007
Transportation, Communication and Highways	152,593,774	7,951,585	14,862,164	70,877,521	196,283,086	73,375,527	53,526,305	174,146	(38,243,040)	531,401,068
Intergovernmental Relations	60,043	4,281	15,587	36,059	6,787	14,735		227		137,719
Universities, Science and Communications	12,404	13,015		34,184		6,121				65,724
Non-Budgetary Expenditure							34,574,011	209,126,000[3]		243,700,011
Revenue Surplus of 1977/78 Appropriation Act, 1979	5,191,611	278,525	5,012,575	5,950,566	5,862,209	12,528,541	78,267,166	26,100,000		139,191,193
Vancouver and Victoria Trade and Convention Centre Fund Act								12,500,000[3]		12,500,000
Lower Mainland Stadium Fund Act								25,000,000[3]		25,000,000
Special Purpose Appropriation Act, 1979							35,000,000	7,500,000		42,500,000
Less: Transfers to Special Purpose Funds								(394,710,214)		(394,710,214)
Special Purpose Funds	898,316	23,636	1,304,908	604,177	178,186	151,695	182,459,583	22,581,776	(7,602)	208,194,675
Less: Transfers to General Fund								(2,324,256)	2,324,256[4]	
Consolidated Expenditure	753,448,077	34,678,914	241,011,381	186,092,767	231,147,171	230,088,591	3,297,124,612	423,190,299	(255,980,224)	5,140,801,588
Comparative—1979 Consolidated Expenditure	678,104,778	31,379,804	195,562,312	147,033,271	204,292,604	222,831,080	2,836,318,612	344,634,904	(188,292,222)	4,471,865,143

* Consolidation of General Fund and special purpose funds expenditures. See page A 21 for explanation of expenditure classifications.

[1] Represents advance re rural school taxes ($133,515,756 recovered).

[2] Includes $21,681,023 interest on public debt, $29,964,895 interest on deposits ($21,204,931 recovered), and $27,345,579 of loans and advances under various statutes ($27,333,818

A GUIDE TO CLASSIFICATION OF EXPENDITURE BY OBJECT

The following are details of the types of expenditures included in each of the object classifications as presented on A 20—

Salaries and Wages

Salaries and wages of established and temporary positions and allowances and expenses for Members and Officers of the Legislative Assembly.

Travel

Travelling expenses of public servants on government business and members of Boards, Commissions, etc. Also includes lease and operation of motor vehicles used for staff travel and relocation purposes.

Services

Fees and expenses for services rendered by professionals, by B.C. Systems Corporation and by Boards, Commissions, etc. Also includes costs associated with advertising and publications.

Utilities, Materials and Supplies

Office operating expenses, materials and supplies, and purchases of office furniture and equipment.

Acquisition of Physical Assets

Acquisition of land, buildings, works, machinery, equipment and motor vehicles.

Rentals

Lease or rental of land, buildings, aircraft and equipment from outside suppliers including British Columbia Buildings Corporation.

Grants, Contributions and Subsidies

Payments, other than for goods and services, made for the purpose of furthering ministerial programs.

Other Expenditures

All other expenditures not otherwise classified including interest on deposits, loans and advances, transfers to special purpose funds, and supplementary personnel costs.

Recoveries

Cost recoveries in cash or by transfer billings to other votes.

SECTION B

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES

CONTENTS

Page

General Fund—

Assets ..... B 2

Liabilities ..... B 6

General Fund excess of assets over liabilities ..... B 7

Special purpose funds—

Assets ..... B 9

Summary of transactions and balances of funds ..... B 11

Superannuation funds—

Assets ..... B 12

Summary of transactions for the year ended March 31, 1980 ..... B 14

Trust funds—assets, fund balances ..... B 15

Guaranteed debt ..... B 16

Details of direct debt ..... B 18

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

GENERAL FUND ASSETS

	1980	1979	Net increas or (decreas during 1979
Cash and Temporary investments	$	$	$
Cash			
Cash on hand and in chartered banks in Canada	(11,207,163)	12,182,558	(23,389,72
Cash in banks in England (converted at current rate)	59,289	82,585	(23,29
Cash in banks in United States (Cdn. dollars)	143,692	547,815	(404,12
	(11,004,182)	12,812,958	(23,817,14
Temporary Investments (at cost)—listed below	1,119,817,692	753,950,741	365,866,95
	1,108,813,510	766,763,699	342,049,81
Less amounts applicable to:			
Special purpose funds (page B 9)	155,476,906	49,028,775	106,448,13
Superannuation funds (page B 12)	85,132,773	18,708,159	66,424,61
Trust funds (page B 15)	80,052,328	44,617,921	35,434,40
(*See note below*)	320,662,007	112,354,855	208,307,15
Total cash and temporary investments	788,151,503	654,408,844	133,742,65
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 vario special purpose and trust deposit funds are held in the general fund cash and short-term investment accounts. The balances as of March 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

	1980	1979	Net in or (dec during 1
Loans and Other Advances—Continued	$	$	$
Various enterprises *re* economic development—			
Ministry of Economic Development Act	27,890,596	3,820,800	24,069
*Farm Products Industry Improvement Act**	3,752,149	3,806,358	(54
*Pacific North Coast Native Co-operative Loan Act**	—	5,397,092	(5,397
University Endowment Lands Administration Account	4,184,887	4,184,887	—
Sundry*	45,420	54,199	(8
	74,086,619	52,934,034	21,152

* 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
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
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
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
I.O.K. Poultry Ltd.—100 per cent interest, 600 common shares at cost	—	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	(78
Advances	—	10,000,000	(10,00
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	(4,79
Pacific Coach Lines Ltd.—			
Entire issued capital stock of two common shares	2	2	—
Advances*	—	1,088,204	(1,08
T.S. Holdings Ltd.—			
Entire issued capital stock of one common share	1	1	—
Advances*	—	2,850,538	(2,85
Thompson-Okanagan Transit Ltd.—			
Advance	50,000	—	5
Urban Transit Authority			
Advance	1,949,681	—	1,94
	237,172,194	393,361,531	(156,18

* 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 Cor issued a noninterest bearing promissory note to the Province dated March 30, 1978, in the amount of $143,570,934 payab semiannual instalments of $5,000,000 in payment for the completed buildings transferred to the Corporation by the Province. noninterest bearing note for $44,357,184 was issued to the Province by the Corporation in settlement of additional properties trans the Corporation including buildings under construction at March 31, 1978, and now completed. This note is payable by one insta $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 June 1, 1991.

[2] In addition to the above investments and advances, short-term notes are held in Temporary Investments (page B 2) as
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 1979/8
	$	$	$
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	(26,100,00

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND EXCESS OF ASSETS OVER LIABILITIES

venue 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
pital 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	(156,189,33
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)	(106,412,24
Balance of Capital Surplus Account at March 31, 1980			3,109,819,30
Combined balance of surplus at March 31, 1980 (Excess of assets over liabilities)			3,419,208,16

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	—	—	—	—	—	—	—	—	114,396,322
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

	1980	1979	Net increase or (decrease) during 1979/8
Cash and Investments	$	$	$
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 a 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	197
	$	$
Revenues and Credits		
Contributions—		
Employees	46,303,857	42,426
Province of British Columbia	59,860,776	54,543
Other employers	11,164,708	9,972
Transfers from other plans and funds (net)	3,909,986	1,777
Transfers from Member's Account (below)[1]	711,656	323
Interest on investments	63,931,846	45,690
	185,882,829	154,733
Expenditures and Charges		
Superannuation allowances	34,198,437	27,953
Refunds—		
Employees	8,727,191	6,031
Province of British Columbia	7,490,209	5,107
	50,415,837	39,092
Net increase in fund during year	135,466,992	115,641
Balance at credit of fund at beginning of year	687,917,655	572,276
Balance at credit of fund at end of year	823,384,647	687,917

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

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

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

NOTE—For purposes of the Statement of Revenues and Expenditures (page A 5) the two funds are combined; refunds are 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 Outstandi
	$	$	$	$	$
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
(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	32,01
(4) Guarantees authorized pursuant to sec. 12, *Improvement Districts Assistance Loan Act:* Debentures (principally serials)		25,451,100	6,024,211	19,426,889	20,07
(5) Greater Vancouver Sewerage and Drainage District debentures (some serials)		19,795,000	19,783,325	11,675	2,08
Subtotal, municipalities and local governments		79,640,740	25,807,536	53,833,204	64,69
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	25,16
(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	4,787,58
Parity bonds—unfunded		25,000,000	—	25,000,000	50,00
(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	630,03
Notes—unfunded		30,000,000	—	30,000,000	20,00

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

CONTENTS

		Page
Revenue for the fiscal year ended March 31, 1980 — Details by source	C	2
Expenditure for the fiscal year ended March 31, 1980 —		
Budgetary expenditures and appropriations by ministries —		
Legislation	C	4
Auditor General	C	4
Ombudsman	C	4
Executive Council	C	4
Ministry of Agriculture	C	4
Ministry of Attorney General	C	4
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]	N over (u expend
	Legislation	$	$	$	$	$
1	Legislation	4,305,516	4,307,865	(2,349)		(2
2	Crown Corporation Reporting Committee	356,794	405,300	(48,506)		(48
		4,662,310	4,713,165	(50,855)		(50
	Recruitment savings		51,160	51,160		51
		4,662,310	**4,662,005**	**305**		
	Auditor General					
3	Auditor General	1,692,150	2,466,906	(774,756)		(774,
4	Building occupancy charges	110,549	266,369	(155,820)		(155,
		1,802,699	2,733,275	(930,576)		(930,
	Recruitment savings		192,670	192,670		192,
		1,802,699	**2,540,605**	**(737,906)**		**(737,**
	Ombudsman					
5	Ombudsman	**277,676**	**300,000**	**(22,324)**		**(22,**
	Executive Council					
6	Premier's office	245,036	245,047	(11)		
7	Executive Council	524,758	535,833	(11,075)		(11,
		769,794	780,880	(11,086)		(11,
	Recruitment savings		54,446	54,446		54,
		769,794	**726,434**	**43,360**		**43,**
	Ministry of Agriculture					
8	Minister's office	78,910	109,787	(30,877)		(30,
9	Deputy Minister's office	1,118,348	1,183,780	(65,432)		(65,
10	General administration	1,353,354	1,375,366	(22,012)		(22,
11	Production services	4,135,603	4,269,593	(133,990)		(133,
12	Marketing services	604,218	604,476	(258)		(
13	Financial services	37,560,548	39,726,088	(2,165,540)		(2,165,
14	Information services	186,997	188,670	(1,673)		(1,
15	Specialist and regulatory services	4,117,012	4,431,184	(314,172)		(314,
16	Milk Board	225,187	225,985	(798)		(
17	Building occupancy charges	3,143,466	3,676,000	(532,534)		(532,
18	Computer and consulting charges	407,072	444,862	(37,790)		(37,
	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,
	Recruitment savings		1,002,645	1,002,645		1,002,
		54,689,206	**55,233,146**	**(543,940)**	**1,758,491**	**(2,302,**
	Ministry of Attorney General					
19	Minister's office	143,500	145,623	(2,123)		(2,
20	Administration and support	4,508,319	4,118,780	389,539		
	Supplement—Special Warrant No. 27				432,000	(42,
21	Court services	31,676,071	30,007,013	1,669,058		
	Supplement—Special Warrant No. 27				1,500,000	169,
22	Criminal Justice Division	9,823,310	8,082,746	1,740,564		
	Supplement—Special Warrant No. 27				1,000,000	740,
23	Police services	39,946,367	38,641,433	1,304,934		
	Supplement—Special Warrant No. 27				2,000,000	(695,
24	Corrections	56,432,801	56,487,836	(55,035)		(55,
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,

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 Attorney General —Continued	$	$	$	$	$
Legal Services to Government	4,926,641	3,917,204	1,009,437		
Supplement—Special Warrant No. 27				500,000	509,437
Superior and County Court	1,194,042	1,127,114	66,928		
Supplement—Special Warrant No. 27				130,000	(63,072)
Provincial Court	5,563,910	5,698,478	(134,568)		
Supplement—Special Warrant No. 27				100,000	(234,568)
Coroners	2,227,373	1,072,456	1,154,917		
Supplement—Special Warrant No. 27				750,000	404,917
British Columbia Parole Board	93,827	67,225	26,602		
Supplement—Special Warrant No. 27				85,000	(58,398)
Law Reform Commission	259,386	286,190	(26,804)		(26,804)
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	—
Public Trustee	1,544,322	1,569,882	(25,560)		
Supplement—Special Warrant No. 27				100,000	(125,560)
Fire Marshal	1,177,212	1,239,425	(62,213)		
Supplement—Special Warrant No. 27				50,000	(112,213)
British Columbia Racing Commission	872,258	455,990	416,268		
Supplement—Special Warrant No. 27				450,000	(33,732)
Film classification	106,711	125,362	(18,651)		(18,651)
Land Registry Program	5,980,330	6,172,021	(191,691)		(191,691)
Order in Council Patients' Review Board	69,729	83,692	(13,963)		(13,963)
Building occupancy charges	31,588,436	32,204,000	(615,564)		(615,564)
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					
Minister's office	121,425	133,005	(11,580)		(11,580)
Executive and administration	534,217	586,979	(52,762)		(52,762)
Consumer affairs	2,408,787	2,736,650	(327,863)		(327,863)
Corporate affairs	4,108,572	4,159,986	(51,414)		(51,414)
Rentalsman	2,111,332	1,968,397	142,935		
Supplement—Special Warrant No. 13				143,860	(925)
Liquor Control and Licensing Branch	1,126,725	1,241,997	(115,272)		(115,272)
Corporate and Financial Services Commission	36,743	68,500	(31,757)		(31,757)
Auditors' Certification Board	1,633	3,000	(1,367)		(1,367)
Building occupancy charges	1,360,598	1,495,000	(134,402)		(134,402)
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					
Minister's office	37,016	89,634	(52,618)		(52,618)
General administration	606,564	824,041	(217,477)		(217,477)
Provincial Capital Commission	631,637	704,048	(72,411)		(72,411)
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]	over expe
	Ministry of Economic Development	$	$	$	$	
56	Minister's office	117,598	164,683	(47,085)		(4
57	*Administration*	7,717,877	7,265,357	452,520		
	Supplement—Special Warrant No. 51				487,500	(3
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	(1,16
60	Building occupancy charges	657,523	684,000	(26,477)		(2
61	Computer and consulting charges	506,681	1,073,000	(566,319)		(56
	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	(2
		38,664,551	36,268,040	2,396,511	4,260,105	(1,86
	Recruitment savings		316,316	316,316		31
		38,664,551	***35,951,724***	***2,712,827***	***4,260,105***	***(1,5***
	Ministry of Education, Science and Technology					
62	Minister's office	116,822	119,071	(2,249)		
63	Ministry services	4,958,641	5,851,474	(892,833)		(8
64	Public schools education	613,323,595	614,849,031	(1,525,436)		
	Supplement—Special Warrant No. 31				55,541	(1,5
65	Post-secondary education—universities	232,120,199	232,780,581	(660,382)		(6
66	Science and technology	476,420	656,100	(179,680)		(1
67	Post-secondary education—colleges and provincial institutes	200,864,811	200,697,634	167,177		
	Supplement—Special Warrant No. 1				180,000	(
68	Student Aid Programs	12,926,691	11,831,130	1,095,561		
	Supplement—Special Warrant No. 63				981,449	1
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)		(
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	(
73	Building occupancy charges	2,708,687	3,976,000	(1,267,313)		(1,2
74	Computer and consulting charges	1,297,984	1,365,000	(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	(4,6
	Recruitment savings		1,177,405	1,177,405		1,1
		1,129,438,650	**1,120,957,317**	**8,481,333**	**11,960,549**	**(3,4**
	Ministry of Energy, Mines and Petroleum Resources					
75	Minister's office	115,368	91,533	23,835		
	Supplement—Special Warrant No. 50				22,000	
76	General administration	1,474,157	1,321,106	153,051		
	Supplement—Special Warrant No. 45				139,000	
77	British Columbia Energy Commission	3,489,045	2,123,499	1,365,546		
	Supplement—Special Warrant Nos. 11 and 49				1,980,000	(6
78	Mineral Resources Branch	4,599,545	4,651,457	(51,912)		(
79	Petroleum Resources Branch	1,446,424	1,502,161	(55,737)		(
80	Grants and Subsidies Program	586,000	588,500	(2,500)		
81	Mineral Road Program	848,924	700,000	148,924		
	Supplement—Special Warrant Nos. 10 and 32				200,000	
82	Prospectors' Assistance Program	247,040	277,919	(30,879)		
83	Mineral Research Program	59,152	63,600	(4,448)		
84	Mineral Data Program	262,694	399,123	(136,429)		(
85	Mineral Employment Program	32,490	60,000	(27,510)		
86	Energy Resource Evaluation Program	443,246	551,225	(107,979)		(
87	Building occupancy charges	1,057,133	1,225,000	(167,867)		(
88	Computer and consulting charges	362,784	352,960	9,824		
		15,024,002	13,908,083	1,115,919	2,341,000	(1,2
	Recruitment savings		675,604	675,604		6
		15,024,002	**13,232,479**	**1,791,523**	**2,341,000**	**(5**

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 Environment	$	$	$	$	$
Minister's office	160,934	164,938	(4,004)		(4,004)
General administration	2,689,408	2,444,356	245,052		
Supplement—Special Warrant Nos. 4 and 33				285,500	(40,448)
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)
Environment and Land Use Committee Secretariat	1,086,385	1,245,394	(159,009)		(159,009)
Provincial Agricultural Land Commission	730,722	742,047	(11,325)		(11,325)
Provincial Emergency Program	1,533,747	1,577,716	(43,969)		(43,969)
Salmonid Enhancement Program	2,021,242	2,000,000	21,242		
Supplement—Special Warrant No. 33				50,000	(28,758)
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	—
Creston Valley Wildlife Management	131,265	131,468	(203)		(203)
Building occupancy charges	5,862,083	5,867,000	(4,917)		(4,917)
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					
Minister's office	113,380	109,825	3,555		3,555
Administrative and support services	1,812,561	1,824,174	(11,613)		(11,613)
Office of the Comptroller-General	4,019,824	4,135,766	(115,942)		
Supplement—Special Warrant No. 7				214,000	(329,942)
Computer and consulting services	8,278,216	8,032,953	245,263		
Supplement—Special Warrant No. 56				738,567	(493,304)
Purchasing Commission	1,679,587	1,698,648	(19,061)		(19,061)
Taxation administration	5,039,661	5,074,404	(34,743)		(34,743)
Assessment Act Appeal Boards	962,657	579,000	383,657		
Supplement—Special Warrant No. 34				299,000	84,657
Government agencies	5,981,430	5,844,261	137,169		
Supplement—Special Warrant No. 35				202,500	(65,331)
Interest on public debt	21,681,023	21,740,000	(58,977)		(58,977)
Grants, contributions and subsidies	11,621,515	16,585,000	(4,963,485)		
Supplement—Special Warrant No. 9				540,000	(5,503,485)
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)
British Columbia Resources Investment Corporation—free share distribution	12,317,047	12,000,000	317,047		317,047
Incidentals	2,728,335	2,557,473	170,862		
Supplement—Special Warrant No. 36				175,000	(4,138)
Advances under various statutes	11,761	250,000	(238,239)		(238,239)
Salary contingencies (all Ministries)	40,208,643	17,000,000	23,208,643		
Supplement—Special Warrant No. 37				24,000,000	(791,357)
Treasury Board	871,490	1,058,041	(186,551)		(186,551)
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]	! over expen
	Ministry of Forests	$	$	$	$	
117	Minister's office	121,250	115,544	5,706		
	Supplement—Special Warrant No. 59				10,000	(4
118	Ministry administration	1,714,605	1,891,613	(177,008)		(17
119	Support Services Program	4,283,093	4,756,140	(473,047)		(47
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	(39
121	Timber and Range Management Program	38,101,054	38,961,722	(860,668)		
	Supplement—Special Warrant Nos. 15 and 19				663,430	(1,52
122	Field Operations Program	18,849,160	19,553,036	(703,876)		(70
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	(5,12
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)		(68
127	Computer and consulting charges	2,383,377	2,405,069	(21,692)		(21
		151,839,627	130,805,175	21,034,452	30,137,547	(9,10
	Recruitment savings		5,989,367	5,989,367		5,98
		151,839,627	**124,815,808**	**27,023,819**	**30,137,547**	**(3,11**
	Ministry of Health					
128	Minister's office	174,320	144,082	30,238		
	Supplement—Special Warrant No. 60				25,000	5
129	Administration and support services	21,498,916	21,327,012	171,904		
	Supplement—Special Warrant No. 62				800,000	(628
130	Preventive and special community services	33,691,485	35,539,703	(1,848,218)		(1,848
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
132	Mental health services	16,803,417	18,129,440	(1,326,023)		(1,326
133	Hospital Programs	700,643,828	649,178,588	51,465,240		
	Supplement—Special Warrant No. 29				51,284,000	18
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
136	Forensic Psychiatric Services Commission	4,213,117	4,285,498	(72,381)		(72
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
139	Computer and consulting charges	2,904,400	2,154,000	750,400		
	Supplement—Special Warrant No. 57				732,628	17
	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
	Recruitment savings		10,428,342	10,428,342		10,428
		1,328,654,856	**1,213,426,762**	**115,228,094**	**116,969,922**	**(1,741**
	Ministry of Human Resources					
140	Minister's office	203,193	206,837	(3,644)		(3
141	Administration and community services	60,553,964	61,124,258	(570,294)		(570
142	Services for families and children	66,745,589	75,209,741	(8,464,152)		(8,464
143	Health services	59,263,779	52,573,173	6,690,606		
	Supplement—Special Warrant No. 55				9,000,000	(2,309
144	Community projects	24,888,172	26,428,642	(1,540,470)		(1,540
145	GAIN Programs	351,856,319	351,505,000	351,319		351
146	Special programs for the retarded	43,010,486	43,663,249	(652,763)		(652
147	Shelter Aid for Elderly Renters and Renters' Tax Credit	23,112,270	23,834,311	(722,041)		(722
148	Building occupancy charges	16,209,145	19,103,359	(2,894,214)		(2,894
149	Computer and consulting charges	3,004,658	3,015,000	(10,342)		(10
		648,847,575	656,663,570	(7,815,995)	9,000,000	(16,81
	Recruitment savings		8,166,849	8,166,849		8,166
		648,847,575	**648,496,721**	**350,854**	**9,000,000**	**(8,649**

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 Labour	$	$	$	$	$
Minister's office	139,571	141,341	(1,770)		(1,770)
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
Job Training and Employment Opportunity Programs	33,275,136	36,253,809	(2,978,673)		(2,978,673)
Occupational environment and compensation advisory services	1,575,734	1,566,415	9,319		9,319
Safety Engineering Division	5,739,738	5,812,929	(73,191)		(73,191)
Collective Bargaining and Labour Standards Program	2,701,073	2,772,487	(71,414)		(71,414)
Human Rights Programs	656,948	711,952	(55,004)		(55,004)
Labour Relations Board	1,566,441	1,340,101	226,340		
Supplement—Special Warrant No. 66				90,000	136,340
Essential Services Advisory Agency	117,667	297,000	(179,333)		(179,333)
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	—
Building occupancy charges	1,419,392	1,123,000	296,392		296,392
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					
Minister's office	139,539	148,408	(8,869)		(8,869)
Housing	27,189,277	29,916,769	(2,727,492)		(2,727,492)
Land management	8,731,185	8,032,646	698,539		
Supplement—Special Warrant No. 2				468,000	230,539
Parks and outdoor recreation	24,257,151	24,579,967	(322,816)		
Supplement—Special Warrant No. 47				348,651	(671,467)
Financial and administration services	1,450,655	1,532,061	(81,406)		(81,406)
Building occupancy charges	1,830,593	1,964,000	(133,407)		(133,407)
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					
Minister's office	154,244	141,787	12,457		
Supplement—Special Warrant No. 43				12,500	(43)
General administration	2,281,626	2,450,143	(168,517)		(168,517)
Grants, contributions and subsidies	51,552,967	56,250,000	(4,697,033)		(4,697,033)
Revenue Sharing Fund	141,700,000	141,700,000	—		—
Central ministry services	283,270	364,100	(80,830)		(80,830)
Transit services	25,136,184	37,027,000	(11,890,816)		(11,890,816)
Building occupancy charges	232,644	234,000	(1,356)		(1,356)
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]
	Ministry of Provincial Secretary and Government Services	$	$	$	$
177	Minister's office	181,424	182,096	(672)	
178	General administration	986,580	849,071	137,509	
	Supplement—Special Warrant No. 12				150,000
179	Heritage, Cultural, Recreation, Sports and Fitness Programs	20,561,843	20,832,844	(271,001)	
180	Central Microfilm Bureau	1,030,853	1,129,632	(98,779)	
181	Grants, special services and events	2,285,489	2,260,225	25,264	
	Supplement—*Special Warrant No. 64*				100,000
182	Public information and publications	522,066	507,651	14,415	
183	*Indian Advisory Act*	71,607	83,459	(11,852)	
184	Government House	190,120	176,299	13,821	
	Supplement—Special Warrant No. 40				20,000
185	Agent General's Office and British Columbia House	715,662	607,095	108,567	
	Supplement—Special Warrant No. 22				50,000
186	Legislative Library	727,517	753,822	(26,305)	
187	Postal Branch	7,389,465	7,130,263	259,202	
	Supplement—Special Warrant No. 65				250,000
188	Queen's Printer	(494,090)	10	(494,100)	
189	British Columbia Lottery Branch	—	10	(10)	
190	Unemployment insurance and workers' compensation	14,041,285	14,500,000	(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)	
194	Public Service Commission administration	2,900,718	3,051,300	(150,582)	
195	Salaries and Benefits—sundry employees	605,001	1,080,000	(474,999)	
196	Public Service Adjudication Board	160,118	369,596	(209,478)	
197	Superannuation Branch administration	1,588,911	1,606,162	(17,251)	
198	Public Service superannuation and retirement benefits	67,116,902	70,455,000	(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)	(
201	Parliament Buildings Restoration	1,028,599	1,200,000	(171,401)	
202	*Queen Elizabeth II British Columbia Centennial Scholarship Act*	9,000	24,000	(15,000)	
203	Building occupancy charges	9,442,279	9,416,000	26,279	
204	Computer and consulting charges	1,753,360	1,435,000	318,360	
	Supplement—Special Warrant No. 58				300,000
	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
	Recruitment savings		1,563,929	1,563,929	
		179,068,174	**178,861,333**	**206,841**	**8,362,007**
	Ministry of Tourism and Small Business Development				
205	Minister's office	84,467	158,139	(73,672)	
206	General administration	61,255	70,093	(8,838)	
207	Tourism	9,900,779	10,327,237	(426,458)	
208	Small business development	1,485,128	1,487,015	(1,887)	
209	Building occupancy charges	412,636	422,000	(9,364)	
210	Computer and consulting charges	249,197	332,000	(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
	Recruitment savings		191,195	191,195	
		12,201,007	**12,605,289**	**(404,282)**	**7,545**

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]	over exp
	$	$	$	$	
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 (c))	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* 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 unts appropriated. Reorganization changes made in November 1979, pursuant to the *Constitution Act*, are therefore not reflected in these nents except for expenditures authorized under the *Legislative Assembly Allowances and Superannuation Act* and by special warrants for the stries of "Intergovernmental Relations" and "Universities, Science and Communications".

SECTION D

DETAILS OF BUDGETARY, NONBUDGETARY, AND REVENUE SURPLUS EXPENDITURE, AND SPECIAL PURPOSE FUND TRANSACTIONS

for the fiscal year ended March 31, 1980

CONTENTS

BUDGETARY—Ministerial Appropriations (Votes)

PAGE

Legislation ..... D 3
Auditor General ..... D 7
Ombudsman ..... D 9
Executive Council ..... D 11
Ministry of Agriculture ..... D 13
Ministry of Attorney General ..... D 25
Ministry of Consumer and Corporate Affairs ..... D 45
Ministry of Deregulation ..... D 53
Ministry of Economic Development ..... D 57
Ministry of Education, Science and Technology ..... D 63
Ministry of Energy, Mines and Petroleum Resources ..... D 73
Ministry of Environment ..... D 83
Ministry of Finance ..... D 93
Ministry of Forests ..... D 105
Ministry of Health ..... D 117
Ministry of Human Resources ..... D 129
Ministry of Labour ..... D 139
Ministry of Lands, Parks and Housing ..... D 149
Ministry of Municipal Affairs ..... D 157
Ministry of Provincial Secretary and Government Services ..... D 163
Ministry of Tourism and Small Business Development ..... D 185
Ministry of Transportation, Communications and Highways ..... D 191
Ministry of Intergovernmental Relations ..... D 209
Ministry of Universities, Science and Communications ..... D 211

NONBUDGETARY ..... D 213

Revenue Surplus Appropriations ..... D 217

Special Purpose Funds (Transactions)

Fixed Capital (Perpetual) Funds ..... D 223
Other Funds ..... D 226
Miscellaneous Statutory Accounts ..... D 231

A GUIDE TO DETAILS OF EXPENDITURE

Vote expenditures are shown under the uniform classification according to the nature of the expenditure as outlined hereunder.

Salaries—established positions.

Temporary assistance—temporary and seasonal staff.

Allowances and expenses—Members and officers of the Legislative Assembly.

Fees and allowances—Boards, Commissions, courts, etc.

Travel expense:
Includes expenses of public servants and members of Boards, Commissions, etc. Also includes lease and operation of motor vehicles used for staff travel purposes and staff relocation and transfer expenses.

Professional and special services:
Fees and expenses for services rendered by professionals such as legal, engineering, educational, medical-dental, management consulting, etc., as well as various services provided by other businesses not included in other classes. Also included are services provided by the B.C. Systems Corporation for the design, development, implementation, and operation of manual and machine-assisted information systems.

Office expense:
The supplies and expenses required for the operation of offices.

Office furniture and equipment:
Purchase of furniture and equipment, but not lease or rental.

Advertising and publications:
Includes all costs associated with advertising and publications, including services of outside agencies and consultants.

Materials and supplies:
Provides for all those items not included in other categories (e.g., office expense) and includes parts and consumable tools as well as fuels and utilities.

Motor vehicles:
Purchase of motor vehicles for use in transport of personnel.

Rentals—outside suppliers:
Includes the lease or rental of land, buildings, aircraft, and equipment not included in another classification (such as automobiles for staff travel).

Rentals—intra-ministry:
Charges for the use of equipment between various programs and activities within a ministry.

Acquisition—land and buildings:
Costs of acquiring these physical assets through purchase or contract, but not construction by a ministry's own forces.

Acquisition—machinery and equipment (not included elsewhere):
Includes purchase of aircraft, construction equipment, ships and boats, etc.

Grants, contributions, and subsidies:
These are payments, other than for goods and services, made for the purpose of furthering ministerial programs. Payments include those to individuals and nonprofit organizations, municipalities, Government agencies and Crown corporations, and subsidies to industries.

Other expenditure:
Includes all expenditure not otherwise classified, such as interest on deposits, supplementary personnel costs (superannuation, etc.), transfers to special funds, loans and advances, etc.

Recoveries—intra-ministry:
Recoveries for the use of equipment between various programs and activities within a ministry.

Recoveries:
Cost recoveries in cash or by transfer billings to other votes, such as in the case of the Queen's Printer operation.

LEGISLATION

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
	Other Authorizations	Total	Vote No.	Description	
	$	$			$
.865	...	4,307,865	1	Legislation	4,305,516
,300	...	405,300	2	Crown Corporation Reporting Committee	356,794
,165	...	4,713,165			4,662,310
,160	...	51,160		*Less* recruitment savings	...
,005	...	4,662,005			4,662,310

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1 LEGISLATION

Description

Provides for the costs of the Legislative Assembly and its committees, including the support services.

Appropriations		Actual Expenditures	
	Expenditure by activity		
2,209,700	Members of the Legislative Assembly	2,571,046	
125,000	Select Standing Committees	14,874	
43,000	Inter-parliamentary Relations	39,835	
253,214	Speaker's Office	263,760	
212,104	Government Members' Caucus	229,907	
235,424	Official Opposition (NDP)	410,330	
43,083	Progressive Conservative	7,559	
43,095	Liberal	981	
88,500	Clerk of the House	80,301	
30,000	Legislative Procedure and Practice Inquiry	29,489	
605,125	Other session expenses	312,233	
369,620	Hansard operations	304,201	
50,000	Dining-room	41,000	
4,307,865	Total of vote		4,305,5

Expenditure by standard classification			
Salaries		550,142	
Temporary assistance		914,688	
		1,464,830	
Allowances and expenses—Members and Officers of the Legislative Assembly		2,407,267	
Travel expense		7,812	
Professional and special services		44,988	
Office expense		163,983	
Office furniture and equipment		16,400	
Advertising and publications		20,337	
Materials and supplies		115,009	
Rentals—outside suppliers		27,554	
Grants, contributions, and subsidies		47,888	
Other expenditure		66	
		4,316,134	
Less Transfers			
Vote 114—Salary Adjustments	2,494		
Vote 193—Employee Benefits	8,124		
		10,618	
		4,305,516	

ote 2

CROWN CORPORATION REPORTING COMMITTEE

Description

Provides for costs of the Committee on Crown Corporations appointed under the Standing Orders of the House, cluding the support services, in accordance with the *Crown Corporation Reporting Act*.

ppropriations		Actual Expenditures
405,300	Total of Vote	356,794

Expenditure by standard classification	
Temporary assistance	247,354
Allowances and expenses—Members and Officers of the Legislative Assembly	6,867
Travel expense	16,102
Professional and special services	27,484
Office expense	11,288
Office furniture and equipment	1,888
Materials and supplies	9,744
Rentals—outside suppliers	36,067
	356,794

AUDITOR GENERAL

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
2,466,906	...	2,466,906	3	Auditor General	1,692,150
266,369	...	266,369	4	Building occupancy charges	110,549
2,733,275	...	2,733,275			1,802,699
192,670	...	192,670		*Less* recruitment savings	...
2,540,605	...	2,540,605			1,802,699

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3 AUDITOR GENERAL

Description

The *Auditor General Act* provides for the independent examination of the financial accounts and records of the Government and an annual report, including the expression of opinion, on its financial statements, as well as on certain other matters.

Audits of certain public bodies as transferred by the Lieutenant Governor in Council are also required, and the Auditor General may be appointed the auditor or joint auditor of a Crown corporation, Crown agency, or public body. The Lieutenant Governor in Council may request that special assignments be undertaken.

Authority is given to extend the scope of the report to include assessment of the basis of preparation of the financial statements of the Government and the administration of programs by ministries, and to conduct such examination of Crown corporations, Crown agencies, or other public bodies as may be considered necessary or desirable.

Appropriations		Actual Expenditures
2,466,906	Total of vote	1,692,150

Expenditure by standard classification		
Salaries		1,234,928
Temporary assistance		10,140
		1,245,068
Travel expense		126,417
Professional and special services		289,937
Office expense		40,831
Office furniture and equipment		46,118
Advertising and publications		5,975
Materials and supplies		3,093
Other expenditure		3,680
		1,761,119
Less Transfers		
Vote 114—Salary Adjustments	3,487	
Vote 193—Employee Benefits	65,482	
		68,969
		1,692,150

Vote 4 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Auditor General.

Appropriations		Actual Expenditures
266,369	Total of vote	110,5

Expenditure by standard classification	
Rentals—outside suppliers	110,549

OMBUDSMAN

Summary of Budgetary Expenditure by Appropriation

Total Appropriations			Vote No.	Description	Actual Expenditures
	Other Authorizations	Total			
	$	$			$
000	...	300,000	5	Ombudsman	277,676
000	...	300,000			277,676

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5 OMBUDSMAN

Description

Provides for the costs of the Office of the Ombudsman.

Appropriations		Actual Expenditures
300,000	Total of vote	277,6

Expenditure by standard classification

Salaries		292,649
Travel expense		48,728
Professional and special services		26,438
Office expense		33,861
Office furniture and equipment		77,576
Advertising and publications		2,555
Materials and supplies		10,283
Motor vehicles		12,014
Rentals—outside suppliers		65,719
		569,823
Less Transfers		
Vote 114—Salary Adjustments	292,147	
	277,676	

EXECUTIVE COUNCIL

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
245,047	...	245,047	6	Premier's Office	245,036
535,833	...	535,833	7	Executive Council	524,758
780,880	...	780,880			769,794
54,446	...	54,446		*Less* recruitment savings	...
726,434	...	726,434			769,794

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 6 PREMIER'S OFFICE

Description

Provides for the costs of the Premier's Office, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
245,047	Total of vote	245,036

Expenditure by standard classification		
Salaries		197,556
Temporary assistance		3,513
		201,069
Travel expense		37,952
Professional and special services		5,972
Office expense		22,108
Office furniture and equipment		2,068
Materials and supplies		5,161
		274,330
Less Transfers		
Vote 114—Salary Adjustments	19,198	
Vote 193—Employee Benefits	10,096	29,294
		245,036

Vote 7 EXECUTIVE COUNCIL

Description

Provides for the costs of the Office of Intergovernmental Relations and Executive Council administration.

Appropriations		Actual Expenditures
	Expenditure by activity	
319,307	Office of Intergovernmental Relations	299,194
216,526	Executive Council administration	225,564
535,833	*Total of vote*	524,75

Expenditure by standard classification		
Salaries		418,019
Temporary assistance		5,933
		423,952
Travel expense		41,041
Professional and special services		23,109
Office expense		19,365
Office furniture and equipment		2,122
Materials and supplies		404
Grants, contributions, and subsidies		72,000
		581,993
Less Transfers		
Vote 114—Salary Adjustments	19,072	
Vote 193—Employee Benefits	36,902	
Vote 200—Pre-retirement Leave	1,261	57,235
		524,758

MINISTRY OF AGRICULTURE

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
in Estimates ed	Other Authorizations	Total	Vote No.	Description	
	$	$			$
09,787	...	109,787	8	Minister's Office	78,910
83,780	...	1,183,780	9	Deputy Minister's Office	1,118,348
75,366	...	1,375,366	10	General Administration	1,353,354
69,593	...	4,269,593	11	Production Services	4,135,603
04,476	...	604,476	12	Marketing Services	604,218
26,088	...	39,726,088	13	Financial Services	37,560,548
88,670	...	188,670	14	Information Services	186,997
31,184	...	4,431,184	15	Specialist and Regulatory Services	4,117,012
25,985	...	225,985	16	Milk Board	225,187
76,000	...	3,676,000	17	Building Occupancy Charges	3,143,466
44,862	...	444,862	18	Computer and Consulting Charges	407,072
35,791	...	56,235,791			52,930,715
				Statutory	
..	16,092	16,092		*Horned Cattle Purchases Act*—Livestock improvement	16,092
..	1,742,399	1,742,399		*British Columbia Crop Insurance Act*—Recoverable crop insurance premiums	1,742,399
35,791	1,758,491	57,994,282			54,689,206
02,645	...	1,002,645		*Less* recruitment savings	...
33,146	1,758,491	56,991,637			54,689,206

ote: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or s for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 8 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Agriculture, including his salary and expenses and those of his immedia staff.

Appropriations		Actual Expenditures
109,787	Total of vote	78,91

Expenditure by standard classification		
Salaries		72,278
Travel expense		7,173
Office expense		3,051
Office furniture and equipment		125
		82,627
Less Transfers		
Vote 114—Salary Adjustments	2,248	
Vote 193—Employee Benefits	1,469	
		3,717
		78,910

Vote 9 DEPUTY MINISTER'S OFFICE

Description

The Deputy Minister's office provides executive direction for the Ministry. Staff includes the Assistant Deputy Minister, Policy Development and Planning Branch, and executive officers. The budget provides for grants to aid university agricultural research, demonstration, and testing projects, as well as grants and contributions to assist fairs, exhibitions, and agriculture societies.

Appropriations		Actual Expenditures	
	Expenditure by activity		
238,296	Deputy Minister's staff	249,936	
115,614	Policy and Planning Branch	74,747	
475,262	General and research grants and expenses	439,090	
354,608	Aid to developing countries	354,575	
1,183,780	Total of vote		1,118,348

Expenditure by standard classification		
Salaries		301,273
Temporary assistance		39,275
		340,548
Travel expense		37,656
Professional and special services		9,540
Office expense		2,522
Advertising and publications		16,215
Materials and supplies		5,955
Rentals—outside suppliers		216
Acquisition—machinery and equipment		189
Grants, contributions, and subsidies		740,655
		1,153,496
Less Transfers		
Vote 114—Salary Adjustments	22,382	
Vote 193—Employee Benefits	12,766	
		35,148
		1,118,348

Vote 10

GENERAL ADMINISTRATION

Description

Provides for the accounting and personnel programs of the Ministry as well as administrative support and c services to the operational programs of the Ministry.

Appropriations		Actual Expenditures
1,375,366	Total of vote	1,353

Expenditure by standard classification

Salaries		799,044
Temporary assistance		78,066
		877,110
Travel expense		44,052
Professional and special services		15,297
Office expense		206,700
Office furniture and equipment		91,143
Advertising and publications		37,032
Materials and supplies		37,018
Motor vehicles		98,846
Rentals—outside suppliers		423
		1,407,621
Less Transfers		
Vote 114—Salary Adjustments	48,021	
Vote 193—Employee Benefits	6,246	54,267
		1,353,354

Vote 11

PRODUCTION SERVICES

Description

The program provides assistance and technical advisory services to agricultural producers and commodity groups through specific development and extension programs and specialist services. The activities are designed to facilitate improved management and production of livestock, poultry, apiary, field, and horticultural crops. Grants are made to agricultural organizations in reference to livestock, crop improvements, and weed control.

Appropriations		Actual Expenditures	
	Expenditure by activity		
55,675	Director	53,889	
168,470	Apiary Branch	183,689	
820,157	Extension Branch	792,424	
349,220	Farm Economics Branch	333,813	
813,980	Field Crops Branch	819,532	
778,032	Horticulture Branch	715,412	
947,412	Livestock Branch	923,064	
336,647	Poultry Branch	313,780	
4,269,593	Total of vote		4,135,603

Expenditure by standard classification			
Salaries		3,268,359	
Temporary assistance		176,405	
		3,444,764	
Travel expense		465,953	
Professional and special services		26,942	
Office expense		31,780	
Advertising and publications		24,001	
Materials and supplies		175,959	
Rentals—outside suppliers		8,129	
Acquisition—machinery and equipment		18,401	
Grants, contributions, and subsidies		373,563	
		4,569,492	
Less Transfers			
Vote 114—Salary Adjustments	272,185		
Vote 193—Employee Benefits	136,787		
Vote 200—Pre-retirement Leave	24,917	433,889	
		4,135,603	

Vote 12

MARKETING SERVICES

Description

This program provides a number of services designed to develop and promote the use of British Columbia-grown food and agricultural products. The Market Development Program is designed to identify new production opportunities and to assist industry in finding new markets for available products. The Market Information Program disseminates current production and marketing information in order to improve industry decision-making. The Food Promotion Program is aimed at increasing the awareness and consumption of British Columbia-grown foods.

The Marketing Service also administers marketing legislation, grade regulations, and tariff and trade matters. This service also maintains the agricultural statistics function.

Funds for the operation of the Provincial Marketing Board are provided for in this vote.

Appropriations		Actual Expenditures	
	Expenditure by activity		
59,698	Administration	56,730	
90,806	Provincial Marketing Board	88,872	
385,777	British Columbia food promotion	399,951	
49,380	Marketing information	45,475	
18,815	Marketing development	13,190	
604,476	Total of vote		604,218

Expenditure by standard classification		
Salaries		206,127
Temporary assistance		13,561
		219,688
Travel expense		57,636
Professional and special services		70,325
Office expense		10,462
Advertising and publications		254,685
Materials and supplies		3,895
Rentals—outside suppliers		10,568
Grants, contributions, and subsidies		727
		627,986
Less Transfers		
Vote 114—Salary Adjustments	16,957	
Vote 193—Employee Benefits	6,811	
		23,768
		604,218

Vote 13

FINANCIAL SERVICES

Description

The program chiefly provides financial plans which ensure that the producer, aided by the processor of agricultural products, is able to maintain and improve food production activity on lands dedicated and reserved under the *Agricultural Land Commission Act*. Specific programs involve agricultural credit, agricultural and rural development, farm income assurance, crop insurance, farm products finance, and agricultural rehabilitation and development.

Appropriations		Actual Expenditures	
	Expenditure by activity		
197,153	Director	180,968	
11,719,241	Agriculture credit	11,705,057	
11,304,610	Agriculture and rural development	10,459,751	
554,073	Crop insurance	515,245	
15,026,331	Farm income assurance	13,859,905	
122,371	Farm products finance	96,522	
802,309	Property Management Branch (net of recoveries)	743,100	
39,726,088	Total of vote		37,560,548

Expenditure by standard classification		
Salaries		2,454,280
Temporary assistance		1,138,765
		3,593,045
Travel expense		162,145
Professional and special services		1,032,711
Office expense		31,874
Advertising and publications		35,182
Materials and supplies		1,465,180
Rentals—outside suppliers		1,818,121
Acquisition—land and buildings		90,000
Acquisition—machinery and equipment		77,342
Grants, contributions, and subsidies		13,437,198
Transfer to Farm Income Assurance Fund		13,767,816
Loans—*Agricultural Land Development Act*		3,858,585
Other expenditure		7,765
		39,376,964
Less		
Transfers		
Vote 114—Salary Adjustments	153,298	
Vote 193—Employee Benefits	30,415	
Recoveries		
Farm Recoveries	1,632,703	
		1,816,416
		37,560,548

Vote 14

INFORMATION SERVICES

Description

The program informs farmers and nonfarmers about British Columbia agricultural technology and food products. This program also describes agricultural techniques to farmers through use of publications, brochures, factsheets, and film. It also creates an awareness of agriculture among consumers through media, advertising, displays, and speeches.

Appropriations		Actual Expenditures
188,670	Total of vote	186,997

Expenditure by standard classification		
Salaries		129,041
Temporary assistance		6,856
		135,897
Travel expense		12,766
Professional and special services		14,890
Office expense		2,195
Advertising and publications		16,154
Materials and supplies		8,360
Acquisition—machinery and equipment		5,327
		195,589
Less Transfers		
Vote 114—Salary Adjustments	8,059	
Vote 193—Employee Benefits	533	8,592
		186,997

Vote 15 SPECIALIST AND REGULATORY SERVICES

Description

The program provides specialist and regulatory services throughout the Province related to animal health; meat, rand, dairy farm, and dairy plant inspection; plant disease control and insect control; soil classifications and topsoil onservation; irrigation; drainage; farm buildings; waste management; farm machinery; farm labour; 4-H and farm acations. Operating within this program are the veterinary, dairy, and soils laboratories.

Appropriations		Actual Expenditures	
	Expenditure by activity		
57,284	Director	59,371	
729,118	Dairy Branch	634,230	
416,743	Engineering Branch	417,670	
562,909	Entomology/Plant Pathology Branch	546,636	
11,096	Farm Labour Branch	8,629	
486,045	Soils Branch	506,458	
1,903,865	Veterinary Medicine Branch	1,693,314	
264,124	Youth Development Branch	250,704	
4,431,184	Total of vote		4,117,012

	Expenditure by standard classification		
	Salaries		3,103,416
	Temporary assistance		250,668
			3,354,084
	Travel expense		352,892
	Professional and special services		192,897
	Office expense		44,865
	Advertising and publications		29,844
	Materials and supplies		247,680
	Rentals—outside suppliers		5,836
	Acquisition—machinery and equipment		110,178
	Grants, contributions, and subsidies		66,243
	Other expenditure		40,000
			4,444,519
	Less Transfers		
	Vote 114—Salary Adjustments	235,252	
	Vote 193—Employee Benefits	82,800	
	Vote 200—Pre-retirement Leave	9,455	327,507
			4,117,012

Vote 16 MILK BOARD

Description

The function of the Milk Board is to administer the marketing provisions of the *Milk Industry Act*.

Appropriations		Actual Expenditures
225,985	Total of vote	225,7

Expenditure by standard classification		
Salaries		193,045
Temporary assistance		2,756
		195,801
Travel expense		28,074
Professional and special services		10,393
Office expense		4,508
Advertising and publications		1,353
Acquisition—machinery and equipment		996
		241,125
Less Transfers		
Vote 114—Salary Adjustments	9,539	
Vote 193—Employee Benefits	2,970	
Vote 200—Pre-retirement Leave	3,429	15,938
		225,187

Vote 17 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buil accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
3,676,000	Total of vote	3,143

Expenditure by standard classification	
Rentals—outside suppliers	3,143,466

Vote 18 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consu services.

Appropriations		Actual Expenditures
444,862	Total of vote	407

Expenditure by standard classification	
Data systems and processing	407,072

Statutory

Horned Cattle Purchases Act (R.S.B.C. 1960, Chap. 176, Sec. 8)

Appropriations		Actual Expenditures
16,092	Livestock Improvement	16,092

Expenditure by standard classification

Professional and special services	50
Acquisition—land and buildings	1,850
Grants, contributions, and subsidies	14,192
	16,092

Statutory

British Columbia Crop Insurance Act (1966, Chap. 4, Sec. 5)

Appropriations		Actual Expenditures
1,742,399	Contribution to program—recoverable from Federal Government	1,742,399

Expenditure by standard classification

Other expenditure	1,742,399

MINISTRY OF ATTORNEY GENERAL

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
n Estimates	Other Authorizations	Total	Vote No.	Description	
	$	$			$
45,623	...	145,623	19	Minister's Office	143,500
18,780	432,000	4,550,780	20	Administration and Support	4,508,319
07,013	1,500,000	31,507,013	21	Court Services	31,676,071
82,746	1,000,000	9,082,746	22	Criminal Justice Division	9,823,310
41,433	2,000,000	40,641,433	23	Police Services	39,946,367
87,836	...	56,487,836	24	Corrections	56,432,801
14,770	1,331,238	11,346,008	25	Legal Services Commission	11,346,008
58,317	...	858,317	26	Justice Development Commission	793,592
17,204	500,000	4,417,204	27	Legal Services to Government	4,926,641
27,114	130,000	1,257,114	28	Superior and County Court	1,194,042
98,478	100,000	5,798,478	29	Provincial Court	5,563,910
72,456	750,000	1,822,456	30	Coroners	2,227,373
67,225	85,000	152,225	31	British Columbia Parole Board	93,827
86,190	...	286,190	32	Law Reform Commission	259,386
55,000	671,658	1,926,658	33	*Criminal Injuries Compensation Act*	1,926,658
69,882	100,000	1,669,882	34	Public Trustee	1,544,322
39,425	50,000	1,289,425	35	Fire Marshal	1,177,212
55,990	450,000	905,990	36	British Columbia Racing Commission	872,258
25,362	...	125,362	37	Film Classification	106,711
72,021	...	6,172,021	38	Land Registry Program	5,980,330
83,692	...	83,692	39	Order in Council Patients' Review Board	69,729
04,000	...	32,204,000	40	Building Occupancy Charges	31,588,436
67,623	...	1,667,623	41	Computer and Consulting Charges	1,561,313
98,180	9,099,896	214,398,076			213,762,116
				Statutory	
				Police Act—	
..	1,621	1,621		Esquimalt Police study	1,621
..	44,029	44,029		Delta Police investigation	44,029
..	11,357	11,357		Study of policing costs in R.C.M.P. policed areas	11,357
..	18,917	18,917		*Provincial Court Act*—Separation allowance	18,917
98,180	9,175,820	214,474,000			213,838,040
31,120	...	8,731,120		*Less* recruitment savings	...
67,060	9,175,820	205,742,880			213,838,040

ote: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or s for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 19 MINISTER'S OFFICE

Description

Provides for the office of the Attorney General, including his salary and expenses and those of his immediate st

Appropriations		Actual Expenditures
145,623	Total of vote	143,

Expenditure by standard classification		
Salaries		114,283
Travel expense		12,877
Office expense		12,167
Office furniture and equipment		848
Motor vehicles		6,641
		146,816
Less Transfers		
Vote 114—Salary Adjustments	1,424	
Vote 193—Employee Benefits	1,892	
		3,316
		143,500

Vote 20

ADMINISTRATION AND SUPPORT

Description

Provides for

(a) central over-all policy and executive direction;

(b) central over-all support, including financial and personnel adminstration; information and library services; co-ordination of the planning and management of Ministry facilities; serving as liaison with the British Columbia Buildings Corporation; regional justice co-ordination which provides the opportunity for citizens to participate in the planning and operation of justice services, including information and program development;

(c) central policy planning, including policy analysis; research capability for the development and evaluation of programs designed to improve the justice system; and funding of the Counterattack Program.

Appropriations		Actual Expenditures	
	Expenditure by activity		
298,576	Deputy Minister's Office	557,170	
2,926,452	Support Services	2,724,635	
1,325,752	Policy Planning	1,226,514	
4,550,780	Total of vote		4,508,319
4,118,780	Main Estimates		
432,000	Special Warrant No. 27—Supplement—Policy Planning		
4,550,780			

Expenditure by standard classification		
Salaries		2,468,350
Temporary assistance		624,572
		3,092,922
Travel expense		221,400
Professional and special services		425,539
Office expense		238,902
Office furniture and equipment		45,530
Advertising and publications		453,111
Materials and supplies		86,585
Motor vehicles		11,396
Grants, contributions, and subsidies		188,716
Other expenditure		563
		4,764,664
Less Transfers		
Vote 114—Salary Adjustments	183,508	
Vote 193—Employee Benefits	72,837	
		256,345
		4,508,319

Vote 21

COURT SERVICES

Description

Provides for

(a) *Administration and Technical*—Executive direction of all activities, the detailed planning for court services i the development of management systems and improved court procedures;

(b) *Family Court*—Provides a discreet Family Court trial/registry service to a community;

(c) *Integrated Courts*—Provides a Supreme, County, and Provincial trial/registry service in a community and n provide service to satellite communities;

(d) *Small Claims*—Provides a discreet trial/registry service for small claims actions in a community;

(e) *Provincial Courts*—Provides a full range of Provincial Court services in a community;

(f) *Vancouver Provincial Court*— Provides a Provincial Court criminal service to Vancouver;

(g) *Vancouver Supreme and County Court*—Provides a Court of Appeal, Supreme and County Court trial/regis service to Vancouver.

Appropriations		Actual Expenditures
	Expenditure by activity	
3,620,942	Administration and Technical	4,519,112
1,132,406	Family Court	923,575
13,710,031	Integrated Courts	14,378,889
162,982	Small Claims	149,258
3,852,516	Provincial Courts	3,678,655
4,972,413	Vancouver Provincial Court	5,121,567
4,055,723	Vancouver Supreme and County Court	2,905,015
31,507,013	Total of vote	31,676,0

30,007,013	Main Estimates
1,500,000	Special Warrant No. 27—Supplement—Vancouver Provincial Court
31,507,013	

Expenditure by standard classification

Salaries		24,781,158
Temporary assistance		1,497,178
		26,278,336
Fees and allowances—boards, commissions, courts		1,705,434
Travel expense		1,204,247
Professional and special services		1,857,957
Office expense		1,230,866
Office furniture and equipment		391,110
Advertising and publications		23,736
Materials and supplies		344,806
Motor vehicles		513,950
Other expenditure		2,109
		33,552,551
Less Transfers		
Vote 114—Salary Adjustments	1,596,137	
Vote 193—Employee Benefits	232,627	
Vote 200—Pre-retirement Leave	47,716	1,876,480
		31,676,071

Vote 22

CRIMINAL JUSTICE DIVISION

Description

Provides for
(a) Crown Counsel services throughout the Province for criminal cases at Provincial, County, and Superior Courts, and Courts of Appeal;
(b) licensing firearms business and issuance of firearms acquisition certificates;
(c) advice to Government on criminal justice matters.

Appropriations		Actual Expenditures
9,082,746	Total of vote	9,823,310

8,082,746	Main Estimates
1,000,000	Special Warrant No. 27
9,082,746	

Expenditure by standard classification		
Salaries		6,235,371
Temporary assistance		197,381
		6,432,752
Travel expense		278,923
Professional and special services		3,564,014
Office expense		244,702
Office furniture and equipment		112,428
Materials and supplies		94,347
Motor vehicles		16,558
		10,743,724
Less Transfers		
Vote 114—Salary Adjustments	575,932	
Vote 193—Employee Benefits	342,033	
Vote 200—Pre-retirement Leave	2,449	
		920,414
		9,823,310

Vote 23

POLICE SERVICES

Description

Provides for

(a) improvement of police effectiveness through the raising of police standards, developing police/communi relations, and co-ordinating all aspects of policing throughout the Province;

(b) reduction of identified types of organized crime through research, analysis, and investigation;

(c) policing of the Province under contract with the Royal Canadian Mounted Police.

Appropriations		Actual Expenditures	
	Expenditure by activity		
1,761,568	British Columbia Police Commission	1,783,526	
2,007,786	Co-ordinated Law Enforcement Unit	2,395,611	
36,872,079	Royal Canadian Mounted Police Contract	35,767,230	
40,641,433	Total of vote		39,946,3
38,641,433	Main Estimates		
2,000,000	Special Warrant No. 27—Supplement—Royal Canadian Mounted Police Contract		
40,641,433			

Expenditure by standard classification		
Salaries		1,769,847
Temporary assistance		126,596
		1,896,443
Travel expense		126,323
Professional and special services		37,442,149
Office expense		190,130
Office furniture and equipment		20,664
Advertising and publications		25,488
Materials and supplies		259,033
Motor vehicles		17,465
Acquisition—machinery and equipment		46,263
Grants, contributions, and subsidies		3,500
Other expenditure		2,954
		40,030,412
Less Transfers		
Vote 114—Salary Adjustments	42,508	
Vote 193—Employee Benefits	41,537	84,045
		39,946,367

Vote 24

CORRECTIONS

Description

Provides for

(a) *Secure Custodial Facilities*—Corrections Branch provides secure facilities for adult and juvenile offenders in the major population centres of the Province; accommodation is provided both for those awaiting trial and for sentenced offenders;

(b) *Open Facilities*—Where secure custody is not required, sentenced offenders are accommodated in forest camps, farms, or special program facilities; these facilities represent a step toward return of the offender to society;

(c) *Community-based Programs*—A wide range of programs are provided within the community for adult and juvenile offenders; these include community correctional centres where clients can re-enter the work force or resume their education; programs to challenge young offenders through the wilderness experience and training for those sentenced for drinking-driving offences are prime examples of the service identified in this activity;

(d) *Probation and Family Services*—The objective of the probation services is to provide an alternative to incarceration; adults and juveniles in conflict with the law remain in their community while receiving supervision and support from a probation officer; sentenced offenders carry out work service projects in the community under supervision of the Corrections Branch; the Corrections Branch also provides a range of services to families experiencing marital breakdown;

(e) *Management Support Services*—This activity represents the special skills and resources devoted to the effective and efficient delivery of correctional services; in addition to the elements of staff identified in the management role, this activity includes religious services, staff development, information services, and planning staff;

(f) *Inspection and Standards*—This activity is identified separately from management support services to signal and confirm its special role in Corrections Branch and the Ministry of Attorney General; the Inspection and Standards Division monitors the delivery of correctional services to ensure that procedures and practices are met; branch policy also provides offenders the opportunity to forward any grievance concerning the delivery of corrections services to the Inspection and Standards Division.

Appropriations	Expenditure by activity	Actual Expenditures	
21,002,161	Secure custodial facilities	20,181,599	
9,132,376	Open facilities	10,705,922	
5,071,495	Community-based programs	6,000,388	
12,832,029	Probation and family services	11,860,194	
8,277,435	Management support services	7,510,404	
172,340	Inspection and standards	174,294	
56,487,836	Total of vote		56,432,801

Expenditure by standard classification		
Salaries		41,735,955
Temporary assistance		4,153,290
		45,889,245
Travel expense		1,117,798
Professional and special services		5,745,858
Office expense		531,457
Office furniture and equipment		181,043
Advertising and publications		53,321
Materials and supplies		4,507,830
Motor vehicles		387,056
Rentals—outside suppliers		10,957
Acquisition—land and buildings		35,688
Acquisition—machinery and equipment		487,832
Grants, contributions, and subsidies		11,850
Other expenditure		4,488
		58,964,423
Less Transfers		
Vote 114—Salary Adjustments	2,292,203	
Vote 193—Employee Benefits	196,524	
Vote 200—Pre-retirement Leave	42,895	2,531,622
		56,432,801

Vote 25 LEGAL SERVICES COMMISSION

Description

Provides for policy direction in all areas of criminal and civil legal aid; legal information and education progra related to legal services available to the public; funds for legal aid programs.

Appropriations		Actual Expenditures
11,346,008	Total of vote	11,346,0

10,014,770	Main Estimates
1,331,238	Statutory—*Legal Services Society Act* (1979, Chap. 15, Sec. 20)
11,346,008	

Expenditure by standard classification	
Professional and special services	5,654,938
Grants, contributions, and subsidies	5,691,070
	11,346,008

Vote 26 JUSTICE DEVELOPMENT COMMISSION

Description

Provides for capacity to fund development/demonstration projects; assists in the extension of justice systems thro private agencies to those members of society who do not presently have access to them.

Appropriations		Actual Expenditures
858,317	Total of vote	793,

Expenditure by standard classification	
Professional and special services	18,377
Office expense	5,235
Grants, contributions, and subsidies	769,980
	793,592

o27 LEGAL SERVICES TO GOVERNMENT

Description

rovides for
(a) over-all direction and co-ordination of legal services to the ministries of Government;
(b) advice and counsel to Government ministries *re* legal matters and interpretation of statute law;
(c) advice to Government ministries *re* constitutional and administrative law and intergovernmental matters;
(d) statute preparation, drafting services to Government ministries;
(e) statute revision, the production of Revised Statutes maintenance and updating of Federal and Provincial statutes;
(f) developing policies and programs in family law field; organizing and implementing legal services in family law; and assisting in co-ordinating and providing legal services to social and health services.

Appriations		Actual Expenditures
,417,204	Total of vote	4,926,641

,917,204	Main Estimates
500,000	Special Warrant No. 27
,417,204	

Expenditure by standard classification		
Salaries		1,551,050
Temporary assistance		179,433
		1,730,483
Travel expense		94,905
Professional and special services		3,192,144
Office expense		88,466
Office furniture and equipment		13,153
Advertising and publications		21,172
Materials and supplies		17,435
		5,157,758
Less Transfers		
Vote 114—Salary Adjustments	161,715	
Vote 193—Employee Benefits	68,543	
Vote 200—Pre-retirement Leave	859	
		231,117
		4,926,641

Vote 28

SUPERIOR AND COUNTY COURT

Description

Provides for administrative and support services for Justices of the Superior Courts (Courts of Appeal and Supre Court) and Judges of the County Court.

Appropriations		Actual Expenditures
1,257,114	*Total of vote*	1,194,

1,127,114	Main Estimates
130,000	Special Warrant No. 27
1,257,114	

Expenditure by standard classification		
Salaries		818,998
Temporary assistance		209,956
		1,028,954
Travel expense		20,446
Professional and special services		20,917
Office expense		112,587
Office furniture and equipment		35,324
Materials and supplies		39,329
		1,257,557
Less Transfers		
Vote 114—Salary Adjustments	49,084	
Vote 193—Employee Benefits	14,431	63,515
		1,194,042

e 29

PROVINCIAL COURT

Description

Provides for adjudication of the law in the Provincial Court of British Columbia, including criminal trials, Small ms Division, and Family and Children's Court services.

ropriations		Actual Expenditures
5,798,478	Total of vote	5,563,910

100,000	Main Estimates
5,698,478	Special Warrant No. 27
5,798,478	

Expenditure by standard classification

Salaries		5,396,563
Temporary assistance		209,856
		5,606,419
Travel expense		349,584
Professional and special services		19,413
Office expense		50,253
Office furniture and equipment		11,886
Materials and supplies		17,152
Motor vehicles		38,600
Grants, contributions, and subsidies		3,000
		6,096,307
Less Transfers		
Vote 114—Salary Adjustments	528,006	
Vote 193—Employee Benefits	4,391	
		532,397
		5,563,910

Vote 30

CORONERS

Description

Provides for ascertaining cause of death when violent or unnatural death is suspected.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,127,597	Vancouver	1,124,868
191,793	New Westminster	216,428
503,066	Province	886,077
1,822,456	Total of vote	2,22
1,072,456	Main Estimates	
750,000	Special Warrant No. 27—Supplement—Vancouver and Province	
1,822,456		

Expenditure by standard classification		
Salaries		420,252
Temporary assistance		185,720
		605,972
Fees and allowances—boards, commissions, courts		109,472
Travel expense		42,163
Professional and special services		1,367,441
Office expense		50,279
Office furniture and equipment		25,044
Materials and supplies		46,465
Motor vehicles		6,268
Rentals—outside suppliers		8,198
		2,261,302
Less Transfers		
Vote 114—Salary Adjustments	11,079	
Vote 193—Employee Benefits	9,343	
Vote 200—Pre-retirement Leave	13,507	
		33,929
		2,227,373

ote 31

BRITISH COLUMBIA PAROLE BOARD

Description

Provides for adjudication *re* paroling of young-adult offenders into the community after completing a correctional ining program.

ppropriations		Actual Expenditures
152,225	Total of vote	93,827

67,225	Main Estimates
85,000	Special Warrant No. 27
152,225	

Expenditure by standard classification		
Salaries		70,357
Fees and allowances—boards, commissions, courts		11,756
Travel expense		8,349
Office expense		6,736
Office furniture and equipment		1,830
		99,028
Less Transfers		
Vote 114—Salary Adjustments	1,623	
Vote 193—Employee Benefits	3,578	
		5,201
		93,827

e 32

LAW REFORM COMMISSION

Description

Provides for research into the statute laws of the Province and the making of recommendations for change as required.

ropriations		Actual Expenditures
286,190	Total of vote	259,386

Expenditure by standard classification	
Salaries	118,742
Fees and allowances—boards, commissions, courts	95,307
Travel expense	5,366
Professional and special services	60
Office expense	13,812
Advertising and publications	12,745
Materials and supplies	13,354
	259,386

Vote 33 CRIMINAL INJURIES COMPENSATION ACT

Description

Provides for compensation for victims of violent and certain other crimes.

Appropriations		Actual Expenditures
1,926,658	Total of vote	1,926,

1,255,000	Main Estimates
650,000	Special Warrant No. 27
21,658	Statutory—*Criminal Injuries Compensation Act* (1972, Chap. 17, Sec. 2 (5))
1,926,658	

Expenditure by standard classification	
Grants, contributions, and subsidies	1,926,658

Vote 34 PUBLIC TRUSTEE

Description

Provides for the protection of estates and financial interests of minors, mentally disordered persons, and those long-term health care, and the administration of estates of certain deceased persons.

Appropriations		Actual Expenditures
1,669,882	Total of vote	1,54

1,569,882	Main Estimates
100,000	Special Warrant No. 27
1,669,882	

Expenditure by standard classification		
Salaries		1,436,117
Temporary assistance		87,932
		1,524,049
Travel expense		8,379
Professional and special services		1,200
Office expense		92,264
Office furniture and equipment		1,682
Materials and supplies		13,855
Motor vehicles		4,318
		1,645,747
Less Transfers		
Vote 114—Salary Adjustments	84,005	
Vote 193—Employee Benefits	12,876	
Vote 200—Pre-retirement Leave	4,544	101,425
		1,544,322

ote 35

FIRE MARSHAL

Description

Provides for the collection and dissemination of information in regard to fires in the Province, the investigation of and olding of inquiries into fires and conditions under which fires are likely to occur, research into methods of fire prevention, id assistance in the formation and training of volunteer firefighting forces.

Appropriations		Actual Expenditures
1,289,425	Total of vote	1,177,212

1,239,425	Main Estimates
50,000	Special Warrant No. 27
1,289,425	

Expenditure by standard classification

Salaries		861,218
Travel expense		84,437
Professional and special services		121,096
Office expense		78,068
Office furniture and equipment		11,086
Advertising and publications		27,305
Materials and supplies		30,380
Acquisition—machinery and equipment		7,228
		1,220,818
Less Transfers		
Vote 114—Salary Adjustments	42,483	
Vote 193—Employee Benefits	1,123	43,606
		1,177,212

Vote 36 BRITISH COLUMBIA RACING COMMISSION

Description

Provides for the control and regulation of horse-racing in the Province, including the licensing of all personne engaged in operation of racetracks.

Appropriations		Actual Expenditures
905,990	Total of vote	872,258

455,990	Main Estimates
450,000	Special Warrant No. 27
905,990	

Expenditure by standard classification		
Salaries		246,765
Temporary assistance		46,929
		293,694
Fees and allowances—boards, commissions, courts		23,828
Travel expense		35,767
Professional and special services		142,412
Office expense		12,220
Office furniture and equipment		11,419
Grants, contributions, and subsidies		386,176
		905,516
Less Transfers		
Vote 114—Salary Adjustments	21,878	
Vote 193—Employee Benefits	11,380	33,258
		872,258

Vote 37 FILM CLASSIFICATION

Description

Provides for the examination and classification of all films to be shown in motion-picture theatres, and also licens businesses of film and motion-pictures.

Appropriations		Actual Expenditures
125,362	Total of vote	106,

Expenditure by standard classification		
Salaries		107,384
Temporary assistance		1,313
		108,697
Travel expense		1,111
Professional and special services		1,456
Office expense		3,720
Materials and supplies		122
Acquisition—machinery and equipment		830
		115,936
Less Transfers		
Vote 114—Salary Adjustments	6,934	
Vote 193—Employee Benefits	2,291	9,225
		106,711

Vote 38 LAND REGISTRY PROGRAM

Description

Provides for the approving of registration of title and other claims to land; retrieval of title information.

Appropriations		Actual Expenditures
6,172,021	Total of vote	5,980,330

Expenditure by standard classification		
Salaries		5,115,766
Temporary assistance		316,806
		5,432,572
Travel expense		45,465
Office expense		712,419
Office furniture and equipment		147,821
		6,338,277
Less Transfers		
Vote 114—Salary Adjustments	300,066	
Vote 193—Employee Benefits	28,275	
Vote 200—Pre-retirement Leave	29,606	357,947
		5,980,330

Vote 39 ORDER IN COUNCIL PATIENTS' REVIEW BOARD

Description

Provides for review, for the purpose of making recommendations to the Attorney General as to the status of persons being held in the forensic psychiatric institution at the pleasure of the Lieutenant Governor in Council, of

(a) findings of the court of being unfit to stand trial by reason of insanity; or
(b) acquittals by the court by reason of insanity; or
(c) transfer of inmates from correctional institutions who have become mentally ill.

Appropriations		Actual Expenditures
83,692	Total of vote	69,729

Expenditure by standard classification	
Salaries	30,310
Fees and allowances—boards, commissions, courts	35,444
Travel expense	3,630
Office expense	1,850
Office furniture and equipment	31
	71,265
Less Transfers	
Vote 114—Salary Adjustments	1,536
	69,729

Vote 40 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buil accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
32,204,000	Total of vote	31,588

Expenditure by standard classification	
Rentals—outside suppliers	31,588,436

Vote 41 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management cons services.

Appropriations		Actual Expenditures
1,667,623	Total of vote	1,56

Expenditure by standard classification	
Data systems and processing	1,561,313

Statutory

Police Act (1974, Chap. 64, Sec. 7 (4))

Appropriations		Actual Expenditures
1,621	Esquimalt Police Study	

Expenditure by standard classification	
Professional and special services	1,621

Statutory

Police Act (1974, Chap. 64, Sec. 7 (4))

Appropriations		Actual Expenditures
44,029	Delta Police Investigation	44,029

Expenditure by standard classification

Travel expense	612
Professional and special services	40,537
Office expense	2,880
	44,029

Statutory

Police Act (1974, Chap. 64, Sec. 7 (4))

Appropriations		Actual Expenditures
11,357	Study of Policing Costs in R.C.M.P. Policed Areas	11,357

Expenditure by standard classification

Professional and special services	11,357

Statutory

Provincial Court Act (1975, Chap. 57, Sec. 34 (4))

Appropriations		Actual Expenditures
18,917	Separation Allowance for Provincial Judge	18,917

Expenditure by standard classification

Salaries	18,917

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
n ies d	Other Authorizations	Total	Vote No.	Description	
	$	$			$
3,005	...	133,005	42	Minister's Office	121,425
6,979	...	586,979	43	Executive and Administration	534,217
6,650	...	2,736,650	44	Consumer Affairs	2,408,787
9,986	...	4,159,986	45	Corporate Affairs	4,108,572
8,397	143,860	2,112,257	46	Rentalsman	2,111,332
1,997	...	1,241,997	47	Liquor Control and Licensing Branch	1,126,725
8,500	...	68,500	48	Corporate and Financial Services Commission	36,743
3,000	...	3,000	49	Auditors' Certification Board	1,633
5,000	...	1,495,000	50	Building Occupancy Charges	1,360,598
2,038	...	1,132,038	51	Computer and Consulting Charges	1,132,033
5,552	143,860	13,669,412			12,942,065
0,249	...	820,249		*Less* recruitment savings	...
5,303	143,860	12,849,163			12,942,065

e: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 42 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Consumer and Corporate Affairs, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
133,005	Total of vote	121

Expenditure by standard classification	
Salaries	101,382
Travel expense	11,676
Office expense	6,483
Office furniture and equipment	2,097
Materials and supplies	726
	122,364
Less Transfers	
Vote 193—Employee Benefits	939
	121,425

Vote 43

EXECUTIVE AND ADMINISTRATION

Description

Provides central administrative and legal support services to all branches of the Ministry. This includes personnel services, accounts, space and telephone co-ordination, and the requisitioning of supplies.

Staff solicitors are provided by the Ministry of Attorney General.

Appropriations		Actual Expenditures	
	Expenditure by activity		
179,278	Deputy Minister's office	158,491	
190,915	Administration	169,395	
99,562	Legal Services	84,774	
117,224	Personnel	121,557	
586,979	Total of vote		534,217

Expenditure by standard classification		
Salaries		439,825
Temporary assistance		22,956
		462,781
Travel expense		22,675
Professional and special services		35,493
Office expense		25,681
Office furniture and equipment		5,480
Materials and supplies		12,621
		564,731
Less Transfers		
Vote 114—Salary Adjustments	18,742	
Vote 193—Employee Benefits	11,772	
		30,514
		534,217

Vote 44

CONSUMER AFFAIRS

Description

The Consumer Affairs Program promotes fairness and knowledgeability in the marketplace. It develops, adminis and enforces consumer legislation, including the *Trade Practices Act* and the *Consumer Protection Act*.

It regulates aspects of cemeteries, motor dealers and travel firms, attempts to mediate problems in transac between consumers and suppliers, and assists over-committed debtors through counselling and debt-pooling arre ments.

It educates consumers on their rights and obligations, and provides information and advice to the buss community. It conducts research and prepares advice on a wide variety of commercial matters.

Appropriations		Actual Expenditures
	Expenditure by activity	
296,085	Executive	276,363
263,935	Enforcement	215,240
511,705	Consumer Credit and Debtor Assistance	477,409
575,010	Consumer Education and Information Branch	463,878
229,249	Policy and Planning Branch	122,963
860,666	Operations Branch	852,934
2,736,650	Total of vote	2,408

Expenditure by standard classification		
Salaries		1,716,671
Temporary assistance		50,847
		1,767,518
Fees and allowances—boards, commissions, courts		2,995
Travel expense		105,276
Professional and special services		196,243
Office expense		116,012
Office furniture and equipment		14,610
Advertising and publications		88,672
Materials and supplies		33,552
Acquisition—machinery and equipment		7,206
Grants, contributions, and subsidies		169,225
		2,501,309
Less Transfers		
Vote 114—Salary Adjustments	78,531	
Vote 193—Employee Benefits	13,991	92,522
		2,408,787

Vote 45

CORPORTATE AFFAIRS

Description

The Corporate Affairs Division is responsible for the legal framework of the market place, including the licensing and registration of individuals involved and the regulation of the instruments and documents used by the institutions to communicate and conduct their business.

The Superintendent of Credit Unions, Co-operatives, and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate, and Insurance regulates the mortgage brokers, securities, real estate, and insurance industries. The Registrar of Companies maintains complete files on all British Columbia companies, extra-provincial companies, co-operatives, partnerships, and societies operating within British Columbia whether based inside the Province or outside, and through the Central Registry registers mechanics' liens, and liens against motor vehicles and personal chattels; and conducts searches for those liens for the general public, financial community, and the legal profession.

Appropriations		Actual Expenditures	
	Expenditure by activity		
337,884	Executive	255,298	
1,493,766	Companies	1,435,072	
1,340,567	Brokers, insurance, and real estate	1,482,343	
516,413	Credit unions, co-operatives, and trust companies	467,217	
471,356	Central Registry	468,642	
4,159,986	Total of vote		4,108,572

Expenditure by standard classification		
Salaries		3,129,937
Temporary assistance		371,145
		3,501,082
Travel expense		99,644
Professional and special services		309,776
Office expense		255,971
Office furniture and equipment		27,702
Advertising and publications		71,776
Materials and supplies		2,538
Motor vehicles		22,067
		4,290,556
Less Transfers		
Vote 114—Salary Adjustments	148,957	
Vote 193—Employee Benefits	21,035	
Vote 200—Pre-retirement Leave	11,992	181,984
		4,108,572

Vote 46

RENTALSMAN

Description

Administers the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rer residential premises; provides for mediation, adjudication, and rulings on all matters concerned by the Act, includin rental rates and increases. Deals with matters of termination of tenancies, possession of premises, redirection of rent fo repairs and essential services, and security deposits. Disseminates information to general public about their rights an responsibilities under the Act.

Appropriations		Actual Expenditures
2,112,257	*Total of vote*	2,111,33
1,968,397	Main Estimates	
143,860	Special Warrant No. 13	
2,112,257		

Expenditure by standard classification

Salaries		1,748,561
Temporary assistance		125,805
		1,874,366
Travel expense		74,919
Professional and special services		24,886
Office expense		144,180
Office furniture and equipment		38,974
Advertising and publications		19,632
Motor vehicles		17,216
		2,194,173
Less Transfers		
Vote 114—Salary Adjustments	77,568	
Vote 193—Employee Benefits	5,273	
		82,841
		2,111,332

Vote 47 LIQUOR CONTROL AND LICENSING BRANCH

Description

Provides over-all direction and control to policy development and administration of the Liquor Control and Licensing Branch within the confines of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures
1,241,997	Total of vote	1,126,725

Expenditure by standard classification		
Salaries		1,001,276
Temporary assistance		37,826
		1,039,102
Travel expense		97,621
Professional and special services		3,226
Office expense		52,523
Office furniture and equipment		7,135
Advertising and publications		30
Materials and supplies		1,766
Motor vehicles		22,610
		1,224,013
Less Transfers		
Vote 114—Salary Adjustments	44,949	
Vote 193—Employee Benefits	20,149	
Vote 200—Pre-retirement Leave	32,190	97,288
		1,126,725

Vote 48 CORPORATE AND FINANCIAL SERVICES COMMISSION

Description

Established by section 3 of the *Securities Act*. The Commission hears appeals under various statutes administered by the Ministry.

Appropriations		Actual Expenditures
68,500	Total of vote	36,743

Expenditure by standard classification	
Fees and allowances—boards, commissions, courts	28,501
Professional and special services	1,182
Office expense	1,667
Office furniture and equipment	5,393
	36,743

Vote 49 AUDITORS' CERTIFICATION BOARD

Description

This Board was established by the *Companies Act* to assess the qualifications of auditors for reporting compani

Appropriations		Actual Expenditures
3,000	Total of vote	1,[illegible]

Expenditure by standard classification

Fees and allowances—boards, commissions, courts	1,633

Vote 50 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of build accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
1,495,000	Total of vote	1,360,[illegible]

Expenditure by standard classification

Rentals—outside suppliers	1,360,598

Vote 51 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consu services.

Appropriations		Actual Expenditures
1,132,038	Total of vote	1,132

Expenditure by standard classification

Data systems and processing	1,132,033

MINISTRY OF DEREGULATION

Summary of Budgetary Expenditure by Appropriation

Total Appropriations			Vote No.	Description	Actual Expenditures
	Other Authorizations	Total			
	$	$			$
,634	...	89,634	52	Minister's Office	37,016
,041	...	824,041	53	General Administration	606,564
,048	...	704,048	54	Provincial Capital Commission	631,637
,000	...	90,000	55	Building Occupancy Charges	58,860
,723	...	1,707,723			1,334,077
				Statutory	
	250,000	250,000		*Provincial Capital Commission Act*—Crystal Gardens restoration	250,000
,723	250,000	1,957,723			1,584,077
,296	...	49,296		*Less* recruitment savings	...
,427	250,000	1,908,427			1,584,077

Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or or particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Deregulation, including his salary and expenses and those of his immedia staff.

Appropriations		Actual Expenditures
89,634	Total of vote	37,0

Expenditure by standard classification		
Salaries		45,156
Travel expense		82
Data systems and processing		1,597
		46,835
Less Transfers		
Vote 193—Employee Benefits	1,296	
Vote 200—Pre-retirement Leave	8,523	9,819
		37,016

Vote 53 GENERAL ADMINISTRATION

Description

The new Ministry will have the responsibility for carrying out the Government's program of cutting the red t within all Ministries of Government. It will also have the further mandate to review all existing legislation and regulati for the purpose of ensuring that such legislation and regulations serve a useful public purpose.

Appropriations		Actual Expenditures
824,041	Total of vote	606,4

Expenditure by standard classification		
Salaries		201,585
Temporary assistance		338,250
		539,835
Travel expense		15,520
Professional and special services		33,034
Office expense		24,933
Office furniture and equipment		10,320
		623,642
Less Transfers		
Vote 114—Salary Adjustments	2,328	
Vote 193—Employee Benefits	14,750	17,078
		606,564

Vote 54 PROVINCIAL CAPITAL COMMISSION

Description

Provides for the preservation, upgrading, and planning of the amenities for and within the Capital precinct. To plan he allocation of undeveloped Government properties within this area, and to manage development of certain of those roperties which do not readily fall within the purview of single purpose agencies. Administers the funds provided for the mprovement and beautification projects in the Greater Victoria area in co-operation with local municipalities.

Appropriations		Actual Expenditures
704,048	Total of vote	631,637

Expenditure by standard classification		
Salaries		207,498
Temporary assistance		12,853
		220,351
Travel expense		547
Professional and special services		4,052
Office expense		4,916
Office furniture and equipment		1,092
Advertising and publications		3,743
Materials and supplies		7,588
Grants, contributions, and subsidies		405,300
		647,589
Less Transfers		
Vote 114—Salary Adjustments	12,420	
Vote 193—Employee Benefits	3,532	
		15,952
		631,637

Vote 55 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building ccommodation occupied by the Ministry.

Appropriations		Actual Expenditures
90,000	Total of vote	58,860

Expenditure by standard classification	
Rentals—outside suppliers	58,860

Statutory

Provincial Capital Commission Act (1956, Chap. 57, Sec. 1)

Appropriations		Actual Expenditures
250,000	Crystal Gardens restoration	25

Expenditure by standard classification

Grants, contributions, and subsidies	250,000

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Budgetary Expenditure by Appropriation

Total Appropriations			Vote No.	Description	Actual Expenditures
	Other Authorizations	Total			
	$	$			$
4,683	...	164,683	56	Minister's Office	117,598
5,357	487,500	7,752,857	57	Administration	7,717,877
,000	...	5,581,000	58	Grants	5,581,000
,000	3,000,000	24,500,000	59	Federal-Provincial Shared-cost Programs	23,338,767
,000	...	684,000	60	Building Occupancy Charges	657,523
,000	...	1,073,000	61	Computer and Consulting Charges	506,681
,040	3,487,500	39,755,540			37,919,446
				Special Warrants	
	385,105	385,105		No. 14—Mission Industrial Park	385,105
	387,500	387,500		No. 25—Burns Lake Native Development Corporation	360,000
,040	4,260,105	40,528,145			38,664,551
,316	...	316,316		*Less* recruitment savings	...
,724	4,260,105	40,211,829			38,664,551

Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or or particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Economic Development, including his salary and expenses and those immediate staff.

Appropriations		Actual Expenditures
164,683	Total of vote	11

Expenditure by standard classification	
Salaries	94,093
Travel expense	19,083
Office expense	3,703
Office furniture and equipment	719
	117,598

ote 57

ADMINISTRATION

Description

General Administration includes the Deputy Minister's office and provides executive direction for the Ministry as ell as administrative services to the operating branches of the Ministry. These services include budget preparation and ontrol, personnel administration, payroll, purchasing, clerical support, and information services.

Business and Industrial Development Branch provides a wide range of market development and promotional ograms designed to assist existing businesses, encourage new industry, and develop British Columbia.

Policy Planning and Research Branch was reorganized early 1979 to include:

Program Implementation and Co-ordination Branch designs, develops, and implements Federal-Provincial and joint Government-industry economic development programs and conducts special analyses, particularly of a financial, accounting, and taxation nature.

Economic Analysis and Research Bureau is responsible for performing specific sectoral and regional analyses and developing appropriate sector strategies for carrying out the economic plans and policies of the Province.

The Central Statistics Bureau provides statistical information and analytical support for the Ministry, other agencies of the Province, and in certain cases, for the business community.

Appropriations		Actual Expenditures	
	Expenditure by activity		
991,623	General administration	817,842	
3,088,107	Business and industrial development	3,223,503	
3,673,127	Policy planning and research	3,676,532	
7,752,857	Total of vote		7,717,877

7,265,357	Main Estimates
487,500	Special Warrant No. 51—Supplement—Business and industrial development
7,752,857	

Expenditure by standard classification		
Salaries		2,749,217
Salaries—British citizens		17,734
Temporary assistance		961,485
		3,728,436
Fees and allowances—boards, commissions, courts		12,480
Travel expense		399,846
Professional and special services		2,021,409
Office expense		205,777
Office furniture and equipment		123,923
Advertising and publications		1,067,667
Materials and supplies		58,402
Motor vehicles		8,897
Acquisition—land and buildings		606
Grants, contributions, and subsidies		49,125
Other expenditure		137,813
		7,814,381
Less Transfers		
Vote 114—Salary Adjustments	96,504	
	7,717,877	

Vote 58 GRANTS

Description

Provides for grants, contributions, and subsidies in support of Ministry objectives for economic developmer

Appropriations		Actual Expenditures
	Expenditure by activity	
420,000	British Columbia Research Council	420,000
1,116,000	Co-operative Overseas Market Development Program	1,116,000
30,000	Canada West	30,000
15,000	Junior Achievement	15,000
4,000,000	British Columbia Development Corporation	4,000,000
5,581,000	Total of vote	5,581

Expenditure by standard classification	
Grants, contributions, and subsidies	5,581,000

Vote 59 FEDERAL-PROVINCIAL SHARED-COST PROGRAM

Description

Provides funding for economic development activities jointly funded by the Province of British Columbia ar Government of Canada.

Appropriations		Actual Expenditures
24,500,000	Total of vote	23,33
21,500,000	Main Estimates	
3,000,000	Special Warrant No. 54	
24,500,000		

Expenditure by standard classification	
Professional and special services	915,984
Advertising and publications	97,744
Grants, contributions, and subsidies	5,141,785
I.D.S.A. and T.I.D.S.A. programs	17,183,254
	23,338,767

ote 60 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building commodation occupied by the Ministry.

ppropriations		Actual Expenditures
684,000	Total of vote	657,523

Expenditure by standard classification	
Rentals—outside suppliers	657,523

ote 61 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting vices.

ppropriations		Actual Expenditures
1,073,000	Total of vote	506,681

Expenditure by standard classification	
Data systems and processing	506,681

Special Warrant 14

ppropriations		Actual Expenditures
385,105	District of Mission Industrial Park	385,105

Expenditure by standard classification	
Grants, contributions, and subsidies	385,105

Special Warrant 25

Appropriations		Actual Expenditures
387,500	Burns Lake Native Development Corporation	360,

Expenditure by standard classification

Grants, contributions, and subsidies	360,000

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
119,071	...	119,071	62	Minister's Office	116,822
851,474	...	5,851,474	63	Ministry Services	4,958,641
849,031	55,541	614,904,572	64	Public Schools Education	613,323,595
780,581	...	232,780,581	65	Post-secondary Education—Universities	232,120,199
656,100	...	656,100	66	Science and Technology	476,420
697,634	180,000	200,877,634	67	Post-secondary Education—Colleges and Provincial Institutes	200,864,811
831,130	981,449	12,812,579	68	Student Aid Programs	12,926,691
470,000	8,472,439	48,942,439	69	Teachers' Pensions Fund	48,942,439
352,942	...	352,942	70	Metric Conversion	265,117
10	1,724,649	1,724,659	71	Advances re Rural School Taxes—Net	1,724,659
185,749	490,721	9,676,470	72	Independent Schools	9,656,835
976,000	...	3,976,000	73	Building Occupancy Charges	2,708,687
365,000	...	1,365,000	74	Computer and Consulting Charges	1,297,984
134,722	11,904,799	1,134,039,521			1,129,382,900
				Special Warrants	
..	11,050	11,050		No. 5—Canada-British Columbia Co-operative Projects Agreement	11,050
..	44,700	44,700		No. 6—Canada-British Columbia Co-operative Projects Agreement	44,700
134,722	11,960,549	1,134,095,271			1,129,438,650
177,405	...	1,177,405		*Less* recruitment savings	...
957,317	11,960,549	1,132,917,866			1,129,438,650

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or votes for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 62 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Education, Science and Technology, including his salary and expenses a those of his immediate staff.

Appropriations		Actual Expenditures
119,071	Total of vote	116,7

Expenditure by standard classification		
Salaries		102,045
Travel expense		16,615
Office expense		18,894
		137,554
Less Transfers		
Vote 114—Salary Adjustments	20,165	
Vote 193—Employee Benefits	567	
		20,732
		116,822

ote 63

MINISTRY SERVICES

Description

Provides for over-all policy direction of the Ministry as well as administrative and support services to the operational ograms of the Ministry. Included in these functions are accounting, planning, and budgeting for physical facilities for hools, colleges and universities, personnel, information services, educational statistics, and payroll; also provided are nds for educational research and development and membership in several national and interprovincial activities.

ppropriations		Actual Expenditures	
	Expenditure by activity		
393,632	Deputy Minister's office	407,867	
872,976	Facilities services	775,620	
896,275	Information data services	656,751	
776,139	Financial services	660,238	
131,202	Personnel services	124,770	
2,574,829	Research and development	2,141,593	
206,421	National and interprovincial activities	191,802	
5,851,474	Total of vote		4,958,641

	Expenditure by standard classification		
	Salaries		2,376,698
	Temporary assistance		153,380
			2,530,078
	Travel expense		143,295
	Professional and special services		1,372,191
	Office expense		129,788
	Office furniture and equipment		28,717
	Advertising and publications		103,016
	Materials and supplies		9,223
	Grants, contributions, and subsidies		892,236
			5,208,544
	Less Transfers		
	Vote 114—Salary Adjustments	176,584	
	Vote 193—Employee Benefits	69,119	
	Vote 200—Pre-retirement Leave	4,200	
			249,903
			4,958,641

Vote 64

PUBLIC SCHOOLS EDUCATION

Description

Administrative Services—Provides for the administration of the *Public Schools Act* and regulations and administration of services to districts, such as textbooks, school buses, correspondence education, and the Provin Education Media Centre.

Public Instruction Services—Provides for the development, co-ordination, and implementation of Provincial local education programs in public schools, for the continuing development of the curriculum, for the developmen Provincial and local learning assessment programs, for consultative services to school districts in special subject a such as industrial education, languages, native Indian education programs, and educational services to disadvanta children.

Educational personnel services—Provides for pre-service and in-service training of administrative and teac personnel throughout the Province, for the recruitment and direction of District Superintendents of Schools, for certification of all teachers, and for assistance to teacher recruitment.

Education of the communicatively impaired—Provides for educational programming as required for chil throughout the Province who are communicatively impaired and for the operation of educational programs in Provi institutions, including Jericho Hill School for the Deaf.

Direct grants to school districts—Provides for direct grants to school districts in the Province.

Reduction in local school taxes—Provides for home-owner grants.

Appropriations		Actual Expenditures	
	Expenditure by activity		
14,650,375	Administration services	15,650,347	
2,727,406	Public instruction services	2,758,868	
3,124,797	Educational personnel services	2,801,493	
3,001,994	Education of the communicatively impaired (net of recoveries)	2,755,394	
437,000,000	Direct grants to school districts	434,359,225	
154,400,000	Grants to reduce local school taxes	154,998,268	
614,904,572	Total of vote		613,323
614,849,031	Main Estimates		
55,541	Special Warrant No. 31—Supplement—Education of the Communicatively Impaired		
614,904,572			

Expenditure by standard classification		
Salaries		7,867,604
Temporary assistance		313,065
		8,180,669
Fees and allowances—boards, commissions, courts		33,870
Travel expense		351,998
Professional and special services		3,248,099
Office expense		211,171
Office furniture and equipment		54,302
Advertising and publications		457,479
Materials and supplies		11,895,607
Rentals—outside suppliers		3,682
Acquisition—machinery and equipment		176,721
Grants, contributions, and subsidies		589,888,813
		614,502,411
Less		
Transfers		
Vote 114—Salary Adjustments	832,853	
Vote 193—Employee Benefits	241,506	
Vote 200—Pre-retirement Leave	28,002	
Recoveries		
Justice Institute	76,455	
		1,178,816
		613,323,595

te 65 POST-SECONDARY EDUCATION — UNIVERSITIES

Description

Provides funding for the operation of the Universities Council, grants relating to the operating and capital support ›grams of the universities, development of university programs in the Interior of British Columbia and the delivery ›tems to support them, and the medical teaching expansion project.

›propriations		Actual Expenditures	
	Expenditure by activity		
554,784	Universities council	523,693	
;17,225,797	Operating grants	217,225,797	
3,000,000	Grants *re* Interior programs	2,999,634	
10,000,000	Grants *re* capital support programs	10,000,001	
2,000,000	University medical expansion project	1,371,074	
;32,780,581	Total of vote		232,120,199

Expenditure by standard classification	
Grants, contributions, and subsidies	232,120,199

›te 66 SCIENCE AND TECHNOLOGY

Description

Provides for expenses of and staff support to the Science Council of British Columbia, the inter-ministerial research mmittees, the external research committee, and the administration of and financial assistance to research programs pported by the Government and the British Columbia Health Care Foundation.

›ppropriations		Actual Expenditures
656,100	Total of vote	476,420

Expenditure by standard classification		
Salaries		3,482
Professional and special services		63,985
Office expense		258
Office furniture and equipment		3,235
Grants, contributions, and subsidies		406,100
		477,060
Less Transfers		
Vote 114—Salary Adjustments	640	
	476,420	

Vote 67 POST-SECONDARY EDUCATION — COLLEGES AND PROVINCIAL INSTITUTES

Description

Management services—Provides for management consultation and direction for Provincial post-secondary insti tions and advisory councils, for involvement in national and interprovincial projects such as the Canadian Internatio Development Agency and with the Employment and Immigration Commission in vocational training, and for Minis staff support to industrial education teacher training.

Program services—Provides for development, co-ordination, and assessment in post-secondary institutions in areas of vocational, career, and academic/technical programs, for the development and printing of curricula material post-secondary programs.

Adult/continuing education—Provides for co-ordination and support for adult/continuing education progra including adult basic education, citizenship instruction, and other related programs, including support grants to sch districts and post-secondary institutions.

Council support grants—Provides funding for the operation of the Academic Council, the Management Advis Council, and the Occupational Training Council.

Operating grants—colleges and institutes—Provides for grants to colleges and Provincial institutes to operate th educational programs, including all administrative costs such as operations and maintenance of college buildings.

Operating grants—other—Provides for support to distance learning systems through operating grants to and cap acquisitions by colleges, institutes, universities, and councils in connection with program identification and developme library and media services and delivery systems, and for grants to provide instructor training programs in the field industrial education.

Grants—re capital support programs—Provides for the repayment of capital debt related to post-secondary insti tions and for annual capital grants for other purposes such as equipment replacement.

Grants—local taxation removal—Provides for elimination of local taxation in support of colleges, Academic Cour and Management Advisory Council and grants relating to the operating and capital support programs of colleges Provincial institutes.

Appropriations		Actual Expenditures	
	Expenditure by activity		
1,010,114	Post-secondary management services	855,884	
1,749,093	Program services	1,559,614	
4,956,684	Adult/continuing education	3,289,465	
745,300	Council support grants	745,300	
144,504,868	Operating grants—colleges and Provincial institutes (net of recoveries)	144,167,699	
5,161,575	Operating grants—other	5,310,091	
19,750,000	Grants *re* capital support programs	19,758,858	
23,000,000	Grants—local taxation removal	25,177,900	
200,877,634	Total of vote		200,864,8
200,697,634	Main Estimates		
180,000	Special Warrant No. 1—Supplement—Post-secondary management services		
200,877,634			

Expenditure by standard classification	
Salaries	1,351,160
Temporary assistance	207,727
	1,558,887
Travel expense	117,213
Professional and special services	1,359,415
Office expense	47,208
Office furniture and equipment	18,630
Advertising and publications	74,122
Materials and supplies	342,204
Motor vehicles	5,692
Rentals—outside suppliers	3,348
Acquisition—machinery and equipment	83,521
Grants, contributions, and subsidies	207,269,536
	210,879,776

Vote 67—Continued

Less		
Transfers		
Vote 114—Salary Adjustments	108,573	
Vote 193—Employee Benefits	30,177	
Recoveries		
Ministry of Labour (Vote 152)	9,876,215	
		10,014,965
		200,864,811

Vote 68 STUDENT AID PROGRAMS

Description

Grade XII Scholarship Program—Provides for scholarships to Grade XII students who have achieved academic excellence and provides for the administration of general education development tests carried out in the Province.

Grants to post-secondary students—Provides for the administration and distribution of various forms of financial assistance to students, including grants to supplement the Canada Student Loan Program.

Appropriations		Actual Expenditures	
	Expenditure by activity		
2,244,460	Grade XII Scholarship Program	1,888,352	
10,568,119	Grants to post-secondary students	11,038,339	
12,812,579	Total of vote		12,926,691
11,831,130	Main Estimates		
981,449	Special Warrant No. 63—Supplement—Grade XII Scholarship Program		
12,812,579			

Expenditure by standard classification		
Salaries		442,584
Temporary assistance		177,213
		619,797
Travel expense		11,455
Professional and special services		276,335
Office expense		60,380
Office furniture and equipment		3,865
Advertising and publications		72,209
Materials and supplies		2,659
Grants, contributions, and subsidies		11,905,872
		12,952,572
Less Transfers		
Vote 114—Salary Adjustments	21,857	
Vote 193—Employee Benefits	4,024	
		25,881
		12,926,691

Vote 69 TEACHERS' PENSIONS FUND

Description

Provides for the statutory payment of the employer's portion of the Teachers' Pensions Fund.

Appropriations		Actual Expenditures
48,942,439	Total of vote	48,942,4

40,470,000	Main Estimates
8,472,439	Statutory—*Teachers' Pension Act* (1961, Chap. 62, Sec. 8(7))
48,942,439	

Expenditure by standard classification	
Grants, contributions, and subsidies	48,942,439

Vote 70 METRIC CONVERSION

Description

Provides for the dissemination of information to individual enterprises and organizations directly involved in economic process, such as Provincial Government ministries and agencies, municipalities, businesses, and tr associations.

Appropriations		Actual Expenditures
352,942	Total of vote	265,1

Expenditure by standard classification		
Salaries		151,155
Temporary assistance		13,359
		164,514
Travel expense		18,218
Professional and special services		44,984
Office expense		23,545
Office furniture and equipment		4,782
Advertising and publications		1,231
Materials and supplies		16,891
		274,165
Less Transfers		
Vote 114—Salary Adjustments	9,029	
Vote 193—Employee Benefits	19	9,048
		265,117

Vote 71 ADVANCES *RE* RURAL SCHOOL TAXES — NET

Description

Provides for the statutory advance payments of rural school taxes.

Appropriations			Actual Expenditures
	Expenditure by activity		
136,724,649	Total Expenditure	135,240,415	
134,999,990	*Less* Recoveries	133,515,756	
1,724,659	Total of vote		1,724,659
10	Main Estimates		
1,724,649	Statutory—*Public Schools Act* (R.S.B.C. 1960, Chap. 319, Sec. 197 (10))		
1,724,659			
	Expenditure by standard classification		
	Advances *re* rural school taxes	135,240,415	
	Less recovery, rural district taxes	133,515,756	
		1,724,659	

Vote 72 INDEPENDENT SCHOOLS

Description

Provides for the office of the Inspector of Independent Schools, including grants to eligible schools based on the appraisal of their facilities, teaching staff, and educational programs.

Appropriations			Actual Expenditures
9,676,470	Total of vote		9,656,835
9,185,749	Main Estimates		
490,721	Special Warrant No. 18		
9,676,470			
	Expenditure by standard classification		
	Salaries	103,808	
	Travel expense	13,572	
	Professional and special services	59,358	
	Office expense	1,685	
	Grants, contributions, and subsidies	9,492,384	
		9,670,807	
	Less Transfers		
	Vote 114—Salary Adjustments 12,050		
	Vote 193—Employee Benefits 1,922	13,972	
		9,656,835	

Vote 73 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildin accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
3,976,000	Total of vote	2,708,68

Expenditure by standard classification

Rentals—outside suppliers	2,708,687

Vote 74 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulti services.

Appropriations		Actual Expenditures
1,365,000	Total of vote	1,297,9

Expenditure by standard classification

Data systems and processing	1,297,984

Special Warrant 5

Appropriations		Actual Expenditures
11,050	Canada-British Columbia Co-operative Education Projects Agreement—Surrey	11,

Expenditure by standard classification

Grants, contributions, and subsidies	11,050

Special Warrant 6

Appropriations		Actual Expenditures
44,700	Canada-British Columbia Co-operative Education Projects Agreement—Universities of Victoria and British Columbia	44

Expenditure by standard classification

Grants, contributions, and subsidies	44,070

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
in ates ed	Other Authorizations	Total	Vote No.	Description	
	$	$			$
91,533	22,000	113,533	75	Minister's Office	115,368
21,106	139,000	1,460,106	76	General Administration	1,474,157
23,499	1,980,000	4,103,499	77	British Columbia Energy Commission	3,489,045
51,457	...	4,651,457	78	Mineral Resources Branch	4,599,545
02,161	...	1,502,161	79	Petroleum Resources Branch	1,446,424
88,500	...	588,500	80	Grants and Subsidies Program	586,000
00,000	200,000	900,000	81	Mineral Road Program	848,924
77,919	...	277,919	82	Prospectors' Assistance Program	247,040
63,600	...	63,600	83	Mineral Research Program	59,152
99,123	...	399,123	84	Mineral Data Program	262,694
60,000	...	60,000	85	Mineral Employment Program	32,490
51,225	...	551,225	86	Energy Resource Evaluation Program	443,246
25,000	...	1,225,000	87	Building Occupancy Charges	1,057,133
52,960	...	352,960	88	Computer and Consulting Charges	362,784
08,083	2,341,000	16,249,083			15,024,002
75,604	...	675,604		*Less* recruitment savings	...
32,479	2,341,000	15,573,479			15,024,002

te: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or s for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 75 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Energy, Mines and Petroleum Resources, including his salary and expens and those of his immediate staff.

Appropriations		Actual Expenditures
113,533	Total of vote	115,3
91,533	*Main Estimates*	
22,000	Special Warrant No. 50	
113,533		

Expenditure by standard classification		
Salaries		90,594
Travel expense		21,428
Office expense		5,047
Office furniture and equipment		633
		117,702
Less Transfers		
Vote 114—Salary Adjustments	2,155	
Vote 193—Employee Benefits	179	
		2,334
		115,368

Vote 76

GENERAL ADMINISTRATION

Description

Provides executive direction for the Ministry. Staff includes executive officers, personnel officer, and support staff of the Finance and Administration Division and the Mineral Revenue Division. Included are the operating budgets of these and other divisions of the Ministry.

Appropriations		Actual Expenditures	
	Expenditure by activity		
213,242	Deputy Minister's Office, Executive and Staff	221,953	
825,642	Administration and Support Services	830,647	
421,222	Mineral Revenue Division	421,557	
1,460,106	Total of vote		1,474,157
1,321,106	Main Estimates		
139,000	Special Warrant No. 45—Supplement—all activities		
1,460,106			

Expenditure by standard classification		
Salaries		856,090
Temporary assistance		53,348
		909,438
Fees and allowances—boards, commissions, courts		6,247
Travel expense		61,085
Professional and special services		29,704
Office expense		150,831
Office furniture and equipment		19,204
Advertising and publications		168,894
Materials and supplies		46,313
Motor-vehicles		112,209
Rentals—outside suppliers		26,976
		1,530,901
Less Transfers		
Vote 114—Salary Adjustments	33,914	
Vote 193—Employee Benefits	22,830	56,744
		1,474,157

Vote 77 BRITISH COLUMBIA ENERGY COMMISSION

Description

Provides policy advice on energy resource management to the Lieutenant Governor in Council and carries out regulatory function for energy utilities; also supervises the Provincial Energy Conservation Program and gasol marketing objectives.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,295,197	General Program	1,331,876
2,739,651	Energy Conservation and New Technology	2,104,964
68,651	Gasoline Marketing Supervision	52,205
4,103,499	Total of vote	3,489,(

2,123,499	Main Estimates
1,900,000	Special Warrant No. 11—Supplement—Energy Conservation and New Technology
80,000	Special Warrant No. 49—Supplement—All Activities
4,103,499	

Expenditure by standard classification		
Salaries		1,196,222
Temporary assistance		24,559
		1,220,781
Travel expense		120,184
Professional and special services		1,962,655
Office expense		47,527
Office furniture and equipment		16,004
Advertising and publications		136,079
Materials and supplies		31,832
Acquisition—machinery and equipment		817
Grants, contributions, and subsidies		9,495
		3,545,374
Less Transfers		
Vote 114—Salary Adjustments	23,595	
Vote 193—Employee Benefits	32,734	56,329
		3,489,045

ıte 78 MINERAL RESOURCES BRANCH

Description

The Geological Division makes a wide variety of geological studies of mineralized and coal-bearing areas, publishes a concerning mineral deposits, makes mineral potential assessments of the mining and exploration industry.

The Inspection and Engineering Division has responsibility to administer the *Coal Mines Regulation Act* and the *ines Regulation Act*. This division provides regulation and technical advice in environmental control, mine reclamation, d mine safety.

The Titles Division, whose responsibility is to administer the *Coal Act*, *Mineral Act*, and *Placer Mining Act*, handles recording of mineral claims, issuance and renewal of coal licences and leases, as well as placer leases for the 24 mining isions throughout the Province.

The Economics and Planning Division carries out economic analyses and compiles and disseminates mineral tistics.

ppropriations		Actual Expenditures	
	Expenditure by activity		
135,146	Executive and Staff	78,736	
1,696,514	Geological Division	1,807,772	
1,864,163	Inspection and Engineering Division	1,831,027	
701,988	Titles Division	656,851	
253,646	Economics and Planning Division	225,159	
4,651,457	Total of vote		4,599,545

	Expenditure by standard classification		
	Salaries		3,752,698
	Temporary assistance		203,616
			3,956,314
	Travel expense		495,588
	Professional and special services		80,292
	Office expense		75,109
	Office furniture and equipment		37,491
	Advertising and publications		2,061
	Materials and supplies		184,531
	Rentals—outside suppliers		98,520
	Acquisition—machinery and equipment		10,111
			4,940,017
	Less Transfers		
	Vote 114—Salary Adjustments	210,885	
	Vote 193—Employee Benefits	129,587	
			340,472
			4,599,545

Vote 79 PETROLEUM RESOURCES BRANCH

Description

Provides for costs of the Petroleum Resources Branch, consisting of Administration, Engineering, Geological Titles Divisions, as well as the Mediation and Arbitration Board. Under the direction of the Assistant Deputy Minist Branch is responsible for the Administration of the *Petroleum and Natural Gas Act*, the Drilling Reservation Regulat the Petroleum Development Road Regulations, the Geophysical Regulations, and the *Underground Storage Act*, All operations related to drilling and production and seismic exploration are continually inspected by Branch Comprehensive open and confidential records of drilling and production operations are maintained. Geologica geophysical reports submitted by industry are retained for study and all core and bit cuttings obtained from every drilled are stored for examination by both Branch and industry personnel.

Appropriations		Actual Expenditures
	Expenditure by activity	
56,892	Executive and Staff	55,995
865,020	Engineering Division	813,607
313,917	Geological Division	303,373
232,557	Titles Division	243,430
33,775	Mediation and Arbitration Board	30,019
1,502,161	Total of vote	1,44

Expenditure by standard classification		
Salaries		1,333,645
Temporary assistance		22,411
		1,356,056
Fees and allowances—boards, commissions, courts		30,019
Travel expense		33,152
Professional and special services		21,148
Office expense		28,798
Office furniture and equipment		9,475
Advertising and publications		13,042
Materials and supplies		49,276
Rentals—outside suppliers		10,178
Acquisition—machinery and equipment		6,640
		1,557,784
Less Transfers		
Vote 114—Salary Adjustments	68,708	
Vote 193—Employee Benefits	40,190	
Vote 200—Pre-retirement Leave	2,462	
		111,360
		1,446,424

ote 80 GRANTS AND SUBSIDIES PROGRAM

Description

Provides funds for mine rescue competitions through grants to Mine Safety Associations throughout the Province.

Grants are provided to Chambers of Mines to support their work in training of prospectors and dissemination of formation regarding exploration and prospecting in the Province.

Payments for blister or refined copper produced in a smelter or refinery within British Cōlumbia, as authorized by the *opper Smelting and Refining Incentive Act*, are also provided for in this program.

ppropriations		Actual Expenditures	
	Expenditure by activity		
88,500	Chamber of Mines and Mine Safety Association	79,000	
500,000	*Copper Smelting and Refining Incentive Act*	507,000	
588,500	Total of vote		586,000

Expenditure by standard classification	
Grants, contributions, and subsidies	586,000

ote 81 MINERAL ROAD PROGRAM

Description

A continuing program of constructing and maintaining exploration access roads to areas of high mineral petroleum oduction potential.

pproprations		Actual Expenditures	
	Expenditure by activity		
375,000	Omineca Road	283,284	
525,000	Miscellaneous Road Construction	565,640	
900,000	Total of vote		848,924

700,000	Main Etimates
200,000	Special Warrants Nos. 10 and 32—Supplement—Omenica Road
900,000	

Expenditure by standard classification	
Temporary assistance	4,912
Professional and special services	6,824
Materials and supplies	8,316
Rentals—outside suppliers	624,249
Acquisition—land and buildings	101,545
Grants, contributions, and subsidies	103,078
	848,924

Vote 82 PROSPECTORS' ASSISTANCE PROGRAM

Description

Provides grants for prospecting and specialized training to qualified prospectors under the *Prospectors' Assistance Act*.

Appropriations		Actual Expenditures
277,919	Total of vote	247,04

Expenditure by standard classification

Temporary assistance	11,114
Travel expense	1,291
Professional and special services	14,803
Materials and supplies	1,808
Rentals—outside suppliers	3,124
Grants, contributions, and subsidies	214,900
	247,040

Vote 83 MINERAL RESEARCH PROGRAM

Description

This program covers the cost of special and professional services in relation to mineral research and research in mi reclamation.

Appropriations		Actual Expenditures	
	Expenditure by activity		
43,600	Reclamation Research	51,152	
20,000	Mineral Research	8,000	
63,600	Total of vote		59,1

Expenditure by standard classification

Temporary assistance	38,498
Travel expense	10,023
Professional and special services	8,000
Materials and supplies	2,631
	59,152

ite 84 MINERAL DATA PROGRAM

Description

Continues existing Federal-Provincial aeromagnetic surveys, geophysical analyses, and age determinations and velopment of mineral inventory files.

opropriations		Actual Expenditures
399,123	Total of vote	262,694

Expenditure by standard classification	
Temporary assistance	31,973
Professional and special services	198,170
Rentals—outside suppliers	32,551
	262,694

te 85 MINERAL EMPLOYMENT PROGRAM

Description

Provides support to students of the Rossland Mining School.

propriations		Actual Expenditures
60,000	Total of vote	32,490

Expenditure by standard classification	
Grants, contributions, and subsidies	32,490

Vote 86 ENERGY RESOURCE EVALUATION PROGRAM

Description

Provides for coal and uranium resource evaluation; funds to cover costs of field projects, coal inventory and dat storage, drill core collections and storage, research and testing, geochemical studies, and mineral exploration assistance.

Appropriations		Actual Expenditures	
	Expenditure by activity		
165,225	Coal Resource Evaluation	153,170	
386,000	Mineral Exploration Assistance	290,076	
551,225	*Total of vote*		443,24

Expenditure by standard classification	
Temporary assistance	100,903
Travel expense	18,147
Professional and special services	6,034
Materials and supplies	27,907
Rentals—outside suppliers	179
Grants, contributions, and subsidies	290,076
	443,246

Vote 87 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildin accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
1,225,000	Total of vote	1,057,13

Expenditure by standard classification	
Rentals—outside suppliers	1,057,133

Vote 88 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consultin services.

Appropriations		Actual Expenditures
352,960	Total of vote	362,78

Expenditure by standard classification	
Data systems and processing	362,784

MINISTRY OF ENVIRONMENT

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
s Estimates d	Other Authorizations	Total	Vote No.	Description	
	$	$			$
164,938	...	164,938	89	Minister's Office	160,934
2,724,356	285,500	2,729,856	90	General Administration	2,689,408
47,568,812	1,991,000	49,559,812	91	Resource and Environment Management	48,850,637
1,245,394	...	1,245,394	92	Environment and Land Use Committee Secretariat	1,086,385
742,047	...	742,047	93	Provincial Agricultural Land Commission	730,722
1,577,716	...	1,577,716	94	Provincial Emergency Programme	1,533,747
2,000,000	50,000	2,050,000	95	Salmonid Enhancement Program	2,021,242
10	6,245,195	6,245,205	96	*Flood Relief Act*	6,245,205
131,468	...	131,468	97	Creston Valley Wildlife Management	131,265
5,867,000	...	5,867,000	98	Building Occupancy Charges	5,862,083
1,768,045	...	1,768,045	99	Computer and Consulting Charges	1,767,172
63,509,786	8,571,695	72,081,481			71,078,800
				Statutory	
.	112,697	112,697		*Agricultural Land Commission Act*—Agricultural land reserves	112,697
.	1,433	1,433		*Pollution Control Act*—Salmon Arm gasoline spill	1,433
63,509,786	8,685,825	72,195,611			71,192,930
2,859,531	...	2,859,531		*Less* recruitment savings	...
60,650,255	8,685,825	69,336,080			71,192,930

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or ot for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 89 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Environment, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
164,938	Total of vote	160,934

Expenditure by standard classification		
Salaries		104,724
Temporary assistance		28,409
		133,133
Travel expense		37,655
Office expense		20,337
Materials and supplies		170
Motor vehicles		1,229
		192,524
Less Transfers		
Vote 114—Salary Adjustments	29,724	
Vote 193—Employee Benefits	1,866	
		31,590
		160,934

te 90

GENERAL ADMINISTRATION

Description

Provides for over-all policy direction and administrative support for the Ministry, including office of the Deputy nister and Assistant Deputy Ministers, personnel administration, computing services, financial services, and public ormation. The budget provides for Pollution Control Board and Pesticide Appeal Board expenses, consultants' fees, nts, studies, other agency programs (recoverable) and membership fees in support of the Ministry's objectives.

Appropriations		Actual Expenditures	
	Expenditure by activity		
940,433	Deputy Minister's office	847,633	
1,284,456	Administration	1,259,794	
504,947	Grants	572,304	
10	Provincial disaster grants	—	
10	Other agency programs (net of recoveries)	9,677	
2,729,856	Total of vote		2,689,408
2,444,356	Main Estimates		
177,774	Special Warrant No. 4—Supplement—Grants		
107,726	Special Warrant No. 33—Supplement—Deputy Minister's office and Grants		
2,729,856			

Expenditure by standard classification			
Salaries		1,475,285	
Temporary assistance		342,504	
		1,817,789	
Fees and allowances—boards, commissions, courts		13,732	
Travel expense		191,923	
Professional and special services		149,156	
Office expense		102,275	
Office furniture and equipment		66,464	
Advertising and publications		110,924	
Materials and supplies		63,266	
Rentals—outside suppliers		14,229	
Acquisition—land and buildings		35,969	
Acquisition—machinery and equipment		58,851	
Grants, contributions, and subsidies		572,304	
		3,196,882	
Less			
Transfers			
Vote 114—Salary Adjustments	113,760		
Vote 193—Employee Benefits	31,437		
Vote 200—Pre-retirement Leave	38,401		
Recoveries			
B.C. Hydro and Power Authority	323,876		
		507,474	
		2,689,408	

Vote 91 RESOURCE AND ENVIRONMENT MANAGEMENT

Description

Fish and Wildlife provides for the conservation of fish and wildlife resources and the habitats they require Branch protects and manages the fish and wildlife resources of the Province; regulates hunting, fishing, and recreational activities; controls the impacts of wildlife on man's interests; and regulates a variety of commercial u fish and wildlife. The latter includes trapping, guiding, commercial fishing and fish farming, taxidermy, tanning, a keeping of wildlife in captivity. The Branch also monitors the impacts of resource development and ameliorates impacts through inter-agency resource planning systems. Research is also conducted to increase knowledge usef improving management principles and systems.

Marine Resources provides for the management and economic development of the oyster and marine plant indu and regulation and development of the fish processing sector of the British Columbia commercial fishing indus provides services for these responsibilities under the British Columbia *Fisheries Act* and *Fish Inspection Act* a representing the Province at international fisheries negotiations; it functions as a liaison between Provincial and F agencies whose activities affect marine resources.

Water Management provides for the administration and control of the use of surface water and the administrat the *Water Utilities Act*, *Dykes Maintenance Act*, and dam safety inspections.

Waste Management provides for the administration of the *Pollution Control Act*, the *Litter Act*, and management programs including Project SAM.

Pesticides Control provides for the administration of the *Pesticides Act*.

Environmental Laboratory tests samples of water, wastewater, sediments, air, vegetation, and soil for environm contaminants; includes pesticide analysis.

Planning and Development provides for environmental studies and assessments, and major engineering func water resource management studies; flood damage prevention programs, including floodplain mapping and plannin flood prediction; construction and operation of flood control works; implements the Fraser River Flood Contr Okanagan Basin Implementation Program.

Resource Analysis provides an inventory function by assessing capability and suitability of land for various pur and biophyiscal data for other ministries; carries out environmental impact assessments.

Surveys and Mapping provides control surveys, aerial photography, primary base mapping, and progra ordination services.

Environmental Health Engineering provides consulting services to Provincial health units and Municipal of *respecting drinking water supplies, swimming-pool operation, sewage disposal, and solid wastes.*

Appropriations		Actual Expenditures	
	Expenditure by activity		
10,586,358	Fish and Wildlife	10,990,827	
2,077,738	Marine Resources	2,284,344	
3,735,280	Water Management	3,419,266	
5,334,972	Waste Management	4,883,911	
504,097	Pesticides Control	425,248	
2,482,617	Environmental Laboratory	2,506,921	
16,158,506	Planning and Development	16,213,227	
3,062,891	Resource Analysis	2,940,436	
5,194,445	Surveys and Mapping	4,780,045	
422,908	Environmental Health Engineering	406,412	
49,559,812	Total of vote		48,85

47,568,812	Main Estimates
250,000	Special Warrant No. 8—Supplement—Planning and Development
1,495,000	Special Warrant No. 33—Supplement—Marine Resources
246,000	Special Warrant No. 46—Supplement—Environmental Laboratory
49,559,812	

Expenditure by standard classification

Salaries	26,104,152
Temporary assistance	3,399,338
	29,503,490
Travel expense	2,883,376
Professional and special services	4,359,087
Office expense	695,152
Office furniture and equipment	159,614
Advertising and publications	461,473

ote 91—Continued

Materials and supplies		2,350,987
Motor vehicles		402,057
Rentals—outside suppliers		1,788,925
Acquisition—land and buildings		6,680,926
Acquisition—machinery and equipment		1,526,632
Grants, contributions, and subsidies		56,038
		50,867,757
Less Transfers		
Vote 114—Salary Adjustments	1,501,622	
Vote 193—Employee Benefits	424,374	
Vote 200—Pre-retirement Leave	91,124	2,017,120
		48,850,637

ote 92 ENVIRONMENT AND LAND USE COMMITTEE SECRETARIAT

Description

The Secretariat serves as the staff arm of the Environment and Land Use Committee (ELUC) of Cabinet.

Under the *Environment and Land Use Act*, the committee is empowered to investigate and recommend on any matter elating to the environment and the development and use of land and other natural resources.

In discharging these responsibilities, the Environment and Land Use Committee instructs the Secretariat to conduct nd co-ordinate analyses into diverse environmental and land use questions and report the findings to the committee for ecision. The goal of the Secretariat is comprehensive and efficient conduct of such analyses.

Appropriations		Actual Expenditures	
	Expenditure by activity		
271,307	Executive office and administration	228,277	
364,874	Resource planning	341,517	
609,213	Special projects	516,591	
1,245,394	Total of vote		1,086,385

Expenditure by standard classification		
Salaries		626,626
Temporary assistance		171,164
		797,790
Travel expense		60,997
Professional and special services		153,228
Office expense		28,844
Office furniture and equipment		4,320
Advertising and publications		8,150
Materials and supplies		11,489
Rentals—outside suppliers		70,959
Acquisition—machinery and equipment		643
		1,136,420
Less Transfers		
Vote 114—Salary Adjustments	33,963	
Vote 193—Employee Benefits	16,072	50,035
		1,086,385

Vote 93 PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

Acting under the *Agricultural Land Commission Act*, the objective of the Commission is to preserve and encoure the establishment and maintenance of agricultural land. The Commission advises and assists municipalities and regic districts in the designation of land reserves.

Appropriations		Actual Expenditures
742,047	Total of vote	730,2

Expenditure by standard classification

Salaries		377,553
Temporary assistance		177,267
		554,820
Travel expense		73,513
Professional and special services		48,140
Office expense		31,377
Office furniture and equipment		6,097
Advertising and publications		1,924
Materials and supplies		1,629
Rentals—outside suppliers		657
Grants, contributions, and subsidies		34,700
		752,857
Less Transfers		
Vote 114—Salary Adjustments	18,185	
Vote 193—Employee Benefits	3,950	
		22,135
		730,722

Vote 94 PROVINCIAL EMERGENCY PROGRAMME

Description

Provides for costs of the Provincial Emergency Programme, which is responsible for developing throughout British Columbia the capability to cope and deal with disaster and emergency situations with minimal disruption of essential services.

Appropriations		Actual Expenditures
1,577,716	Total of vote	1,533,747

Expenditure by standard classification		
Salaries		655,025
Temporary assistance		3,894
		658,919
Travel expense		65,358
Professional and special services		168,323
Office expense		32,413
Office furniture and equipment		6,652
Advertising and publications		9
Materials and supplies		283,084
Motor vehicles		9,249
Rentals—outside suppliers		28,298
Acquisition—machinery and equipment		57,555
Grants, contributions, and subsidies		267,614
		1,577,474
Less Transfers		
Vote 114—Salary Adjustments	40,471	
Vote 193—Employee Benefits	3,256	
		43,727
		1,533,747

Vote 95 SALMONID ENHANCEMENT PROGRAM

Description

The Salmonid Enhancement Program is a Federal/Provincial program designed to double the catch of Pacific sal in 15–20 years and to vigorously protect and increase steelhead and cutthroat stocks. The program links all Branch regional management, fish culture, and research activities on sea-run fish in a co-ordinated Federal/Provincial pl

Appropriations		Actual Expenditures	
	Expenditure by activity		
325,856	Project assessment and planning	417,071	
182,352	Fish production evaluation and support	175,992	
352,120	Development of enhancement techniques	723,392	
276,324	North Central Coast Enhancement	253,751	
559,635	Fraser River-Lower Mainland Enhancement	241,151	
353,713	Vancouver Island Enhancement	209,885	
2,050,000	Total of vote		2,021,
2,000,000	Main Estimates		
50,000	*Special Warrant No. 33—Supplement—Development of enhancement techniques*		
2,050,000			

Expenditure by standard classification	
Temporary assistance	1,172,187
Travel expense	192,409
Professional and special services	82,488
Office expense	3,587
Office furniture and equipment	9,597
Advertising and publications	9,038
Materials and supplies	166,825
Rentals—outside suppliers	154,977
Acquisition—land and buildings	89,887
Acquisition—machinery and equipment	140,247
	2,021,242

Vote 96

FLOOD RELIEF ACT

Description

Provides assistance under the provisions of the *Flood Relief Act* to those areas in British Columbia experiencing flood damage.

Appropriations		Actual Expenditures
6,245,205	Total of vote	6,245,205

10	Main Estimates
	Statutory—*Flood Relief Act* (1948, 2nd Sess. Chap. 1, Sec. 3)
4,592,137	Terrace flood costs
1,653,058	Southwest region flood
6,245,205	

Expenditure by standard classification

Salaries	213,902
Temporary assistance	70,288
	284,190
Travel expense	3,151
Professional and special services	79,241
Advertising and publications	9,606
Materials and supplies	1,647,794
Rentals—outside suppliers	1,299,518
Acquisition—land and buildings	1,634,753
Grants, contributions, and subsidies	1,286,952
	6,245,205

Vote 97

CRESTON VALLEY WILDLIFE MANAGEMENT

Description

Creston Valley Wildlife Management Authority, through Federal and Provincial co-operative programs, provides intensive educational and recreational opportunities for the public of British Columbia, together with rehabilitation of important wildlife resources of the Creston Valley.

Appropriations		Actual Expenditures
131,468	Total of vote	131,265

Expenditure by standard classification

Temporary assistance	24,699
Travel expense	4,779
Office expense	460
Materials and supplies	21,402
Rentals—outside suppliers	15,011
Acquisition—machinery and equipment	11,839
Grants, contributions, and subsidies	53,075
	131,265

Vote 98 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of build accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
5,867,000	Total of vote	5,862,0

Expenditure by standard classification

Rentals—outside suppliers	5,862,083

Vote 99 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consult services.

Appropriations		Actual Expenditures
1,768,045	Total of vote	1,767,

Expenditure by standard classification

Data systems and processing	1,767,172

Statutory

AGRICULTURAL LAND COMMISSION ACT (1973, Chap. 46, Sec. 21)

Appropriations		Actual Expenditures
112,697	Agricultural Land Reserves	112,6

Expenditure by standard classification

Professional and special services	63,470
Materials and supplies	3,381
Acquisition—land and buildings	45,846
	112,697

Statutory

POLLUTION CONTROL ACT (1967, Chap. 34, Sec. 26 (8))

Appropriations		Actual Expenditures
1,433	Salmon Arm gasoline spill	1,

Expenditure by standard classification

Materials and supplies	1,433

MINISTRY OF FINANCE

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
in Estimates and	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
09,825	...	109,825	100	Minister's Office	113,380
24,174	...	1,824,174	101	Administrative and Support Services	1,812,561
35,766	214,000	4,349,766	102	Office of the Comptroller-General	4,019,824
32,953	738,567	8,771,520	103	Computer and Consulting Services	8,278,216
98,648	...	1,698,648	104	Purchasing Commission	1,679,587
74,404	...	5,074,404	105	Taxation Administration	5,039,661
79,000	299,000	878,000	106	*Assessment Act* Appeal Boards	962,657
44,261	202,500	6,046,761	107	Government Agencies	5,981,430
40,000	...	21,740,000	108	Interest on Public Debt	21,681,023
85,000	540,000	17,125,000	109	Grants, Contributions, and Subsidies	11,621,515
00,000	3,269,964	8,769,964	110	Interest on Deposits	8,759,964
			111	British Columbia Resources Investment Corporation	
00,000	...	12,000,000		—Free Share Distribution	12,317,047
57,473	175,000	2,732,473	112	Incidentals	2,728,335
50,000	...	250,000	113	Advances Under Various Statutes	11,761
00,000	24,000,000	41,000,000	114	Salary Contingencies (All Ministries)	40,208,643
58,041	...	1,058,041	115	Treasury Board	871,490
69,000	...	3,569,000	116	Building Occupancy Charges	2,909,195
58,545	29,439,031	136,997,576			128,996,289
				Statutory	
	298,873	298,873		*Crown Proceedings Act*—Judgments against the Crown	298,873
	194,561	194,561		*Systems Act*—Accrued employee benefits	194,561
58,545	29,932,465	137,491,010			129,489,723
22,270	...	1,972,270		*Less* recruitment savings	...
36,275	29,932,465	135,518,740			129,489,723

e: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 100 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Finance, including salaries and expenses of the Minister and his sta

Appropriations		Actual Expenditures
109,825	Total of vote	113,3

Expenditure by standard classification		
Salaries		99,752
Temporary assistance		16,059
		115,811
Travel expense		14,975
Office expense		14,988
Office furniture and equipment		53
		145,827
Less Transfers		
Vote 112—Temporary Assistance	16,059	
Vote 114—Salary Adjustments	14,522	
Vote 193—Employee Benefits	1,866	32,447
		113,380

Vote 101 ADMINISTRATIVE AND SUPPORT SERVICES

Description

Provides central direction and management for the Ministry including monitoring of the Provincial Budget.

Appropriations		Actual Expenditures
1,824,174	Total of vote	1,812,

Expenditure by standard classification		
Salaries		1,597,388
Temporary assistance		172,754
		1,770,142
Travel expense		47,096
Professional and special services		103,333
Office expense		122,029
Office furniture and equipment		34,563
Advertising and publications		8,938
Motor vehicles		3,633
		2,089,734
Less Transfers		
Vote 112—Temporary Assistance	125,021	
Vote 114—Salary Adjustments	97,573	
Vote 193—Employee Benefits	54,579	277,173
		1,812,561

Vote 102 OFFICE OF THE COMPTROLLER-GENERAL

Description

Under the *Financial Control Act*, the Comptroller-General as Chief Accounting Officer of the Province has broad authority over and is responsible for the quality and integrity of the financial management and control systems in use throughout Government.

In particular, these responsibilities include the review and development of financial administration and accounting policies, together with related legislation; financial reporting and analysis; central accounting operations, including payroll and personnel accounting, accounts payable and pre-audit, trusts and general ledger; planning and development of financial systems policies and procedures, and undertaking independent reviews of the adequacy of design and the efficiency and effectiveness of the systems of financial controls throughout Government.

Appropriations		Actual Expenditures
4,349,766	Total of vote	4,019,824
4,135,766	Main Estimates	
214,000	Special Warrant No. 7	
4,349,766		

Expenditure by standard classification

Salaries		3,395,630
Temporary assistance		167,000
		3,562,630
Travel expense		84,869
Professional and special services		260,045
Office expense		188,458
Office furniture and equipment		128,171
		4,224,173
Less Transfers		
Vote 114—Salary Adjustments	154,453	
Vote 193—Employee Benefits	49,896	204,349
		4,019,824

Vote 103

COMPUTER AND CONSULTING SERVICES

Description

The Data Processing Branch represents the Ministry in all its dealings with the British Columbia Systems Corp tion. It develops system proposals, administers contracts, and monitors systems design and implementation of all pro undertaken for this Ministry.

The Branch also provides data entry services on a demand basis to all ministries and a number of Crown corporati It includes an operations and control section which is responsible for scheduling input to the Corporation's comp facilities, quality-checking output and distributing it to service users.

Appropriations		Actual Expenditures	
	Expenditure by activity		
2,435,953	Data Processing Branch	2,680,638	
6,335,567	Computer and consulting charges	5,597,578	
8,771,520	Total of vote		8,278
8,032,953	Main Estimates		
738,567	Special Warrant No. 56—Supplement—Computer and consulting charges		
8,771,520			

Expenditure by standard classification		
Salaries		2,115,478
Temporary assistance		173,326
		2,288,804
Travel expense		14,701
Data systems and processing		6,055,749
Office expense		18,686
Office furniture and equipment		10,847
Materials and supplies		3,850
		8,392,637
Less Transfers		
Vote 114—Salary Adjustments	111,262	
Vote 193—Employee Benefits	3,159	114,421
		8,278,216

ote 104

PURCHASING COMMISSION

Description

The Commission acts as the central purchasing agent for all ministries and provides a warehousing facility for certain oods.

Appropriations		Actual Expenditures	
	Expenditure by activity		
1,698,638	Purchasing administration	1,716,541	
10	Warehousing operation	1,163,471	
		2,880,012	
	Less Recoveries	1,200,425	
1,698,648	Total of vote		1,679,587

Expenditure by standard classification		
Salaries		1,678,911
Temporary assistance		28,153
		1,707,064
Travel expense		58,848
Office expense		40,243
Office furniture and equipment		269
Advertising and publications		9,138
Materials and supplies		1,170,878
Acquisition—machinery and equipment		8,393
		2,994,833
Less		
Transfers		
Vote 114—Salary Adjustments	91,254	
Vote 193—Employee Benefits	8,292	
Vote 200—Pre-retirement Leave	1,054	
Recoveries		
Ministries	1,200,425	
Increase in inventory	14,221	
		1,315,246
		1,679,587

Vote 105

TAXATION ADMINISTRATION

Description

Provides for the administration of all taxing statutes which are the responsibility of the Minister of Finance. T Consumer Taxation Branch administers the *Social Services Tax Act, Gasoline Tax Act, Coloured Gasoline Tax A Motive-fuel Use Tax Act, Fuel-oil Tax Act, Pari Mutuel Betting Tax Act, Cigarette and Tobacco Tax Act,* and *Hotel A Motel Room Tax Act.* The Income Taxation Branch administers the *Mining Tax Act, Logging Tax Act, Corporat Capital Tax Act, Insurance Premiums Tax Act, Probate Fees Act, Succession Duty Act,* and *Gift Tax Act.* The R Property Taxation Branch administers the *Taxation Act, Public Schools Act,* and *Water Act* as they relate to real prop taxation in the nonmunicipal areas of the Province.

Appropriations		Actual Expenditures	
	Expenditure by activity		
3,668,635	*Consumer Taxation Branch*	3,592,416	
817,988	Income Taxation Branch	776,630	
587,781	Real Property Taxation Branch	670,615	
5,074,404	Total of vote		5,039,1

Expenditure by standard classification		
Salaries		4,413,708
Temporary assistance		311,937
		4,725,645
Travel expense		247,508
Professional and special services		173,683
Office expense		264,860
Office furniture and equipment		10,880
Advertising and publications		2,015
Materials and supplies		87,099
		5,511,690
Less Transfers		
Vote 112—Temporary Assistance	150,503	
Vote 114—Salary Adjustments	246,342	
Vote 193—Employee Benefits	31,295	
Vote 200—Pre-retirement Leave	43,889	
		472,029
		5,039,661

ote 106 ASSESSMENT ACT APPEAL BOARD

Description

Provides for the fees and expenses of the Courts of Revision and the Assessment Appeal Board in hearing appeals of operty tax assessments.

Appropriations		Actual Expenditures	
	Expenditure by activity		
342,250	Courts of Revision	378,771	
535,750	Assessment Appeal Board	583,886	
878,000	Total of vote		962,657
579,000	Main Estimates		
299,000	Special Warrant No. 34—Supplement—Both activities		
878,000			
	Expenditure by standard classification		
	Fees and allowances—boards, commissions, courts	807,329	
	Professional and special services	14,821	
	Office expense	140,507	
		962,657	

'ote 107 GOVERNMENT AGENCIES

Description

Provides for the 56 Government Agents located throughout the Province. Agents perform functions for the Ministry ı the collection of revenue and in the payment of certain accounts as well as representing other ministries where ecessary. They also perform such statutory functions as Provincial Collector, Water Recorder, Gold Commissioner, and Commissioner, Marriage Commissioner, Registrar of Births, Deaths, and Marriages, Official Administrator, District Registrar of Voters, and Issuer of Autoplan insurance and motor vehicle licences. In addition they carry out strike ote supervision as Government representatives and complete certain investigations for the Rentalsman.

Appropriations			Actual Expenditures	
6,046,761	Total of vote			5,981,430
5,844,261	Main Estimates			
202,500	Special Warrant No. 35			
6,046,761				
	Expenditure by standard classification			
	Salaries		5,878,514	
	Temporary assistance		771,822	
			6,650,336	
	Travel expense		206,270	
	Professional and special services		375	
	Office expense		179,892	
	Office furniture and equipment		50,951	
	Other expenditure		5,224	
			7,093,048	
	Less Transfers			
	Vote 112—Temporary Assistance	588,508		
	Vote 114—Salary Adjustments	382,865		
	Vote 193—Employee Benefits	127,865		
	Vote 200—Pre-retirement Leave	12,380	1,111,618	
			5,981,430	

Vote 108 INTEREST ON PUBLIC DEBT

Description

Provides for the cost of interest on the Provincial direct debt.

Appropriations		Actual Expenditures
21,740,000	Total of vote	21,68

Expenditure by standard classification	
Other expenditure	21,681,023

Vote 109 GRANTS, CONTRIBUTIONS, AND SUBSIDIES

Description

Provides for grants and subsidies administered by the Ministry.

Appropriations		Actual Expenditures	
	Expenditure by activity		
300,000	Power and telephone line beautification	308,063	
6,750,000	Payment of natural gas producers Federal income tax on deemed income	1,514,828	
3,250,000	Power subsidy	3,221,491	
	Assessment Authority of British Columbia Act (Sec. 16)		
1,500,000	Capital grant	1,500,000	
4,750,000	Operating grant	4,750,000	
525,000	*Real Property Tax Deferment Act* (Sec. 19)	315,144	
50,000	*Municipal Act* (Sec. 23)	11,989	
17,125,000	Total of vote		11,6

16,585,000	Main Estimates
540,000	Special Warrant No. 9—Supplement—*Assessment Authority of British Columbia Act*—Operating grant
17,125,000	

Expenditure by standard classification	
Grants, contributions, and subsidies	11,621,515

Vote 110 INTEREST ON DEPOSITS

Description

Provides for interest on funds for which the Ministry is trustee.

Appropriations		Actual Expenditures	
	Expenditure by activity		
3,159,417	Interest on Suitors' Fund deposits	3,159,417	
825,749	Interest on Official Guardian deposits	825,749	
2,958,655	Interest on Official Committee deposits	2,958,655	
1,816,143	Interest on Intestate Estate Fund deposits	1,816,143	
10,000	Interest on *Cemetery Companies Act* deposits	—	
25,000,000	Interest on Public Service Superannuation Fund	66,404,069	
70,000	Interest on Members of the Legislative Assembly Superannuation Fund	173,647	
33,839,964			75,337,680
25,070,000	*Less* Earnings from investments		66,577,716
8,769,964	Total of vote		8,759,964
5,500,000	Main Estimates		
325,749	Statutory—*Official Guardian Act* (R.S.B.C. 1960, Chap. 268, Sec. 19 (1))		
1,684,798	*Patients Estate Act* (1962, Chap. 44, Sec. 27 (3))		
1,259,417	*Supreme Court Act* (R.S.B.C. 1960, Chap. 374, Sec. 33)		
8,769,964			
	Expenditure by standard classification		
	Other expenditure	8,759,964	

Vote 111 BRITISH COLUMBIA INVESTMENT CORPORATION — FREE SHARE DISTRIBUTION

Description

To provide for payments to British Columbia Systems Corporation and other persons for costs incurred in connection with the distribution and offering to eligible members of the public, of common shares of British Columbia Resources Investment Corporation and for payment of handling charges to financial institutions in connection therewith.

Appropriations		Actual Expenditures
12,000,000	Total of vote	12,317,047

Expenditure by standard classification	
Temporary assistance	43,660
Professional and special services	1,101,827
Data systems and processing	2,207,113
Office expense	2,689
Advertising and publications	490,407
Distribution commissions	8,471,351
	12,317,047

Vote 112 INCIDENTALS

Description

Provides for miscellaneous expenditures of the Ministry.

Appropriations		Actual Expenditures	
	Expenditure by activity		
1,121,071	Temporary assistance	930,167	
241,250	Printing and publications	314,743	
3,377	*Unclaimed Money Deposits Act* (Sec. 5)	13,993	
199,125	Incidentals and contingencies	224,392	
1,167,650	Bank charges	1,245,040	
2,732,473	Total of vote		2,728,
2,557,473	Main Estimates		
175,000	Special Warrant No. 36—Supplement—Incidentals and contingencies		
2,732,473			

Expenditure by standard classification	
Temporary assistance transfers	880,091
Temporary assistance	50,076
	930,167
Professional and special services	577,569
Advertising and publications	319,376
Materials and supplies	44,229
Other expenditure	856,994
	2,728,335

Vote 113 ADVANCES UNDER VARIOUS STATUTES

Description

Provides for statutory advances to local government and other entities in respect of property taxes in nonmuni areas collected on their behalf by the Ministry of Finance.

Appropriations		Actual Expenditures	
	Expenditure by activity		
50,000	*Local Services Act* (Sec. 7)	54,001	
40,000	*Municipal Finance Authority of British Columbia Act* (Sec. 16)	38,547	
500,000	*Water Act* (Sec. 62) (improvement districts)	368,105	
4,500,000	*Regional Hospital Districts Act* (Secs. 25, 26)	4,273,440	
17,500,000	*Municipal Act* (Sec. 784) (regional districts)	15,896,460	
1,700,000	*Municipal Act* (Sec. 798G) (improvement districts)	1,570,683	
600,000	*Municipal Act* (Sec. 775 (4A)) (regional districts)	574,311	
1,500,000	*Public Libraries Act* (Sec. 50) (rural)	1,485,646	
3,300,000	*Assessment Authority of British Columbia Act* (Sec. 17 (3))	3,083,542	
10,000	*Municipal Act* (Secs. 11 (4) (c) and 4 (8))	844	
29,700,000			27,34
29,450,000	*Less* Recoveries		27,33
250,000	Total of vote		1

Expenditure by standard classification	
Advertising and publications	844
Loans and advances	27,344,735
	27,345,579
Less Recoveries	27,333,818
	11,761

Vote 114 SALARY CONTINGENCIES (ALL MINISTRIES)

Description

Provides for salary increases for established staff in all ministries as well as salaries for new positions, together with those costs for approved pre-retirement leave, banked vacation leave, and banked educational leave not provided for elsewhere.

Appropriations		Actual Expenditures
41,000,000	Total of vote	40,208,643
17,000,000	Main Estimates	
24,000,000	Special Warrant No. 37	
41,000,000		

Expenditure by standard classification	
Salary transfers	40,208,643

Vote 115 TREASURY BOARD

Description

Treaury Board staff—Provides staff support to the Treasury Board in the provision of central direction and control over the operations of all Government ministries. Reviews and analyses the content, cost, efficiency, and effectiveness of Government programs; analyses all expenditure estimates and requests; establishes Government budgetary practices and procedures; co-ordinates the development of the annual budget estimates; and assists in the detemination of the over-all allocation of financial resources; ensures that sound and effective management and administrative policies, practices, systems, and procedures exist and are used throughout all Government ministries; analyses and approves all organization structures, assesses, and controls the number of personnel employed within the Government establishment, and determines the classification of all positions within Government organization structures.

Provides for the expenses related to the *Anti-Inflation Measures Act*.

Appropriations			Actual Expenditures	
	Expenditure by activity			
1,043,566	Treasury Board staff		871,232	
14,475	Anti-inflation measures		258	
1,058,041	Total of vote			871,490
	Expenditure by standard classification			
	Salaries		914,476	
	Temorary assistance		360	
			914,836	
	Travel expense		51,007	
	Professional and special services		4,686	
	Office expense		31,044	
	Office furniture and equipment		26,371	
	Materials and supplies		3,261	
			1,031,205	
	Less Transfers			
	Vote 114—Salary Adjustments	101,685		
	Vote 193—Employee Benefits	58,030	159,715	
			871,490	

Vote 116

BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
3,569,000	Total of vote	2,909,19

Expenditure by standard classification

Rentals—outside suppliers	2,909,195

Statutory

Crown Proceedings Act (1974, Chap. 24, Sec. 13 (4))

Appropriations		Actual Expenditures
298,873	*Judgements against the Crown*	298,87

Expenditure by standard classification

Other expenditure	298,873

Statutory

Systems Act (1977, Chap. 45, Sec. 12)

Appropriations		Actual Expenditures
194,561	Accrued employee benefits assumed by Corporation	194,5

Expenditure by standard classification

Other expenditure	194,561

MINISTRY OF FORESTS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
n ates sl	Other Authorizations	Total	Vote No.	Description	
	$	$			$
15,544	10,000	125,544	117	Minister's Office	121,250
91,613	...	1,891,613	118	Ministry Administration	1,714,605
56,140	...	4,756,140	119	Support Services Program	4,283,093
23,041	20,184,150	69,407,191	120	Forestry	69,010,558
51,722	663,430	39,625,152	121	Timber and Range Management Program	38,101,054
53,036	...	19,553,036	122	Field Operations Program	18,849,160
10	21,593	21,603	123	Reservoir Clearing	21,603
00,000	4,500,000	9,500,000	124	Implementation of New Legislation	4,377,864
00,000	4,758,374	9,758,374	125	Intensified Forestry Program	9,758,374
99,000	...	3,899,000	126	Building Occupancy Charges	3,218,689
05,069	...	2,405,069	127	Computer and Consulting Charges	2,383,377
35,175	30,137,547	160,942,722			151,839,627
39,367	...	5,989,367		*Less* recruitment savings	...
15,808	30,137,547	154,953,355			151,839,627

te: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 117 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Forests, including his salary and expenses and those of his immediate staff

Appropriations		Actual Expenditures
125,544	Total of vote	121,25
115,544	Main Estimates	
10,000	Special Warrant No. 59	
125,544		

Expenditure by standard classification

Salaries		108,399
Travel expense		19,506
Office expense		7,489
		135,394
Less Transfers		
Vote 114—Salary Adjustments	12,278	
Vote 193—Employee Benefits	1,866	
		14,144
		121,250

Vote 118

MINISTRY ADMINISTRATION

Description

Provides executive direction services for the Ministry, including the Deputy Minister, Assistant Deputy Ministers, Chief Forester, and their immediate staff; the Strategic Studies Branch which supplies the capability to conduct studies to obtain the information required in policy planning, alternative evaluations to assist in developing Ministry policy objectives, and the evaluation of all Ministry programs; and the Information Services Branch provides for the dissemination of information concerning Ministry activities.

Appropriations		Actual Expenditures	
	Expenditure by activity		
383,328	Deputy Minister and executive	371,182	
957,569	Information services	891,767	
550,716	Strategic studies	451,656	
1,891,613	Total of vote		1,714,605

Expenditure by standard classification		
Salaries		1,228,935
Temporary assistance		145,003
		1,373,938
Travel expense		84,083
Professional and special services		77,490
Office expense		26,620
Office furniture and equipment		15,242
Advertising and publications		245,915
Materials and supplies		54,432
Rentals—outside suppliers		1,873
Rentals—intra-ministry		12,115
Acquisition—machinery and equipment		13,380
		1,905,088
Less Transfers		
Vote 114—Salary Adjustments	112,397	
Vote 193—Employee Benefits	36,156	
Vote 200—Pre-retirement leave	41,930	
		190,483
		1,714,605

Vote 119

SUPPORT SERVICES PROGRAM

Description

Provides for the directing, controlling, and co-ordinating of the financial, human resources, and general administ tive services activities of the Ministry's operations.

Appropriations		Actual Expenditures	
	Expenditure by activity		
1,609,377	Comptroller's staff	1,459,863	
1,226,570	Personnel and staff training	1,105,368	
1,360,437	Administration and legal	1,120,953	
559,756	Systems services	596,909	
4,756,140	Total of vote		4,283,0

Expenditure by standard classification		
Salaries		3,069,938
Temporary assistance		215,962
		3,285,900
Travel expense		511,892
Professional and special services		124,689
Office expense		244,305
Office furniture and equipment		135,465
Advertising and publications		10,451
Materials and supplies		85,507
Rentals—outside suppliers		10,824
Rentals—intra-ministry		11,630
Acquisition—land and buildings		43,599
Acquisition—machinery and equipment		9,822
Grants, contributions, and subsidies		97,935
		4,572,019
Less Transfers		
Vote 114—Salary Adjustments	224,169	
Vote 193—Employee Benefits	52,938	
Vote 200—Pre-retirement Leave	11,819	
		288,926
		4,283,093

Vote 120

FORESTRY

Description

Provides for the development of plans and programs covering the management and use of forest lands for the long-term benefit of the Province; the development of realistic silvicultural goals and objectives; the maintenance of a Provincial forest resource data base, range inventory, and the development of programs and policies relating to the protection of the forest resource.

Appropriations		Actual Expenditures	
	Expenditure by activity		
6,240,470	Inventory	5,413,708	
10,380,050	Protection	9,768,594	
2,684,095	Research	2,682,926	
1,916,875	Planning	1,882,607	
20,651,551	Reforestation	21,728,573	
27,534,150	Fire suppression	27,534,150	
69,407,191	Total of vote		69,010,558
49,223,041	Main Estimates		
20,184,150	Statutory—*Forest Act* (1978, Chap. 23, Sec. 124 (4)) Fire suppression		
69,407,191			

Expenditure by standard classification		
Salaries		14,571,791
Temporary assistance		12,975,748
		27,547,539
Travel expense		1,114,173
Professional and special services		10,170,127
Office expense		279,014
Office furniture and equipment		70,830
Advertising and publications		70,279
Materials and supplies		7,863,058
Rentals—outside suppliers		17,883,407
Rentals—intra-ministry		1,704,354
Acquisition—land and buildings		790,666
Acquisition—machinery and equipment		1,837,869
Other expenditure		869,419
		70,200,735
Less Transfers		
Vote 114—Salary Adjustments	952,455	
Vote 193—Employee Benefits	154,923	
Vote 200—Pre-retirement Leave	82,799	
		1,190,177
		69,010,558

Vote 121 TIMBER AND RANGE MANAGEMENT PROGRAM

Description

Provides for the administration and development of policy, procedures, and controls for all types of timber tenure, allocation, licensee cut, and timber contracts; provides the professional and technical expertise involving engineering, buildings, and grounds, vehicles and equipment, marine, communications, and forest road construction and maintenance to the Ministry.

Appropriations		Actual Expenditures	
	Expenditure by activity		
3,468,831	Valuation	3,111,684	
3,434,326	Timber management	2,829,116	
2,426,469	Range management	2,206,611	
9,773,584	Engineering	10,315,693	
8,646,538	Forest development roads maintenance	8,039,551	
11,875,404	Scaling	11,598,399	
39,625,152	Total of vote		38,101,05
38,961,722	Main Estimates		
213,430	Special Warrant No. 15—Supplement—Engineering		
450,000	Special Warrant No. 19—Supplement—Forest development roads maintenance		
39,625,152			

Expenditure by standard classification			
Salaries		25,692,456	
Temporary assistance		4,812,877	
		30,505,333	
Travel expense		1,379,672	
Professional and special services		643,114	
Data systems and processing		15,439	
Office expense		198,000	
Office furniture and equipment		146,704	
Advertising and publications		36,182	
Materials and supplies		5,860,376	
Motor vehicles		1,338,447	
Rentals—outside suppliers		3,062,629	
Rentals—intra-ministry		1,546,989	
Acquisition—land and buildings		261,633	
Acquisition—machinery and equipment		818,823	
Other expenditure		1,158	
		45,814,499	
Less			
Transfers			
Vote 114—Salary Adjustments	1,909,944		
Vote 193—Employee Benefits	230,782		
Vote 200—Pre-retirement Leave	61,966		
Recoveries			
Intra-ministry rental credits	5,510,753		
		7,713,445	
		38,101,054	

Vote 122

FIELD OPERATIONS PROGRAM

Description

Provides the regional executive and support staff for the planning, directing, and controlling of the field operations to achieve the objectives and goals of the Ministry.

Appropriations		Actual Expenditures
19,553,036	Total of vote	18,849,160

Expenditure by standard classification		
Salaries		15,452,955
Temporary assistance		1,045,568
		16,498,523
Travel expense		350,195
Professional and special services		17,395
Data systems and processing		78
Office expense		605,261
Office furniture and equipment		69,962
Advertising and publications		2,445
Materials and supplies		108,952
Rentals—outside suppliers		267,617
Rentals—intra-ministry		1,869,986
Acquisition—machinery and equipment		7,293
Other expenditure		1,621
		19,799,328
Less Transfers		
Vote 114—Salary Adjustments	837,324	
Vote 193—Employee Benefits	36,904	
Vote 200—Pre-retirement Leave	75,940	950,168
		18,849,160

Vote 123

RESERVOIR CLEARING

Description

Provides for the salvage of merchantable timber and the disposal of debris from pondage areas.

Appropriations		Actual Expenditures
	Expenditure by activity	
5,125,288	Program expenditure	4,414,554
5,103,685	*Less* recoveries	4,392,951
21,603	Total of vote	21,603
10	Main Estimates	
21,593	Statutory—*Revenue Act* (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))	
21,603		

Expenditure by standard classification		
Salaries		45,625
Temporary assistance		494,155
		539,780
Travel expense		37,776
Professional and special services		1,050,932
Office expense		6,639
Advertising and publications		5,378
Materials and supplies		184,068
Rentals—outside suppliers		2,547,309
Rentals—intra-ministry		43,515
Acquisition—machinery and equipment		221
		4,415,618
Less		
Transfers		
Vote 114—Salary Adjustments	1,064	
Recoveries		
British Columbia Hydro and Power Authority	4,392,951	
		4,394,015
		21,603

Vote 124 IMPLEMENTATION OF NEW LEGISLATION

Description

This program's primary purpose is to carry out sections 8 and 9 of the *Ministry of Forests Act* and to implement pecific sections of the *Forest Act* and *Range Act*.

Appropriations		Actual Expenditures	
	Expenditure by activity		
8,172,800	*Ministry of Forests Act*	3,435,007	
936,030	*Forests Act*	573,007	
205,050	*Range Act*	164,297	
80,000	Analysis of management information systems	31,536	
106,120	Staff training	174,017	
9,500,000	Total of vote		4,377,864
5,000,000	Main Estimates		
4,500,000	Special Warrant No. 20—Supplement—*Ministry of Forests Act*		
9,500,000			

Expenditure by standard classification	
Temporary assistance	1,403,868
Fees and allowances—boards, commissions, courts	2,602
Travel expense	352,323
Professional and special services	521,131
Data systems and processing	440,463
Office expense	183,183
Office furniture and equipment	276,423
Advertising and publications	94,593
Materials and supplies	420,779
Rentals—outside suppliers	222,800
Rentals—intra-ministry	48,112
Acquisition—land and buildings	18,875
Acquisition—machinery and equipment	392,712
	4,377,864

Vote 125 INTENSIFIED FORESTRY PROGRAM

Description

Provides for an increased Intensive Forest Program involving such activities as Stand Tending Practices, the See Production Program, the Tree Improvement Program, Ecological Classification, and the acquisition and use of data fo planning and implementation of such intensive silvicultural programs. The objective of the program is to increase woo yield for future timber supply.

Appropriations		Actual Expenditures	
	Expenditure by activity		
6,666,464	Intensive forestry reforestation operation	8,231,271	
176,594	Intensive forestry research operation	198,843	
97,641	Intensive forestry productivity operation	120,705	
38,625	Intensive forestry information operation	10,223	
354,050	Intensive forestry headquarters	300	
1,775,000	Reforestation 100 mm trees	1,032,845	
650,000	Vernon Research Centre	164,187	
9,758,374	Total of vote		9,758,37

5,000,000	Main Estimates
4,758,374	Statutory—*Financial Control Act* (R.S.B.C. 1960, Chap. 22, Sec. 20)
9,758,374	

Expenditure by standard classification	
Temporary assistance	3,723,786
Travel expense	114,080
Professional and special services	2,770,972
Office expense	2,624
Office furniture and equipment	1,269
Advertising and publications	27,225
Materials and supplies	600,140
Rentals—outside suppliers	644,575
Rentals—intra-ministry	156,496
Acquisition—land and buildings	1,581,395
Acquisition—machinery and equipment	135,599
Other expenditure	213
	9,758,374

Vote 126 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildin accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
3,899,000	Total of vote	3,218,68

Expenditure by standard classification	
Rentals—outside suppliers	3,218,689

ote 127 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting rvices.

ppropriations		Actual Expenditures
2,405,069	Total of vote	2,383,377

Expenditure by standard classification

Data systems and processing	2,383,377

MINISTRY OF HEALTH

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
n ates d	Other Authorizations	Total	Vote No.	Description	
	$	$			$
14,082	25,000	169,082	128	Minister's Office	174,320
27,012	800,000	22,127,012	129	Administration and Support Services	21,498,916
39,703	...	35,539,703	130	Preventive and Special Community Services	33,691,485
77,352	17,726,000	198,503,352	131	Direct Care Community Services	194,684,730
29,440	...	18,129,440	132	Mental Health Services	16,803,417
78,588	51,284,000	700,462,588	133	Hospital Programs	700,643,829
00,000	43,700,000	289,000,000	134	Medical Services Commission	289,000,000
60,883	2,377,000	28,427,883	135	Emergency Health Services Commission	26,163,570
45,498	...	4,285,498	136	Forensic Psychiatric Services Commission	4,213,117
30,546	...	12,330,546	137	Alcohol and Drug Commission	12,330,546
38,000	...	28,638,000	138	Building Occupancy Charges	26,221,233
54,000	732,628	2,886,628	139	Computer and Consulting Charges	2,904,400
55,104	116,644,628	1,340,499,732			1,328,329,562
				Statutory	
..	325,294	325,294		*Refugee Settlement Program of British Columbia Act*	325,294
55,104	116,969,922	1,340,825,026			1,328,654,856
28,342	...	10,428,342		*Less* recruitment savings	...
26,762	116,969,922	1,330,396,684			1,328,654,856

te: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or s for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 128 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Health, including his salary and expenses and those of his immediate s

Appropriations		Actual Expenditures
169,082	Total of vote	174
144,082	Main Estimates	
25,000	Special Warrant No. 60	
169,082		

Expenditure by standard classification		
Salaries		136,302
Travel expense		30,960
Office expense		10,283
Office furniture and equipment		92
		177,637
Less Transfers		
Vote 114—Salary Adjustments	2,197	
Vote 193—Employee Benefits	1,120	3,317
		174,320

ote 129 ADMINISTRATION AND SUPPORT SERVICES

Description

Deputy Minister's office—Provides executive direction for the Ministry, including funds for use in the Ministry's rogram of development and promotion of better health.

Health promotion and information—Composed of the following programs:

Information services—Responsible for planning and implementing information programs, press releases, and specific campaigns.

Audiovisual centre—Audiovisual production and artistic services.

Health library—Provides reference and research services.

Nutrition and health education—Responsible for planning, implementation, and evaluation of an applied nutrition and health education program.

Occupational health—Provides medical consultation, examination, and advice for public servants, medical industrial occupation consultation to Crown corporations and private industry, an alcoholism treatment program for public servants, and a Provincial radiation protection service.

Planning and development—Composed of the following programs:

Program development—Provides planning, development, evaluation, research, and consultation.

Vital Statistics—Provides registration and certification of births, marriages, divorces, deaths, changes of names, as well as other registration services and statistical services.

Financial services—Offices of the Senior Director of Financial Services and Director of Finance. Provides financial ervices for the Ministry and a mechanical inspection service for Government vehicles for a number of ministries.

Management services—Provides management services to evaluate existing and proposed operations and procedures nd certain logistical services to Ministry headquarters.

Personnel Division—Provides services for the Ministry, includes funds for training and for expenses relocating new nd existing employees.

Data processing and management information—Provides for computer and systems review and evaluation of the linistry's programs, also liaison with the British Columbia Systems Corporation.

Administrative services and grants to health agencies—Provides financial assistance to health agencies and nonprofit ocieties providing health services. Provides assistance to individuals who incur excessive medical costs not covered by xisting plans.

Hearing-aid Regulation Act—Provides for the registration and licensing of hearing-aid dealers and consultants.

Central shared services—Composed of the following:

Administration—Provides over-all executive direction, accounting, and management services to Government hospitals and other facilities.

Logistics—Provides central stores for distribution of goods, medical supplies, and pharmaceuticals.

Coquitlam and Victoria regional linen services—Provides a linen service for a number of hospitals, institutions, and programs in the Lower Mainland and Greater Victoria.

Industrial services—Maintenance of hospital equipment and furnishings.

Transport services—Co-ordinates the use of vehicles and provides an inspection and maintenance service for Government vehicles in Greater Victoria.

Appropriations		Actual Expenditures	
	Expenditure by activity		
965,069	Deputy Minister's office	465,367	
2,393,653	Health promotion and information	3,003,713	
2,596,129	Planning and development	2,326,522	
898,882	Financial services	913,316	
848,795	Management services	852,993	
911,407	Personnel division	975,078	
331,081	Data processing and management information	175,492	
5,060,927	Administration services and grants to health agencies	4,930,927	
25,275	*Hearing-aid Regulation Act*	19,848	
8,095,794	Central shared services (net of recoveries)	7,835,660	
22,127,012	Total of vote		21,498,916

21,327,012	Main Estimates
800,000	Special Warrant No. 62—Supplement—Central shared services
22,127,012	

Expenditure by standard classification	
Salaries	10,821,674
Temporary assistance	951,493
	11,773,167

Vote 129—Continued

Fees and allowances—boards, commissions, courts		53,243
Travel expense		816,231
Professional and special services		453,447
Office expense		627,131
Office furniture and equipment		172,043
Advertising and publications		956,160
Materials and supplies		8,356,068
Motor vehicles		79,055
Rentals—outside suppliers		18,689
Acquisition—machinery and equipment		1,205,411
Grants, contributions, and subsidies		4,734,252
		29,244,897
Less		
Transfers		
Vote 114—Salary Adjustments	546,247	
Vote 193—Employee Benefits	58,709	
Vote 200—Pre-retirement Leave	26,175	
Recoveries		
Institutions *re* materials and supplies	7,114,850	7,745,981
		21,498,916

Vote 130 PREVENTIVE AND SPECIAL COMMUNITY SERVICES

Description

Executive and clerical support—Provides executive direction for Public Health Programs.

Field administration—Provides administrative direction for the Ministry's local health units. Costs include salaries of all health unit directors and clerical staff.

Public Health Nursing—Provides community health services in which public health nurses deliver direct health to all persons, including maternal and child health services, school health, adult care, geriatrics, epidemiol rehabilitation, preventive mental health, and communicable disease control.

Speech and hearing service—Provides direct specialist services designed to reduce the number of children and ad handicapped by a communication disorder. Specific activities include hearing and speech assessment, treatment therapy, counselling, hearing-aid evaluation, selection and fitting.

Public health inspection—Plans, organizes, and co-ordinates a public health inspection program in Provincial he units throughout British Columbia. The Division reviews and helps prepare health legislation.

Dental health services—Provides dental health services throughout the Province, such as programs in schools communities without a resident dentist.

Provincial Laboratory—Provides high-standard laboratory service for the diagnosis and control of communic disease and the amelioration of the environment.

Special health services—Composed of the following:

Administration—Provides executive direction for special health services.

Pharmacy and maintenance health building—Provides for the distribution of drugs and for the maintenanc the Provincial Health Building.

Venereal disease control—Provides for a central control service for the interchange of information for pati with venereal disease and their contacts between Provincial health units, other provinces, and c countries; operates a main clinic in Vancouver and provides policy procedures for the control of t infections throughout the Province.

Medical supply service—Provides for a kidney-failure corrections program by operating a warehouse service department to provide equipment and supplies for patients with end-stage renal failure who a haemodialysis or peritoneal dialysis

Aid to handicapped—Provides rehabilitative medical services and vocational training to those who suf physical, mental, or social handicap which prevents their seeking and obtaining gainful employm

Tuberculosis control—Responsible for correlating and directing all phases of tuberculosis treatment prevention in British Columbia. This Division provides a Province-wide mass chest X-ray and tuberc testing program and supervises the distribution of free anti-tuberculosis drugs.

ote 130—Continued

Epidemiology—Provides for the costs of biological and medical supplies for the Ministry's communicable disease rogram.

Grants—health services—Provides grants for the delivery of public health services to the Capital Regional District nd municipalities in Greater Vancouver.

Appropriations		Actual Expenditures	
	Expenditure by activity		
359,763	Executive and clerical support	307,124	
5,189,617	Field administration	5,202,923	
8,081,967	Public health nursing	7,860,478	
4,162,504	Speech and hearing services	2,850,255	
2,301,508	Public health inspection	2,221,367	
1,414,985	Dental health services	1,206,075	
3,206,550	Provincial Laboratory	3,291,451	
6,250,014	Special health services (net of recoveries)	6,364,638	
960,800	Epidemiology (net of recoveries)	875,515	
3,611,995	Grants—health services	3,511,659	
35,539,703	Total of vote		33,691,485

Expenditure by standard classification		
Salaries		23,807,290
Temporary assistance		821,413
		24,628,703
Travel expense		1,171,148
Professional and special services		1,211,875
Office expense		363,568
Office furniture and equipment		245,163
Advertising and publications		14,162
Materials and supplies		4,039,629
Motor vehicles		243,018
Rentals—outside suppliers		5,600
Acquisition—machinery and equipment		430,310
Grants, contributions, and subsidies		4,083,047
		36,436,223
Less		
Transfers		
Vote 114—Salary Adjustments	2,456,206	
Vote 193—Employee Benefits	34,708	
Vote 200—Pre-retirement Leave	145,867	
Recoveries		
Institutions *re* biologicals and dialysis supplies	107,957	2,744,738
		33,691,485

Vote 131 DIRECT CARE COMMUNITY SERVICES

Description

Community Care Licensing Boards—Provides consultative services to the field staff of the Ministries of Hea Human Resources, and Education, Science and Technology and issues licences for the operation of both adult and c care facilities. Maintains a register of qualified day care supervisors. The two Boards (adult care and child care) administer legislation and assess the need for additional and improved facilities for personal care and intermediate ca

Long-term Care Program—Provides for administrative expenses, benefits, payments for services, and gra contributions, and subsidies for those people who cannot live without help because of health-related problems but do warrant care in an acute-care hospital. Care may be provided in the home, a community care facility, or an extended-c hospital.

Home Care Program—Provides for a variety of personal health and supportive services in the home required to those persons with health or social needs relative to physical or emotional illness. This includes services to those pers who may be discharged early from acute-care hospitals.

Community Physiotherapy Program—Provides physiotherapy services by direct treatment, consultation, educat and preventive programs in association with home care, long-term care, and public health and local resources.

Government Hospitals—Provides in-patient and out-patient service at acute, rehabilitative, extended, and long-t levels of care for physically and mentally disabled persons at the following facilities: Riverview, Valleyview, Dellvi Pearson, Willow Chest, and New Denver.

Appropriations		Actual Expenditures	
	Expenditure by activity		
379,281	Community Care Licensing Boards	317,089	
134,087,126	Long-term Care Program	133,286,017	
9,150,495	Home Care Program	9,079,621	
360,753	Community Physiotherapy Program	328,290	
54,525,697	Government hospitals	51,673,713	
198,503,352	Total of vote		194,684,
180,777,352	Main Estimates		
16,766,000	Special Warrant No. 38—Supplement—Long-term Care Program		
960,000	Special Warrant No. 52—Supplement—Home Care Program		
198,503,352			

Expenditure by standard classification

Salaries		53,407,590
Temporary assistance		5,607,704
		59,015,294
Fees and allowances—boards, commissions, courts		4,125
Travel expense		537,661
Professional and special services		2,142,542
Office expense		225,415
Office furniture and equipment		76,174
Advertising and publications		16,385
Materials and supplies		5,073,364
Motor vehicles		48,937
Rentals—outside suppliers		1,608
Acquisition—machinery and equipment		398,190
Grants, contributions, and subsidies		133,042,761
Other expenditure		1,234
		200,583,690
Less		
Transfers		
Vote 114—Salary Adjustments	5,721,316	
Vote 193—Employee Benefits	48,389	
Vote 200—Pre-retirement Leave	129,165	
Recoveries	90	
		5,898,960
		194,684,730

'ote 132

MENTAL HEALTH SERVICES

Description

Executive and clerical support—Provides executive direction for mental health programs.

Mental health centres—Provides for diagnostic and consultative services to persons with emotional disorders; the evelopment and implementation of a wide variety of community-oriented preventive programs in the mental health field.

Boarding-home Program—Provides specialized adult residential care supervised by mental health staff for mentally isordered persons in the community.

British Columbia Youth Development Centre—Operates a family and children's clinic, a psychological education linic for working with children within the school system, and a residential treatment centre for adolescents with sychological, social, and learning problems.

Burnaby Psychiatric Services—Provides mental health services for adults and children resident in Burnaby. pecialized resources include a children's out-patient and day program, two adult day programs, and a 25-bed short-stay sychiatric in-patient unit.

Grants—mental health services—Provides financial assistance to agencies and nonprofit societies providing mental ealth services.

Appropriations		Actual Expenditures	
	Expenditure by activity		
591,053	Executive and clerical support	484,687	
6,740,205	Mental health centres	6,176,126	
527,431	Boarding-home Program	442,720	
3,590,650	British Columbia Youth Development Centre	3,082,673	
2,228,556	Burnaby Psychiatric Services	2,210,529	
4,451,545	Grants—Mental health services	4,406,682	
18,129,440	Total of vote		16,803,417

Expenditure by standard classification		
Salaries		10,420,491
Temporary assistance		297,217
		10,717,708
Travel expense		297,455
Professional and special services		1,484,835
Office expense		59,866
Office furniture and equipment		74,211
Advertising and publications		2,049
Materials and supplies		539,225
Motor vehicles		39,754
Acquisition—machinery and equipment		8,655
Grants, contributions, and subsidies		4,413,147
		17,636,905
Less Transfers		
Vote 114—Salary Adjustments	725,373	
Vote 193—Employee Benefits	56,995	
Vote 200—Pre-retirement Leave	51,120	
		833,488
		16,803,417

Vote 133 HOSPITAL PROGRAMS

Description

Provides for the costs of administration, provision of both in-patient and out-patient hospital benefits, and Provi share of hospital construction and equipment costs. Three levels of in-patient care are benefits under the *Ho Insurance Act*, namely, acute, rehabilitation, and activation and extended care. Out-patient services covered in emergency services for accidents and sickness, day care treatment, diagnostic services, physiotherapy, and othe

Appropriations		Actual Expenditures
700,462,588	Total of vote	700,643

649,178,588	Main Estimates
51,284,000	Special Warrant No. 29
700,462,588	

Expenditure by standard classification		
Salaries		4,188,564
Temporary assistance		81,817
		4,270,381
Fees and allowances—boards, commissions, courts		2,300
Travel expense		184,647
Professional and special services		212,560
Office expense		125,945
Office furniture and equipment		19,233
Advertising and publications		722
Motor vehicles		6,230
Grants, contributions, and subsidies		696,184,526
		701,006,544
Less Transfers		
Vote 114—Salary Adjustments	295,120	
Vote 193—Employee Benefits	36,913	
Vote 200—Pre-retirement Leave	30,683	362,716
		700,643,828

Vote 134 MEDICAL SERVICES COMMISSION

Description

The Commission provides over-all administration of the Medical Services Plan, collects premiums fror subscribers, and pays the cost of medical care of the Province to the doctors on a fee-for-service basis, mainly, but a required on a sessional and sometimes salary basis. This vote covers the Province's subsidies for low-income resident the estimated deficits not covered by premiums and other revenues.

Appropriations		Actual Expenditures
289,000,000	Total of vote	289,000

245,300,000	Main Estimates
43,700,000	Statutory—*Medical Services Act* (1967, Chap. 24, Sec. 11)
289,000,000	

Expenditure by standard classification	
Grants, contributions, and subsidies	289,000,000

te 135

EMERGENCY HEALTH SERVICES COMMISSION

Description

Provides a ground and air ambulance service throughout the Province. Operates a plant for the construction of bulance chassis. Conducts training courses for emergency medical assistants and paramedic crews. Conducts and ordinates basic instruction in first aid and cardio pulmonary resuscitation throughout the Province. Advises on ergency department standards of care and physical planning in acute care hospitals. Co-ordinates the Ministry's ponsibilities in disaster planning.

ppropriations		Actual Expenditures	
	Expenditure by activity		
28,517,883	Program expenditures	26,363,362	
90,000	*Less* recoveries	199,792	
28,427,883	Total of vote		26,163,570
26,050,883	Main Estimates		
2,377,000	Special Warrant No. 61		
28,427,883			

Expenditure by standard classification	
Travel expense	384,803
Professional and special services	18,752,003
Office expense	132,278
Office furniture and equipment	13,422
Advertising and publications	8,095
Materials and supplies	1,752,120
Motor vehicles	1,112,893
Rentals—outside suppliers	671,961
Acquisition—land and buildings	10,329
Acquisition—machinery and equipment	676,956
Other expenditure	2,848,502
	26,363,362
Less Recoveries—Workers' Compensation rebates and insurance claims	199,792
	26,163,570

Vote 136

FORENSIC PSYCHIATRIC SERVICES COMMISSION

Description

Provides funds for the Forensic Psychiatric Service to enable it to meet its statutory obligations in accordance wit *Forensic Psychiatric Services Commission Act.*

Appropriations		Actual Expenditures
4,285,498	Total of vote	4,213

Expenditure by standard classification

Salaries		3,502,959
Temporary assistance		253,648
		3,756,607
Travel expense		42,469
Professional and special services		577,521
Office expense		21,437
Office furniture and equipment		18,810
Materials and supplies		283,835
Acquisition—machinery and equipment		7,558
Grants, contributions, and subsidies		45,181
		4,753,418
Less Transfers		
Vote 114—Salary Adjustments	509,398	
Vote 200—Pre-retirement Leave	30,903	540,301
		4,213,117

Vote 137 ALCOHOL AND DRUG COMMISSION

Description

Operates and/or supports programs for the treatment of chemical addiction, including alcoholism, through the Alcoholism Treatment and Rehabilitation Program and Heroin Treatment Program. Programs may involve detoxification, long-term residential care, out-patient counselling, and education. The Commission also supports programs providing research and information in this field.

Appropriations		Actual Expenditures	
	Expenditure by activity		
6,977,085	Alcoholism Treatment and Rehabilitation Program	6,842,170	
5,353,461	Heroin Treatment Program (net of recoveries)	5,488,376	
12,330,546	Total of vote		12,330,546

Expenditure by standard classification		
Salaries		6,433,679
Temporary assistance		1,239,721
		7,673,400
Travel expense		246,031
Professional and special services		469,694
Office expense		153,004
Office furniture and equipment		77,904
Advertising and publications		1,275
Materials and supplies		783,931
Motor vehicles		43,566
Acquisition—land and buildings		162,180
Grants, contributions, and subsidies		4,467,406
		14,078,391
Less		
Transfers		
Vote 114—Salary Adjustments	326,374	
Vote 193—Employee Benefits	40,594	
Recoveries		
Drug, Alcohol Fund	1,366,184	
Other	14,693	
		1,747,845
		12,330,546

Vote 138 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
28,638,000	Total of vote	26,221,233

Expenditure by standard classification	
Rentals—outside suppliers	26,221,233

Vote 139 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consult services.

Appropriations		Actual Expenditures
2,886,628	*Total of vote*	2,904,4

2,154,000	Main Estimates
732,628	Special Warrant No. 57
2,886,628	

Expenditure by standard classification

Data systems and processing	2,904,400

Statutory

REFUGEE SETTLEMENT PROGRAM OF BRITISH COLUMBIA ACT (1979, Chap. 27, Sec. 5)

Appropriations		Actual Expenditures
325,294	Total expenditure	325,2

Expenditure by standard classification

Salaries	11,019
Temporary assistance	41,045
	52,064
Travel expense	1,848
Professional and special services	227,643
Office expense	236
Office furniture and equipment	200
Materials and supplies	15,418
Acquisition—machinery and equipment	27,885
	325,294

MINISTRY OF HUMAN RESOURCES

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
ain imates oted	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
206,837	...	206,837	140	Minister's Office	203,193
124,258	...	61,124,258	141	Administration and Community Services	60,553,964
209,741	...	75,209,741	142	Services for Families and Children	66,745,589
573,173	9,000,000	61,573,173	143	Health Services	59,263,779
428,642	...	26,428,642	144	Community Projects	24,888,172
505,000	...	351,505,000	145	GAIN Programs	351,856,319
663,249	...	43,663,249	146	Special Programs for the Retarded	43,010,486
834,311	...	23,834,311	147	Shelter Aid for Elderly Renters and Renters Credit	23,112,270
103,359	...	19,103,359	148	Building Occupancy Charges	16,209,145
015,000	...	3,015,000	149	Computer and Consulting Charges	3,004,658
663,570	9,000,000	665,663,570			648,847,575
166,849	...	8,166,849		*Less* recruitment savings	...
496,721	9,000,000	657,496,721			648,847,575

ote: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or ts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 140 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Human Resources, including her salary and expenses and those of immediate staff.

Appropriations		Actual Expenditures
206,837	Total of vote	203

Expenditure by standard classification	
Salaries	133,602
Temporary assistance	6,491
	140,093
Travel expense	18,905
Office expense	45,794
Office furniture and equipment	1,505
Materials and supplies	538
	206,835
Less Transfers—Vote 193—Employee Benefits	3,642
	203,193

Vote 141 ADMINISTRATION AND COMMUNITY SERVICES

Description

Provides central direction and support services for the Ministry, and direct services to people throughout the Province through 140 district offices staffed with employees trained in identifying the services most suited for each individual.

Appropriations		Actual Expenditures	
	Expenditure by activity		
	Central Administration		
658,182	Ministry Executive	706,592	
1,346,412	Personnel and staff training	1,213,323	
3,371,711	Office of the Comptroller	3,584,135	
1,780,585	Other support services	1,874,718	
	Program Administration		
1,641,865	Family and Children's Service Division	1,415,347	
712,632	Pharmacare Division	845,560	
205,205	Health Care Division	214,578	
349,007	Community Projects Division	235,732	
339,636	Income Assistance Division	301,186	
50,520,317	Community Services	49,881,465	
198,706	Special projects	281,328	
61,124,258	Total of vote		60,553,964

Expenditure by standard classification		
Salaries		54,328,453
Temporary assistance		2,082,042
		56,410,495
Travel expense		2,525,458
Professional and special services		1,191,708
Office expense		1,500,819
Office furniture and equipment		449,574
Advertising and publications		483,476
Materials and supplies		169,418
Motor vehicles		497,573
Rentals—outside suppliers		59,455
Acquisition—machinery and equipment		25,245
Grants, contributions, and subsidies		27,580
Other expenditure		192
		63,340,993
Less Transfers		
Vote 114—Salary Adjustments	2,526,537	
Vote 193—Employee Benefits	146,803	
Vote 200—Pre-retirement Leave	113,689	2,787,029
		60,553,964

Vote 142 SERVICES FOR FAMILIES AND CHILDREN

Description

Foster homes and specialized children's resources—Provides a spectrum of resources for children requiring c away from their own homes and families. Also provides for the purchase of any goods or services necessary for well-being of any child in the care of the Superintendent of Child Welfare. (This activity amalgamates the previ activities called "foster home program and children-in-care", "specialized treatment resources", and "group therapeutic homes program.")

Child Protection Program—Provides for the protection of children from physical and mental cruelty, the safegua ing of the young, the amelioration of family conditions that lead to neglect of children, and the care and control of child in need of protection.

Adoption Program—Provides for care of new-born infants in hospital while awaiting adoption, and other rela expenses.

Rehabilitation Resources Program—A program funded jointly by the Ministries of Education, Science and Techn ogy and Human Resources to enable young people who are experiencing great difficulty at school, or who have dropp out of school, to acquire basic academic and social skills which will make it possible for them to re-enter the school syst or proceed to further training or employment.

Special services to children—Provides counselling or other supportive services to children and their families enable children to grow up successfully in their own homes or communities; and, through early intervention, to as families to remain together where there is risk of a child or children being removed from the home.

Child Day Care Program—Provides day care services to children up to 12 years of age during a prolonged far illness or other crisis, or enables the parent(s) to work or attend an educational institution.

Craft Therapy Program—This is a program limited to the Victoria area which provides counselling services children using woodwork and other crafts as a focus for activities.

Parent Encouragement Program—This program, limited to the Victoria area, provides counselling and support services to foster parents and natural parents to improve the type of care given to children.

Infant Development Program—Provides home-based services for developmentally delayed infants from 0 to 3 ye of age to optimize their development and continuing participation in a full range of community activities.

Youth Incentive Program—Provides teenage dependents of income assistance families or children-in-care opportunities to gain work experience, to explore areas of employment, and to provide growth through sharing skills abilities.

Family Support Homemaker Services Program—Provides household management and child care services to k families together in time of emotional, mental, or physical stress.

Appropriations		Actual Expenditures	
	Expenditure by activity		
46,235,683	Foster homes and specialized children's resources (net of recoveries)	40,986,722	
119,424	Child Protection Program	93,933	
91,552	Adoption Program	81,728	
2,694,820	Rehabilitation Resources Program	2,638,914	
4,577,625	Special services to children	3,843,619	
16,248,682	Child Day Care Program	14,884,154	
3,438	Craft Therapy Program	2,269	
8,408	Parent Encouragement Program	8,222	
483,177	Infant Development Program	569,191	
105,262	Youth Incentive Program	54,139	
4,641,670	Family Support Homemaker Services Program	3,582,698	
75,209,741	Total of vote		66,745,

	Expenditure by standard classification	
	Salaries	4,225,386
	Temporary assistance	832,775
		5,058,161
	Travel expense	101,646
	Professional and special services	30,215,840
	Office expense	27,685
	Office furniture and equipment	12,755
	Advertising and publications	74,348
	Materials and supplies	565,949
	Rentals—outside suppliers	1,171
	Acquisition—machinery and equipment	41,288

Vote 142—Continued

Grants, contributions, and subsidies		32,657,513
Other expenditure		35,050
		68,791,406
Less		
Transfers		
Vote 114—Salary Adjustments	202,496	
Vote 200—Pre-retirement Leave	623	
Recoveries		
Health and Welfare, Canada	1,842,698	
		2,045,817
		66,745,589

Vote 143 HEALTH SERVICES

Description

Pharmacare Program—Provides a subsidy toward the cost of drugs for residents of British Columbia.

Health Care Program—Provides coverage of the health needs of all recipients of income assistance, GAIN for seniors, GAIN for handicapped, and children-in-care.

Appropriations		Actual Expenditures	
	Expenditure by activity		
47,262,163	Pharmacare Program	46,257,728	
14,311,010	Health Care Program	13,006,051	
61,573,173	Total of vote		59,263,779
52,573,173	Main Estimates		
9,000,000	Special Warrant No. 55—Supplement—Pharmacare Program		
61,573,173			

Expenditure by standard classification	
Grants, contributions, and subsidies	59,263,779

Vote 144

COMMUNITY PROJECTS

Description

Community Grants Program—Provides funding for community-based projects operated by nonprofit societies an recommended by the Ministry's field staff through the Regional Managers. Projects include information centres, crisi centres and related services, family life counselling, youth services, and various others.

Work Activity Program—Provides funding to assist persons who need training to prepare them for employment

Community Human Resources and Health Centres—Provides for direct client service in various communities, wher there are joint offices of the Ministries of Health and Human Resources.

Assistance for the Retarded—Provides grants to various organizations to operate programs especially to help retarde children and adults.

Burns Lake Community Development Association—Provides a community-based social development project t assist native Indians to prepare themselves for employment. The project is also intended to support the econom development thrust of the Burns Lake Native Development Association.

Handicapped Workshop Guild—Provides leadership to the many achievement centres and workshops to assist i management, purchasing, sales, and distribution so that the workshops can become as productive as possible.

Living Independently for Equality (L.I.F.E.)—Provides services to community living boards to assist handicappe persons in institutions to move to the community in order to live as independently as possible.

Residential Care—Provides for the cost of community-based residential care for the physically handicappe retarded, and those needing short-term rehabilitation.

Achievement Centres for the Handicapped—Provides assistance to centres for the development of programs improve the quality of life and skills of handicapped persons.

Seniors' Day Centres Program—Provides opportunities to seniors for social and recreational activities as well inexpensive lunches and snacks.

Seniors' Counselling Service Program—Provides a service wherein a volunteer Senior Citizen Counsellor available to discuss issues of concern to seniors, and to assist the senior citizens in obtaining access to services a resources.

Appropriations		Actual Expenditures	
	Expenditure by activity		
6,245,101	Community Grants Program	6,335,731	
1,298,941	Work Activity Program	1,092,947	
407,474	Community Human Resources and Health Centres	406,334	
94,991	Assistance for the Retarded Program	86,252	
482,500	Handicapped Workshop Guild	747,800	
344,745	Living Independently for Equality	330,097	
13,373,894	Residential Care (net of recoveries)	11,557,325	
3,534,765	Achievement Centres for the Handicapped	3,518,475	
521,149	Seniors' Day Centres Program	687,085	
125,082	Seniors' Counselling Service Program	126,126	
26,428,642	Total of vote		24,888,1

Expenditure by standard classification	
Salaries	106,584
Temporary assistance	237,795
	344,379
Travel expense	48,552
Professional and special services	3,772,478
Office expense	381
Office furniture and equipment	3,390
Materials and supplies	71,156
Rentals—outside suppliers	17,494
Rentals—intra-ministry	3,436
Acquisition—machinery and equipment	22,900
Grants, contributions, and subsidies	21,331,576
Other expenditure	124,363
	25,740,105
Less Recoveries—Public Trustee	851,933
	24,888,172

Vote 145

GAIN PROGRAM

Description

Income Assistance Program—Provides financial assistance in the form of a basic allowance and special allowances to British Columbians who are unable to provide for themselves. Special allowances include grants for work incentives, special needs, educational upgrading and vocational training, dietary and prenatal, transportation, and others. Also providing financial assistance and comfort allowances to persons in adult care facilities, boarding-homes and hostels.

GAIN for seniors and handicapped—Provides a minimum guaranteed income for persons age 60 years and over for handicapped persons in need.

Appropriations		Actual Expenditures	
	Expenditure by activity		
249,520,956	Income Assistance Program	247,698,998	
101,984,044	GAIN for seniors and handicapped	104,157,321	
351,505,000	Total of vote		351,856,319

Expenditure by standard classification	
Salaries	133,545
Temporary assistance	30,891
	164,436
Travel expense	4,103
Office expense	1,613
Materials and supplies	17,340
Acquisition—machinery and equipment	326
Grants, contributions, and subsidies	351,668,501
	351,856,319

Vote 146 SPECIAL PROGRAMS FOR THE RETARDED

Description

Woodlands, Tranquille, and Glendale—Institutions which provide residential care, nursing care, and spec schooling for retarded children and adults.

Appropriations		Actual Expenditures	
	Expenditure by activity		
24,391,998	Woodlands	23,620,917	
10,295,682	Tranquille	10,414,001	
8,975,569	Glendale	8,975,568	
43,663,249	Total of vote		43,010,4

Expenditure by standard classification		
Salaries		26,859,828
Temporary assistance		4,206,166
		31,065,994
Travel expense		122,250
Professional and special services		1,346,291
Office expense		145,497
Office furniture and equipment		26,522
Advertising and publications		418
Materials and supplies		2,865,634
Motor vehicles		89,971
Rentals—outside suppliers		8,600
Acquisition—machinery and equipment		275,803
Grants, contributions, and subsidies		9,214,634
Other expenditure		14,415
		45,176,029
Less Transfers		
Vote 114—Salary Adjustments	2,097,033	
Vote 193—Employee Benefits	19,338	
Vote 200—Pre-retirement Leave	49,172	
		2,165,543
		43,010,486

Vote 147 SHELTER AID FOR ELDERLY RENTERS AND RENTERS' TAX CREDIT

Description

Provides for rental assistance to senior citizens based upon a reasonable distribution of income and rent, and the renters' tax credits.

Appropriations		Actual Expenditures	
	Expenditure by activity		
334,311	Administration	233,519	
9,000,000	Shelder Aid for elderly renters	7,399,336	
14,500,000	Renters' tax credit	15,479,415	
23,834,311	Total of vote		23,112,270

Expenditure by standard classification	
Salaries	138,229
Temporary assistance	52,722
	190,951
Travel expense	263
Office expense	42,302
Office furniture and equipment	482
Advertising and publications	6,416
Grants, contributions, and subsidies	22,878,752
	23,119,166
Less Transfers—Vote 114—Salary Adjustments	6,896
	23,112,270

Vote 148 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
19,103,359	Total of vote	16,209,145

Expenditure by standard classification	
Rentals—outside suppliers	16,209,145

Vote 149

COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consultin services.

Appropriations		Actual Expenditures
3,015,000	Total of vote	3,004,65

Expenditure by standard classification

Data systems and processing	3,004,658

MINISTRY OF LABOUR

Summary of Budgetary Expenditure by Appropriation

Total Appropriations in Estimates ed	Other Authorizations	Total	Vote No.	Description	Actual Expenditures
$	$	$			$
41,341	...	141,341	150	Minister's Office	139,571
53,832	26,288	2,680,120	151	Ministerial Administration—Support Services	2,793,834
53,809	...	36,253,809	152	Job Training and Employment Opportunity Programs	33,275,136
			153	Occupational Environment and Compensation Advisory Services	
66,415	...	1,566,415			1,575,734
12,929	...	5,812,929	154	Safety Engineering Division	5,739,738
72,487	...	2,772,487	155	Collective Bargaining and Labour Standards Program	2,701,073
11,952	...	711,952	156	Human Rights Programs	656,948
40,101	90,000	1,430,101	157	Labour Relations Board	1,566,441
97,000	...	297,000	158	Essential Services Advisory Agency	117,667
10	14,688	14,698	159	Boards of Review (Workers' Compensation Board)	14,698
23,000	...	1,123,000	160	Building Occupancy Charges	1,419,392
40,100	...	1,040,100	161	Computer and Consulting Charges	745,039
12,976	130,976	53,843,952			50,745,271
				Statutory	
..	240,116	240,116		*Refugee Settlement Program of British Columbia Act*	240,116
..	33,459	33,459		*West Kootenay Schools Collective Bargaining Assistance Act*—Special mediators expense	33,459
12,976	404,551	54,117,527			51,018,846
35,278	...	1,235,278		*Less* recruitment savings	...
77,698	404,551	52,882,249			51,018,846

ote: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or ts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 150 MINISTER'S OFFICE

Description

Provides for the administrative and operating expenditures for the office of the Minister of Labour.

Appropriations		Actual Expenditures
141,341	Total of vote	139,571

Expenditure by standard classification		
Salaries		118,454
Travel expense		10,582
Office expense		13,737
Office furniture and equipment		14
		142,787
Less Transfers		
Vote 114—Salary Adjustments	2,096	
Vote 193—Employee Benefits	1,120	
		3,216
		139,571

Vote 151 MINISTERIAL ADMINISTRATION — SUPPORT SERVICES

Description

Provides for the Ministry's senior management and administrative staff, including the offices of the Deputy Minister, the Assistant Deputy Ministers, and the Construction Industry Co-ordinator, and the Co-ordinator of Provincial Native Indian Affairs. Ancillary programs provided for in this vote include the general administrative activities of finance, personnel, information services, and research and planning.

Appropriations		Actual Expenditures	
	Expenditure by activity		
672,672	Ministerial and program management	696,499	
1,406,500	Finance, personnel and information	1,551,026	
430,126	Research and planning	394,120	
109,022	Construction Industry Programs	80,012	
61,800	Provincial Native Indian Programs	72,177	
2,680,120	Total of vote		2,793,834
2,653,832	Main Estimates		
26,288	Statutory—*Labour Code of British Columbia Act* (1973, Chap. 122, Sec. 112)		
2,680,120			

Expenditure by standard classification		
Salaries		1,186,888
Temporary assistance		620,671
		1,807,559
Fees and allowances—boards, commissions, courts		155,856
Travel expense		115,092
Professional and special services		98,847
Office expense		165,676
Office furniture and equipment		68,962
Advertising and publications		532,436
Materials and supplies		13,856
Other expenditure		84
		2,958,368
Less		
Transfers		
Vote 114—Salary Adjustments	85,019	
Vote 193—Employee Benefits	43,182	
Recoveries		
Hospital Job Evaluation Committee	36,333	
		164,534
		2,793,834

Vote 152 JOB TRAINING AND EMPLOYMENT OPPORTUNITY PROGRAMS

Description

Provides for manpower planning and development, and the principal training and employment programs for whic this Ministry has responsibility. Included are the planning and management of pre-apprenticeship, apprenticeship, ar industrial training programs, and the development of Provincial policies relating to immigration matters. This vote als provides the administrative capability for the Provincial Government's direct employment opportunity programs, and th funds for the 1979 Summer Youth Employment Program.

Appropriations		Actual Expenditures
	Expenditure by activity	
110,880	Manpower planning and policy development	82,901
14,510,505	Apprenticeship training	12,772,056
152,195	Manpower consultative services and immigration	294,385
21,398,012	Employment Opportunity Programs	20,039,283
82,217	Trade schools administration	86,511
36,253,809	Total of vote	33,275,13

Expenditure by standard classification		
Salaries		2,643,794
Temporary assistance		7,129,403
		9,773,197
Fees and allowances—boards, commissions, courts		23,283
Travel expense		296,032
Professional and special services		85,896
Office expense		388,851
Office furniture and equipment		89,356
Advertising and publications		187,181
Motor vehicles		16,968
Grants, contributions and subsidies		12,736,546
Transfer to Ministry of Education—Vote 67		9,876,215
		33,473,525
Less Transfers		
Vote 114—Salary Adjustments	133,772	
Vote 193—Employee Benefits	17,113	
Vote 200—Pre-retirement Leave	47,504	
		198,389
		33,275,136

Vote 153 OCCUPATIONAL ENVIRONMENT AND COMPENSATION ADVISORY SERVICES

Description

Provides advisory services to individuals and commercial and industrial establishments throughout the Province in terms of standards and regulations pertaining to occupational environments and elevating devices. Additionally, the Compensation Advisory Services Program, which assists employees and employers with respect to compensation matters, is included in this vote.

Appropriations		Actual Expenditures	
	Expenditure by activity		
712,647	Occupational Environment Program	694,144	
621,570	Elevating devices	616,508	
232,198	Compensation advisory services	265,082	
1,566,415	Total of vote		1,575,734

Expenditure by standard classification		
Salaries		1,444,508
Travel expense		126,558
Professional and special services		9,440
Office expense		28,451
Office furniture and equipment		36,241
Materials and supplies		5,241
Motor vehicles		10,292
Acquisition—machinery and equipment		2,425
		1,663,156
Less Transfers		
Vote 114—Salary Adjustments	80,348	
Vote 193—Employee Benefits	7,074	
		87,422
		1,575,734

Vote 154

SAFETY ENGINEERING DIVISION

Description

The purpose of the Division is to provide a safe environment for all people in British Columbia through standard education, and inspection in the disciplines of boiler and pressure vessels, electrical, and gas.

Appropriations		Actual Expenditures
	Expenditure by activity	
329,333	Administration and support services	344,468
2,940,894	Electrical inspection	2,897,375
1,232,081	Gas inspection	1,189,675
1,092,438	Boiler inspection	1,065,202
218,183	Building Standards and Research Branch	243,018
5,812,929	Total of vote	5,739,7

Expenditure by standard classification		
Salaries		4,552,791
Temporary assistance		120,772
		4,673,563
Travel expense		521,146
Professional and special services		55,454
Office expense		172,006
Office furniture and equipment		20,906
Advertising and publications		52,517
Materials and supplies		13,533
Motor vehicles		111,044
Rentals—outside suppliers		365,967
Acquisition—machinery and equipment		15,154
		6,001,290
Less Transfers		
Vote 114—Salary Adjustments	210,845	
Vote 193—Employee Benefits	34,525	
Vote 200—Pre-retirement Leave	16,182	261,552
		5,739,738

Vote 155 COLLECTIVE BARGAINING AND LABOUR STANDARDS PROGRAM

Description

Provides services to labour and management groups in British Columbia pertaining to collective bargaining, ncluding mediation and arbitration activities. The development and administration of labour standards programs and abour education activities are also provided.

Appropriations		Actual Expenditures	
	Expenditure by activity		
2,172,502	Labour standards	2,147,858	
446,139	Mediation services	442,727	
78,070	Arbitration and special services	80,040	
75,776	Labour education	30,448	
2,772,487	Total of vote		2,701,073

Expenditure by standard classification		
Salaries		2,750,192
Travel expense		252,963
Professional and special services		3,156
Office expense		93,757
Office furniture and equipment		38,472
Materials and supplies		925
Motor vehicles		26,911
Grants, contributions, and subsidies		5,000
		3,171,376
Less Transfers		
Vote 114—Salary Adjustments	308,642	
Vote 193—Employee Benefits	150,600	
Vote 200—Pre-retirement Leave	11,061	
		470,303
		2,701,073

Vote 156 HUMAN RIGHTS PROGRAM

Description

Provides for the various human rights programs offered by the Government, including the administration of the *Human Rights Code of British Columbia*. The activities of the Human Rights Commission, the Human Rights Branch and Boards of Inquiry are provided for in this vote.

Appropriations		Actual Expenditures
	Expenditure by activity	
258,636	Human Rights Commission	211,127
453,316	Human Rights Branch	445,821
711,952	Total of vote	656,8

Expenditure by standard classification		
Salaries		397,666
Fees and allowances—boards, commissions, courts		92,841
Travel expense		68,506
Professional and special services		83,361
Office expense		34,341
Office furniture and equipment		9,416
Materials and supplies		998
Motor vehicles		5,385
Grants, contributions, and subsidies		19,500
		712,014
Less Transfers		
Vote 114—Salary Adjustments	36,286	
Vote 193—Employee Benefits	18,780	55,066
		656,948

Vote 157 LABOUR RELATIONS BOARD

Description

Provides for the administration of the Labour Relations Board and the legislative jurisdiction of the Board established by the *Labour Code of British Columbia*.

Appropriations		Actual Expenditures
1,430,101	Total of vote	1,566
1,340,101	Main Estimates	
90,000	Special Warrant No. 66	
1,430,101		

Expenditure by standard classification	
Temporary assistance	1,095,670
Fees and allowances—boards, commissions, courts	196,575
Travel expense	94,613
Professional and special services	40,701
Office expense	72,477
Office furniture and equipment	26,355
Advertising and publications	1,084
Materials and supplies	13,188
Other expenditure	36,161
	1,576,824
Less Transfers—Vote 193—Employee Benefits	10,383
	1,566,441

Vote 158 ESSENTIAL SERVICES ADVISORY AGENCY

Description

Provides for the payments of remuneration to members and expenses of the agency as established under the *Essential Services Disputes Act*.

Appropriations		Actual Expenditures
297,000	Total of vote	117,667

Expenditure by standard classification	
Temporary assistance	42,611
Fees and allowances—boards, commissions, courts	35,450
Travel expense	2,339
Professional and special services	452
Office expense	7,698
Office furniture and equipment	28,727
Materials and supplies	390
	117,667

Vote 159 BOARDS OF REVIEW (WORKERS' COMPENSATION BOARD)

Description

Provides for administration by the Minister of Labour of the Boards of Review (*Workers' Compensation Act*), an appellate agency structured under the *Workers' Compensation Act* to hear appeals against decisions of the Workers' Compensation Board.

Appropriations			Actual Expenditures
	Expenditure by activity		
689,500	Program expenditure	389,389	
674,802	*Less* recoveries	374,691	
14,698	Total of vote		14,698
10	Main Estimates		
14,688	Statutory—*Revenue Act* (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))		
14,698			

Expenditure by standard classification	
Temporary assistance	341,183
Travel expense	23,011
Professional and special services	465
Office expense	17,072
Office furniture and equipment	7,402
Other expenditure	256
	389,389
Less Recoveries—Workers' Compensation Board	374,691
	14,698

Vote 160 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of build accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
1,123,000	Total of vote	1,419,2

Expenditure by standard classification

Rentals—outside suppliers	1,419,392

Vote 161 COMPUTER AND CONSULTING CHARGES

Description

Provides payments to the British Columbia Systems Corporation for data processing and management consul services.

Appropriations		Actual Expenditures
1,040,100	Total of vote	745,9

Expenditure by standard classification

Data systems and processing	745,039

Statutory

Refugee Settlement Program of British Columbia Act (1979, Chap. 27, Sec. 5)

Appropriations		Actual Expenditures
240,116	Total expenditure	240,6

Expenditure by standard classification

Professional and special services	22,802
Grants, contributions, and subsidies	217,314
	240,116

Statutory

West Kootenay Schools Collective Bargaining Assistance Act (1978, Chap. 42, Sec. 8 (2))

Appropriations		Actual Expenditures
33,459	Total expenditure	33,5

Expenditure by standard classification

Professional and special services	33,459

MINISTRY OF LANDS, PARKS AND HOUSING

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
148,408	...	148,408	162	Minister's Office	139,539
,916,769	...	29,916,769	163	Housing	27,189,277
,032,646	468,000	8,500,646	164	Land Management	8,731,185
,579,967	348,651	24,928,618	165	Parks and Outdoor Recreation	24,257,151
,532,061	...	1,532,061	166	Financial and Administration Services	1,450,655
,964,000	...	1,964,000	167	Building Occupancy Charges	1,830,593
,073,670	...	1,073,670	168	Computer and Consulting Charges	792,370
,247,521	816,651	68,064,172			64,390,770
				Special Warrant	
...	1,506,000	1,506,000		No. 3—Crown Land Development Program	1,059,111
,247,521	2,322,651	69,570,172			65,449,881
,888,483	...	1,888,483		*Less* recruitment savings	...
,359,038	2,322,651	67,681,689			65,449,881

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. See respective votes or nts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 162 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Lands, Parks and Housing, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
148,408	Total of vote	139,539

Expenditure by standard classification		
Salaries		113,775
Travel expense		20,424
Office expense		8,476
Office furniture and equipment		2,280
		144,955
Less Transfers		
Vote 114—Salary Adjustments	1,440	
Vote 193—Employee Benefits	3,976	5,416
		139,539

Vote 163

HOUSING

Description

Provides for over-all policy direction of the housing section of the Ministry, including administrative services and technical staff required to administer specific program activities; funds for grants and subsidies for purposes related to housing; contributions for the purpose of creating and maintaining housing accommodation through Government and community-sponsored projects; approving of registration of title and other claims to mobile homes and retrieval of title information.

Appropriations		Actual Expenditures	
	Expenditure by activity		
145,331	Deputy Minister's office	209,605	
11,174,700	British Columbia Housing Management Commission	9,877,413	
1,401,638	Land Development	1,058,509	
16,808,233	Social Programs (net of recoveries)	15,621,089	
386,867	Mobile home registry	422,661	
29,916,769	Total of vote		27,189,277

Expenditure by standard classification		
Salaries		2,592,505
Temporary assistance		438,439
		3,030,944
Travel expense		154,408
Professional and special services		624,645
Office expense		170,681
Office furniture and equipment		84,414
Advertising and publications		75,664
Rentals—outside suppliers		2,088
Acquisition—machinery and equipment		390
Grants, contributions, and subsidies		24,266,250
		28,409,484
Less		
Transfers		
Vote 114—Salary Adjustments	190,269	
Vote 193—Employee Benefits	71,866	
Recoveries		
Provincial Home Acquisition Fund	958,072	1,220,207
		27,189,277

Vote 164

LAND MANAGEMENT

Description

Provides for management of Crown lands under the *Land Act*; maintenance of land status; planning, examining, and appraising Crown lands, including environmental impact studies; legal surveys; establishment of ecological reserves, and administration of the University Endowment Lands including recoveries, and golf course. Net operation results of the University Endowment Lands are carried to the University Endowment Lands administration account.

Provides for maintenance of regional and district offices throughout the Province.

Appropriations		Actual Expenditures	
	Expenditure by activity		
5,424,263	Land management	5,771,333	
1,425,287	*University Endowment Lands Administration Act* (net of recoveries)	1,484,383	
307,455	University Endowment Lands Golf Course	268,484	
1,343,641	Legal Surveys	1,206,985	
8,500,646	Total of vote		8,731,185
8,032,646	Main Estimates		
468,000	Special Warrant No. 2—Supplement—Land management		
8,500,646			

Expenditure by standard classification		
Salaries		7,134,478
Temporary assistance		855,460
		7,989,938
Travel expense		427,202
Professional and special services		261,374
Office expense		181,946
Office furniture and equipment		115,345
Advertising and publications		6,149
Materials and supplies		579,703
Motor vehicles		57,119
Rentals—outside suppliers		62,398
Acquisition—land and buildings		386,083
Acquisition—machinery and equipment		198,789
Grants, contributions, and subsidies		10,046
Other expenditure		211
		10,276,303
Less		
Transfers		
Vote 114—Salary Adjustments	447,466	
Vote 193—Employee Benefits	113,259	
Vote 200—Pre-retirement Leave	41,300	
Recoveries	7,938	609,963
		9,666,340
Less		
U.E.L. Receipts		
Rent and lease receipts	59,108	
Sale of water	243,118	
Taxes and permits	671,364	
Sundry receipts	22,138	
	995,728	
Excess of Receipts over Disbursements credited to Fund Account (Page D 232)	(60,573)	935,155
		8,731,185

Vote 165 PARKS AND OUTDOOR RECREATION

Description

Provides for acquisition, development, management, and maintenance of Provincial parks and recreation areas; co-ordination of outdoor recreation; assistance under the *Regional Park Act* to regional districts; management of the youth crew program and youth crew camps, acquisition of land for Pacific Rim National Park, grants to Class C parks and public user groups for Provincial aid to recreation.

Appropriations		Actual Expenditures	
	Expenditure by activity		
17,798,083	Parks management	17,425,068	
4,685,072	Parks capital	4,412,933	
532,063	Land acquisition—National and Provincial parks	329,075	
1,000,000	Youth crew	987,512	
313,400	Outdoor recreation	314,678	
600,000	Grants-in-aid of regional parks	787,885	
24,928,618	Total of vote		24,257,151

24,579,967	Main Estimates
348,651	Special Warrant No. 47—Supplement—Parks management
24,928,618	

Expenditure by standard classification			
Salaries		8,360,113	
Temporary assistance		6,929,327	
		15,289,440	
Travel expense		631,970	
Professional and special services		221,558	
Office expense		203,527	
Office furniture and equipment		31,362	
Advertising and publications		120,444	
Materials and supplies		4,208,154	
Motor vehicles		66,890	
Rentals—outside suppliers		1,723,499	
Acquisition—land and buildings		793,865	
Acquisition—machinery and equipment		642,886	
Grants, contributions, and subsidies		894,587	
		24,828,182	
Less Transfers			
Vote 114—Salary Adjustments	466,767		
Vote 193—Employee Benefits	78,059		
Vote 200—Pre-retirement Leave	26,205	571,031	
		24,257,151	

Vote 166 FINANCIAL AND ADMINISTRATION SERVICES

Description

Provides central direction and support services for the entire Ministry, including personnel administration, financi and mechanical support services.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,049,761	Financial and administration services	1,030,936
244,281	Personnel	210,757
238,019	Mechanical services	208,962
1,532,061	Total of vote	1,450,6

Expenditure by standard classification		
Salaries		1,138,508
Temporary assistance		29,635
		1,168,143
Travel expense		48,624
Professional and special services		6,825
Office expense		106,597
Office furniture and equipment		14,003
Advertising and publications		182,369
Acquisition—machinery and equipment		19,862
		1,546,423
Less Transfers		
Vote 114—Salary Adjustments	74,001	
Vote 193—Employee Benefits	15,538	
Vote 200—Pre-retirement Leave	6,229	95,768
		1,450,655

Vote 167 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildi accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
1,964,000	Total of vote	1,830,5

Expenditure by standard classification	
Rentals—outside suppliers	1,830,593

Vote 168 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
1,073,670	Total of vote	792,370

Expenditure by standard classification	
Data systems and processing	792,370

Special Warrant 3

Appropriations		Actual Expenditures
1,506,000	Crown Land Development Program	1,059,111

Expenditure by standard classification	
Temporary assistance	68,416
Professional and special services	1,342
Rentals—outside suppliers	989,353
	1,059,111

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
ies d	Other Authorizations	Total	Vote No.	Description	
	$	$			$
1,787	12,500	154,287	169	Minister's Office	154,244
0,143	...	2,450,143	170	General Administration	2,281,626
0,000	...	56,250,000	171	Grants, Contributions, and Subsidies	51,552,967
0,000	...	141,700,000	172	Revenue Sharing Fund	141,700,000
4,100	...	364,100	173	Central Ministry Services	283,270
7,000	...	37,027,000	174	Transit Services	25,136,184
4,000	...	234,000	175	Building Occupancy Charges	232,644
8,500	...	28,500	176	Computer and Consulting Charges	24,788
5,530	12,500	238,208,030			221,365,723
6,076	...	216,076		*Less* recruitment savings	...
9,454	12,500	237,991,954			221,365,723

e: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 169 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Municipal Affairs, including his salary and expenses and those of t immediate staff.

Appropriations		Actual Expenditures
154,287	Total of vote	154,2
141,787	Main Estimates	
12,500	Special Warrant No. 43	
154,287		

Expenditure by standard classification		
Salaries		129,006
Temporary assistance		8,085
		137,091
Travel expense		11,934
Office expense		9,554
Office furniture and equipment		355
		158,934
Less Transfers		
Vote 114—Salary Adjustments	2,824	
Vote 193—Employee Benefits	1,866	4,690
		154,244

Vote 170

GENERAL ADMINISTRATION

Description

Deputy Minister's Office—Provides executive direction for the Ministry, including the offices of the Deputy Minister, Assistant Deputy Ministers, and the Executive Officer.

Administrative services—Provides for general administrative review and processing of by-laws of municipalities, regional districts, and improvement districts requiring Provincial approval of registration. The program includes the review of municipal boundary revisions and the processing of land use and related by-laws, and extends to general review of administrative practices and procedures of local governments, together with special programs respecting building regulations and metric conversion.

Financial management—Provides financial analysis and review of municipal, regional district, and improvement district budgets, borrowing proposals, financial statements, and financial returns. The program extends to analysis and review of financial practices and procedures of local governments, together with the preparation of statistical data relating to all aspects of local government finance.

Planning services—Provides for the review, support, and advancement of community and regional planning processes in municipalities and regional districts. The program extends to the co-ordination of Provincial planning policies, proposals, and initiatives with local government planning activities.

Islands Trust—Provides for the administration of the *Islands Trust Act*.

Appropriations		Actual Expenditures	
	Expenditure by activity		
419,837	Deputy Minister's office	329,169	
474,396	Administrative services	499,609	
410,999	Financial management	422,035	
750,445	Planning services	666,159	
394,466	Islands Trust	364,654	
2,450,143	Total of vote		2,281,626

Expenditure by standard classification		
Salaries		1,850,792
Temporary assistance		16,808
		1,867,600
Fees and allowances—boards, commissions, courts		61,200
Travel expense		177,085
Professional and special services		103,722
Office expense		86,147
Office furniture and equipment		21,142
Advertising and publications		82,018
Motor vehicles		1,676
Other expenditure		3,584
		2,404,174
Less Transfers		
Vote 114—Salary Adjustments	91,638	
Vote 193—Employee Benefits	30,910	
		122,548
		2,281,626

Vote 171 GRANTS, CONTRIBUTIONS, AND SUBSIDIES

Description

Provides for grants and subsidies under the provisions of the *Municipalities Aid Act*, *Provincial Home-owner Gr Act*, and the *Sewerage Facilities Assistance Act*, together with grants and administrative aid in delivery of the vari municipal and regional district services.

Appropriations		Actual Expenditures	
	Expenditure by activity		
1,500,000	Local services to Provincial property	1,580,724	
15,700,000	Municipal governments home-owner grants	15,114,459	
2,300,000	Unorganized territory home-owner grants	2,930,936	
1,000,000	General grants	5,039,876	
32,400,000	*Sewerage Facilities Assistance Act*	24,915,751	
2,250,000	Neighbourhood Improvement Program	1,971,221	
1,100,000	Local community improvement project	—	
56,250,000	Total of vote		51,552,

Expenditure by standard classification	
Professional and special services	3,114
Data systems and processing	3,178
Office expense	4,603
Grants, contributions, and subsidies	51,542,072
	51,552,967

Vote 172 REVENUE SHARING FUND

Description

Provides for the transfer of funds to the Revenue Sharing Fund in accordance with the provisions of the *Rev Sharing Act*. Expenditures are made from the Revenue Sharing Fund in respect to various grants and subsidi municipalities and regional districts.

Appropriations		Actual Expenditures
141,700,000	Total of vote	141,700

Expenditure by standard classification	
Transfer to Special Purpose Fund	141,700,000

Vote 173 CENTRAL MINISTRY SERVICES

Description

Provides for general services required by the Ministry, including the personnel, research functions, and the preparation of ministerial estimates and the control of ministerial expenditures.

Appropriations		Actual Expenditures	
	Expenditure by activity		
101,345	Comptroller's office	98,733	
71,384	Personnel office	45,037	
191,371	Research	139,500	
364,100	Total of vote		283,270

Expenditure by standard classification		
Salaries		267,364
Travel expense		8,646
Professional and special services		19,445
Office expenses		8,073
Office furniture and equipment		2,137
		305,665
Less Transfers		
Vote 114—Salary Adjustments	14,506	
Vote 193—Employee Benefits	7,889	
		22,395
		283,270

Vote 174 TRANSIT SERVICES

Description

Provides funding for the Urban Transit Authority under the *Urban Transit Authority Act* and the Ministry's commitment and subsidies under the *Transit Services Act* and *Provincial Rapid Transit Subsidy Act*.

Appropriations		Actual Expenditures	
	Expenditure by activity		
27,289,500	Urban Transit Authority	14,088,762	
9,737,500	Provincial transit subsidies	11,047,422	
37,027,000	Total of vote		25,136,184

Expenditure by standard classification	
Professional and special services	443,411
Advertising and publications	130,093
Materials and supplies	4,612
Rentals—outside suppliers	372,913
Grants, contributions, and subsidies	24,185,155
	25,136,184

Vote 175 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of build accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
234,000	Total of vote	232,6

Expenditure by standard classification

Rentals—outside suppliers	232,644

Vote 176 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consul services.

Appropriations		Actual Expenditures
28,500	Total of vote	24,

Expenditure by standard classification

Data systems and processing	24,788

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Budgetary Expenditure by Appropriation

Total Appropriations: lain mates ted	Other Authorizations	Total	Vote No.	Description	Actual Expenditures
$	$	$			$
182,096	...	182,096	177	Minister's Office	181,424
849,071	150,000	999,071	178	General Administration	986,580
832,844	...	20,832,844	179	Heritage, Cultural, Recreation, Sports, and Fitness Programs	20,561,843
129,632	...	1,129,632	180	Central Microfilm Bureau	1,030,853
260,225	100,000	2,360,225	181	Grants, Special Services, and Events	2,285,489
507,651	...	507,651	182	Public Information and Publications	522,066
83,459	...	83,459	183	*Indian Advisory Act*	71,607
176,299	20,000	196,299	184	Government House	190,120
607,095	50,000	657,095	185	Agent-general's Office and British Columbia House	715,662
753,822	...	753,822	186	Legislative Library	727,517
130,263	250,000	7,380,263	187	Postal Branch	7,389,465
10	...	10	188	Queen's Printer	(494,090)
10	...	10	189	British Columbia Lottery Branch	...
500,000	...	14,500,000	190	Unemployment Insurance and Workers' Compensation	14,041,285
10	1,804,022	1,804,032	191	*Public Inquiries Act*	1,804,032
633,945	5,309,856	5,943,801	192	*Provincial Elections Act*	5,943,801
842,709	...	8,842,709	193	Government Employees Relations Bureau	7,871,880
051,300	...	3,051,300	194	Public Service Commission Administration	2,900,718
080,000	...	1,080,000	195	Salaries and Benefits—Sundry Employees	605,001
369,596	...	369,596	196	Public Service Adjudication Board	160,118
606,162	...	1,606,162	197	Superannuation Branch Administration	1,588,911
455,000	...	70,455,000	198	Public Service Superannuation and Retirement Benefits	67,116,902
135,000	375,471	510,471	199	*Members of the Legislative Assembly Superannuation Act*	510,471
164,063	...	33,164,063	200	Employee Benefits	30,120,623
200,000	...	1,200,000	201	Parliament Buildings Restoration	1,028,599
24,000	...	24,000	202	*Queen Elizabeth II British Columbia Centennial Scholarship Act*	9,000
416,000	...	9,416,000	203	Building Occupancy Charges	9,442,279
435,000	300,000	1,735,000	204	Computer and Consulting Charges	1,753,360
425,262	8,359,349	188,784,611			179,065,516
				Statutory	
...	2,658	2,658		*Public Service Act*, Medical Services Expenses, London, England and California	2,658
425,262	8,362,007	188,787,269			179,068,174
563,929	...	1,563,929		*Less* recruitment savings	...
861,333	8,362,007	187,223,340			179,068,174

ote: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or ts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 177 MINISTER'S OFFICE

Description

Provides for the office of the Provincial Secretary, including his salary and expenses and those of his immediate sta

Appropriations		Actual Expenditures
182,096	Total of vote	181,4

Expenditure by standard classification		
Salaries		136,441
Temporary assistance		13,434
		149,875
Travel expense		17,975
Office expense		16,342
Office furniture and equipment		116
Materials and supplies		522
		184,830
Less Transfers		
Vote 114—Salary Adjustments	1,540	
Vote 193—Employee Benefits	1,866	
		3,406
		181,424

Vote 178 GENERAL ADMINISTRATION

Description

Provides for executive and over-all direction of the Ministry as well as administrative support and other services to the Ministry, including administration of the personnel sections, secretarial services to the Executive Council, and indexing, research, and control of all Orders in Council.

Provides for the costs of a guided public information tour service to visitors to the Parliament Buildings.

Appropriations		Actual Expenditures	
	Expenditure by activity		
851,760	General administration	808,399	
147,311	Legislative tour guides	178,181	
999,071	Total of vote		986,580
849,071	Main Estimates		
150,000	Special Warrant No. 12—Supplement—General administration		
999,071			

Expenditure by standard classification		
Salaries		786,902
Temporary assistance		85,366
		872,268
Travel expense		19,020
Professional and special services		59,970
Office expense		61,677
Office furniture and equipment		11,824
Advertising and publications		22,004
Materials and supplies		27,401
Rentals—outside suppliers		6,759
Other expenditure		296
		1,081,219
Less Transfers		
Vote 114—Salary Adjustments	53,831	
Vote 193—Employee Benefits	18,953	
Vote 200—Pre-retirement Leave	21,855	
		94,639
		986,580

Vote 179 HERITAGE, CULTURAL, RECREATION, SPORTS AND FITNESS PROGRAMS

Description

Provincial Museum and resource museums—The Provincial Museum is charged under the *Provincial Museum Ac* with increasing its knowledge of British Columbia's human and natural history, through acquiring and caring fi collections, research, and communicating to people the knowledge gained. The operation of resource museums is also pa of this program.

Provincial Archives—Provides a record of the history and development of the Province through its extensive librar manuscript, and map collections, as well as visual records of photographs, lithographs, paintings of significance, ar tape-recorded cultural and historical materials.

Heritage Conservation Program—Responsible for the direction of the Province's Heritage Conservation Progran encompassing archaeological, historical, and architectural resources.

Recreation, Sports, and Fitness Branch—Discharges the responsibilities of the Provincial Government in publ recreation in relation to other levels of government, public volunteer groups, and the private sector in those situatio where the Province encourages constructive recreation and fitness activities through funds assistance, counselling, ar necessary regulation.

Recreation Facilities Assistance Program—Provides grants to communities and other organizations for the purpo of developing recreation facilities.

Cultural Services Branch—Responsible for the development and co-ordination of arts and cultural programs in t Province, the administration of the British Columbia Cultural Fund, and for the conservation, administration, ar acquisitions of the Provincial art collection.

Library Services Branch—Responsible for implementing the organizational policies of Provincial Library Develo ment, as set out by the Library Development Commissioners who are appointed by the Provincial Secretary, and includ library grants, the audiobook and openshelf programs, and a Government public library service.

Appropriations		Actual Expenditures
	Expenditure by activity	
4,297,033	Provincial Museum and resource museums	4,285,140
1,077,831	Provincial Archives	1,025,557
1,643,527	Heritage Conservation Branch	1,590,279
2,032,354	Recreation, Sports, and Fitness Branch	1,788,682
7,000,000	Recreation Facilities Assistance Program	6,692,791
453,926	Cultural Services Branch	484,010
4,328,173	Library Services Branch	4,695,384
20,832,844	Total of vote	20,561,8

Expenditure by standard classification		
Salaries		5,877,624
Temporary assistance		902,745
		6,780,369
Fees and allowances—boards, commissions, courts		116
Travel expense		479,409
Professional and special services		726,180
Office expense		222,042
Office furniture and equipment		115,745
Advertising and publications		233,892
Materials and supplies		1,110,971
Motor vehicles		19,022
Rentals—outside suppliers		54,520
Acquisition—lands and buildings		32,225
Acquisition—machinery and equipment		57,165
Grants, contributions, and subsidies		11,051,962
Other expenditure		3,244
		20,886,862
Less Transfers		
Vote 114—Salary Adjustments	266,121	
Vote 193—Employee Benefits	53,213	
Vote 200—Pre-retirement Leave	5,685	
		325,019
		20,561,843

Vote 180 CENTRAL MICROFILM BUREAU

Description

Provides a microfilming and information service centre for all ministries of Government.

Appropriations		Actual Expenditures
1,129,632	Total of vote	1,030,853

Expenditure by standard classification		
Salaries		671,209
Temporary assistance		143,580
		814,789
Travel expense		6,892
Professional and special services		3,967
Office expense		7,264
Office furniture and equipment		3,544
Materials and supplies		172,753
Rentals—outside suppliers		1,373
Acquisition—machinery and equipment		61,081
		1,071,663
Less Transfers		
Vote 114—Salary Adjustments	34,320	
Vote 200—Pre-retirement Leave	6,490	40,810
		1,030,853

Vote 181 GRANTS, SPECIAL SERVICES, AND EVENTS

Description

Grants Program—Provides grants to nonprofit societies in British Columbia which are used for administrative and operational expenses of their Provincial programs. Payments are also made for the purpose of furthering approved Ministry programs.

Special services and events—Provides for costs of Government functions at Cabinet level and also a contingency for unforseen expenditures.

Appropriations	Expenditure by activity		Actual Expenditures
1,665,225	Grants Program	1,433,392	
695,000	Special services and events	852,097	
2,360,225	Total of vote		2,285,489

2,260,225	Main Estimates
100,000	Special Warrant No. 64—Supplement—Special services and events
2,360,225	

Expenditure by standard classification	
Travel expense	12,476
Professional and special services	161,812
Office expense	39,646
Advertising and publications	10,932
Materials and supplies	112,206
Grants, contributions, and subsidies	1,616,815
Other expenditure	331,602
	2,285,489

Vote 182 PUBLIC INFORMATION AND PUBLICATIONS

Description

Provides a centralized office where all Government publications authorized for public distribution can be obtai upon request.

Provides information to the general public about Provincial Government programs.

Appropriations		Actual Expenditures	
	Expenditure by activity		
201,433	Government Publications	90,884	
306,218	Public information	431,182	
507,651	Total of vote		522,0

Expenditure by standard classification	
Salaries	54,965
Temporary assistance	1,700
	56,665
Travel expense	12,674
Professional and special services	222,507
Office expense	27,062
Office furniture and equipment	6,684
Advertising and publications	187,589
Materials and supplies	11,409
Other expenditure	673
	525,263
Less Transfers—Vote 114—Salary Adjustments	3,197
	522,066

Vote 183 INDIAN ADVISORY ACT

Description

Provides status and non-status Indian communities and groups with assistance in the process of self-determina and self-development and administers the First Citizens' Fund to provide financial assistance for Indian commu projects.

Appropriations		Actual Expenditures
83,459	Total of vote	71

Expenditure by standard classification		
Salaries		67,193
Travel expense		1,464
Office expense		4,393
		73,050
Less Transfers		
Vote 114—Salary Adjustments	810	
Vote 193—Employee Benefits	633	
		1,443
		71,607

Vote 184

GOVERNMENT HOUSE

Description

Provides for the operation of Government House and the many official functions held there. It is the residence of His Honour the Lieutenant Governor of British Columbia.

Appropriations		Actual Expenditures
196,299	Total of vote	190,120

176,299	Main Estimates
20,000	Special Warrant No. 4
196,299	

Expenditure by standard classification

Salaries		104,293
Temporary assistance		2,582
		106,875
Travel expense		6,117
Professional and special services		554
Office expense		12,475
Office furniture and equipment		307
Materials and supplies		3,217
Other expenditure		61,277
		190,822
Less Transfers		
Vote 114—Salary Adjustments	128	
Vote 193—Employee Benefits	574	702
		190,120

Vote 185 AGENT GENERAL'S OFFICE AND BRITISH COLUMBIA HOUSE

Description

Agent General's Office—Provides for the office of the Agent General, including his salary and expenses, and tho of staff members.

British Columbia House—Provides for the operation and maintenance of British Columbia House in London and t provision of services to tenants.

Appropriations		Actual Expenditures	
	Expenditure by activity		
410,488	Agent General's Office	427,891	
246,607	British Columbia House	287,771	
657,095	Total of vote		715,6
607,095	Main Estimates		
50,000	Special Warrant No. 22—Supplement—Agent General's office		
657,095			

Expenditure by standard classification	
Salaries	166,220
Salaries—British citizens	142,923
	309,143
Fees and allowances—boards, commissions, courts	50,187
Travel expense	49,756
Professional and special services	26,830
Office expense	16,031
Office furniture and equipment	351
Advertising and publications	21,770
Materials and supplies	140,139
Rentals—outside suppliers	16,313
Other expenditure	85,826
	716,346
Less Transfers—Vote 114—Salary Adjustments	684
	715,662

Vote 186

LEGISLATIVE LIBRARY

Description

Provides library and reference services to Members of the Legislative Assembly, the Executive Council, and research staffs of the Public Service, and offers full cataloguing services to several ministries of Government.

Appropriations		Actual Expenditures
753,822	Total of vote	727,517

Expenditure by standard classification	
Salaries	596,376
Temporary assistance	3,765
	600,141
Travel expense	3,644
Professional and special services	758
Office expense	16,146
Office furniture and equipment	6,517
Advertising and publications	1,081
Materials and supplies	125,819
Acquisition—machinery and equipment	4,251
	758,357
Less Transfers—Vote 114—Salary Adjustments	30,840
	727,517

Vote 187

POSTAL BRANCH

Description

Provides mail services to all ministries of Government in the Province of British Columbia.

Appropriations		Actual Expenditures
7,380,263	Total of vote	7,389,465
7,130,263	Main Estimates	
250,000	Special Warrant No. 65	
7,380,263		

Expenditure by standard classification		
Salaries		696,864
Temporary assistance		270,534
		967,398
Travel expense		49,751
Professional and special services		6,138,601
Office expense		20,234
Office furniture and equipment		34,722
Materials and supplies		89,600
Motor vehicles		23,377
Rentals—outside suppliers		102,601
		7,426,284
Less Transfers		
Vote 114—Salary Adjustments	34,103	
Vote 193—Employee Benefits	2,716	36,819
		7,389,465

Vote 188

QUEEN'S PRINTER

Description

Provides for the printing needs of the Government and provision of printing and stationery supplies to all Government ministries and agencies.

Appropriations			Actual Expenditures
	Expenditure by activity		
13,544,562	Total Expenditures	16,549,619	
13,544,552	*Less* Recoveries	17,043,709	
10	Total of vote		(494,090)

Expenditure by standard classification		
Salaries		2,279,872
Temporary assistance		392,029
		2,671,901
Travel expense		4,743
Professional and special services		66,947
Office expense		93,466
Office furniture and equipment		4,017
Materials and supplies		13,408,001
Rentals—outside suppliers		8,235
Acquisition—machinery and equipment		234,970
Other expenditure		57,339
		16,549,619
Less Recoveries		
Supplies to all ministries	15,826,030	
Miscellaneous receipts	1,217,679	
		17,043,709
		(494,090)

Vote 189 BRITISH COLUMBIA LOTTERY BRANCH

Description

Administers the Western Canada Lottery Foundation in British Columbia and is also responsible for licensing bingos, lotteries, and other forms of social gambling in the Province. Pursuant to the *Lotteries Act*, administration costs are a first charge upon the Lottery Fund, and are recovered from the Fund.

Appropriations		Actual Expenditures
	Expenditure by activity	
1,159,620	Total expenditure	1,048,816
1,159,610	*Less* Recoveries	1,048,816
10	Total of vote	—

Expenditure by standard classification		
Salaries		314,638
Temporary assistance		50,267
		364,905
Travel expense		10,123
Professional and special services		30,401
Office expense		49,687
Office furniture and equipment		7,430
Advertising and publications		576,096
Materials and supplies		11,413
		1,050,055
Less		
Transfers		
Vote 114—Salary Adjustments	400	
Vote 193—Employee Benefits	839	
Recoveries		
Lottery fund—administration costs	1,041,212	
Other	7,604	1,050,055
		—

Vote 190 UNEMPLOYMENT INSURANCE AND WORKERS' COMPENSATION

Description

Unemployment Insurance—Provides for the Provincial Government's contributions toward the unemployment insurance premiums for employers.

Workers' Compensation Act—Provides for the Provincial Government's contributions as an employer toward the assessment levied by the Workers' Compensation Board. This expenditure covers accident claim costs of all Provincial Government employees. Benefits include payment of 75 per cent of wage loss and covers full medical expenses.

Appropriations		Actual Expenditures	
	Expenditure by activity		
9,500,000	Unemployment Insurance	8,225,207	
5,000,000	Workers' Compensation Act	5,816,078	
14,500,000	Total of vote		14,041,28

Expenditure by standard classification	
Other expenditure	14,372,122
Less Recoveries	330,837
	14,041,285

Vote 191 PUBLIC INQUIRIES ACT

Description

Provides for the appointment of Commissioners by the Lieutenant Governor in Council to inquire into any matter connected with the good government of the Province or the conduct of any part of related public business.

Appropriations		Actual Expenditures
1,804,032	Total of vote	1,804,03

10	Main Estimates
1,804,022	Statutory—*Public Inquiries Act* (R.S.B.C. 1960, Chap. 315, Sec. 13)
1,804,032	

Expenditure by standard classification	
Temporary assistance	148,828
Fees ands allowances—boards, commissions, courts	55,212
Travel expense	28,942
Professional and special services	890,246
Office expense	77,296
Office furniture and equipment	27,456
Advertising and publications	313,465
Materials and supplies	6,457
Rentals—outside suppliers	106,486
Grants, contributions, and subsidies	149,559
Other expenditure	85
	1,804,032

Vote 192

PROVINCIAL ELECTIONS ACT

Description

Chief Electoral Officer—Responsible for general supervision of the administration of the *Provincial Elections Act*.

Registrar of Voters—Responsible for general supervision of the registration of voters and the preparation of the lists of voters throughout the Province.

Appropriations		Actual Expenditures	
	Expenditure by activity		
487,710	Chief Electoral Officer	487,710	
5,456,091	Registrar of Voters	5,456,091	
5,943,801	Total of vote		5,943,801
633,945	Main Estimates		
5,309,856	Statutory—*Public Elections Act* (R.S.B.C.1960, Chap. 306, sec. 192 (1))		
5,943,801			

Expenditure by standard classification		
Salaries		483,998
Temporary assistance		1,523,266
		2,007,264
Travel expense		27,377
Professional and special services		2,997,552
Office expense		148,002
Office furniture and equipment		6,946
Advertising and publications		439,779
Materials and supplies		88,574
Rentals—outside suppliers		183,576
Acquisition—machinery and equipment		71,906
		5,970,976
Less Transfers		
Vote 114—Salary Adjustments	18,044	
Vote 193—Employee Benefits	5,385	
Vote 200—Pre-retirement Leave	3,746	27,175
		5,943,801

Vote 193 GOVERNMENT EMPLOYEES RELATIONS BUREAU

Description

Provides staff support to the Treasury Board by developing personnel management policies and practices, including the negotiation and administration of collective agreements on behalf of the Government; the establishment of rates of remuneration, fringe benefit policies, practices, and administration; and establishment and review of systems of job evaluation and classification in the Government service. Provides benefits for the licensed professional employees group, the management exclusion group, confidential exclusions, and Order in Council appointments.

Appropriations		Actual Expenditures
8,842,709	Total of vote	7,871,880

Expenditure by standard classification	
Salaries	1,306,916
Temporary assistance	40,712
	1,347,628
Travel expense	95,828
Professional and special services	109,030
Office expense	168,751
Office furniture and equipment	21,351
Materials and supplies	6,977
Rentals—outside suppliers	2,268
Employee benefits for management and professional employees (all ministries)	5,385,069
Grants, contributions, and subsidies	386,000
Other expenditure	369,249
	7,892,151
Less Transfers—Vote 114—Salary Adjustments	20,271
	7,871,880

Vote 194 PUBLIC SERVICE COMMISSION ADMINISTRATION

Description

Executive—Provides the authority and central direction to the divisions of the Public Service Commission.

Administration and Employee Relations Division—This Division has the responsibility of administering all regulations pursuant to the *Public Service Act*.

Recruitment and Selection Division—Provides for the recruitment and selection of most Public Service employees in the Province, based on the merit principle.

Staff Development Division—Provides training seminars, administers recognized educational programs, and administers the disbursement of funds for staff education and development of all Public Service employees.

Accident Prevention Division—Provides instructional programs, co-ordinates service-wide safety programs, driver training, and first aid training.

Appropriations		Actual Expenditures	
	Expenditure by activity		
179,259	Executive	115,256	
452,999	Administration and Employee Relations Division	448,130	
1,514,707	Recruitment and Selection Division	1,524,209	
646,121	Staff Development Division	517,745	
258,214	Accident Prevention Division	295,378	
3,051,300	Total of vote		2,900,718

	Expenditure by standard classification		
	Salaries		1,960,246
	Temporary assistance		67,508
			2,027,754
	Travel expense		113,833
	Professional and special services		340,744
	Office expense		163,035
	Office furniture and equipment		22,187
	Advertising and publications		300,308
	Materials and supplies		54,693
	Rentals—outside suppliers		12,563
			3,035,117
	Less Transfers		
	Vote 114—Salary Adjustments	42,447	
	Vote 193—Employee Benefits	82,581	
	Vote 200—Pre-retirement Leave	9,371	
			134,399
			2,900,718

Vote 195 SALARIES AND BENEFITS — SUNDRY EMPLOYEES

Description

Provides for the costs of Public Works personnel not hired by the British Columbia Buildings Corporation. Personn will be placed in other ministries of Government on a temporary basis with costs to be borne by this vote pendin permanent placement. Also provides for the cost of severance pay for those employees terminated.

Appropriations		Actual Expenditures
1,080,000	Total of vote	605,0

Expenditure by standard classification		
Salaries		479,283
Temporary assistance		69,712
		548,995
Travel expense		24,904
Professional and special services		2,114
Office expense		221
Other expenditure		82,374
		658,608
Less Transfers		
Vote 114—Salary Adjustments	30,776	
Vote 193—Employee Benefits	7,100	
Vote 200—Pre-retirement Leave	15,731	53,607
		605,001

Vote 196 PUBLIC SERVICE ADJUDICATION BOARD

Description

The Board's duties are to investigate, hear, and determine grievances submitted to it by an employee, group employees, or an agent for employees of the Government; may also be jointly requested to act as a board of arbitratio between parties to a collective agreement between the Government and its employees.

Appropriations		Actual Expenditures
369,596	Total of vote	160,11

Expenditure by standard classification		
Salaries		92,585
Temporary assistance		416
		93,001
Fees and allowances—boards, commissions, courts		54,785
Travel expense		986
Professional and special services		3,748
Office expense		10,846
Office furniture and equipment		800
Materials and supplies		1,727
Rentals—outside suppliers		295
		166,188
Less Transfers		
Vote 114—Salary Adjustments	2,218	
Vote 193—Employee Benefits	3,852	6,070
		160,118

Vote 197 SUPERANNUATION BRANCH ADMINISTRATION

Description

Provides policy direction by the Superannuation Commissioner and all administrative and support services for the operation of nine pension plans under the statutes or regulations listed below. These services include receipt of contributions, calculation and payment of pensions and refunds, short- and long-term investment of available funds, maintenance of accounting and statistical records, and counselling of contributors and employers.

Public Service Superannuation Act.
Members of the Legislative Assembly Superannuation Act.
Municipal Superannuation Act.
Teachers' Pensions Act.
College Pension Act.
British Columbia Railway Company Pensions Fund Rules and Regulations.
British Columbia Hydro and Power Authority Pension Fund Regulations.
British Columbia Power Commission Superannuation Fund Regulation.
Workers' Compensation Board Superannuation Fund Plan.

Appropriations		Actual Expenditures
1,606,162	Total of vote	1,588,911

Expenditure by standard classification		
Salaries		1,482,092
Temporary assistance		52,369
		1,534,461
Travel expense		19,030
Professional and special services		14,351
Office expense		82,485
Office furniture and equipment		17,771
Advertising and publications		8,490
		1,676,588
Less Transfers		
Vote 114—Salary Adjustments	69,052	
Vote 193—Employee Benefits	18,625	87,677
		1,588,911

Vote 198 PUBLIC SERVICE SUPERANNUATION AND RETIREMENT BENEFITS

Description

Provides for the employer costs in respect of the Public Service Employees Superannuation Plan matching, 2-per-cent formula, and other statutory contributions, death benefits *re* pensioners, and Canada Pension Plan contributions.

Appropriations		Actual Expenditures	
	Expenditure by activity		
35,850,000	*Government contributions, Provincial Government*	35,349,781	
9,150,000	Government contributions, Canada Pension Plan	8,492,997	
100,000	Death benefits *re* pensioners	86,000	
26,800,000	Miscellaneous statutory items	24,521,777	
71,900,000		68,450,555	
1,445,000	*Less recoveries*	1,333,653	
70,455,000	Total of vote		67,116,902

Expenditure by standard classification	
Other expenditure	
Government matching contributions	
Provincial Government Pension Plan	35,349,781
Miscellaneous statutory items	24,510,995
(per page B 14)	59,860,776
Government matching contributions	
Canada Pension Plan	8,492,997
Death benefits *re* pensioners	86,000
Other	10,782
	68,450,555
Less Recoveries, other agencies	1,333,653
	67,116,902

Vote 199 MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACT

Description

Provides for the employer cost in respect of members of the Legislative Assembly Superannuation Plan.

Appropriations		Actual Expenditures
510,471	Total of vote	510,47

135,000	Main Estimates
375,471	Statutory—*Members of the Legislative Assembly Superannuation Act* (R.S.B.C. 1960, Chap. 240, Sec. 18)
510,471	

Expenditure by standard classification	
Other expenditure	510,471

Vote 200 EMPLOYEE BENEFITS

Description

Administration—Administers the Extended Health and Dental Plan, the Group Life Insurance Plan, the Medical Services Plan, the Long-term Disability Plan, grants *re* Public Service, and retiring allowances for all Public Service employees.

Employee benefits—Provides for the employer's cost of employee fringe benefits for Public Service employees, and for the recovery of certain employee and employer share of these costs *re* Public Service Extended Health and Dental Plan, *Public Service Group Insurance Act*, Medical Sevices Plan, Long-term Disability Plan, grants and retiring allowances.

Appropriations		Actual Expenditures	
	Expenditure by activity		
203,063	Employee benefits administration	177,881	
9,780,000	Public Service Extended Health and Dental Plan	9,399,822	
2,750,000	*Public Service Group Insurance Act*	2,565,321	
5,451,000	Medical Services Plan	5,573,614	
7,470,000	Long-term Disability Plan	7,439,953	
860,000	Grants *re* Public Service (Sec. 53)	536,656	
1,700,000	Retiring allowance (Sec. 49)	1,235,542	
4,950,000	Pre-retirement Leave (Sec. 49)	3,191,834	
33,164,063	Total of vote		30,120,623

Expenditure by standard classification		
Salaries		169,238
Salary transfers—retiring allowances and pre-retirement leave		1,855,131
Temporary assistance		4,540
		2,028,909
Travel expense		1,335
Office expense		4,661
Office furniture and equipment		2,643
Advertising and publications		2,720
Other expenditure		31,784,587
		33,824,855
Less		
Transfers		
Vote 114—Salary Adjustments	7,256	
Recoveries		
Extended Health and Dental Plan	1,640,806	
Group Insurance Act	1,815,891	
Medical Services Plan	210,232	
Long-term Disability Plan	30,047	
		3,704,232
		30,120,623

Vote 201 PARLIAMENT BUILDINGS RESTORATION

Description

Provides for the costs of employees who maintain and repair the Parliament Buildings.

Appropriations		Actual Expenditures
1,200,000	Total of vote	1,028

Expenditure by standard classification	
Salaries	636,916
Temporary assistance	52,138
	689,054
Travel expense	5,553
Professional and special services	701
Office expense	889
Office furniture and equipment	77
Materials and supplies	348,290
Rentals—outside suppliers	3,564
Acquisition—machinery and equipment	11,208
Other expenditure	126
	1,059,462
Less Transfers—Vote 114—Salary Adjustments	30,863
	1,028,599

Vote 202 QUEEN ELIZABETH II BRITISH COLUMBIA CENTENNIAL SCHOLARSHP ACT

Description

Provides for a scholarship to be known as the Queen Elizabeth II British Columbia Scholarship to be awarde graduate student of a public university of British Columbia for study in the United Kingdom.

Appropriations		Actual Expenditures
24,000	*Total of vote*	

Expenditure by standard classification	
Grants, contributions, and subsidies	9,000

Vote 203 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
9,416,000	Total of vote	9,442,279

Expenditure by standard classification	
Rentals—outside suppliers	9,442,279

Vote 204 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
1,735,000	Total of vote	1,753,360
1,435,000	Main Estimates	
300,000	Special Warrant No. 58	
1,735,000		

Expenditure by standard classification	
Data systems and processing	1,753,360

Statutory

Public Service Act (1976, Chap. 45, Sec. 74 (2))

Appropriations		Actual Expenditures
2,658	Medical Expenses, London, England, and California	2,658

Expenditure by standard classification	
Other expenditure	2,658

MINISTRY OF TOURISM AND SMALL BUSINESS DEVELOPMENT

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
158,139	...	158,139	205	Minister's Office	84,467
70,093	...	70,093	206	General Administration	61,255
327,237	...	10,327,237	207	Tourism	9,900,779
487,015	...	1,487,015	208	Small Business Development	1,485,128
422,000	...	422,000	209	Building Occupancy Charges	412,636
332,000	...	332,000	210	Computer and Consulting Charges	249,197
796,484	...	12,796,484			12,193,462
				Statutory	
...	7,545	7,545		*Public Service Act*, Medical Expenses London, England and California	7,545
796,484	7,545	12,804,029			12,201,007
91,195	...	191,195		*Less* recruitment savings	...
605,289	7,545	12,612,834			12,201,007

ote: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or s for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 205 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Tourism and Small Business Development, including his salary expenses and those of his immediate staff.

Appropriations		*Actual Expenditures*
158,139	Total of vote	84,

Expenditure by standard classification		
Salaries		49,302
Temporary assistance		7,245
		56,547
Travel expense		12,614
Professional and special services		1,082
Office expense		15,665
Office furniture and equipment		138
Materials and supplies		453
		86,499
Less Transfers—Vote 114—Salary Adjustments		2,032
		84,467

Vote 206 GENERAL ADMINISTRATION

Description

Provides central direction for the various functions of the Ministry.

Appropriations		*Actual Expenditures*
70,093	Total of vote	61,

Expenditure by standard classification		
Salaries		18,685
Travel expense		437
Professional and special services		42,517
Office expense		962
Office furniture and equipment		803
Materials and supplies		54
		63,458
Less Transfers		
Vote 114—Salary Adjustments	636	
Vote 193—Employee Benefits	1,567	
		2,203
		61,255

Vote 207

TOURISM

Description

Travel Division—Administers all internal and external travel promotion programs, travel research programs, advertising, tourist market development, information services, and industry training programs.

Beautiful British Columbia Magazine—Provides for costs of publication and circulation of *Beautiful British Columbia* magazine and other travel literature.

California and London offices—Provides for the costs of operation of foreign offices to promote tourism in British Columbia.

Film and Photographic Branch—This Branch is primarily responsible for the creative development of *Beautiful British Columbia* magazine, and all the film, photographic, and editorial output of the Ministry.

Appropriations		Actual Expenditures	
	Expenditure by activity		
6,591,725	Travel Division	6,233,639	
1,594,993	Beautiful British Columbia magazine	1,479,840	
196,470	California and London offices	230,270	
1,944,049	Film and Photographic Branch	1,957,030	
10,327,237	Total of vote		9,900,779

Expenditure by standard classification		
Salaries		1,484,885
Temporary assistance		648,724
		2,133,609
Travel expense		248,778
Professional and special services		683,669
Office expense		133,946
Office furniture and equipment		42,278
Advertising and publications		4,696,999
Materials and supplies		1,421,236
Motor vehicles		39,571
Rentals—outside suppliers		63,651
Acquisition—machinery and equipment		3,054
Grants, contributions, and subsidies		472,225
Other expenditure		44,733
		9,983,749
Less Transfers		
Vote 114—Salary Adjustments	68,854	
Vote 193—Employee Benefits	5,328	
Vote 200—Pre-retirement Leave	8,788	82,970
		9,900,779

Vote 208 SMALL BUSINESS DEVELOPMENT

Description

Provides a wide range of market development and promotional programs designed to assist existing businesses a encourage new industry in British Columbia.

Appropriations		Actual Expenditures
1,487,015	Total of vote	1,485,

Expenditure by standard classification	
Salaries	194,343
Temporary assistance	264,827
	459,170
Travel expense	50,764
Professional and special services	500,894
Office expense	11,475
Office furniture and equipment	8,127
Advertising and publications	78,296
Rentals—outside suppliers	8
Grants, contributions, and subsidies	379,028
Other expenditure	5,838
	1,493,600
Less Transfers—Vote 114—Salary Adjustments	8,472
	1,485,128

Vote 209 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buil accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
422,000	Total of vote	412

Expenditure by standard classification	
Rentals—outside suppliers	412,636

Vote 210 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

Appropriations		Actual Expenditures
332,000	Total of vote	249,197

Expenditure by standard classification

Data systems and processing	249,197

Statutory

Public Service Act (1976, Chap. 45, Sec. 74 (2))

Appropriations		Actual Expenditures
7,545	Medical Expenses, London, England, and California	7,545

Expenditure by standard classification

Other expenditure	7,545

MINISTRY OF TRANSPORTATION, COMMUNICATIONS AND HIGHWAYS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations in Estimates and	Other Authorizations	Total	Vote No.	Description	Actual Expenditures
	$	$			$
58,872	...	168,872	211	Minister's Office	159,991
30,237	...	6,630,237	212	General Administration	6,393,522
26,179	5,086,000	161,412,179	213	Highway Maintenance	155,233,342
58,637	95,000,000	255,258,637	214	Highway Construction—Capital	251,833,279
10	511,756	511,766	215	Hydro Development—Highways	511,766
50,000	...	50,000	216	Government-owned Residences Maintenance	90
04,715	...	704,715	217	Engineering Branch	684,743
36,928	...	3,186,928	218	Weigh Scale Branch	3,020,118
09,889	4,000,000	18,209,889	219	Motor Vehicle Branch	17,528,505
25,582	...	1,025,582	220	Motor Carrier Branch	1,001,805
11,660	...	311,660	221	Motor Carrier Commission	222,845
06,990	...	1,306,990	222	Transportation Policy Analysis Branch	539,071
73,585	3,400,000	5,473,585	223	Air Services Branch	5,276,270
12,188	...	2,112,188	224	Local Airport Assistance Program	1,983,954
86,950	2,883,075	54,270,025	225	British Columbia Ferries—Subsidy	54,268,704
72,054	...	15,672,054	226	Telecommunications Services Branch	14,106,261
			227	Communications System Development and Regulation Branch	360,730
94,798	...	894,798			
50,000	...	16,750,000	228	Building Occupancy Charges	15,920,740
46,100	...	2,646,100	229	Computer and Consulting Charges	2,355,332
15,374	110,880,831	546,596,205			531,401,068
58,507	...	13,058,507		*Less* recruitment savings	...
56,867	110,880,831	533,537,698			531,401,068

te: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or s for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 211 MINISTER'S OFFICE

Description

Provides for the office of the Minister of Transportation, Communications and Highways, including his salary expenses and those of his immediate staff.

Appropriations		Actual Expenditures
168,872	Total of vote	159

Expenditure by standard classification		
Salaries		131,599
Temporary assistance		860
		132,459
Travel expense		17,087
Office expense		14,407
		163,953
Less Transfers		
Vote 114—Salary Adjustments	2,096	
Vote 193—Employee Benefits	1,866	3,962
		159,991

Vote 212

GENERAL ADMINISTRATION

Description

Provides for the over-all policy direction of the Ministry, including the offices of the Deputy Minister and Assistant Deputy Ministers, as well as administrative and support services to the operational, planning, construction, and research programs.

Appropriations		Actual Expenditures	
	Expenditure by activity		
5,653,199	Highways	5,517,926	
977,038	Transportation, Communications	875,596	
6,630,237	Total of vote		6,393,522

	Expenditure by standard classification		
	Salaries		4,553,099
	Temporary assistance		383,897
			4,936,996
	Travel expense		261,885
	Professional and special services		268,574
	Office expense		1,106,177
	Office furniture and equipment		66,596
	Advertising and publications		61,308
	Materials and supplies		68,862
	Rentals—outside suppliers		2,631
	Acquisition—machinery and equipment		5,055
			6,778,084
	Less Transfers		
	Vote 114—Salary Adjustments	247,041	
	Vote 193—Employee Benefits	106,231	
	Vote 200—Pre-retirement Leave	31,290	384,562
			6,393,522

Vote 213

HIGHWAY MAINTENANCE

Description

Provides for the maintenance, repair, and operation of Provincial highways, roads, bridges, ferries, landing tunnels, equipment operation and replacement, including winter maintenance of snow and ice removal, and the payme of grants, contributions, and subsidies.

Appropriations		Actual Expenditures	
	Expenditure by activity		
136,733,583	Road and bridge maintenance and repair	134,084,288	
24,678,596	Ferries	21,149,054	
161,412,179	Total of vote		155,233,34

156,326,179	Main Estimates
5,086,000	Special Warrant No. 53—Supplement—Ferries
161,412,179	

Expenditure by standard classification			
Salaries		74,903,406	
Temporary assistance		24,176,022	
		99,079,428	
Travel expense		3,445,590	
Professional and special services		540,844	
Office expense		243,852	
Office furniture and equipment		159,249	
Advertising and publications		250,644	
Materials and supplies		42,979,358	
Motor vehicles		2,022,729	
Rentals—outside suppliers		10,716,246	
Rentals—intra-ministry		34,766,546	
Acquisition—land and buildings		3,171,959	
Acquisition—machinery and equipment		8,686,051	
Grants, contributions, and subsidies		546,394	
Other expenditure		168,114	
		206,777,004	
Less			
Transfers			
Vote 114—Salary Adjustments	3,637,984		
Vote 193—Employee Benefits	358,895		
Vote 200—Pre-retirement Leave	229,140		
Recoveries			
Intra-ministry rental credits	43,313,949		
British Columbia Ferries	4,003,694		
		51,543,662	
		155,233,342	

SUMMARY OF EXPENDITURE BY DISTRICT

Vote 213 — Highway Maintenance

Electoral District	Roads	Snow Removal	Bridges	Ferries	Machinery	Total
	$	$	$	$	$	$
	926,873	206,046	93,004	54,000	—	1,279,923
	2,303,804	1,268,718	220,334	—	—	3,792,856
-Similkameen	3,109,840	1,359,603	174,678	—	—	4,644,121
Edmonds	1,756,830	19,054	460,601	—	—	2,236,485
North	145,229	10,554	1,392	—	—	157,175
Willingdon	126,845	9,149	17,385	—	—	153,379
	7,600,328	3,454,520	441,266	179,204	—	11,675,318
raser Valley	402,406	100,000	—	—	—	502,406
k	1,008,931	237,235	80,000	—	—	1,326,166
River	1,826,566	1,071,190	134,533	—	—	3,032,289
	2,418,455	478,212	202,567	3,348,446	—	6,447,680
n-Moody	247,521	34,759	32,945	—	—	315,225
-Malahat	1,114,202	201,040	69,533	669,356	—	2,054,131
	558,289	38,721	39,071	—	—	636,081
	1,078,078	232,661	68,514	599,168	—	1,978,421
-Port Renfrew	1,234,438	154,485	97,344	—	—	1,486,267
s	5,194,693	1,709,277	523,586	97,437	—	7,524,993
	2,056,680	1,226,093	115,648	—	—	3,398,421
	450,667	47,906	21,345	599,168	—	1,119,086
e	1,262,326	187,695	17,022	3,027,149	—	4,494,192
ille-Coquitlam	114,025	10,086	12,683	—	—	136,794
	3,018,364	262,104	213,871	1,491,727	—	4,986,066
reston	4,936,824	2,367,338	434,144	1,617,858	—	9,356,164
tminster	31,374	2,918	10,611	—	—	44,903
and	1,614,218	674,227	110,042	3,393,033	—	5,791,520
ace River	2,911,905	1,139,174	215,441	403,304	—	4,669,824
ncouver-Capilano	148,425	32,357	55,241	—	—	236,023
ncouver-Seymour	295,757	64,165	40,025	—	—	399,947
Gordon Head	1,995	—	—	—	—	1,995
North	1,808,268	1,091,115	102,402	851,365	—	3,853,150
South	1,238,485	723,668	118,134	—	—	2,080,287
	3,714,749	1,830,234	290,764	1,158,303	—	6,994,050
orge North	1,329,850	1,016,598	100,578	—	—	2,447,026
orge South	4,596,903	2,009,519	372,289	27,384	—	7,006,095
pert	1,162,865	237,469	72,173	481,952	—	1,954,459
	577,136	24,890	48,196	—	—	650,222
Trail	1,215,893	940,943	26,091	174,228	—	2,357,155
nd the Islands	1,953,041	231,728	148,720	—	—	2,333,489
Revelstoke	4,470,971	1,893,973	429,306	1,139,866	—	7,934,116
	3,521,948	1,257,362	274,827	78,293	—	5,132,430
ace River	2,862,579	1,429,016	185,387	262,213	—	4,739,195
	947,875	95,813	49,743	294,905	—	1,388,336
r Centre	46,851	10,420	—	—	—	57,271
r East	648,065	13,578	13,107	—	—	674,750
r-Little Mountain	—	—	—	—	—	*Nil*
r-Point Grey	194,371	11,454	—	—	—	205,825
r South	27,109	720	26,511	—	—	54,340
	—	—	—	—	—	*Nil*
ncouver-Howe Sound	2,068,191	429,410	69,795	613,895	—	3,181,291
oet	6,126,382	2,405,234	325,784	485,296	—	9,342,696
nerally	9,971,659	—	—	—	—	9,971,659
enerally	—	—	261,688	—	—	261,688
enerally	—	—	—	101,504	—	101,504
y generally (H.Q.)	—	—	—	—	41,948,405	41,948,405
s, intra-ministry	—	—	—	—	(43,313,948)	(43,313,948)
	96,379,079	32,252,431	6,818,321	21,149,054	(1,365,543)	155,233,342

Vote 214

HIGHWAY CONSTRUCTION — CAPITAL

Description

Provides for the planning, engineering, design, survey, construction, reconstruction, right-of-way acquisition property purchase, and paving of Provincial highways, roads, bridges, ferries, landings and tunnels; purchase o additional machinery and equipment; and payment of authorized grants and contributions to municipalities in connectior with their highway systems.

Appropriations		Actual Expenditures	
	Expenditure by activity		
165,339,397	Roads	163,267,947	
28,919,240	Bridges, ferries	28,187,291	
61,000,000	Hardsurfacing	60,378,041	
255,258,637	Total of vote		251,833,279
160,258,637	Main Estimates		
95,000,000	Special Warrants, Nos. 21, 23, 26 and 39—Supplement—all activities		
255,258,637			

Expenditure by standard classification		
Salaries		25,037,230
Temporary assistance		10,586,870
		35,624,100
Travel expense		3,338,987
Professional and special services		5,330,432
Office expense		208,579
Office furniture and equipment		112,683
Advertising and publications		72,054
Materials and supplies		20,949,326
Motor vehicles		401,927
Rentals—outside suppliers		28,257,067
Rentals—intra-ministry		7,309,795
Acquisition—land and buildings		145,235,769
Acquisition—machinery and equipment		4,297,541
Grants, contributions, and subsidies		1,763,010
		252,901,270
Less Transfers		
Vote 114—Salary Adjustments	943,287	
Vote 193—Employee Benefits	121,604	
Vote 200—Pre-retirement Leave	3,100	1,067,991
		251,833,279

SUMMARY OF EXPENDITURE BY DISTRICT

Vote 214—Highway Construction—Capital

Electoral District	Roads	Bridges, Ferries and Ferry Landings	Hardsurfacing	Total
	$	$	$	$
	779,781	85,208	1,050,638	1,915,627
	3,648,643	120,837	7,727	3,777,207
ry-Similkameen	4,740,685	1,142,949	850,136	6,733,770
y-Edmonds	603,136	27,928	—	631,064
y North	79,725	—	—	79,725
y-Willingdon	1,703,866	—	—	1,703,866
	12,585,213	344,856	9,574,508	22,504,577
Fraser Valley	1,127,414	625,565	—	1,752,979
ack	931,991	—	871,958	1,803,949
ia River	1,319,976	627,832	3,166,516	5,114,324
	2,367,051	486,993	890,251	3,744,295
am-Moody	5,890,536	707,516	9,525	6,607,577
an-Malahat	1,987,905	1,440,952	340,818	3,769,675
	255,886	71,555	1,311,620	1,639,061
y	4,009,806	287,014	—	4,296,820
alt-Port Renfrew	632,854	121,038	—	753,892
ps	5,723,987	858,320	1,698,998	8,281,305
y	1,037,110	1,509,348	349,949	2,896,407
	1,330,876	—	474,189	1,805,065
zie	1,471,303	589,723	3,736,598	5,797,624
ville-Coquitlam	2,447,596	136,900	—	2,584,496
	2,767,635	239,545	—	3,007,180
Creston	6,063,161	2,864,499	1,423,402	10,351,062
estminster	3,543	184,812	—	188,355
land	12,402,201	1,704,164	2,174,944	16,281,309
ace River	6,402,308	344,529	1,390,974	8,137,811
ancouver-Capilano	25,243	596,752	—	621,995
ancouver-Seymour	250,582	—	133,843	384,425
-Gordon Head	—	—	—	*Nil*
n North	5,538,519	408,084	593,146	6,539,749
n South	5,149,631	54,078	2,032,091	7,235,800
	2,645,020	1,212,707	1,588,502	5,446,229
eorge North	7,881,199	211,632	49,253	8,142,084
eorge South	1,712,634	168,717	1,501,982	3,383,333
upert	705,035	110	2,139,757	2,844,902
d	251,696	519,771	—	771,467
-Trail	2,765,572	107,257	—	2,872,829
and the Islands	3,551,560	452,460	532,316	4,536,336
-Revelstoke	2,377,121	543,965	4,006,581	6,927,667
	9,649,576	757,766	3,365,934	13,773,276
ace River	3,805,305	513,097	5,990,682	10,309,084
	7,290,046	—	88,761	7,378,807
er Centre	4,933	113,979	—	118,912
er East	127,872	—	—	127,872
er-Little Mountain	—	—	—	*Nil*
er-Point Grey	22,285	—	—	22,285
er South	32	—	—	32
	15,670	—	—	15,670
ncouver-Howe Sound	2,236,543	491,624	1,288,541	4,016,708
oet	8,828,177	3,649,798	4,474,055	16,952,030
signs and general	16,119,508	3,863,411	3,269,846	23,252,765
	163,267,947	28,187,291	60,378,041	251,833,279

Vote 215 HYDRO DEVELOPMENT — HIGHWAYS

Description

Provides for the right-of-way acquisition, planning, engineering design, survey, construction, or reconstructio paving, bridge construction or reconstruction, ferry construction, and any other related costs in connection with th construction of Provincial Highway 23, Revelstoke to Mica Creek, and the Waneta–Nelway Highway that results from th construction of the Revelstoke Dam and the Seven Mile Dam by British Columbia Hydro and Power Authority.

Appropriations			Actual Expenditures
	Expenditure by activity		
36,000,000	Program expenditures	32,366,551	
35,488,234	*Less* recoveries	31,854,785	
511,766	Total of vote		511,76
10	Main Estimates		
511,756	Statutory—*Revenue Act* (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))		
511,766			

Expenditure by standard classification	
Salaries	1,106,533
Temporary assistance	648,159
	1,754,692
Travel expense	235,590
Professional and special services	822,564
Office expense	9,400
Advertising and publications	136
Materials and supplies	378,871
Rentals—outside suppliers	446,046
Rentals—intra-ministry	198,658
Acquisition—land and buildings	28,520,594
	32,366,551
Less Recoveries—British Columbia Hydro and Power Authority	31,854,785
	511,766

Vote 216 GOVERNMENT-OWNED RESIDENCES MAINTENANCE

Description

Provides for the maintenance and repair of Government-owned residences established and retained primarily for the use of Government personnel in the more remote areas and smaller communities of the Province as well as right-of-way houses.

Appropriations		Actual Expenditures
50,000	Total of vote	90

Expenditure by standard classification	
Materials and supplies	90

Vote 217 ENGINEERING BRANCH

Description

This Branch is responsible for processing of applications, monitoring of construction and final inspections, as well as annual inspections and certification of industrial projects subject to the *Railway Act*, *Pipe-lines Act*, and the *Industrial Transportation Act*. The Branch examines and certifies operating personnel for railway, aerial tramways, and heavy automotive equipment on private and industrial roads and provides a close liaison with the Ministry of Energy, Mines and Petroleum Resources and the Motor Vehicle Branch, as well as Workers' Compensation Board, in matters of standardization of operational safety requirements.

Appropriations		Actual Expenditures	
	Expenditure by activity		
232,360	Administration	212,806	
472,355	Inspectional services	471,937	
704,715	Total of vote		684,743

Expenditure by standard classification		
Salaries		592,789
Temporary assistance		14,551
		607,340
Travel expense		67,602
Professional and special services		615
Office expense		19,613
Office furniture and equipment		2,271
Materials and supplies		6,214
Motor vehicles		19,862
Rentals—outside suppliers		449
Acquisition—machinery and equipment		369
		724,335
Less Transfers		
Vote 114—Salary Adjustments	30,674	
Vote 193—Employee Benefits	8,918	
		39,592
		684,743

Vote 218

WEIGH SCALE BRANCH

Description

This Branch is responsible for the administration of the regulations pursuant to the *Commercial Transport Act*, an part to assist in the enforcement of the *Motor Vehicle Act, Motor Carrier Act, Motive-fuel Use Tax Act*, which inclu the operation of a network of weigh scale stations throughout the Province to check commercial vehicles for compliac with the statutes and regulations.

Appropriations		Actual Expenditures	
	Expenditure by activity		
83,830	Administration	83,148	
3,103,098	Operations	2,936,970	
3,186,928	Total of vote		3,020,8

Expenditure by standard classification		
Salaries		2,759,007
Temporary assistance		7,259
		2,766,266
Travel expense		122,618
Professional and special services		2,675
Office expense		10,834
Office furniture and equipment		15,667
Materials and supplies		206,759
Motor vehicles		28,980
Acquisition—machinery and equipment		33,544
		3,187,343
Less Transfers		
Vote 114—Salary Adjustments	138,521	
Vote 193—Employee Benefits	16,496	
Vote 200—Pre-retirement Leave	12,208	
		167,225
		3,020,118

Vote 219

MOTOR VEHICLE BRANCH

Description

This Branch is responsible for the licensing, recording, and safety inspection and standards of motor vehicles; determining the fitness of drivers to operate motor vehicles; the licensing, recording, and improvement of drivers; and for highway safety programs.

Appropriations		Actual Expenditures	
	Expenditure by activity		
868,662	Administration	832,845	
9,174,014	Motor Vehicle Division	9,031,637	
3,652,597	Motor vehicle inspection	3,195,773	
4,514,616	Drivers' Licence Division	4,468,250	
18,209,889	Total of vote		17,528,505
14,209,889	Main Estimates		
4,000,000	Special Warrant No. 67—Supplement—Motor Vehicle Division		
18,209,889			

Expenditure by standard classification		
Salaries		9,845,071
Temporary assistance		582,993
		10,428,064
Travel expense		255,355
Professional and special services		4,325,832
Office expense		795,730
Office furniture and equipment		106,913
Advertising and publications		260,335
Materials and supplies		1,478,790
Motor vehicles		28,126
Rentals—outside suppliers		13,790
Acquisition—machinery and equipment		72,181
Grants, contributions, and subsidies		362,971
Other expenditure		6,032
		18,134,119
Less Transfers		
Vote 114—Salary Adjustments	555,460	
Vote 193—Employee Benefits	11,100	
Vote 200—Pre-retirement Leave	39,054	
		605,614
		17,528,505

Vote 220

MOTOR CARRIER BRANCH

Description

This Branch is responsible for the conducting of investigations into the licensing of the commercial motor car industry in the for-hire transportation of freight and passengers; examination of schedules of rates charged by carrier well as time schedules; the making of recommendations to the Motor Carrier Commission and the implementation of decisions made by the Commission with respect to such applications; and the safety inspections of public passen vehicles.

Appropriations		Actual Expenditures
	Expenditure by activity	
213,520	Administration	208,168
812,062	Investigation and inspection services	793,637
1,025,582	*Total of vote*	1,001,

Expenditure by standard classification		
Salaries		818,112
Temporary assistance		80,143
		898,255
Travel expense		55,712
Professional and special services		189
Office expense		70,756
Office furniture and equipment		12,973
Materials and supplies		1,613
Motor vehicles		18,762
Rentals—outside suppliers		420
		1,058,680
Less Transfers		
Vote 114—Salary Adjustments	44,039	
Vote 193—Employee Benefits	5,739	
Vote 200—Pre-retirement Leave	7,097	
		56,875
		1,001,805

Vote 221 MOTOR CARRIER COMMISSION

Description

This Branch is responsible for the economic regulation of the motor carrier industry intra-provincially pursuant to the *Motor Carrier Act* of British Columbia; and extra-provincially under delegated Federal authority pursuant to the *Motor Vehicle Transport Act* (Canada).

Responsible for the administration of the *Telecommunications Utilities Act*.

Appropriations		Actual Expenditures
311,660	Total of vote	222,845

Expenditure by standard classification		
Salaries		191,581
Temporary assistance		1,630
		193,211
Travel expense		16,033
Professional and special services		26,897
Office expense		3,561
Office furniture and equipment		2,665
Materials and supplies		1,026
		243,393
Less Transfers		
Vote 114—Salary Adjustments	3,330	
Vote 193—Employee Benefits	17,218	20,548
		222,845

Vote 222 TRANSPORTATION POLICY ANALYSIS BRANCH

Description

Provides for the development, co-ordination, evaluation, and implementation of transportation policies and programs.

Appropriations	Expenditure by activity	Actual Expenditures	
731,790	Administration	388,038	
500,000	Northeast Coal Development Project	75,833	
75,200	Grants and subsidies	75,200	
1,306,990	Total of vote		539,071

Expenditure by standard classification		
Salaries		142,772
Temporary assistance		18,528
		161,300
Travel expense		26,546
Professional and special services		276,566
Office expense		4,724
Office furniture and equipment		375
Materials and supplies		3,244
Grants, contributions, and subsidies		75,200
		547,955
Less Transfers		
Vote 114—Salary Adjustments	5,326	
Vote 193—Employee Benefits	3,558	8,884
		539,071

Vote 223

AIR SERVICES BRANCH

Description

Provides for administration and related operational costs of emergency air services, air transportation, air train services, and aerial photographic services.

Appropriations		Actual Expenditures
	Expenditure by activity	
5,773,585	Program expenditures	5,670,576
300,000	*Less* recoveries	394,306
5,473,585	Total of vote	5,276,
2,073,585	Main Estmates	
3,400,000	Special Warrants Nos. 30 and 44	
5,473,585		

Expenditure by standard classification		
Salaries		1,192,655
Temporary assistance		55,261
		1,247,916
Travel expense		50,919
Professional and special services		12,633
Office expense		14,388
Office furniture and equipment		41
Materials and supplies		1,637,580
Motor vehicles		7,071
Rentals—outside suppliers		8,845
Acquisition—machinery and equipment		2,812,004
		5,791,397
Less		
Transfers		
Vote 114—Salary Adjustments	117,401	
Vote 193—Employee Benefits	3,420	
Recoveries		
Other ministries	330,813	
Miscellaneous	63,493	
		515,127
		5,276,270

Vote 224 LOCAL AIRPORT ASSISTANCE PROGRAM

Description

Provides for grants and administrative costs relating to the construction or improvement of airstrips or navigational aids at local airports.

Appropriations		Actual Expenditures
2,112,188	Total of vote	1,983,954

Expenditure by standard classification

Salaries	49,768
Temporary assistance	37,514
	87,282
Travel expense	17,936
Professional and special services	17,925
Office furniture and equipment	668
Materials and supplies	69,533
Rentals—outside suppliers	185,031
Acquisition—land and buildings	298,054
Grants, contributions, and subsidies	1,311,000
	1,987,429
Less Transfers, Vote 114—Salary Adjustments	3,475
	1,983,954

Vote 225 BRITISH COLUMBIA FERRIES—SUBSIDY

Description

Provides for the annual highway equivalent subsidy to the British Columbia Ferry Corporation, and lease payments and related administrative costs for ferries subleased to and operated by the Corporation.

Appropriations		Actual Expenditures
54,270,025	Total of vote	54,268,704
51,386,950	Main Estimates	
2,883,075	Special Warrant No. 16	
54,270,025		

Expenditure by standard classification

Professional and special services	1,578
Rentals—outside suppliers	4,819,800
Grants, contributions, and subsidies	49,447,326
	54,268,704

Vote 226 TELECOMMUNICATIONS SERVICES BRANCH

Description

This Branch is responsible for co-ordination, design, provision, maintenance, and operation of telecommunicat systems required by Government ministries and certain Crown corporations and agencies. The Branch will provide ren engage specialized services relating to telephones, radio, data, audio and visual communications.

Appropriations		Actual Expenditures
	Expenditure by activity	
119,513	Administration	122,112
14,221,628	Telephone services	12,944,410
681,495	Radio services	543,975
251,115	Data communication services	189,422
398,303	Auxiliary communication services	306,342
15,672,054	Total of vote	14,106,

Expenditure by standard classification		
Salaries		860,602
Temporary assistance		327,940
		1,188,542
Travel expense		17,549
Professional and special services		144,962
Office expense		6,555
Office furniture and equipment		14,167
Advertising and publications		40,715
Materials and supplies		88,258
Rentals—outside suppliers		14,043,009
Acquisition—land and buildings		2,500
Acquisition—machinery and equipment		620,008
		16,166,265
Less		
Transfers		
Vote 114—Salary Adjustments	64,140	
Vote 193—Employee Benefits	5,610	
Recoveries		
Ministries	578,512	
Crown corporations and agencies	1,411,742	
		2,060,004
		14,106,261

Vote 227 COMMUNICATION SYSTEM DEVELOPMENT AND REGULATION BRANCH

Description

This Branch is responsible for developing policy recommendations and administering ministerial programs to facilitate the effective development and utilization of communications systems for the British Columbia public; it is also concerned with the rates charged and the standard of service offered by telephone and cable television companies which serve British Columbia. The Branch maintains liaison between the Government and the communications industry, develops interventions before Federal regulatory bodies, provides for administration of the *Telecommunications Utilities Act*, and promotes extension of communications coverage to the people of British Columbia by various means, including the administering of grants for this purpose.

Appropriations		Actual Expenditures	
	Expenditure by activity		
81,156	Administration	73,146	
514,053	Systems development	112,309	
299,589	Regulation	175,275	
894,798	Total of vote		360,730

Expenditure by standard classification		
Salaries		271,864
Temporary assistance		16,843
		288,707
Travel expense		22,174
Professional and special services		48,963
Office expense		1,990
Office furniture and equipment		768
Advertising and publications		391
Materials and supplies		2,396
Rentals—outside suppliers		401
Grants, contributions, and subsidies		20,405
		386,195
Less Transfers		
Vote 114—Salary Adjustments	16,301	
Vote 193—Employee Benefits	9,164	25,465
		360,730

Vote 228 BUILDING OCCUPANCY CHARGES

Description

Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of building accommodation occupied by the Ministry.

Appropriations		Actual Expenditures
16,750,000	Total of vote	15,920,740

Expenditure by standard classification	
Rentals—outside suppliers	15,920,740

Vote 229 COMPUTER AND CONSULTING CHARGES

Description

Provides for payments to the British Columbia Systems Corporation for data processing and management consulti services.

Appropriations		Actual Expenditures
2,646,100	Total of vote	2,355,2

Expenditure by standard classification

Data systems and processing	2,355,332

MINISTRY OF INTERGOVERNMENT RELATIONS

Summary of Budgetary Expenditure by Appropriation

Main Estimates Voted	Total Appropriations: Other Authorizations	Total Appropriations: Total	Vote No.	Description	Actual Expenditures
$	$	$			$
				Statutory	
				Legislative Assembly Allowances and Superannuation Act—Minister's Salary	
...	8,454	8,454			8,454
				Special Warrant	
...	2,500,000	2,500,000		No. 17 Establishment and Administration	129,265
...	2,508,454	2,508,454			137,719

ote: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or ts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Statutory

Legislative Assembly Allowances and Superannuation Act (R.S.B.C. 1960, Chap. 240, Sec. 1.9)

Appropriations		Actual Expenditures
8,454	Minister's salary	8,4

Expenditure by standard classification	
Salaries	8,454

Special Warrant 17

Appropriations		Actual Expenditures
2,500,000	Establishment and administration of ministry	129,2

Expenditure by standard classification	
Salaries	44,391
Temporary assistance	7,197
	51,588
Travel expense	4,281
Professional and special services	15,587
Office expense	24,151
Office furniture and equipment	11,476
Materials and supplies	432
Motor vehicles	6,788
Rentals—outside suppliers	14,735
Other expenditure	227
	129,265

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

Summary of Budgetary Expenditure by Appropriation

Total Appropriations					Actual Expenditures
Main Estimates Voted	Other Authorizations	Total	Vote No.	Description	
$	$	$			$
				Statutory	
				Legislative Assembly Allowances and Superannuation-Act—Minister's Salary	
...	8,454	8,454			8,454
				Special Warrant	
...	107,500	107,500		No. 41—Minister's Office and Administration	57,270
...	115,954	115,954			65,724

Note: Other authorizations comprise statutory and special warrant (*Financial Control Act*) authorizations. *See* respective votes or nts for particulars.

DETAILS OF BUDGETARY EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Statutory

Legislative Assembly Allowances and Superannuation Act (R.S.B.C. 1960, Chap. 240, Sec. 1.9)

Appropriations		Actual Expenditures
8,454	Minister's salary	8,4

Expenditure by standard classification	
Salaries	8,454

Special Warrant 41

Appropriations		Actual Expenditures
107,500	Minister's office and administration	57,27

Expenditure by standard classification	
Salaries	29,247
Travel expense	13,014
Office expense	12,304
Office furniture and equipment	21,881
Rentals—outside suppliers	6,121
	82,567
Less Transfers—Vote 114—Salary Adjustments	25,297
	57,270

NONBUDGETARY EXPENDITURE

Summary of Nonbudgetary Expenditure by Appropriation

Description	Actual Expenditures $
Special Purpose Funds	
Crown Land Fund (B.C. First Mortgage Fund)	200,000,000
Crown Corporations	
British Columbia Assessment Authority	2,126,000
British Columbia Systems Corporation	5,000,000
British Columbia Railway Company	9,200,000
Other	
Canada-British Columbia Natural Gas Revenue Sharing Agreement	15,000,000
Provincial Capital Commission	2,000,000
The Discovery Foundation	10,374,011
	243,700,011

DETAILS OF NONBUDGETARY EXPENDITURE

		Actual Expenditures
Advance to Crown Land Fund (British Columbia First Mortgage Program)		
Ministry of Lands, Parks and Housing Act (Chap. 20, Sec. 7 (2))		200,000,00
Expenditure by standard classification		
Transfer to Special Purpose Fund	200,000,000	
Advance to British Columbia Assessment Authority		
Assessment Authority of British Columbia Act (1974, Chap. 7, Sec. 17 (4))		2,126,00
Expenditure by standard classification		
Other expenditure	2,126,000	
Advance to British Columbia Systems Corporation		
Systems Act (1977, Chap. 45, Sec. 8 (1))		5,000,00
Expenditure by standard classification		
Other expenditure	5,000,000	
Grant to British Columbia Railway Company		
Re Fort Nelson extension		
Special Warrant No. 28	7,400,000	
Special Warrant No. 48	1,800,000	
		9,200,00
Expenditure by standard classification		
Grants, contributions, and subsidies	9,200,000	
Canada-British Columbia Natural Gas Revenue Sharing Agreement		
Re Fort Nelson Indian Band		
Special Warrant No. 24		15,000,00
Expenditure by standard classification		
Grants, contributions, and subsidies	15,000,000	

DETAILS OF NONBUDGETARY EXPENDITURE—Continued

		Actual Expenditures
Provincial Capital Commission		
Provincial Capital Commission Act (1956, Chap. 55, Sec. 11)		
Re Victoria Trade and Convention Centre		2,000,000
Expenditure by standard classification		
Other expenditure	2,000,000	
Grant to the Discovery Foundation		
Re Multi-tenant Facility		
Special Warrant No. 42		10,374,011
Expenditure by standard classification		
Grants, contributions, and subsidies	10,374,011	

REVENUE SURPLUS APPROPRIATIONS

Summary of Expenditure

Appropriation	Description	Actual Expenditure
$	***Revenue Surplus of 1977/78 Appropriation Act, 1979***	$
	EDUCATION:	
49,500,000	Increase in Provincial Home-owner Grant (Sec. 1 (b))	49,021,372
	FORESTS:	
10,000,000	Intensified Forest Management Program (Sec. 1 (e))	9,910,078
	LABOUR:	
5,000,000	Accelerated Job Experience Program (Sec. 1 (f))	5,000,000
	MUNICIPAL AFFAIRS:	
5,500,000	Increase in Provincial Home-owner Grant (Sec. 1 (b))	5,446,819
	PROVINCIAL SECRETARY:	
5,000,000	Accelerated Recreational Facilities Program (Sec. 1 (g))	5,000,000
	TRANSPORTATION, COMMUNICATIONS AND HIGHWAYS:	
25,388,978	Accelerated Highway Construction Program (Sec. 1 (c))	24,712,924
	BRITISH COLUMBIA RAILWAY COMPANY:	
14,000,000	Fort Nelson Extension Upgrading Program (Sec. 1 (d))	14,000,000
26,100,000	REDUCTION OF PROVINCIAL DEBT (Sec. 1 (a))	26,100,000
140,488,978		139,191,193
	Appropriations to Special Purpose Funds	
	VANCOUVER AND VICTORIA TRADE AND CONVENTION CENTRES FUND ACT:	
10,000,000	Vancouver Fund	10,000,000
2,500,000	Victoria Fund	2,500,000
25,000,000	LOWER MAINLAND STADIUM FUND ACT	25,000,000
37,500,000		37,500,000
	Special Purpose Appropriation Act, 1979	
	EDUCATION:	
5,000,000	Industrial Research Program (Sec. 1 (f))	5,000,000
	HEALTH:	
25,000,000	Stabilization of Health and Hospital Costs (Sec. 1 (c))	25,000,000
	TOURISM AND SMALL BUSINESS DEVELOPMENT:	
5,000,000	Metropolitan Small Business Assistance Program (Sec. 1 (e))	5,000,000
	BRITISH COLUMBIA DEVELOPMENT CORPORATION:	
7,500,000	Purchase of shares (Sec. 1 (d))	7,500,000
42,500,000		42,500,000
220,488,978		219,191,193

DETAILS OF EXPENDITURE

Revenue Surplus of 1977/78 Appropriation Act, 1979

Appropriations		Actual Expenditures
	Education	
49,500,000	*Increase in Provincial Home-owner Grant (Sec. 1 (b))*	49,021,3

Expenditure by standard classification	
Grants, contributions, and subsidies	49,021,372

Appropriations		Actual Expenditures
	Forests	
10,000,000	Intensified Forest Management Program (Sec. 1 (e))	9,910,0

Expenditure by standard classification	
Temporary assistance	1,635,213
Travel expense	117,007
Professional and special services	4,851,377
Office expense	3,028
Office furniture and equipment	6,775
Advertising and publications	26,323
Materials and supplies	1,986,427
Rentals—outside suppliers	1,007,585
Rentals—intra-ministry	93,255
Acquisition—machinery and equipment	183,088
	9,910,078

Appropriations		Actual Expenditures
	Labour	
5,000,000	Accelerated Job Experience Program (Sec. 1 (f))	5,000,0

Expenditure by standard classification	
Temporary assistance, paid through various ministries	201,025
Grants, contributions, and subsidies	4,798,975
	5,000,000

Appropriations		Actual Expenditures
	Municipal Affairs	
5,500,000	Increase in Provincial Home-owner Grant (Sec. 1 (b))	5,446,819

Expenditure by standard classification	
Grants, contributions, and subsidies	5,446,819

Appropriations		Actual Expenditures
	Provincial Secretary	
5,000,000	Accelerated Recreational Facilities Program (Sec. 1 (g))	5,000,000

Expenditure by standard classification	
Grants, contributions, and subsidies	5,000,000

Appropriations		Actual Expenditures
	Transportation, Communications and Highways	
25,388,978	Accelerated Highway Construction Program (Sec. 1 (c))	24,712,924

Expenditure by standard classification	
Salaries	2,102,068
Temporary assistance	1,275,433
Travel expense	161,518
Professional and special services	132,728
Office expense	3,362
Advertising and publications	2,147
Materials and supplies	3,950,974
Rentals—outside suppliers	10,388,751
Rentals—intra-ministry	1,038,950
Acquisition—land and buildings	5,679,121
	24,735,052
Less Transfers	
Vote 114—Salary adjustments	22,128
	24,712,924

Appropriations		Actual Expenditures
	British Columbia Railway Company	
14,000,000	Fort Nelson Extension Upgrading Program (Sec. 1 (d))	14,000,00

Expenditure by standard classification	
Grants, contributions, and subsidies	14,000,000

Appropriations		Actual Expenditures
26,100,000	Reduction of Provincial Debt (Sec. 1 (a))	26,100,00

Expenditure by standard classification	
Other expenditure	26,100,000

Appropriations to Special Purpose Funds

Appropriations			Actual Expenditures
	Vancouver and Victoria Trade and Convention Centres Funds Act		
10,000,000	Vancouver Fund		10,000,000
	Expenditure by standard classification		
	Other expenditure, transfer to special purpose funds	10,000,000	
2,500,000	Victoria Fund		2,500,000
	Expenditure by standard classification		
	Other expenditure, transfer to special purpose funds	2,500,000	
25,000,000	*Lower Mainland Stadium Fund Act*		25,000,000
	Expenditure by standard classification		
	Other expenditure, transfer to special purpose funds	25,000,000	

Special Purpose Appropriation Act, 1979

Appropriations			Actual Expenditures
	Education		
5,000,000	Industrial Research Program (Sec. 1 (f))		5,000,000
	Expenditure by standard classification		
	Grants, contributions and subsidies	5,000,000	
	Health		
25,000,000	Stabilization of Health and Hospital Costs (Sec. 1 (c))		25,000,000
	Expenditure by standard classification		
	Grants, contributions, and subsidies	25,000,000	
	Tourism and Small Business Development		
5,000,000	Metropolitan Small Business Assistance Program (Sec. 1 (e))		5,000,000
	Expenditure by standard classification		
	Grants, contributions, and subsidies	5,000,000	

Appropriations		Actual Expenditures
	British Columbia Development Corporation	
7,500,000	Purchase of shares (Sec. 1 (d))	7,500,00

Expenditure by standard classification

Other expenditure	7,500,000

SUMMARY OF FUND BALANCES AT MARCH 31, 1980

	$
Fixed Capital (Perpetual) Funds	
Capital Accounts—	
British Columbia Cultural Fund	20,000,000
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	25,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (Available for Expenditure)—	
British Columbia Cultural Fund	165,861
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	4,481,900
First Citizens' Fund	2,956,586
Physical Fitness and Amateur Sports Fund	1,220,451
Other Funds	
Accelerated Reforestation Fund	—
Crop Insurance Stabilization Fund	17,949,113
Crown Land Fund—	
Permanent	249,867,635
First Mortgage Program	200,000,000
Farm Income Assurance Fund	10,000,000
Farm Products Industry Improvement Fund	1,216,785
Lottery Fund	12,227,787
Lower Mainland Stadium Fund	25,000,000
Provincial Home Acquisition Fund	308,160,194
Revenue Sharing Fund	2,698,387
Vancouver Trade and Convention Centre Fund	10,000,000
Victoria Trade and Convention Centre Fund	2,500,000
Miscellaneous Statutory Accounts	
Consumer Advancement Fund	1,318
Crop Insurance Accounts	3,359,140
Dairy Producers' Protection Fund	237,920
Domestic Animal Protection Fund	138,549
University Endowment Lands Administration Account	3,106,731
	945,288,357

NOTE: *See the following pages for details of transactions for each of the Funds.*

DETAILS OF TRANSACTIONS

Special Purpose Funds for the Fiscal Year Ended March 31, 1980
(*See* page B 11 for summary)

FIXED-CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

British Columbia Cultural Fund	
Balance, March 31, 1979 and 1980	20,000,0
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	
Balance, March 31, 1979 and 1980	25,000,0
First Citizens' Fund	
Balance, March 31, 1979 and 1980	25,000,0
Physical Fitness and Amateur Sports Fund	
Balance, March 31, 1979 and 1980	20,000,0
Fixed-capital (Perpetual) Funds—Capital Accounts balance, March 31, 1980	90,000,0

FIXED-CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (1967, Chap. 2). Sectio of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural developm of the people of the Province. The name of the Fund was changed effective March 31, 1972, pursuant to the *Centenn Cultural Fund (Amendment) Act*.

Balance, April 1, 1979		77,044	
Add			
Interest received	1,610,477		
Transfer from Lottery Fund	2,354,026		
		3,964,503	
		4,041,547	
Less grants		3,875,686	
Balance, March 31, 1980			165,8

Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund

This Fund was created as of March 31, 1971, under authority of the *Special Funds Appropriation Act* (1971, Chap. 57). Section 2 provides that the interest credited to the Fund may be paid out by the Minister of Finance for the following purposes:

(a) Education respecting the problems resulting from the use of drugs, alcohol, or cigarettes;
(b) Rehabilitation from the effects resulting from the use of drugs, alcohol, or cigarettes;
(c) Prevention of the use of drugs, alcohol, or cigarettes.

Balance, April 1, 1979		5,086,302	
Add interest received		2,534,256	
		7,620,558	
Less			
Temporary assistance	4,031		
Professional and special services	135,912		
Office expense	131		
Advertising and publications	456,164		
Materials and supplies	28,094		
Grants, contributions, and subsidies	2,514,326		
		3,138,658	
Balance, March 31, 1980			4,481,900

First Citizens' Fund

A perpetual Fund created under the *Revenue Surplus Appropriation Act, 1969* (1969, Chap. 33). The interest credited to the Fund may be paid for the purpose of the advancement and expansion of the culture, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1979	2,853,962	
Add interest received	1,833,150	
	4,687,112	
Less grants	1,730,526	
Balance, March 31, 1980		2,956,586

Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriations Act, 1969* (1969, Chap. 33). The interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1979		1,283,638	
Add			
Interest received	1,770,298		
Transfer from Lottery Fund	2,240,000		
		4,010,298	
		5,293,936	
Less grants		4,073,485	
Balance, March 31, 1980			1,220,451

OTHER FUNDS

Accelerated Reforestation Fund

This Fund was created as of March 31, 1972, under the *Accelerated Reforestation Fund Act* (1972, Chap. 2) for t purpose of an accelerated reforestation or forest improvement program in the Province, including land acquired under t *Green Belt Protection Fund Act*.

Balance, April 1, 1979	1,477	
Less expenditure	1,477	
Balance, March 31, 1980		*NIL*

Crop Insurance Stabilization Fund

This Fund was created by the *Crop Insurance Stabilization Fund Act* (1967, Chap. 16) for the purpose of givi financial stability to any plan under the *British Columbia Crop Insurance Act*.

Balance, April 1, 1979	16,234,730	
Add Interest received	1,714,383	
Balance, March 31, 1980		17,949,1

Crown Land Fund

Originally created as section 7 of the *Department of Housing Act* (1973 (2nd Session), Chap. 110). The purposes of the Fund are to supervise, acquire, develop, maintain, improve, and dispose of housing in the Province. All income received by way of interest, repayment of money advanced, sales of land or housing, or otherwise shall be credited to the Fund. The above Fund was repealed and replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act* (1979, Chap. 20).

A Sub-fund entitled the British Columbia First Mortgage Program was established pursuant to Order in Council No. 76, effective January 17, 1980. The purpose of this Sub-fund is to make residential housing mortgage loans available to individual British Columbia Credit Unions, to a maximum of $200,000,000, through the British Columbia Central Credit Union on the basis of an agreement between the Province and the B.C. Central Credit Union dated February 27, 1980. All money received as interest on money not advanced shall be paid to the General Fund.

Permanent

Balance, April 1, 1979		229,107,508	
Add			
Interest received	22,132,431		
Lease and property rentals	695,599		
Miscellaneous income	109,035		
Federal/Provincial partnership (net revenue)	11,952		
Real estate (net revenue)	2,460,399		
		25,409,416	
		254,516,924	
Less			
Lease and leasehold mortgages forgiven	23,693		
Prior period adjustments	4,625,596		
		4,649,289	
Balance, March 31, 1980			249,867,635

First Mortgage Program

Balance, April 1, 1979	*NIL*	
Add Appropriation from General Fund	200,000,000	
Balance, March 31, 1980		200,000,000

Farm Income Assurance Fund

Created by authority of the *Farm Income Assurance Act* (1973 (2nd Sess.), Chap. 115), and by authority of th *Special Funds Appropriation Act, 1974* (1974, Chap. 85) for the establishing, carrying-out, and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

Balance, April 1, 1979			*NIL*
Add			
Producers premiums		5,364,916	
Government premiums			
Vote 13			
Advance	10,000,000		
Required contributions	6,359,968		
Less deficit contributions repaid	(2,592,152)		
		13,767,816	
			19,132,73
Less			
Payments to (recoveries from) net:			
Beef producers		694,458	
Blueberry producers		1,179	
Broiler hatching-egg producers		(75)	
Commercial egg producers		388,352	
Dairy producers		(92,889)	
Field tomato producers		(50)	
Greenhouse producers		1,098,872	
Potato producers		173,798	
Processed vegetable producers		586,585	
Raspberry producers		(1,903)	
Sheep producers		220,994	
Strawberry producers		282,083	
Swine producers		503,676	
Tree-fruit producers		5,277,652	
			9,132,73
Balance, March 31, 1980			10,000,00

Farm Products Industry Improvement Fund

This Fund was created by the *Special Funds Appropriation Act, 1974* (1974, Chap. 85) to implement the purpose and objects of the *Farm Products Industry Improvement Act* (1973 (2nd Sess.), Chap. 116)—to encourage and assist th continued development and expansion of the agricultural industry in the Province.

Balance, April 1, 1979		1,989,656	
Add			
Interest	151,706		
Other recoveries	12,000		
		163,706	
		2,153,362	
Less			
Professional and special services	61,145		
Grants	870,432		
Loans issued	5,000		
		936,577	
Balance, March 31, 1980			1,216,78

Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (1974, Chap. 51). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1979		13,377,126	
Add Revenue, net		16,049,465	
		29,426,591	
Less			
Administration costs transferred from Vote 189, Ministry of Provincial Secretary and Government Services	1,041,212		
Grants	11,563,566		
Transfers to other funds:			
B.C. Cultural Fund	2,354,026		
Physical Fitness and Amateur Sports Fund	2,240,000		
		17,198,804	
Balance, March 31, 1980			12,227,787

Lower Mainland Stadium Fund

This Fund was established by authority of the *Lower Mainland Stadium Fund Act* (1979, Chap. 16). The purpose of the Fund is to pay construction costs, to a maximum of $25,000,000, for a stadium in the lower mainland area of British Columbia. All money received as interest or bonuses on investments shall be paid into the General Fund.

Balance, April 1, 1979		*NIL*	
Add Appropriation from General Fund		25,000,000	
Balance, March 31, 1980			25,000,000

Provincial Home Acquisition Fund

This Fund was created by the *Provincial Home Acquisition Grant Act* (1967, Chap. 39) for the purpose of paying grants under certain regulations to people constructing or purchasing a home, or as an alternative to the grants, for making loans, to be secured by second mortgages. The *Leasehold and Conversion Mortgage Loan Act* (1974, Chap. 48) also provides for payments from the Fund in respect of leasehold mortgage loans to be secured by first mortgages, and conversion mortgage loans to be secured by appropriate mortgages.

Balance, April 1, 1979		297,205,914	
Add Interest received		30,473,553	
		327,679,467	
Less			
Grants	15,034,516		
Loans written off, *less* recoveries	1,616,211		
Interest refunds	1,435,721		
Transfer to General Fund	958,072		
Administration expense	238,223		
Principal waived (sec. 3A (6))	226,689		
Other	9,841		
		19,519,273	
Balance, March 31, 1980			308,160,194

Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (1977, Chap. 62). Beginning with the fiscal year ending Mar 31, 1979, money paid into this Fund from the Consolidated Revenue Fund was disbursed to municipalities and region districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were f the purpose of general housing incentives, planning and administration, water facilities and major municipal highways

Balance, April 1, 1979		5,127,577	
Add Transfer from Municipal Affairs (Vote 172)		141,700,000	
		146,827,577	
Less			
Grants, conditional	110,043,539		
Grants, unconditional			
Municipal basic	4,230,000		
Water facilities assistance	8,834,554		
Housing starts	9,996,730		
Municipal incentive	2,811,500		
Major municipal highways	5,218,492		
Municipal planning	891,935		
Regional districts—basic	840,000		
—administrative	280,000		
—planning	982,440		
		144,129,190	
Balance, March 31, 1980			2,698,38

Vancouver Trade and Convention Centre Fund

This Fund was established by authority of the *Vancouver and Victoria Trade and Convention Centres Funds A* (1979, Chap. 35) for the purpose of applying to the costs of construction, up to a maximum of $10,000,000, for a Trac and Convention Centre in the city of Vancouver. All money received as interest or bonuses on investments shall be pa into the General Fund.

Balance, April 1, 1979	*NIL*	
Add Appropriation from General Fund	10,000,000	
Balance, March 31, 1980		10,000,0

Victoria Trade and Convention Centre Fund

This Fund was established by authority of the *Vancouver and Victoria Trade and Convention Centres Funds A* (1979, Chap. 35) for the purpose of applying to the costs of construction, up to a maximum of $2,500,000, for a Trade a Convention Centre in the City of Victoria. All money received as interest or bonuses on investments shall be paid into t General Fund.

Balance, April 1, 1979	*NIL*	
Add Appropriation from General Fund	2,500,000	
Balance, March 31, 1980		2,500,0

MISCELLANEOUS STATUTORY ACCOUNTS

Consumer Advancement Fund

Established under authority of section 30 of the *Trade Practices Act* (1974, Chap. 96). For the protection or advancement of the interests of consumers. Investigation costs reimbursed by a supplier and costs awarded by a court are credited to the Fund.

Balance, March 31, 1979 and 1980	1,318

Crop Insurance Accounts

Established under authority of the *British Columbia Crop Insurance Act* (1966, Chap. 4) for the purpose of providing insurance against loss of production of various crops. Appropriations from the General Fund are recoverable from the Federal Government.

The Crop Insurance Accounts have received financial assistance in prior periods by way of repayable advances and nonrepayable grants from the Crop Insurance Stabilization Fund.

Balance, April 1, 1979		3,016,379	
Add			
Revenue			
Premiums	2,027,860		
Appropriation from General Fund	1,742,399		
	3,770,259		
Less Expenditures—Claims	3,427,498		
		342,761	
Balance, March 31, 1980			3,359,140

Dairy Producers' Protection Fund

Established under authority of section 65 of the *Milk Industry Act (Amendment) Act, 1963* (1963, Chap. 26) for the purpose of ensuring payment to producers by dairy-plant licensees for milk or cream supplied by producers.

Balance, April 1, 1979	215,894	
Add Collection of fees	22,026	
Balance, March 31, 1980		237,920

Domestic Animal Protection Fund

Established under authority of the *Domestic Animal Protection Act* (1973 (2nd Sess.), Chap. 114) for the purpose of providing compensation to an owner of a domestic animal killed or injured by a dog that is not owned or kept by him, and to provide for programs to encourage good dog husbandry practices in the Province. All fees, licences, and cost assessments under the Act are to be paid into the Fund.

Balance, April 1, 1979		138,454	
Add Dog licence collections and contributions by owners of offending dogs		40,446	
		178,900	
Less			
Professional and special services	1,519		
Office expense	1,069		
Materials and supplies	3,723		
Compensation to owners	34,040		
		40,351	
Balance, March 31, 1980			138,549

University Endowment Lands Administration Account

This account was established under authority of the *University Endowment Lands Administration Act* (R.S.B.C. 1960, Chap. 396) for the purpose of administering the operations of the University Endowment Lands in Vancouver.

Balance, April 1, 1979		3,046,158	
Less—Transfer from Vote 164 (Ministry of Lands, Parks and Housing) of the excess of receipts over disbursements, excluding the U.B.C. fire protection costs:			
Receipts	995,728		
Less net expenditures	935,155		
		60,573	
Balance, March 31, 1980			3,106,73

SECTION E

SECURITIES DEPOSITED WITH THE GOVERNMENT AS AT MARCH 31, 1980

PURSUANT TO THE INSURANCE ACT, CHAPTER 197, R.S.B.C. 1960

Name of Company	Par Value of Security
	$
British Columbia Insurance Co.	500,000
British Columbia Motorist Insurance Co.	625,000
Industrial Life Insurance Co.	200,000
Seaboard Life Insurance Co.	546,000

PURSUANT TO THE TRUST COMPANIES ACT, CHAPTER 389, R.S.B.C. 1960

Bankers Trust Co., The	325,000
Citi Corporation Trust Co.	275,000
Columbia Trust Co.	200,000
Commerce Capital Trust Co.	200,000
Credit Foncier Trust Co.	210,000
Crown Trust Co.	300,000
Exchequer Trust Co.	25,000
Fidicue du Quebec Compte (Quebec Trust)	50,000
First City Trust Co.	288,000
Fort Garry Trust Co.	205,000
Inland Trust and Savings Corporation Ltd.	25,000
Investors Group Trust Co. Ltd.	285,000
Metropolitan Trust Co.	225,000
Montreal Trust Co.	200,000
Morgan Trust Co.	25,000
National Trust Co. Ltd., The	300,000
Norfolk and Retailers Trust and Savings Co.	200,000
North West Trust Co. Ltd., The	273,000
Principal Savings and Trust Co.	240,000
Royal Trust Co., The	325,000
Western Pacific Trust Co.	133,792
Yorkshire Trust Co.	276,100

Certified.

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

L. I. BELL
Deputy Minister of Finance

SECTION F

FINANCIAL STATEMENTS OF CROWN CORPORATIONS AND OTHER GOVERNMENT AGENCIES

CONTENTS

	Page
British Columbia Assessment Authority	F 2
British Columbia Buildings Corporation	F 7
British Columbia Cellulose Company	F 14
British Columbia Development Corporation	F 20
British Columbia Educational Institutions Capital Financing Authority	F 25
British Columbia Ferry Corporation	F 33
British Columbia Harbours Board	F 48
British Columbia Health Care Research Foundation	F 53
British Columbia Housing Management Commission	F 57
British Columbia Hydro and Power Authority	F 65
British Columbia Liquor Distribution Branch	F 84
British Columbia Petroleum Corporation	F 91
British Columbia Railway Company	F 97
British Columbia Regional Hospital Districts Financing Authority	F 108
British Columbia School Districts Capital Financing Authority	F 116
British Columbia Steamship Company (1975) Ltd.	F 129
British Columbia Systems Corporation	F 138
Health Facilities Association of British Columbia	F 146
Housing Corporation of British Columbia	F 153
Insurance Corporation of British Columbia	F 164
Legal Services Society	F 172
Medical Services Plan of British Columbia	F 178
Ocean Falls Corporation	F 182
Pacific Coach Lines Limited	F 189
Provincial Rental Housing Corporation	F 203
Science Council of British Columbia	F 211
Surrey Farm Products Investments Ltd. (formerly Panco Poultry)	F 216
T.S. Holdings Ltd.	F 221
Universities Council	F 229
Urban Transit Authority	F 234
Workers' Compensation Board of British Columbia	F 242

PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the British Columbia Assessment Authority, and

To the Minister of Finance
Province of British Columbia

I have examined the statement of financial position of the British Columbia Assessment Authority as at 31 December 1979 and the statement of revenue, expenditure and operating surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 December 1979 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
21 March 1980

BRITISH COLUMBIA ASSESSMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1979

	1979	1978
ASSETS		
Current Assets		
Cash & short term deposits	$ 3,543,400	$ 2,324,235
Accounts receivable	362,568	249,240
	3,905,968	2,573,475
Property & Equipment - at cost (Note 1)		
Land	178,000	178,000
Buildings	223,249	223,249
Furniture & equipment	1,397,247	1,334,863
Motor Vehicles	709,621	686,386
	2,508,117	2,422,498
	$ 6,414,085	$ 4,995,973
LIABILITIES & EQUITY		
Current Liabilities		
Accounts payable & accrued charges	$ 1,027,258	$ 846,115
Employees' Past Benefit Fund (Note 4)	238,077	200,000
Equity		
Represented by:		
Operating surplus - Exhibit B	2,640,633	1,527,360
Property & equipment - at cost (Note 1)	2,508,117	2,422,498
	5,148,750	3,949,858
	$ 6,414,085	$ 4,995,973

The five accompanying notes are an integral part of these financial statements.

Approved by the Board

D.C. Morton - Chairman

H.J. Gardner - Acting Chairman, Finance Committee

BRITISH COLUMBIA ASSESSMENT AUTHORITY

STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1979

	1979	1978
REVENUE		
Province of British Columbia grants (Note 2)		
Operating	$ 4,750,000	$ 4,210,00
Capital	1,500,000	1,500,00
	6,250,000	5,710,00
Tax levies	17,900,318	16,399,84
Interest	385,826	240,23
Other income	508,569	515,84
	$ 25,044,713	$ 22,865,91
EXPENDITURE		
Salaries & fringe benefits	$ 18,539,587	$ 17,015,59
Directors' fees & expenses	54,660	53,17
Accommodation expense	1,386,017	1,349,74
Travel	989,163	930,85
Office	1,709,997	1,483,75
Professional & special services	1,085,180	1,424,93
Property & equipment	128,759	198,57
	23,893,363	22,456,62
Excess of Revenue Over Expenditure	1,151,350	409,29
Operating surplus at beginning of year	1,527,360	1,318,06
Less: Appropriation to Employees' Past Benefit Fund (Note 4)	(38,077)	(200,00
	$ 2,640,633	$ 1,527,36

BRITISH COLUMBIA ASSESSMENT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles, except that:

a) Property and equipment are charged to operations at the time of acquisition and concurrently are recorded as assets with a corresponding credit to equity. Upon disposal, the original cost of an asset is removed, and any proceeds are credited to operations. The Authority does not record depreciation expense.

b) The Authority does not record accrued vacation pay, the amount of which is not readily ascertainable; and it is considered that this would not have a material effect on these financial statements.

2. Finances

The Authority is entitled to receive from the Province of British Columbia:

a) annual capital grants of $1,500,000 for a period of five years which commenced in 1975;

b) annual operating grants which commenced in 1975, equivalent to the sum produced by a levy of one-tenth of one mill on the total assessed value of all taxable property in the Province. In lieu thereof, the Authority has received grants of $4,200,000 in each year up to 1977, $4,210,000 in 1978 and $4,750,000 in 1979.

3. Tax Levies

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance constitute the Authority's tax levies revenue.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

Under Section 16(3) of the Assessment Authority of British Columbia Act, the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund". The operating fund is defined under Section 16(2) as "the total amount required to meet the annual operating and capital expenses of the Authority". Section 16(3) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant". However, in determining the annual tax levies, both the capital and operating grants from the Province of British Columbia have been taken into account.

4. Employees' Past Benefit Fund

Relevant to the formation of the British Columbia Assessment Authority and with reference to Section 20(1)(a) of the Assessment Authority of British Columbia Act, the Authority has negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payout of certain benefits upon the death, retirement or termination of the employee.

The amount resulting from this agreement is estimated to be $723,000 as at December 31, 1979, and will become due and payable over the next nineteen years. In order to meet this obligation a fund of $200,000 was established in 1978 with an appropriation from surplus being made in each year to have the obligation fully funded in nineteen years.

5. Commitments

The Authority is committed to make the following rental payments during the next five years on buildings and equipment leased for periods of more than one year:

1980	$566,706
1981	251,712
1982	182,657
1983	53,819
1984	9,910

BRITISH COLUMBIA BUILDINGS CORPORATION

Balance Sheet

March 31, 1980
(with comparative figures for 1979)

	$000's	
Assets	**1980**	1979
REAL ESTATE INVESTMENTS		
INCOME-PRODUCING PROPERTIES (Notes 2 and 4)	**320,578**	269,759
INCOME-PRODUCING PROPERTIES UNDER CONSTRUCTION (Note 5)	**26,002**	76,529
LAND HELD FOR AND UNDER DEVELOPMENT (Note 6)	**9,507**	22,322
	356,087	368,610
PROPERTIES HELD FOR DISPOSITION (Note 7)	**65,125**	-
CORPORATE PROPERTIES AND EQUIPMENT (Note 8)	**5,221**	4,358
OTHER ASSETS (Note 9)	**17,883**	23,196
	444,316	396,164
Liabilities and Equity		
LONG-TERM DEBT (Note 10)	**86,386**	68,086
ACCOUNTS AND NOTES PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA (Note 11)	**203,985**	167,740
OTHER LIABILITIES (Note 12)	**51,510**	42,287
CONTRIBUTIONS BY THE PROVINCE OF BRITISH COLUMBIA (Note 13)	**93,475**	109,091
RETAINED EARNINGS	**8,960**	8,960
	444,316	396,164

COMMITMENTS (Note 15)

On Behalf of the Board

George A. Rigsby, Director

Dennis F. Truss, Director

The accompanying notes are an integral part of these statements.

AUDITORS' REPORT

To the Lieutenant-Governor in Council,
Province of British Columbia.

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1980 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Vancouver, British Columbia, Canada
May 12, 1980

CHARTERED ACCOUNTANTS

British Columbia Buildings Corporation

Statement of Income

for the year ended March 31, 1980
(with comparative figures for 1979)

	1980
REVENUE	
Rentals	117,324
Other income	19,562
	136,886
EXPENSES	
Operating and maintenance	86,583
Depreciation and amortization	16,742
General and administrative	8,021
	111,346
Net income before interest	25,540
Interest expense (Note 14)	7,198
NET INCOME	18,342

Statement of Retained Earnings

for the year ended March 31, 1980
(with comparative figures for 1979)

	1980
Balance, beginning of year	8,960
Net income	18,342
	27,302
Less dividends	18,342
Balance, end of year	8,960

The accompanying notes are an integral part of these statements.

Columbia Buildings Corporation

Statement of Changes in Financial Position

for the year ended March 31, 1980
(with comparative figures for 1979)

	$000's	
Financial Resources Were Provided By:	**1980**	1979
Operations		
Net income	**18,342**	17,227
Charges not requiring current cash outlay		
Depreciation and amortization	**16,742**	16,258
Cash flow from operations	**35,084**	33,485
Long-term debt	**18,300**	35,086
Accounts and notes payable to the Province of British Columbia	**30,270**	50,000
Decrease in other assets, net	**5,700**	—
Increase in accounts payable and other liabilities	**9,223**	23,768
	98,577	142,339
Financial Resources Were Used For:		
Real estate investments, net of contributions by the Province	**66,745**	79,675
Sinking funds	**2,005**	989
Reduction of notes payable	**10,000**	40,000
Corporate properties and equipment, net	**1,485**	691
Increase in other assets, net	—	10,984
Dividends	**18,342**	10,000
	98,577	142,339

The accompanying notes are an integral part of these statements.

British Columbia Buildings Corporation

Notes to the Financial Statements

March 31, 1980

5. Income-Producing Properties Under Construction

	1980
Balance, beginning of year	76,529
ADD:	
Direct development and construction costs	56,194
Capitalization of interest	2,262
Capitalization of general and administrative expenses	1,838
	136,823
DEDUCT:	
Cost of properties completed and transferred to income-producing properties	110,821
Balance, end of year	26,002

6. Land Held For and Under Development

Balance, beginning of year	22,322
ADD:	
Capitalization of interest	1,233
Capitalization of property taxes	175
Acquisitions	728
	24,458
DEDUCT:	
Properties held for disposition (Note 7)	14,951
Disposals	—
Balance, end of year	9,507

7. Properties Held For Disposition

Certain community college properties were included in the original transfer of properties Province to the Corporation. Under the terms and conditions of the Colleges and Provin Act, title to these properties is to revert to the individual Colleges or Institutes. Accordin current fiscal year, the Corporation has not recorded depreciation, nor has it charged re connection with these properties. In addition, one of the Discovery Parks Inc. facilities v Burnaby on land presently owned by the Corporation. This land will also be returned to

When these properties are returned, contributions originally made by the Province of Br will be reduced by $26,467,000 and notes in the amount of $38,658,000 will be repaid.

8. Corporate Properties and Equipment

	1980
Corporate properties and leasehold improvements	4,194
Office furniture and equipment	503
Vehicles	1,067
Maintenance equipment	1,517
	7,281
DEDUCT:	
Accumulated depreciation and amortization	2,060
Balance, end of year	5,221

9. Other Assets

Accounts receivable - Province of British Columbia	8,483
- Other	4,841
Prepaid supplies	1,091
Deposits and prepaid expenses	162
Sinking funds	3,306
Deferred start-up expenditures	—
Balance, end of year	17,883

umbia Buildings Corporation

es to the Financial Statements
31, 1980

of the Corporation

ish Columbia Buildings Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the British a Buildings Corporation Act, S.B.C., 1976, Chapter 5, assented to September 30, 1976, and is an agent of the Crown.

on of Assets Acquired from the Province of British Columbia

the current year, the Corporation acquired additional properties from the Province and also transferred back to the Province certain es that were not to be under its jurisdiction. All acquisitions of income-producing properties were generally valued with reference to ed values as determined by the British Columbia Assessment Authority provided that the resulting valuation was not in excess of the ic value. For purposes of these statements, the acquisition value has been considered as cost to the Corporation.

ting Policies

talization of Costs

tate investments, corporate properties and equipment are recorded at cost less accumulated depreciation. In addition to land and evelopment and construction costs, amounts capitalized as real estate investments include interest, property taxes, carrying and lated costs and the applicable portion of general and administrative expenses considered as part of the cost of income-producing es under construction and land held for and under development.

ognition of Revenue

rporation recognizes property income on a project basis at the earlier of 70% of occupancy or substantial completion. Prior to , any revenue earned on a property is deducted from the cost of construction.

eral Borrowings and Related Interest Charges

rest on general borrowings attributable to income-producing properties under construction and land held for and under development d to the cost of these assets; and the interest on general borrowings attributable to all other assets is expensed in the period to relates.

reciation

tate investments, corporate properties and equipment are depreciated on an individual basis by the straight-line method over their ed useful life. The Corporation does not anticipate any salvage or residual values in setting its depreciation rates. Depreciation is d by month in the year of acquisition in the case of buildings; a full year's depreciation is taken in the year of acquisition for all other able assets and none in the year of disposal.

imated useful life of income-producing and corporate properties is between five and forty years. The estimated useful life of all other s between three and ten years.

ome Taxes

rporation is exempt from Federal and Provincial income taxes.

ing Funds

ts made to sinking funds with respect to retirement provisions of the sinking fund bonds and debentures will be carried as an asset ch time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income corresponding increase in the asset.

	$000's	
e-Producing Properties	**1980**	1979
ok value:		
	357,439	297,390
umulated depreciation	**36,861**	27,631
ok value at March 31	**320,578**	269,759
y		
ok value, beginning of year	**269,759**	213,632
t of properties acquired, net	**4,674**	6,684
t of properties transferred from income-oducing properties under construction	**110,821**	99,158
	385,254	319,474
DUCT		
reciation expense	**14,502**	13,955
perties held for disposition (Note 7)	**50,174**	—
t of amenities, Robson Square	**—**	35,760
	64,676	49,715
ook value, end of year	**320,578**	269,759

British Columbia Buildings Corporation

Notes to the Financial Statements

March 31, 1980

10. Long-Term Debt

Sinking fund bonds and debentures

Series	Interest Rate	Maturity Date	Earliest Redemption Date	$00 1980
A-1	9.03%	April 1, 1997	See below	**5,000**
BCA	9.90%	November 1, 2001	November 1, 1994	**12,000**
BCB	9.67%	April 1, 2002	April 1, 1995	**16,000**
B-1	9.46%	July 10, 1998	See below	**15,000**
B-2	9.36%	September 8, 1998	See below	**6,000**
B-3	9.35%	October 10, 1998	See below	**10,000**
B-4	9.84%	December 8, 1998	See below	**4,000**
C-1	9.84%	December 8, 1998	See below	**86**
C-2	10.26%	April 10, 1999	See below	**5,000**
C-3	10.02%	July 10, 1999	See below	**10,000**
C-4	10.49%	October 10, 1999	See below	**3,300**
				86,386

The Corporation is required to establish sinking funds with the Minister of Finance, Provinc Columbia, in such amounts as shall be sufficient to retire the debt at maturity.

At the option of the Minister of Finance of Canada, the Sinking Fund Debentures Series A-1 B-3, B-4, C-1, C-2, C-3 and C-4 may be redeemed prior to maturity under certain condition months' written notice.

Sinking fund payments for each of the next five years amount to $1,866,000.

The Province of British Columbia has unconditionally guaranteed the principal and interest long-term sinking fund bonds and debentures issued by the Corporation.

11. Accounts and Notes Payable to the Province of British Columbia

	$00 1980
10.50% promissory notes, payable on demand	**46,000**
Interest free promissory note, due March 31, 1992, redeemable on 30 days notice	**113,571**
Accounts payable on acquisition of real estate investments	**44,414**
	203,985

The interest-free promissory note is payable semi-annually in varying amounts over the term note. The accounts payable arising on acquisition of real estate investments are expected t converted into an interest-free promissory note with annual repayments to be made in varyi amounts to maturity on June 1, 1991.

Payments on the interest-free promissory note and accounts payable to the Province of Bri Columbia over the next five years will be:

	$000's
1980-1981	**13,000**
1981-1982	**14,800**
1982-1983	**13,800**
1983-1984	**13,800**
1984-1985	**13,800**

Notes to the Financial Statements

March 31, 1980

		$000's	
12. Other Liabilities		**1980**	1979
Due to bank, unsecured		**3,198**	8,527
Accounts payable and accrued liabilities		**21,211**	18,537
Retentions on contracts		**3,074**	3,490
Accrued interest payable	- Province of British Columbia	**3,641**	—
	- Other	**2,044**	1,733
Dividend payable		**18,342**	10,000
		51,510	42,287

13. Contributions by the Province of British Columbia		
Balance, beginning of year	**109,091**	157,178
ADD (DEDUCT):		
Properties acquired from the Province, net of returns	**359**	(2,462)
Transfer to accounts and notes payable to the Province of British Columbia	**(15,975)**	(9,865)
Cost of amenities, Robson Square	—	(35,760)
Balance, end of year	**93,475**	109,091

14. Interest Expense		
Interest on long-term debt and notes payable	**11,541**	6,296
DEDUCT:		
Interest capitalized to income-producing properties under construction	**2,262**	3,102
Interest capitalized to land held for and under development	**1,233**	975
Interest earned on temporary investments and sinking funds	**848**	549
	4,343	4,626
Interest expense	**7,198**	1,670

15. Commitments

The Corporation estimates that the cost to complete projects under construction will be **$49,000,000** of which **$19,000,000** has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2032 at a total aggregate net rental of approximately $64,000,000. Most leases are for five years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases in effect at March 31, 1980, are as follows:

	$000's
1980-1981	**18,200**
1981-1982	**15,900**
1982-1983	**13,000**
1983-1984	**9,500**
1984-1985	**3,800**
Post 1984-1985	**3,600**
	64,000

16. Remuneration of Directors and Officers

The direct remuneration paid or payable by the Corporation to the directors and officers of the Corporation for the year ended March 31, 1980 amounts to **$15,600** and **$383,772** respectively.

17. Comparative Figures

The figures for 1979 presented for comparative purposes have been reclassified where appropriate to conform with the presentation used in 1980.

BRITISH COLUMBIA CELLULOSE COMPANY

COOPERS & LYBRAND
CHARTERED ACCOUNTANTS

OFFICES THROUGHOUT CANADA
AND IN PRINCIPAL AREAS
OF THE WORLD

MAILING ADDRESS
P.O. BOX 11128, ROYAL CENTRE
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA V6E 3R2

TELEPHONE (604) 682
28TH FLOOR, THE ROYAL BANK
1055 WEST GEORGIA S
VANCOUVER, BRITISH COLUM
V6E 3R2

CABLE ADDRESS COLYBRAND, V
TELEX 04-507633

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Cellulose Company as at December 31, 1979 and the statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly t financial position of the company as at December 31, 1979 and the results of its operations and the changes in its financial position f the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
March 20, 1980

CHARTERED ACCOUNTANTS

BRITISH COLUMBIA CELLULOSE COMPANY

BALANCE SHEET AS AT DECEMBER 31, 1979

A S S E T S

	1979 $	1978 $
:RENT ASSETS		
:ash	111,528	107,413
hort-term deposits - at cost	4,978,895	4,157,485
.ccrued interest receivable	204,239	158,920
:urrent portion of loans	620,000	620,000
	5,914,662	5,043,818
:PORATE LOANS (note 2)	3,409,872	6,029,872
'ICE EQUIPMENT - at cost less accumulated epreciation of $6,106 (1978 - $5,076)	4,116	5,146
	9,328,650	11,078,836

L I A B I L I T I E S

RENT LIABILITIES		
ccounts payable and accrued liabilities	221,617	136,972
ank loan		449,872
	221,617	586,844

S H A R E H O L D E R ' S E Q U I T Y

ITAL STOCK (note 4)	2	2
AINED EARNINGS	9,107,031	10,491,990
	9,107,033	10,491,992
ROVED BY THE DIRECTORS	9,328,650	11,078,836

Director

Director

PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA CELLULOSE COMPANY

STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED DECEMBER 31, 1979

	1979 $	1978 $
INCOME		
Share of net earnings of subsidiary companies (note 1)		606,
Interest income	1,380,320	1,019,
Standby fees	86,222	82,
	1,466,542	1,708,
EXPENSE		
Administrative	86,376	94,
Professional services	232,583	230,
Interest	19,895	295,
Ocean Falls road development	512,647	383,
Chip railcar deficiency costs		166,
	851,501	1,170,
NET EARNINGS BEFORE EXTRAORDINARY ITEM	615,041	538,
Provision for loss on Ocean Falls Corporation loan (note 2)	2,000,000	
NET EARNINGS (LOSS) FOR THE YEAR (note 5)	(1,384,959)	538,
RETAINED EARNINGS - BEGINNING OF YEAR	10,491,990	95,110,
CONTRIBUTED SURPLUS (note 3)		19,849,
	9,107,031	115,498,
Less: Specie dividend (note 3)		105,006,
RETAINED EARNINGS - END OF YEAR	9,107,031	10,491,

BRITISH COLUMBIA CELLULOSE COMPANY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1979

	1979 $	1978 $
CE OF WORKING CAPITAL		
t earnings before extraordinary item	615,041	538,477
Add: Depreciation	1,030	1,286
Interest included with long-term advances		220,636
Less: Equity in undistributed net earnings of subsidiaries		(590,214)
	616,071	170,185
payment of advances to Plateau Mills Ltd.	620,000	620,000
	1,236,071	790,185
OF WORKING CAPITAL		
vances to Ocean Falls Corporation		2,000,000
payment of bank term loan, including current portion		449,872
rchase of fixed assets		171
		2,450,043
EASE (DECREASE) IN WORKING CAPITAL	1,236,071	(1,659,858)
ING CAPITAL - BEGINNING OF YEAR	4,456,974	6,116,832
ING CAPITAL - END OF YEAR	5,693,045	4,456,974
ESENTED BY:		
rrent assets	5,914,662	5,043,818
rrent liabilities	221,617	586,844
ING CAPITAL - END OF YEAR	5,693,045	4,456,974

PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA CELLULOSE COMPANY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

1. SIGNIFICANT ACCOUNTING POLICIES

Equity Accounting

The investment in shares of the two former subsidiary companies, Canadian Cellulose Company, Limited and Kootenay Forest Products Ltd., were carried at their original cost plus their share of ne earnings since acquisition less dividends received (note 3).

Depreciation

Depreciation on office equipment is taken at 20% on a reducing balance.

2. CORPORATE LOANS

	1979 $	1978 $
Ocean Falls Corporation		2,000
Plateau Mills Ltd.	4,029,872	4,649
	4,029,872	6,649
Less: Current portion	620,000	620
	3,409,872	6,029

The loan to Ocean Falls Corporation in the principal amount of $2,000,000 is with interest at prime bank lending rate plus 1/2%. Interest has been paid to December 31, 1979. Security is by way fixed and floating charges on specified properties subject only to prior debenture to the Province of British Columbia. In view of continuing losses and the announced closure of the newsprint operation, the ability of Ocean Falls to repay this loan is questionable and provision has been made in full for the potential loss.

The loan to Plateau Mills Ltd. is with interest at prime bank lendi rate plus 1/2% and is repayable in equal quarterly instalments of $155,000 to June 1986. Security is by way of fixed and floating charges on Plateau's assets, subject to a prior debenture of $4,500,000.

BRITISH COLUMBIA CELLULOSE COMPANY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

INVESTMENT IN SUBSIDIARY COMPANIES

On March 9, 1978 the company declared a specie dividend to the Crown in right of the Province consisting of all of its shares owned in Canadian Cellulose Company, Limited, Kootenay Forest Products Ltd. and Plateau Mills Ltd. In addition, advances from the Province of British Columbia, totalling $19,849,421 including interest, were forgiven and are included in retained earnings. These transactions were part of an arrangement by which the Province exchanged these shares and certain other assets for shares of British Columbia Resources Investment Corporation.

CAPITAL STOCK

	1979	1978
	$	$
Authorized -		
1,000,000 common shares of no par value		
Issued and fully paid -		
2 shares	2	2

These shares are wholly-owned by the Province of British Columbia.

INCOME TAXES

As a Provincial Crown Corporation, the company is exempt from federal and provincial income taxes.

DIRECTORS' REMUNERATION

Included in administrative expenses is the total remuneration paid to directors and senior officers of the company, amounting to $40,212.

OPERATIONS AT OCEAN FALLS, B.C.

The company is investigating the feasibility of carrying on a close utilization wood operation at Ocean Falls, B.C. using certain facilities to be transferred from the Ocean Falls Corporation. The decision to proceed with this project will be made early in 1980.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

CONSOLIDATED BALANCE SHEET as at March 31, 1980

Assets	1980	
Industrial development programs		
Loans to industrial enterprises	$ 45,616,141	$ 2
Land and development projects (Note 3)	47,097,013	3
Investment in leased properties (Note 4)	6,057,510	
	98,770,664	6
Cash and short term deposits	4,871,540	1
Accounts receivable and accrued interest	3,125,422	
Premises and equipment (Note 5)	441,489	
Trust assets (Note 6)	17,943,751	
	$125,152,866	$ 8

Liabilities		
Accounts payable and accrued liabilities	$ 7,430,127	$
Deposit on land development project (Note 7)	12,000,000	1
Term debt (Note 8)	36,317,608	2
	55,747,735	4
Trust liabilities	17,943,751	

Shareholder's equity		
Share capital (Note 9)	42,500,000	3
Contributed surplus	5,836,057	
Retained earnings	3,125,323	
	51,461,380	3
	$125,152,866	$ 8
Contingent liabilities (Note 10)		

Approved by the Directors

Director

Director

BRITISH COLUMBIA DEVELOPMENT CORPORATION

SOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS
e year ended March 31, 1980

	1980	1979
enue		
dustrial development programs		
Loans and guarantees	$ 4,568,065	$ 1,971,262
Land and development project sales (Note 7)	8,085,459	6,899,133
Lease financing	633,954	394,621
terest on short term deposits	954,159	532,310
ther	445,161	94,188
	14,686,798	9,891,514
ense		
st of land and development project sales	6,902,496	6,038,598
terest on term debt	2,738,488	2,091,774
laries and benefits	1,416,269	1,213,479
eneral administration	548,064	483,313
lvertising and business development	253,627	123,467
ofessional services	257,392	100,475
preciation and amortization	89,579	68,348
rectors' fees and expenses	54,226	56,684
	12,260,141	10,176,138
s: expenses applied to land and development projects	1,818,420	1,944,881
	10,441,721	8,231,257
ings before the following	4,245,077	1,660,257
velopment project costs written off	779,562	78,183
ovision for losses on loans and guarantees	2,183,964	518,234
	2,963,526	596,417
arnings for the year	1,281,551	1,063,840
ined earnings, beginning of year	1,843,772	779,932
ined earnings, end of year	$ 3,125,323	$ 1,843,772

BRITISH COLUMBIA DEVELOPMENT CORPORATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1980

1. Accounting policies

a. Consolidation

The consolidated financial statements include the accounts of the Corporation and its wholly owned subsidiary compi

The First Capital City Development Company Limited
Duke Point Development Ltd.
Duke Point Terminals Ltd.
Lonsdale Quay Development Company Limited

b. Provision for Losses on Loans and Guarantees

Loans and guarantees are reviewed on a regular basis by management and uncollectible loans are written off. Allowc have been made for estimated future losses on loans and guarantees in the amount of $3,100,000 (1979–$1,550,000).

c. Land and Development Projects

Land held for future development is carried at cost. Land under development, development projects and completed de ments held for sale are carried at the lower of cost and estimated net realizable value. Cost includes, in addition t acquisition cost of land, net carrying costs; direct development expenditures, direct salaries and expenses; and a propo of other expenses.

d. Depreciation and Amortization

Furniture and equipment are depreciated on a straight line basis over five to ten years. Leasehold improvemena amortized over the term of the leases.

e. Contributed Surplus

The Corporation has been designated by the Government of the Province of British Columbia as its chief agency for dea Crown industrial landholdings. Contributed surplus arising from the transfer of Crown lands to the Corporation is rec when title transfers. When land is held for development, market value is deemed to be cost; the difference between co consideration is credited to contributed surplus. If land is acquired for immediate resale, 70% of the selling price is as to contributed surplus and the balance to earnings.

f. Presentation

Comparative revenue and expense figures for 1979 have been reclassified to conform with the 1980 presentation.

2. Status of the Corporation

The British Columbia Development Corporation is incorporated pursuant to the Development Corporation of B Columbia Act.

3. Land and development projects

Land has been acquired to create industrial parks, which, when completed, will be sold or leased to industrial enter Development projects are undertaken to promote industrial expansion.

At March 31, 1980, land and development projects consisted of:

	1980			19
	Acquisition	Development	Total	To
Land held for future development	$ 4,282,653	$ 2,131,473	$ 6,414,126	$ 4,3
Land and development projects	18,147,335	17,555,138	35,702,473	18,7
Developed land held for sale	377,616	4,602,798	4,980,414	11,2
	$22,807,604	$24,289,409	$47,097,013	$34,3

4. Investment in leased properties

The Corporation leases land and developed properties under various agreements with terms ranging up to twenty-five As leases are generally financing arrangements, they are accounted for as sales.

The net investment in leased properties consists of:

	1980	
Total minimum lease payments receivable	$5,810,081	$2,8
Estimated residual values	247,429	2,6
	$6,057,510	$5,5

Minimum lease payments receivable in each of the next five years, including amounts representing related financing re amount to $1,032,000 annually.

'ES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1980, continued

emises and equipment

emises and equipment, carried at cost, consist of:

	1980	1979
fice furniture	$248,277	$228,430
ta processing	134,826	120,444
asehold improvements	319,067	280,696
	702,170	629,570
s: accumulated depreciation and amortization	260,681	183,010
	$441,489	$446,560

ıst assets

ider an agreement with the Government of the Province of British Columbia, the Corporation acts as agent and administrator the Low Interest Loan Assistance Programs (L.I.L.A.)

e assets administered under this program consist of:

	1980	1979
sh and bank term deposits	$ 2,635,189	$ 5,135,235
w interest loans disbursed	15,308,562	3,163,455
Total Trust Assets	$17,943,751	$ 8,298,690
al funds committed and undisbursed under this program	$ 9,693,220	$ 2,872,250

lated party transactions

e Corporation has agreed to deliver to the Ministry of Industry and Small Business Development, Province of British lumbia, on notice, 120 acres of serviced industrial land at Duke Point. In consideration the Corporation holds a $12,000,000 osit.

t revenues of $801,575 were earned on sales of Crown industrial lands to the public.

m debt

	1980	1979
% Series "A" Promissory Notes due July 1, 1979	$ –	$2,600,000
5% Promissory Note payable to the Minister of Finance, vernment of the Province of British Columbia, due September 15, 1980	29,000,000	23,000,000
t mortgage on land and buildings, due December 31, 1999, or portionately as the tenant vacates the property, with interest from ays prior to the due dates at bank prime rate plus one percent	3,150,270	3,150,270
n payable to the Government of the Province of British Columbia, suant to the Subsidiary Agreement on Industrial Development, due gressively as the Corporation sells or leases its Duke Point properties, interest at one-half of bank prime rate commencing March 6, 1982	4,167,338	–
	$36,317,608	$28,750,270

re Capital

	1980	1979
horized 2,000,000 shares with a par value of $100 each	$200,000,000	$200,000,000
ed and fully paid 425,000 (1979 – 350,000)	$ 42,500,000	$ 35,000,000

tingent liabilities

part of its industrial development program the Corporation has guaranteed indebtedness and performance of certain strial enterprises amounting to $12,875,000 (1979 – $6,250,000).

mitments

Corporation leases office premises with annual rentals of $113,000 in each of the next four years.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

CONSOLIDATED STATEMENT OF CHANGES IN INDUSTRIAL DEVELOPMENT PROGRAMS for the year ended March 31, 1980

	1980	
Changes in industrial development programs		
Loan disbursements	$27,777,617	$18,0
less: loan repayments and provision for losses	6,676,536	3,9
Net increase in loans	21,101,081	14,1
Net increase in land and development projects	12,774,260	9,3
Net increase in investment in leased properties	549,963	2,8
Net additions to programs	$34,425,304	$26,3
Financed by		
Increase in share capital	$ 7,500,000	$10,0
Increase in term debt	7,567,338	6,1
Deposit on land development project	–	12,0
Utilization of cash and short term deposits	9,673,498	(4,1
Net change in other assets and liabilities	2,611,949	1,2
Contributed surplus	5,790,968	
Net earnings for the year	1,281,551	1,0
	$34,425,304	$26,3

Auditors' Report

To the Honourable Donald M. Phillips,
Minister of Industry and Small Business Development,
Province of British Columbia.

We have examined the consolidated balance sheet of British Columbia Development Corporation as at March 3 and the consolidated statements of earnings and retained earnings and changes in industrial development pr for the year then ended. Our examination was made in accordance with generally accepted auditing standar accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporatic March 31, 1980, and the results of its operations and the changes in its industrial development programs for tl then ended in accordance with generally accepted accounting principles applied on a basis consistent with tha preceding year.

Campbell Sh

Vancouver, Canada.
May 27, 1980.

Chartered Acco

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

Province of British Columbia

Office of the Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Educational Institutions Capital Financing Authority as at 31 March 1980 and the statement of receipts and disbursements for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding period.

Erma Morrison

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
27 June 1980

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHO

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1980

ASSETS

	1980	1979 (note
Loans to educational institutions (note 1 and schedule)	$ 59,831,000	$ 25,291,
Less sinking fund instalments and investment income	976,910	123,
	$ 58,854,090	$ 25,167,

LIABILITIES

Long-term debt (note 3)	$ 59,831,000	$ 25,291,
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 4)	976,910	123,
	$ 58,854,090	$ 25,167,

The five accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

L.I. Bell, Secretary

TISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 MARCH 1980

	1980	1979 (note 5)
eipts		
roceeds of Authority debentures issued	$ 34,540,000	$ 25,291,000
nterest received on loans to educational institutions	3,578,627	447,877
inking fund instalments received from educational institutions	799,773	121,950
ncome on sinking fund investments	54,133	1,054
	38,972,533	25,861,881
ursements		
ans to educational institutions	34,540,000	25,291,000
terest paid on long-term debt	3,578,627	447,877
stalments paid into sinking funds	799,773	121,950
vestment income allocated to sinking funds	54,133	1,054
	38,972,533	25,861,881
ss of receipts over sbursements	$ NIL	$ NIL

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHOR

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

1. The Authority

The Authority was established by the British Columbia Educational Institutions Capital Financing Authority Act, 19 Chapter 7. Section 3 of the Act states "The purpose of the authority is to assist designated educational institutions t finance their capital expenditures by purchasing debentures issued by them with money raised by the issue and sale of debentures of the authority."

Loans have been made by the Authority prior to the receipt o debentures as security. At the date of approval of these financial statements debentures had been received as securit for loans totalling $3,000,000. As a temporary measure the institutions have given Letters of Undertaking to issue debentures for the remaining amounts.

2. Significant accounting policies

The accounts of the Authority are maintained on a cash basis modified to include interest accrued on sinking fund investments.

Sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for retirement of Authority debentures at maturity. Sinking fun instalments, income earned on sinking fund investments, and corresponding investment of the income by the sinking fund trustee have been reflected in the statement of receipts and disbursements.

3. Long-term debt

a) Authorized to 31 March 1980

Order-in-Council	Date	Amount
1554	8 June 1978	$25,000,
827	20 March 1979	$75,000,
2702	19 October 1979	$ 1,025,

ITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

b) Issued to:

Series	Rate	Maturity			1980	1979
Canada Pension Plan Investment Fund						
GG-1	9.41%	9	June	1998	$ 5,000,000	$ 5,000,000
GG-2	9.82%	10	January	1999	7,757,000	7,757,000
GG-3	10.16%	9	March	1999	12,534,000	12,534.000
GG-4	10.26%	10	April	1999	5,000,000	-
GG-5	10.02%	8	June	1999	2,500,000	-
GG-6	10.49%	10	October	1999	7,775,000	-
GG-7	10.68%	9	November	1999	7,198,000	-
GG-8	11.50%	10	December	1999	5,042,000	-
GG-9	12.74%	10	March	2000	6,000,000	-
					58,806,000	25,291,000
Province of British Columbia, Public Service Superannuation Fund						
AA-1	10.875%	15	October	1989	1,025,000	-
					$59,831,000	$25,291,000

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt.

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity at the option of the Minister of Finance of Canada.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHO

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

4. Sinking funds

Assets as at 31 March 1980	1980	1979
Cash	$ 830,772	$ 2,06
Investments at par (market value $119,000)	119,000	119,00
Accrued interest	27,138	1,93
	$ 976,910	$ 123,00

Sinking fund instalments of $1,505,054 are due in each of th next five years.

5. Comparative figures

Comparative figures for 1979 are for the period from date o commencement, 9 June 1978, to 31 March 1979.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LOANS TO EDUCATIONAL INSTITUTIONS

AS AT 31 MARCH 1980

	1980	1979
University of British Columbia: 9.41% to 12.74%, due 1998 to 2000, inclusive.	$ 25,775,000	$ 12,000,000
Simon Fraser University: 9.41% to 12.74%, due 1998 to 2000, inclusive.	14,200,000	7,700,000
University of Victoria: 9.41% to 11.5%, due 1998 and 1999.	9,556,000	5,591,000
Emily Carr College of Art: 10.49% to 12.74%, due 1999 and 2000.	3,950,000	-
Fraser Valley College: 10.68% due 1999.	1,000,000	-
Pacific Vocational Institute: 10.68% due 1999.	1,200,000	-
Douglas College: 10.875% to 11.50%, due 1989 to 1999, inclusive.	2,150,000	-
Camosun College 11.50% to 12.74%, due 1999 and 2000.	2,000,000	-
	$ 59,831,000	$ 25,291,000

BRITISH COLUMBIA FERRY CORPORATION

Price Waterhouse & Co.
CHARTERED ACCOUNTANTS

International House
Box 398, 880 Douglas Street
Victoria, B.C. V8W 2N8
(604) 383-4191

May 30, 1980

AUDITORS' REPORT

To the Lieutenant-Governor in Council,
Province of British Columbia:

We have examined the balance sheet of British Columbia Ferry Corporation as at March 31, 1980 and the statements of operations, retained earnings, changes in financial position and accounting policies for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1980, the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Price Waterhouse & Co.

Chartered Accountants

PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA FERRY CORPORATION

BALANCE SHEET

ASSETS

	March 31 1980	March 31 1979 (Note 12)
Current assets:		
Cash	$ 2,696,263	$ 6,864,918
Short-term investments	23,141,794	21,204,961
Accounts receivable	1,476,113	743,664
Inventories (Note 1)	6,953,138	5,597,657
Prepaid expenses and deposits	503,353	605,643
	34,770,661	35,016,843
Reserved funds (Note 2)	22,776,758	25,548,967
Fixed assets (Note 3):		
Ships, berths, buildings and equipment net of accumulated depreciation	254,500,579	235,768,744
	$312,047,998	$296,334,554

APPROVED BY THE DIRECTORS:

W. A. Duncan Director

A. Michaud Director

LIABILITIES

	March 31 1980	1979
Current liabilities:		
Accounts payable and accrued liabilities	$ 12,813,914	$ 9,957,727
Deferred revenue	409,629	515,938
Current portion of long-term debt (Note 4)	1,748,944	1,665,180
	14,972,487	12,138,845
Accrued sick leave liability (Note 5)	3,266,063	3,048,600
Long-term debt (Note 4)	13,764,316	15,513,260
Self-insurance fund (Note 6)	151,950	1,250,000
	32,154,816	31,950,705

SHAREHOLDER'S EQUITY

Share capital:		
Authorized-		
1,000,000 shares without par value with a maximum consideration of $100,000,000		
Issued-		
58,497 shares	5,849,700	5,849,700
Contributed surplus (Note 2)	1,887,671	1,887,671
Excess of appraised value of fixed assets over assigned value on acquisition	186,630,471	205,284,585
Retained earnings (Note 9)	85,525,340	51,361,893
	279,893,182	264,383,849
Commitments and subsequent events (Note 10)		
Contingent liabilities (Note 11)		
	$312,047,998	$296,334,554

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF OPERATIONS

	Year ended March 31 1980	1979 (Note
Operating revenues:		
Tolls	$ 60,377,636	$ 54,274
Catering	17,933,492	14,226
Other	1,101,528	1,136
	79,412,656	69,637
Less: Cost of food and goods sold	7,839,503	6,439
	71,573,153	63,197
Operating expenses:		
Salaries, wages and benefits	56,207,472	50,690
Depreciation and amortization	20,270,582	19,354
Fuel and lubricants	12,103,783	10,057
Materials, operating supplies and services	7,582,908	6,314
Contracted replacements, repairs and maintenance	7,355,505	8,132
Marketing, general and administrative	3,449,166	4,009
Charter fees	1,996,453	1,728
	108,965,869	100,287
Operating loss before subsidy	37,392,716	37,089
Province of British Columbia highway equivalent subsidy (Note 7)	49,447,325	46,564
Income from operations	12,054,609	9,474
Other income, net (Note 8)	3,454,724	2,882
Income for the year before undernoted item	15,509,333	12,357
Accrued sick leave liability (Note 5)	-	3,048
Net income for the year	$ 15,509,333	$ 9,308

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF RETAINED EARNINGS

	Year ended March 31 1980	1979
Retained earnings at beginning of year	$ 51,361,893	$ 23,371,934
Net income for the year	15,509,333	9,308,790
Transfer from excess of appraised value of fixed assets over assigned value on acquisition January 1, 1977 of amount realized through depreciation provisions and disposals	18,654,114	18,681,169
Retained earnings at end of year	$ 85,525,340	$ 51,361,893

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31	
	1980	197
		(Note
Working capital derived from:		
Operations-		
Net income for the year	$ 15,509,333	$ 9,30
Charges not affecting working capital:		
Depreciation and amortization	20,270,582	19,35
Accrued sick leave liability	-	3,04
Provision for self-insurance	500,000	50
Loss on retirement of fixed assets	366,176	33
Loss on disposal of sinking fund investments	960,013	18
	37,606,104	32,72
Increase in sick leave liability	217,463	-
Decrease in reserved funds assets	1,812,196	-
	39,635,763	32,72
Working capital applied to:		
Fixed asset additions	39,368,593	26,03
Increase in reserved funds assets	-	2,39
Retirement of long-term debt	1,748,944	1,66
Decrease in self insurance fund liability	1,598,050	-
	42,715,587	30,09
Increase (decrease) in working capital	(3,079,824)	2,63
Working capital at beginning of year	22,877,998	20,24
Working capital at end of year	$ 19,798,174	$ 22,87
Working capital comprises:		
Current assets	$ 34,770,661	$ 35,01
Current liabilities	14,972,487	12,13
	$ 19,798,174	$ 22,87

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF ACCOUNTING POLICIES
MARCH 31, 1980

nventories-

nventories comprise principally spare components, repair and maintenance parts, nd operating supplies, and are valued at the lower of cost and current eplacement cost.

ixed assets-

cquired from the Province of British Columbia effective January 1, 1977:

a) Ships-

Ships, which comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of $1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 on the basis of construction records for labour and materials valued at 1977 cost exclusive of any federal ship building subsidies which may have been available during the extended period of years during which the individual ships were built and during which such subsidies fluctuated substantially. The estimated depreciated replacement value of the ships at January 1, 1977 is not intended to reflect fair market value of the fleet nor can it be considered to approximate fair market value because of the specialized nature and limited saleability of the ships themselves.

In addition, three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of $1 each, with the Corporation being responsible for all operating, repair, and maintenance costs. Under the terms of the subcharter agreement with the Province, the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in accordance with the terms of its charter agreement. In the event that

such option is exercised, clear title to the ships will be transferred to the Corporation. As a result of these transactions and agreements, these ships are reflected as capital assets of the Corporation in the accompanying financial statements and are similarly stated at their estimated depreciated replacement value as at January 1, 1977.

(b) Berths, buildings and equipment-

Berths, buildings and equipment also comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Counc dated December 16, 1976 and transferred at an assigned value of $1.

These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

Additions and disposals subsequent to January 1, 1977:

The costs of major replacements, additions, extensions and improvement are capitalized in the fixed asset accounts. The costs of maintenance repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

Excess of appraised value of fixed assets over assigned value on acquisitio January 1, 1977:

Transfers to retained earnings are based upon realization of appreciat through sales and retirements, and depreciation provisions with respec to assets acquired from the Province as at January 1, 1977.

Depreciation and amortization:

Fixed assets are depreciated on the straight line method based upon the following useful lives:

Ships	25 years
Berths	5 to 10 years
Buildings and equipment	4 to 25 years

Leasehold improvements are amortized on the straight line method over the term of the lease plus renewal option.

Self-insurance fund:

The Corporation provides for uninsured losses up to the deductible amount of purchased insurance on ships.

Accrued sick leave liability:

Investments equal to the accrued sick leave liability accrue interest to the credit of the obligation to aggregate a sum required to meet that obligation on retirement of the respective employees.

BRITISH COLUMBIA FERRY CORPORATION

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1980

1. Inventories:

	March 31 1980	1979
Spare components, parts and supplies	$5,046,770	$4,829,869
Fuel and lubricants	1,586,578	458,373
Goods for resale	319,790	309,415
	$6,953,138	$5,597,657

2. Reserved funds:

The Corporation has segregated assets that are required for specific pur
or are required by statute.

Sinking fund for long-term debt-

Effective January 1, 1977 and pursuant to the British Columbia Ferry Corporation Act, all the liabilities of the British Columbia Ferry Authority in respect of the payment of the principal and interest on the outstanding bonds and debentures of the British Columbia Ferry Authority were assumed by the Corporation, and all money and investments in or forming part of the sinking fund established for repayment of those bonds and debentures were transf to and vested in the Corporation. The sinking fund is administered Ministry of Finance.

This sinking fund is reflected in the accompanying balance sheet at cost for investments acquired after January 1, 1977 or at market value as at January 1, 1977 for investments transferred at that dat The difference between the market value of the investments transfer as at January 1, 1977 and the principal amount of the long-term deb outstanding at that date is shown as contributed surplus under shareholder's equity.

Funds reserved for self-insurance and accrued sick leave liability-

Funds reserved with respect to the self-insurance and accrued sick leave liability provisions are held in short-term commercial security investment.

Reserved funds comprise:

	March 31 1980	1979
Sinking fund for long-term debt (Note 4):		
Cash and accrued interest	$ 1,490,180	$ 539,445
Investments (market value - $16,424,018; 1979 - $19,961,898)	17,868,565	20,710,922
	19,358,745	21,250,367
Fund for accrued sick leave liability (Note 5):		
Accrued interest	85,625	-
Due to general operating funds	(94,627)	-
Investment	3,275,065	3,048,600
	3,266,063	3,048,600
Self-insurance fund:		
Investment	1,750,000	1,250,000
Due to general operating funds	(1,598,050)	-
	151,950	1,250,000
	$22,776,758	$25,548,967

3. Fixed assets:

	March 31, 1980			March 31, 1979
	Cost or Appraised Value	Accumulated Depreciation	Net Book Value	Net Book Value
Ships owned	$148,358,804	$31,404,511	$116,954,293	$118,038,412
Ships under capital lease	61,833,971	8,525,846	53,308,125	55,583,761
Berths, buildings and equipment	62,613,824	22,585,189	40,028,635	43,442,612
Construction in progress	44,209,526	-	44,209,526	18,703,959
	$317,016,125	$62,515,546	$254,500,579	$235,768,744

4. Long-term debt:

Effective January 1, 1977 and pursuant to the British Columbia Ferry Corporation Act, all the liabilities of the British Columbia Ferry Authority in respect of the payment of the principal and interest on outstanding bonds and debentures of the British Columbia Ferry Author were assumed by the Corporation and all money and investments in or forming part of the sinking fund established for repayment of those b and debentures were transferred to and vested in the Corporation.

The outstanding bonds and debentures as at March 31, 1980 are as foll

Series	Principal	Rate	Due Date
D	Cdn $10,000,000	5.00%	October 15, 1982
F	U.S.$ 5,463,000	5.00%	November 1, 1982

The Canadian dollar equivalent has been expressed at the exchange rat prevailing at January 1, 1977. If translated at the exchange rate prevailing at March 31, 1980 the Canadian dollar equivalent of the cu portion of this debt would be increased by approximately $331,000 and remaining portion would be increased by approximately $712,000.

The Province of British Columbia unconditionally guarantees the payme principal and interest on these bonds and debentures and will pay out its Consolidated Revenue Funds such sums as may be required to discha those liabilities in the event that the sinking fund assets are insuf for that purpose.

With respect to Series F, principal amounts of U.S. $1,733,000, U.S. and U.S. $1,910,000 become due and payable on November 1, 1980, 1981 respectively.

5. Accrued sick leave liability:

On September 1, 1978 the Corporation introduced a short-term illness

long-term disability plan and as of that date all employees ceased accruing sick leave credits. Under the collective agreement with the employees, in the event of illness, the accumulated sick time may be withdrawn prior to retirement and on retirement any balance remaining is payable in cash at 50% of accredited time. An actuarial evaluation of the liability as at March 31, 1979 by William M. Mercer Limited established the present lump sum value of cash payouts on retirement at $3,048,600. Funds reserved for liquidation of this liability are invested in short-term commercial security. Accrued sick leave paid to March 31, 1980 of $94,627 has been charged against the liability.

6. Self-insurance fund:

In addition to purchased insurance coverage on ships the Corporation has provided $1,750,000 between January 1, 1977 and March 31, 1980 by way of self-insurance to provide funding for uninsured losses up to this amount. Funds reserved for this purpose are held in short-term commercial security investment. It is the Corporation's intention to make further provisions sufficient to cover deductible amounts as determined by the Corporation upon continual review and revision to its insurance coverage. Charged to operations and included in general expense was $500,000 for the year ended March 31, 1980 and $500,000 for 1979.

$1,598,050 representing the cost of repairs to the M.V. "Queen of Alberni" and other related costs in connection with the grounding on August 9, 1979 has been charged to this fund.

7. Highway equivalent subsidy:

The amount of the subsidy received by the Corporation from the Province of British Columbia is substantially equivalent to the aggregate of the annual cost of maintaining, and the annual amortization of the capital cost of, a two-lane highway built through difficult terrain in the coastal region and of a length equal to that of the ferry routes operated by the Corporation.

Notes
Page 5

8. Other income (expense):

	Year ended March 1980	19
Transactions of sinking fund established for repayment of long-term debt:		
Sinking fund investment income	$1,937,666	$1,6
Net gain (loss) on disposals of sinking fund investments	(960,013)	(1
Interest expense on long-term debt	(879,644)	(9
Foreign exchange loss on long-term debt principal payment	(289,905)	(2
	(191,896)	2
Interest earned on funds in bank and short-term investments	4,012,796	2,9
Loss on retirement of fixed assets	(366,176)	(3
	$3,454,724	$2,8

The U.S. dollar component of interest expense on long-term debt is exp
at the rate of exchange prevailing at date of payment.

9. Retained earnings·

Retained earnings is comprised of-

	Balance April 1/79	Additions for the year ended March 31/80	Bala March
Net income from operations	$ 6,972,868	$15,509,333	$22,48
Transfer from excess of appraised value of fixed assets over assigned value on acquisition January 1, 1977 of amount realized through depreciation provisions and disposals	44,389,025	18,654,114	63,04
	$51,361,893	$34,163,447	$85,52

Commitments and subsequent events:

The Corporation is contractually committed to the construction of two large ferries and to bring up to class and to install overnight accommodation on the M.V. "Queen of the North". The total estimated cost of these projects, net of federal shipbuilding subsidy, is $54.2 millions. At March 31, 1980 the estimated net cost to complete construction of the two ferries is $12 millions and to complete modifications to the M.V. "Queen of the North" is $2.6 millions.

In addition, the Corporation is committed or intends to commit to other capital expenditures totalling $30.2 millions, including $1.6 million for modifications to the M.V. "Queen of Prince Rupert" in connection with a short-term bare boat charter to British Columbia Steamship Company (1975) Ltd.

Contingent liabilities:

There are claims for damages and actions pending against the Corporation which are either covered by insurance or in the aggregate are not material.

Comparative figures:

Certain comparative figures for the previous year have been reclassified to conform with the March 31, 1980 financial statement presentation.

BRITISH COLUMBIA HARBOURS BOARD

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Sq
Victoria
British Colum
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Harbours Board:

I have examined the statement of financial position of the
Columbia Harbours Board as at 31 March 1980 and the stateme
income and retained earnings and changes in financial posit
the year then ended. My examination was made in accordance
generally accepted auditing standards, and accordingly incl
such tests and other procedures as I considered necessary i
circumstances.

In my opinion, these financial statements present fairly th
financial position of the Board as at 31 March 1980 and the
results of its operations and the changes in its financial
position for the year then ended in accordance with general
accepted accounting principles applied on a basis consister
that of the preceding year.

Erma M

Erma Morrison
Auditor Ge

Victoria, British Columbia
12 June 1980

BRITISH COLUMBIA HARBOURS BOARD

STATEMENT OF FINANCIAL POSITION

Exhibit A

as at March 31, 1980

ASSETS

Current assets	1980	1979
Cash and deposits	$ 3,771,710	$ 1,142,821
Accounts receivable	359,674	316,906
Prepaid expenses	16,830	10,561
	4,148,214	1,470,288
Fixed assets		
Buildings and equipment	1,764,826	1,757,132
Less accumulated depreciation	911,197	816,353
	853,629	940,779
Land excluding railway right-of-way	11,533,342	11,529,860
Railway (note 1D)	17,830,196	17,830,196
	30,217,167	30,300,835
	$34,365,381	$31,771,123

LIABILITIES, CAPITAL AND RETAINED EARNINGS

Current liabilities	1980	1979
Accounts payable	$ 253,603	$ 287,627
Advances		
Due to Province of British Columbia (note 1F)	18,838,693	18,838,693
Capital and Retained earnings		
Grants in aid of construction	5,501,724	5,501,724
Retained earnings - Exhibit B	9,771,361	7,143,079
	$34,365,381	$31,771,123

The two accompanying notes are an integral part of these financial statements

Approved by the Board

D.M. Phillips, Chairman

J.D. King, Member

June 12, 1980

Exhibit B

BRITISH COLUMBIA HARBOURS BOARD

STATEMENT OF INCOME AND RETAINED EARNINGS

for year ended March 31, 1980

	1980	197
Income		
Railway	$3,049,667	$2,537
Rental	477,083	470
Interest	286,859	226
	$3,813,609	$3,235
Expenditure		
Depreciation on buildings and equipment	94,844	105
General administration	34,244	22
Insurance, maintenance and other property expenses	82,816	74
Property taxes	59,777	80
Railway operations	729,465	711
Salaries and benefits	135,236	101
Studies and reports	48,945	35
	1,185,327	1,129
Operating income	2,628,282	2,106
Adjustments to prior years income	-	(593
Net income for year	2,628,282	1,512
Retained earnings at beginning of year	7,143,079	5,630
Retained earnings at end of year - Exhibit A	$9,771,361	$7,143

Exhibit C

BRITISH COLUMBIA HARBOURS BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

for year ended March 31, 1980

	1980	1979
rce of funds		
Net income - Exhibit B	$2,628,282	$1,512,470
Charge not requiring cash outlay, depreciation	94,844	105,150
	2,723,126	1,617,620
of funds		
Repayment of advances (net), Province of British Columbia	-	2,500,000
Expenditure on fixed assets	11,176	1,350
	11,176	2,501,350
increase (decrease) in working capital	$2,711,950	$ (883,730)
ing capital at beginning of year	$1,182,661	$2,066,391
ing capital at end of year	3,894,611	1,182,661
	$2,711,950	$ (883,730)

PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

as at March 31, 1980

Note 1 Significant Accounting Policies

A. Land, buildings, equipment and railway are valued at cost to the Board plus grants in aid of construction, less proceeds from granting easements through Board land in the amount of $522,360. Railway and grants in aid of construction include $4,821,724 spent by Ministry of Highways on railway overpasses.

B. In 1974 the Crown in the right of the Province granted the Board approximately 3,500 acres of land below high water in the Roberts Bank area. The port of this land used for railway right-of-way is included in railway and grants in aid of constructi at $680,000 as valued by management after consultat with independent appraisers.

C. Depreciation on buildings and equipment has been computed at 10% of the diminishing balance.

D. By agreement between the Board and the users of its railway, users are responsible for costs of maintai renewing and replacing trackage as required. In ca of abandonment the users are to compensate the Boar in full for actual costs paid including land costs, for sections abandoned. Accordingly no provision f depreciation has been made in respect of the railwa

E. The Board's railway is managed under contract by British Columbia Railway Company which is responsib for maintaining the right-of-way and for billing us railways for costs and rent on behalf of the Board.

F. Advances due to the Province of British Columbia ar repaid from funds declared by the Board to be surpl to its requirements. Effective from April 1, 1976 the Board is not required to pay interest on these advances.

Note 2 In 1976 the British Columbia Court of Appeal confirmed Province's ownership of the bed of the Strait of Georgi and related areas as set out in Order-in-Council number 3459 dated October 31, 1974. This decision confirms th the Crown in right of the Province had authority to tra to the Board about 1,700 acres of land below low water, bringing the Board's total land holdings in the Roberts area below high water up to 3,500 acres. This area is capable of development for harbour and industrial purpo and contains the causeway, a portion of the railway (se note 1B above) and Roberts Bank Superport. An appeal b Government of Canada has been filed in the Supreme Cour Canada from the decision of the British Columbia Court Appeal; a date has not yet been set for hearing. Occup in the area have been advised of a potential claim of t Board for ground rental but such a claim is contingent the final outcome of the litigation.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Health Care Research Foundation, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the British Columbia Health Care Research Foundation as at 31 March 1980 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at 31 March 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
20 May 1980

EXHIBIT

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

(Incorporated under the Societies Act of British Columbia)

BALANCE SHEET

AS AT 31 MARCH 1980

	1980	
ASSETS		
Cash and term deposits	$ 1,232,570	$ 1,6
Accrued interest receivable	25,911	
	$ 1,258,481	$ 1,6
LIABILITIES		
Accounts payable	$ 19,579	$
Research grants payable	83,300	
SURPLUS (EXHIBIT B)	1,155,602	1,6
	$ 1,258,481	$ 1,6

The two accompanying notes are an integral part of these financial statements.

Approved by the Board of Directors

Director

Director

EXHIBIT B

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1980

	1980	1979
ENUE		
ontributions from the Lottery Fund	$ 2,700,000	$ 2,700,000
nterest	357,030	201,350
	3,057,030	2,901,350
ENDITURE		
dministrative expenses	68,723	14,994
cholarship awards	127,500	60,000
esearch fellowships	16,000	-
ealth Care Research grants (note 2)	3,361,122	1,173,372
	3,573,345	1,248,366
ESS (DEFICIENCY) OF REVENUE VER EXPENDITURE	(516,315)	1,652,984
PLUS AT BEGINNING OF YEAR	1,671,917	107,287
ustment for change in ccounting policy (note 1)	-	(88,354)
PLUS AT END OF YEAR (EXHIBIT A)	$ 1,155,602	$ 1,671,917

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1980

1. CHANGE IN ACCOUNTING POLICY

The Foundation changed its accounting policy for recording rever and expenditures, effective 1 April 1978, from the cash basis tc the accrual basis of accounting. The effect of this change was adjust surplus by $88,354.

2. GRANTS TO RESEARCH ORGANIZATIONS

The Foundation paid grants to support health care research and development projects at the organizations listed below. The gra are administered and disbursed by these organizations as expense are incurred by research staff. Interest earnings on funds on deposit remain with the organization to offset administrative expenses.

	TOTAL GRANTS	
	1980	1979
University of British Columbia	$ 2,904,303	$ 874,85
University of Victoria	81,632	48,00
Simon Fraser University	112,700	107,82
Cancer Control Agency of B.C.	25,000	52,80
Vancouver Society for Evaluation and Research in Community Health	50,000	45,00
Cerebral Palsy Association of B.C.	10,077	-
Woodlands - Ministry of Human Resources	5,924	-
B.C. Perinatal Society	6,000	-
Courtenay Mental Health Centre	1,501	-
Division of Vital Statistics - Ministry of Health	8,685	-
Royal Jubilee Hospital	57,000	-
Vancouver General Hospital	64,900	-
Shaughnessy Hospital	33,400	-
Community Care Service Society	-	44,89
	$ 3,361,122	$ 1,173,37

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

Clarkson Gordon

Chartered Accountants

P.O. Box 10101 Pacific Centre
700 West Georgia Street
Vancouver, Canada V7Y 1C7
(604) 683-7133

AUDITORS' REPORT

To The Chairman,
British Columbia Housing
Management Commission,
Vancouver, B.C.

We have examined the combined balance sheet of the Province of British Columbia projects and programs managed by the British Columbia Housing Management Commission as at December 31, 1979 and the combined statements of amount due from Canada Mortgage and Housing Corporation and proprietor's account and revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

As discussed in note 1, the market value rent in the amount of $23,163,509 was determined internally by the Commission's staff and was not supported by independent appraisals. It was impractical for us to verify rental supplement and vacancy revenues. Also, as discussed in note 1, the provision for amortization has been based on a calculation provided by the Province of British Columbia, which has not been accepted by Canada Mortgage and Housing Corporation. Adjustments, if any, which might have resulted from verification of the rental supplement and vacancy revenues and the provision for amortization could affect the combined results of operations.

In our opinion, except for the effect of any adjustments which might have been required had we been able to verify the rental supplement and vacancy revenues,and the provision for amortization, these combined financial statements present fairly the combined financial position of the projects and programs as at December 31, 1979 and the combined results of their operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Clarkson Gordon

Vancouver, Canada,
June 20, 1980.

Chartered Accountants

STATEMENT 1

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS

MANAGED BY THE

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET

DECEMBER 31, 1979 AND 1978

	1979	1978
A S S E T S		
Term deposits	$ 2,000,000	$ 3,500,000
Accounts receivable, tenants and sundry	589,507	571,308
Prepaid expenses and rental supplements	1,788,617	1,089,690
Disaster loss fund	258,928	173,523
Fixed assets, at cost -		
Data processing equipment and programs	504,922	209,832
Less accumulated depreciation	172,279	120,212
	332,643	89,620
Due from Canada Mortgage and Housing Corporation (statement 2)	10,629,605	9,687,211
	$15,599,300	$15,111,352
L I A B I L I T I E S		
Bank indebtedness	$ 263,750	$ 386,269
Accounts payable	2,012,055	1,481,361
Accrued amortization payable (note 1(a))	8,378,982	14,258,411
Tenants' prepaid rentals and security deposits	51,757	192,945
Disaster loss reserve	258,928	173,523
Proprietor's account (statement 2)	4,633,828	(1,381,157)
	$15,599,300	$15,111,352

On behalf of the Commission:

Vice-Chairman

Member

(See accompanying notes)

STATEMENT

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS

MANAGED BY THE

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF AMOUNT DUE FROM CANADA MORTGAGE AND HOUSING CORPORATION AND PROPRIETOR'S ACCOUNT

YEAR ENDED DECEMBER 31, 1979

	Canada Mortgage and Housing Corporation	Proprietor's Account	Total
Balance, beginning of year	$ 9,687,211	$ 1,381,157	$11,068,3
Prior period adjustment (note 2)	(445,886)	(445,886)	(891,7)
As restated	9,241,325	935,271	10,176,5
Receipts (disbursements), in respect of:			
1978 subsidy balances	8,996,975	9,213,131	18,210,1
1979 subsidy balances	2,353,056	(1,103,327)	1,249,7
Working capital		9,603,048	9,603,0
	11,350,031	17,712,852	29,062,8
Credit to partner in respect of 1979 amortization of capital costs of projects	6,239,440		6,239,0
	17,589,471	17,712,852	35,302,3
	(8,348,146)	(16,777,581)	(25,125,7)
Share of rental supplements (statement 3)	7,201,976	3,624,494	10,826,0
Share of shelter supplements (note 3)	4,449,692	4,569,186	9,018,8
Net expenditure in excess of revenue for the year (statement 3)	7,326,083	3,950,073	11,276,6
	18,977,751	12,143,753	31,121,5
Balance, end of year	$10,629,605	$(4,633,828)	$ 5,995,77

(See accompanying notes)

STATEMENT 3

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS

MANAGED BY THE

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF REVENUE AND EXPENDITURE

YEARS ENDED DECEMBER 31, 1979 AND 1978

	Section 40	Section 44	Wholly Provincial	Property Management Totals	Assisted Rental Program 44(1)(a) NHA	Rent Supplement Program 44(1)(b) NHA	High Impact Grant Program	1979 Totals	1978 Totals
Revenue:									
Tenant rentals	$ 7,565,057	$ 3,399,339	$ 588,108	$11,552,504				$11,552,504	$10,788,553
Rental supplements	7,373,148	3,344,230	109,092	10,826,470				10,826,470	10,884,903
Vacancies (note 1(b))	412,407	327,106	45,022	784,535				784,535	
Rental revenue (note 1(b))	15,350,612	7,070,675	742,222	23,163,509				23,163,509	21,673,456
Bad debt expense	(23,289)	(21,755)	(2,548)	(47,592)				(47,592)	(79,502)
Sundry	10,880	26,438	7,588	44,906				44,906	23,954
Total revenue	15,338,203	7,075,358	747,262	23,160,823				23,160,823	21,617,908
Expenditure:									
Operating (note 1(b))	5,404,343	2,108,614	756,483	8,269,440				8,269,440	6,742,973
Maintenance	1,625,176	661,088	84,631	2,370,895				2,370,895	1,979,453
Painting	300,054	164,119	12,322	476,495				476,495	696,267
Modernization and improvement	1,667,499	214,933	31,457	1,913,889				1,913,889	1,126,186
Administration	1,164,188	446,476	79,661	1,690,325	$ 94,405	$ 82,223	$17,871	1,884,824	1,733,255
Fire insurance		47,952	9,264	57,216				57,216	57,768
Other	33,891	14,775	12,968	61,634				61,634	302,114
Total operating expenditure	10,195,151	3,657,957	986,786	14,839,894	94,405	82,223	17,871	15,034,393	12,638,016
Amortization	8,368,965	6,721,537	419,690	15,510,192				15,510,192	14,753,585
Grants in lieu of taxes (note 4)	2,289,172	966,304	184,753	3,440,229				3,440,229	3,500,514
Tenant Association grants	19,780	7,370	450	27,600				27,600	48,121
Provincial Programs			85,307	85,307				85,307	
Total project and program expenditure	20,873,068	11,353,168	1,676,986	33,903,222	94,405	82,223	17,871	34,097,721	30,940,236
Interest on working capital	297,438	119,258	48,811	465,507	367,001	889,617	55,526	1,777,651	845,161
Total expenditure	21,170,506	11,472,426	1,725,797	34,368,729	461,406	971,840	73,397	35,875,372	31,785,397
Expenditure in excess of revenue before interest and other income	5,832,303	4,397,068	978,535	11,207,906	461,406	971,840	73,397	12,714,549	10,167,489
Interest and other income			(1,438,393)	(1,438,393)				(1,438,393)	(1,258,125)
Net expenditure in excess of revenue for the year	$ 5,832,303	$ 4,397,068	$ (459,858)	$ 9,769,513	$461,406	$971,840	$73,397	$11,276,156	$ 8,908,764
Province of British Columbia	$ 1,458,076	$ 2,198,534	$ (459,858)	$ 3,196,752	$230,703	$485,920	$36,698	$ 3,950,073	$ 3,183,314
Canada Mortgage and Housing Corporation	$ 4,374,227	$ 2,198,534		$ 6,572,761	$230,703	$485,920	$36,699	$ 7,326,083	$ 5,725,450

(See accompanying notes)

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS

MANAGED BY THE

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 1979

1. Significant accounting policies

a) Basis of financial statement presentation -

These financial statements combine four separate financial statement of projects and programs operated by the Province of British Colum (Ministry of Lands, Parks and Housing) and managed by the British Columbia Housing Management Commission, each of which has its own subsidy sharing agreement. The allocation of each of the subsidie is as follows:

	Subsidy Share	
	Canada Mortgage and Housing Corporation	Provi of Brit Colum
N.H.A. Section 40 properties	75%	25
N.H.A. Section 44 properties	50%	50
Wholly Provincial properties and Programs		100
Rent Supplement Programs -		
Rent Supplement Program - 44(1)(b) NHA	53%	47
Assisted Rental Program - 44(1)(a) NHA	50%	50
High Impact Grants - 44(1)(b) NHA	20%	80

As the subsidy sharing agreement for High Impact grants has not y been formalized, the above subsidy share has been estimated.

The statements do not reflect the capital cost of the projects, how a provision for amortization is accrued and payable in part to th Provincial Rental Housing Corporation and in part credited to Can Mortgage and Housing Corporation in lieu of depreciation and inte

on capital costs. The provision for amortization is based on the annual payment that would be required to repay the principal and interest on the capital cost of the projects over a period of approximately fifty years. The provision for amortization included in these financial statements is based upon a calculation provided by the Province of British Columbia. The partners do not currently agree on the amount of amortization to be charged. According to Canada Mortgage and Housing Corporation the amortization should be $192,491 greater than the amortization provided.

b) Rental revenue -

Monthly rental rates for individuals renting units in the projects are determined on a basis whereby those residents pay up to 25% of their income or the market value rent, whichever is less.

The Province of British Columbia and Canada Mortgage and Housing Corporation have agreed to supplement the rental revenue earned by the Projects by absorbing the difference between the rent charged to tenants and the market value rent.

The market value rent is determined by the Commission's staff.

In future it is the intention of the Commission to obtain independent appraisals on the market value rent in all cases.

Rental revenue includes rental supplements determined on the above basis.

Vacancies is the amount determined by the Commission to represent rental revenue as full occupancy market value rent. An equal amount for vacancy expense is included in operating expenses.

2. Prior period adjustment

The opening balance of amounts due from Canada Mortgage and Housing Corporation and the proprietor's account have been restated by $891,772 to reflect an adjustment in respect of prior year's amortization charges.

3. Shelter supplements

The Rent Supplement Program, Section 44(1)(b) NHA, provides supplements to non-profit societies which are designated as eligible to receive monthly payments for subsidy assistance. These payments represent the difference between the full recovery rents as approved by Canada Mortgage and Housing Corporation and the actual rental revenue resulting from tenants paying up to 25% of their income or the market value rent, whichever is less. Shelter supplements under this program amounted to $6,218,856 for the year ended December 31, 1979.

The High Impact Grants Program, Section 44(1)(b) NHA, provides grants to reduce the operating expenses of non-profit societies and thereby reduce the average rent required from the tenants. The maximum amount of the grant available is 10% of the total capital improvements made by the societies exclusive of land. Shelter supplements under this program amounted to $847,219 for the year ended December 31, 1979.

The Assisted Rental Program, Section 44(1)(a) NHA, provides supplements for up to 25% of the low income occupants of Assisted Rental Program buildings so that those residents pay up to 25% of their income or the market value rent, whichever is less. Shelter supplements under this program amounted to $1,952,803 for the year ended December 31, 1979.

4. Grants in lieu of taxes

The Province of British Columbia pays to the municipalities a sum equivalent to property taxes in lieu of such taxes and this sum is not subject to relief by grant.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

rice
/aterhouse & Co.
CHARTERED ACCOUNTANTS

1075 West Georgia Street
Vancouver, B.C. V6E 3G1
(604) 682-4711 Telex 04-507740

REPORT OF THE AUDITORS

e Lieutenant-Governor in Council,
Province of British Columbia:

have examined the balance sheet of British Columbia Hydro and Power Authority at 31 March 1980, and the statements of income and earnings employed in the siness and changes in financial position for the year then ended and the ıtement of bonds and debentures as at 31 March 1980. Our examination was made accordance with generally accepted auditing standards, and accordingly :luded such tests and other procedures as we considered necessary in the ·cumstances.

our opinion, these financial statements present fairly the financial position British Columbia Hydro and Power Authority as at 31 March 1980 and the ults of its operations and the changes in its financial position for the year n ended in accordance with generally accepted accounting principles applied a basis consistent with that of the preceding year.

Price Waterhouse & Co

couver, British Columbia
June 1980

Chartered Accountants

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

BALANCE SHEET AS AT 31 MARCH 1980

	1980	1979
	(in thousands)	
FIXED ASSETS:		
Fixed assets in service, at cost	$5,991,376	$5,339,3
Less-		
Accumulated depreciation	1,063,730	980,5
	4,927,646	4,358,7
Unfinished construction	1,042,777	1,030,2
	5,970,423	5,389,(
CURRENT ASSETS:		
Cash	1,393	1,4
Temporary investments, at cost (Note 2)	315,743	392,4
Accounts receivable and unbilled revenues	163,523	166,7
Materials and supplies, at average cost	53,632	49,
Prepaid expenses	1,444	2,1
	535,735	612,
OTHER ASSETS:		
Mortgages and other deferred accounts receivable	6,598	3,
Insurance fund	5,000	5,
Unamortized discount and expense on bonds and debentures	30,012	28,
	41,610	37,
	$6,547,768	$6,038,

APPROVED BY THE DIRECTORS:

Charles W. Brazier, Q.C., Director

Robert W. Bonner, Q.C., Director

	1980	1979
	(in thousands)	
)NG-TERM LIABILITIES:		
Bonds and debentures, per statement (Note 3)	$5,175,727	$4,739,482
Deferred liabilities	35,555	35,270
	5,211,282	4,774,752
RITY DEVELOPMENT BONDS, payable on demand (Notes 3 and 4)	25,000	50,000
RRENT LIABILITIES:		
Bank indebtedness	8,928	12,674
Accounts payable	227,670	201,230
Accrued interest	139,588	122,788
Bond and debenture payments due within one year-		
Sinking fund instalments	48,181	48,100
Maturities, less sinking fund	46,693	-
	471,060	384,792
NTRIBUTIONS ARISING FROM COLUMBIA RIVER TREATY	414,612	423,826
NTRIBUTIONS IN AID OF CONSTRUCTION	146,213	127,752
RNINGS EMPLOYED IN THE BUSINESS	279,601	277,343
MMITMENTS (Note 7)		
	$6,547,768	$6,038,465

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

STATEMENT OF INCOME AND EARNINGS EMPLOYED IN THE BUSINESS

FOR THE YEAR ENDED 31 MARCH 1980

	1980	1
	(in thousan	
Revenues	$916,006	$86
Expenses:		
Salaries, wages and employee benefits	144,296	13
Materials and services	175,773	16
Grants, school taxes and water rentals	71,176	6
Depreciation	118,925	10
Interest (Note 6)	309,760	28
	819,930	75
Net income for the year from continuing operations (Note 9)	96,076	11
Loss for the year on passenger transportation operations (Notes 8 and 9)	(55,918)	(6
Net income for the year before extraordinary item	40,158	4
Extraordinary item:		
Loss on discontinuance of passenger transportation service (Note 8)	(37,900)	—
Net income for the year	2,258	4
Earnings employed in the business:		
At beginning of year	277,343	22
At end of year	$279,601	$27

1979 figures have been reclassified to conform with the presentation used for 1980 (Note 8).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1980

	1980	1979
	(in thousands)	
ource of funds:		
Continuing operations-		
Net income for the year	$ 96,076	$110,030
Charges not affecting current funds:		
Depreciation	118,925	106,292
Other	666	1,019
Funds provided by continuing operations	215,667	217,341
Passenger transportation operations-		
Loss for the year	(55,918)	(61,407)
Charges not affecting current funds:		
Depreciation	2,800	3,865
Funds required by passenger transportation operations	(53,118)	(57,542)
Total funds provided by operations	162,549	159,799
Bonds	563,040	473,722
Contributions in aid of construction	24,364	18,815
Return of payment in respect of litigation	-	36,500
Miscellaneous	(2,136)	2,610
	$747,817	$691,446
plication of funds:		
Fixed assets	$754,800	$721,611
Sinking funds-		
Instalments	48,887	43,771
Income (Note 6)	33,106	25,568
Retirement of bonds and debentures	-	7,341
Retirement of Parity Development Bonds	25,000	25,000
Extraordinary item - portion of loss on discontinuance of passenger transportation service affecting working capital	2,022	-
	863,815	823,291
crease in working capital exclusive of changes in current portion of bonds and debentures	115,998	131,845
	$747,817	$691,446

1979 figures have been reclassified to conform with the presentation used for 1980 (Note 8).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

STATEMENT OF BONDS AND DEBENTURES AS AT 31 MARCH 1980

Interest Rate %	Series	Date of Maturity	1980	1979
			(in thousands)	
PAYABLE IN CANADIAN CURRENCY:				
ISSUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY-				
Bonds:				
3-1/4	B	1 October 1979	$ -	$ 10,00
9-3/4	EH	16 December 1981	100,000 (1)	100,00
8-7/8	DT	2 January 1982	25,000	25,00
5-1/4	A	1 May 1982	32,496	32,49
9-3/4	DV	3 December 1982	100,000	100,00
8-5/8	DW	19 February 1985	100,000 (2)	100,00
12-1/2	FA	19 February 1985	200,000	-
5.46	W-A	1 February 1987	80,396	80,39
5.71	W-B	1 February 1988	95,001	95,00
6.68	W-C	3 February 1989	65,862	65,86
7.32	WD	2 September 1989	68,396	68,39
7.77	WE	2 March 1991	110,949	110,94
5-3/4	U	18 April 1991	40,000	40,00
5-3/4	X	1 July 1991	5,000	5,00
6-1/4	AG	1 December 1991	20,000	20,00
7.10	WF	2 March 1992	109,182	109,18
6	AJ	15 March 1992	25,000	25,00
6	BA	29 May 1992	2,500	2,50
6.10	AL-A	2 July 1992	10,000	10,00
6-1/4	AM	4 July 1992	25,000	25,00
6-1/4	BB	19 July 1992	4,000	4,00
6-1/2	AP	1 November 1992	20,000	20,00
6-3/4	BC	1 February 1993	10,200	10,20
6-3/4	Z-S	15 February 1993	3,300	3,30
6-3/4	Z-T	15 February 1993	4,200	4,20
5	C	1 March 1993	15,000	15,00
7.33	WG	9 March 1993	73,847	73,8
6-7/8	AR	29 March 1993	10,000	10,0
5-1/4	D	1 May 1993	25,000	25,0
5-1/4	F	1 June 1993	10,000	10,0
7-1/4	AS	1 June 1993	10,000	10,0
7-1/4	BD	2 July 1993	5,500	5,5
7	AU	5 August 1993	10,000	10,0
7	AV	1 October 1993	10,000	10,0
	Carried forward		$1,425,829	$1,235,8

terest ate %	Series	Date of Maturity	1980	1979
			(in thousands)	
YABLE IN CANADIAN CURRENCY continued:				
SUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY continued-				
	Brought forward		$1,425,829	$1,235,829
5-1/4	G	15 October 1993	15,000	15,000
7	BE	1 December 1993	12,800	12,800
7	Z-G	15 December 1993	7,000	7,000
5-1/4	H	15 December 1993	10,000	10,000
5-1/4	J	1 March 1994	10,000	10,000
7.54	WH	4 March 1994	91,105	91,105
7-1/2	AW	31 March 1994	10,000	10,000
7-1/2	AX	2 June 1994	25,000	25,000
5-1/4	L	2 July 1994	10,000	10,000
7-5/8	AY	1 October 1994	30,000	30,000
8	CA	1 December 1994	10,000	10,000
5-1/4	M	15 December 1994	20,000	20,000
8	CB	30 December 1994	15,000	15,000
8.78	WJ	7 February 1995	66,609	66,609
5-1/4	N	15 March 1995	10,000	10,000
8	CC	31 March 1995	20,000	20,000
8	CD	31 March 1995	5,000	5,000
9-1/2	ET	1 June 1995	25,000	25,000
8.92	WK	2 July 1995	26,546	26,546
8	CE	1 August 1995	10,000	10,000
5-3/8	S	15 September 1995	10,000	10,000
7.54	CF	30 December 1995	15,000	15,000
6.90	CH	30 March 1996	10,000	10,000
6.90	CJ	30 March 1996	20,000	20,000
7.25	CK	1 October 1996	20,000	20,000
7.25	CL	1 October 1996	5,000	5,000
6.93	CM	15 December 1996	20,000	20,000
6.93	CN	15 December 1996	5,000	5,000
6.90	CP	1 March 1997	7,000	7,000
7.38	CR	15 June 1997	10,000	10,000
7.76	CT	3 November 1997	25,000	25,000
8.95	WL	10 November 1997	40,353	40,353
7.76	CU	15 November 1997	4,000	4,000
7.63	CV	15 December 1997	5,000	5,000
7.63	CW	15 December 1997	25,000	25,000
10-3/4	EB	29 December 1997	29,000	29,000
7.48	CX	30 March 1998	25,000	25,000
9.44	WM	9 June 1998	51,833	51,833
8	CZ	3 July 1998	20,000	20,000
	Carried forward		$2,202,075	$2,012,075

Interest Rate %	Series	Date of Maturity	1980	1979
			(in thousands)	
PAYABLE IN CANADIAN CURRENCY continued:				
ISSUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY continued-				
	Brought forward		$2,202,075	$2,012,07
8	DA	1 September 1998	30,000	30,00
8-1/8	DB	1 November 1998	13,000	13,00
8-1/8	DC	1 November 1998	7,000	7,00
8.30	DD	1 December 1998	7,000	7,00
8.30	DE	15 December 1998	5,000	5,00
8.30	DF	15 December 1998	15,000	15,00
8.55	DG	15 February 1999	15,000	15,00
8.55	DH	15 February 1999	5,000	5,00
8.70	DJ	29 March 1999	25,000	25,00
8.70	DK	29 March 1999	5,000	5,00
10.20	VI	10 May 1999	12,000	-
9.45	DL	15 May 1999	25,000	25,00
9.45	DM	15 May 1999	5,000	5,00
10-1/2	DR	30 August 1999	12,000	12,00
10.40	DS	15 October 1999	15,000	15,00
11-1/2	VJ	10 December 1999	5,000	-
10	DU	2 January 2000	50,000	50,00
9-3/4	DZ	10 February 2000	10,000	10,00
9-7/8	DX	1 May 2000	45,000	45,00
10-1/2	EE	18 August 2000	10,000	10,00
10-1/2	ED	1 September 2000	50,000	50,00
10	EC	15 October 2000	50,000 (3)	50,00
10	EF	17 February 2001	50,000	50,00
10-3/8	EG	29 March 2001	60,000	60,00
9	EL	24 January 2002	50,000	50,00
9-1/2	EO	2 June 2002	100,000	100,00
9-1/4	EP	15 August 2002	100,000	100,00
9-1/4	EQ	1 November 2002	75,000	75,00
9-3/8	ER	15 December 2002	100,000	100,00
9-3/4	ES	1 March 2003	100,000	100,00
9-3/4	EU	5 July 2003	150,000	150,00
10	EV	1 December 2003	150,000	150,00
10-1/4	EW	15 February 2004	100,000	100,00
10	EX	4 June 2004	100,000	-
10-3/4	EY	3 October 2004	150,000	-
12-3/4	EZ	19 February 2005	100,000	-
	Carried forward		$4,003,075	$3,446,07

Interest Rate %	Series	Date of Maturity		1980	1979
				(in thousands)	
PAYABLE IN CANADIAN CURRENCY continued:					
	Brought forward			$4,003,075	$3,446,075
ISSUED BY THE FORMER BRITISH COLUMBIA ELECTRIC COMPANY LIMITED-					
First Mortgage Bonds, after deducting bonds redeemed in accordance with sinking fund requirements:					
3-3/4	"J"	1 June	1980	7,234	7,761
4-1/4	"K"	1 February	1981	13,959	14,996
5	"L"	1 February	1982	19,167	20,687
5-1/8	"M"	2 January	1988	23,054	25,395
5-1/2	"N"	1 March	1989	15,048	16,496
6-1/2	"O"	1 April	1990	17,618	18,865
5-3/4	"P"	1 May	1991	9,180	9,743
4	"F"	1 July	1991	700	881
Perpetual Callable Bonds:					
4				171	179
4-1/4				63	67
4-1/2				86	92
4-3/4				254	262
5				229	247
5-1/2				134	145
25-year Callable Bonds:					
4	AA	1 August	1986	11,829	11,821
4-1/4	AB	1 August	1986	10,937	10,933
4-1/2	AC	1 August	1986	14,914	14,908
4-3/4	AD	1 August	1986	26,159	26,151
5	AE	1 August	1986	24,771	24,753
5-1/2	AF	1 August	1986	14,867	14,855
ISSUED BY THE FORMER BRITISH COLUMBIA POWER COMMISSION-					
Bonds:					
5	MC	15 September	1982	5,149	5,149
3-3/4	C	15 September	1991	3,000	3,000
4	D	21 May	1992	1,000	1,000
4	E	15 June	1992	1,000	1,000
4	F	15 September	1992	1,500	1,500
5	MD	15 September	1992	18,724	18,724
5	N	15 September	1992	10,000	10,000
Total payable in Canadian currency				$4,253,822	$3,705,685

Interest Rate %	Series	Date of Maturity		1980	1979
				(in thousands)	
PAYABLE IN CANADIAN CURRENCY					
	Brought forward			$4,253,822	$3,705,68
PAYABLE IN UNITED STATES CURRENCY:					
ISSUED BY BRITISH COLUMBIA HYDRO AND POWER AUTHORITY-					
Bonds:					
7-3/4	EM	15 May	1985	$ 75,000	$ 75,00
5-5/8	Y	2 July	1991	38,750	40,00
5-7/8	AH	2 January	1992	50,000	50,00
6-1/4	AK	1 June	1992	50,000	50,00
9-5/8	EJ	15 July	1996	500,000	500,00
10-1/4	DN	1 October	1999	100,000	100,00
9-5/8	DY	1 June	2005	150,000	150,00
8-5/8	EK	1 December	2006	175,000	175,00
8-3/8	EN	15 June	2007	200,000	200,00
ISSUED BY THE FORMER BRITISH COLUMBIA POWER COMMISSION-					
Bonds:					
4	G	1 November	1988	10,000	10,00
3-1/4	H	15 July	1989	6,300	6,30
Debentures:					
3-3/4	K	15 June	1986	20,000	20,00
4-3/8	L	15 April	1987	25,000	25,00
3-7/8	P	1 February	1988	20,000	20,00
Total payable in United States currency				1,420,050	1,421,30
Exchange premium at date of issue				16,459	16,5
				1,436,509	1,437,8
Total bonds and debentures outstanding carried forward				5,690,331	5,143,5

	1980	1979
	(in thousands)	
Total bonds and debentures outstanding brought forward	$5,690,331	$5,143,539
Less-		
Sinking funds on deposit with Trustee, Minister of Finance for the Province of British Columbia	419,730	355,957
	5,270,601	4,787,582
Less-		
Bond and debenture payments due within one year:		
Sinking fund instalments	48,181	48,100
Maturities, less sinking fund	46,693	-
	94,874	48,100
	$5,175,727	$4,739,482

(1) $50,000,000 payable 16 December 1980 (selected by lot).
(2) $50,000,000 payable 19 February 1984 (selected by lot).
(3) Redeemable at option of holder on 15 October 1983.

Total bond and debenture maturity and sinking fund requirements for the years ending 31 March 1981 to 1985 are estimated as follows (in millions):

	Principal Amount of Maturities	Funds Accumulated to Maturity Date in Sinking Funds	Cash Requirements		
			Maturities	Sinking Funds	Total
1981	$ 71.2	$24.5	$ 46.7	$ 48.2	$ 94.9
1982	97.7	39.1	58.6	84.9	143.5
1983	132.5	61.3	71.2	95.0	166.2
1984	50.0	11.7	38.3	101.6	139.9
1985	250.0	13.7	236.3	106.5	342.8

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

NOTES TO FINANCIAL STATEMENTS
AS AT 31 MARCH 1980

1. Significant accounting policies:

B.C. Hydro is a crown corporation of the Province of British Columbia. accounting policies of the corporation conform to accounting principles generally accepted in Canada for public utilities. A description of sig ficant accounting policies follows.

Fixed assets and depreciation-

Fixed assets consist principally of land, water rights, storage dams, pl for the generation, transmission and distribution of electricity and gas freight railway and rolling stock.

Fixed assets include the cost of plant financed by contributions in aid construction and contributions arising from the Columbia River Treaty. Contributions in aid of construction, which include grants for rural electrification from the Government of the Province of British Columbia amounts paid by customers towards construction of plant, are being amort over the estimated service lives of the related assets, and the credit resulting therefrom is offset against the corresponding provision for depreciation. Contributions arising from the Columbia River Treaty are being amortized over the remaining term of the Treaty, which expires in 2025, and the credit resulting therefrom is offset against and is equal the annual provision for depreciation of the related assets.

B.C. Hydro charges interest to unfinished construction at rates equivale to the cost of borrowing funds.

The depreciation policy of B.C. Hydro is to charge the original cost of fixed assets to income over the estimated service lives of the assets. Depreciation is provided on all depreciable assets in service at the beginning of each year and is computed on the straight-line method. Composite rates by service were as follows-

	1980 (%)	1979 (%)
Electric	2.61	2.56
Gas	2.70	2.65
Rail freight	3.64	3.20

Significant accounting policies continued:

Insurance-

B.C. Hydro generally follows a policy of self-insurance for damage to plant and equipment and for general liability, and any losses incurred are charged to income. An insurance fund of $5,000,000, invested in government and municipal bonds and short-term deposits with financial institutions, is maintained to provide funding for uninsured losses up to that amount. To protect against losses in excess of $5,000,000, B.C. Hydro carries catastrophe insurance which provides coverage up to $100,000,000.

Insurance coverage on major projects under construction is purchased either by B.C. Hydro or by its contractors as required by B.C. Hydro. Fire insurance coverage on certain plant and equipment is also purchased to comply with trust deed requirements.

Unamortized discount and expense on bonds and debentures-

These costs are amortized by charges to income over the life of the respective issues.

Rural electrification assistance grant-

B.C. Hydro received a grant of $3,000,000 from the Provincial Government for rural electrification assistance. These funds were used to offset operating losses of electric systems purchased or constructed in isolated areas with such funds and to improve and extend electric service in rural areas.

Foreign exchange-

The liability for bonds and debentures payable in United States currency is translated to Canadian currency at the rates of exchange prevailing at the date the debt was incurred. Translated at the rates prevailing at 31 March 1980, the liability for bonds and debentures payable in United States currency would have been increased by approximately $262,000,000 (1979 - $210,000,000). Current assets and current liabilities in United States currency, including bonds and debentures payable within one year, are translated at the rate of exchange prevailing at the date of the balance sheet. Foreign exchange adjustments are included in income.

Temporary investments:

	1980	1979
	(in thousands)	
Deposits with banks and other financial institutions	$106,967	$265,014
Notes of banks and other financial institutions	205,279	123,282
Bonds held for sinking fund	3,497	4,188
	$315,743	$392,484

Note
Page

3. Guarantee by Province of British Columbia:

The Government of the Province of British Columbia has unconditionally guaranteed the principal of and premium, if any, and interest on B.C. Hydro's bonds, debentures and Parity Development Bonds.

4. Parity Development Bonds:

	1980	197
	(in thousands	
8-1/2% Series DP due 1 September 1979	$ -	$25,0
8-1/2% Series EA due 1 September 1980	25,000	25,0
	$25,000	$50,0

5. Pension plans:

Employees of B.C. Hydro are covered under contributory pension plans. It is B.C. Hydro's practice to obtain periodic actuarial valuations of the plans for purposes of determining annual pension cost and funding requirements. Current service costs are provided for and funded when incurred. Past service pension costs and accrued deficits arising from plan amendments, changes in actuarial assumptions and indexing supplement to existing pensioners are provided for and funded over periods and in amounts recommended by the actuary.

A preliminary actuarial report prepared as of 31 December 1979 indicates an evaluated accrued deficit in the principal plan as of that date of approximately $41,000,000. This deficit arose principally as a result of plan improvements introduced over the years, including minimum pension benefit provisions for present members and indexed supplements to existin pensioners. It is being funded by continuation of payments of $394,000 a $3,061,000 per annum over remaining periods of 2 years and 20 years respectively.

As at 31 March 1980, none of the Lieutenant-Governor in Council, the Minister of Municipal Affairs and the Superannuation Commissioner had exercised any powers under the Metro Transit Operating Company Act in relation to pensions of former B.C. Hydro urban and interurban transportation employees. It is not expected that the exercise of such power will have any significant effect on the information shown above.

The charge to income from continuing operations in respect of pension pl including B.C. Hydro's share of Canada Pension Plan costs, for the year ended 31 March 1980 was $10,508,000 (1979 - $9,641,000).

Interest:

	1980	1979
	(in thousands)	
Interest on bonds and debentures	$468,485	$424,556
Amortization of discount and expense	2,654	2,574
Interest charged to construction	(94,833)	(72,790)
Interest charged to passenger transportation operations	(3,886)	(3,931)
	372,420	350,409
Less-		
Income from sinking fund investments held by Trustee	33,106	25,568
Income from temporary investments	30,208	42,629
Income credited to passenger transportation operations	(654)	(790)
	62,660	67,407
	$309,760	$283,002

Commitments:

Purchase commitments and contracts of B.C. Hydro for capital projects aggregated approximately $1,150,000,000 at 31 March 1980.

Passenger transportation:

In accordance with the provisions of the Urban Transit Authority Act and the Metro Transit Operating Company Act and with the written directions of the Minister of Municipal Affairs issued under the latter Act, B.C. Hydro discontinued its public passenger transportation service effective 1 April 1980 and transferred and was in the process of transferring to the Urban Transit Authority and the Metro Transit Operating Company its interest in those assets identified in the directions. B.C. Hydro will be reimbursed for the costs of services provided to the Metro Transit Operating Company under an agreement covering a period not exceeding two years.

The estimated loss to B.C. Hydro resulting from the discontinuance of the passenger transportation service, amounting to $37,900,000, has been shown as an extraordinary item in the statement of income and earnings employed in the business. Passenger transportation revenues and expenses for the year ended 31 March 1979 have been reclassified to "Loss for the year on passenger transportation operations" on the statement of income and earnings employed in the business to conform with the presentation adopted for the year ended 31 March 1980. The statement of changes in financial position for the year ended 31 March 1979 has been reclassified accordingly. The passenger transportion assets, comprising mainly fixed assets and inventories, have been removed from their former classifications and included at a nominal value with accounts receivable in the balance sheet. No reclassification of comparable assets at 31 March 1979 has been made. Particulars on passenger transportation revenues, expenses and assets appear in Note 9.

9. Segment information:

B.C. Hydro is engaged in the operation of three principal continuing services: generation, transmission and distribu of electricity; distribution of gas; and provision of a rai freight service. Until 31 March 1980, the corporation was engaged in the operation of a passenger transportation serv (Note 8).

Year ended 31 March 1980 (in millions)

Revenues

Expenses:
Salaries, wages and employee benefits
Materials and services
Grants, school taxes and water rentals
Depreciation

Total expenses

Operating income before interest

Interest charges (Note 6)
Interest income (Note 6)

Interest charged to operations

Net income (loss) for the year before extraordinary item

Identifiable assets as at 31 March 1980

Corporate assets as at 31 March 1980

Total assets as at 31 March 1980

Expenditures on fixed assets

t expenses are directly attributable to specific segments. non expenses are allocated among the segments using appro- ate bases established by regular review and analysis. enues and expenses include transactions between continuing vices and passenger transportation.

ntifiable assets are those assets that are used in each ent's operations. Corporate assets are principally porary investments and unamortized discount and expense on ds and debentures.

c	Gas	Rail Freight	Sundry	Continuing Operations Combined	Passenger Transportation (Note 8)
4	$172.6	$23.5	$ 2.5	$ 916.0	$ 40.5
5	22.3	9.5	-	144.3	77.7
3	106.9	5.6	-	175.8	11.5
4	4.3	1.5	-	71.2	1.2
0	8.2	1.7	-	118.9	2.8
2	141.7	18.3	-	510.2	93.2
2	30.9	5.2	2.5	405.8	(52.7)
6	25.0	3.9	.9	372.4	3.9
8)	(4.2)	(.7)	-	(62.7)	(.7)
8	20.8	3.2	.9	309.7	3.2
4	$ 10.1	$ 2.0	$ 1.6	$ 96.1	$(55.9)
9	$305.1	$50.6	$14.1	$6,184.7	
				363.1	
				$6,547.8	
4	$ 26.9	$ 1.5	$ -	$ 754.8	

9. Segment information continued:

Year ended 31 March 1979 (in millions)

Revenues

Expenses:
Salaries, wages and employee benefits
Materials and services
Grants, school taxes and water rentals
Depreciation

Total expenses

Operating income before interest

Interest charges (Note 6)
Interest income (Note 6)

Interest charged to operations

Net income (loss) for the year

Identifiable assets as at 31 March 1979

Corporate assets as at 31 March 1979

Total assets as at 31 March 1979

Expenditures on fixed assets

ric	Gas	Rail Freight	Sundry	Continuing Operations Combined	Passenger Transportation (Note 8)
0.5	$170.1	$20.7	$ 1.2	$ 862.5	$ 44.2
2.3	20.8	9.1	-	132.2	81.1
3.5	106.3	4.8	-	164.6	16.4
.3	3.7	1.4	-	66.4	1.1
.6	7.4	1.3	-	106.3	3.9
.7	138.2	16.6	-	469.5	102.5
.8	31.9	4.1	1.2	393.0	(58.3)
.8	23.4	3.4	.9	350.5	3.8
.3)	(4.5)	(.7)	-	(67.5)	(.7)
.5	18.9	2.7	.9	283.0	3.1
.3	$ 13.0	$ 1.4	$ .3	$ 110.0	$(61.4)
.0	$287.0	$52.0	$11.5	$5,560.5	$ 43.7
				434.3	-
				$5,994.8	$ 43.7
.1	$ 24.2	$ 7.4	$ .8	$ 718.5	$ 3.1

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BALANCE SHEET as at March 31, 1980

ASSETS

	1980	1979
CURRENT ASSETS		
Cash (note 2)	$ 1,576,061	$ 3,994,293
Accounts receivable	1,114,087	1,233,212
Inventories	26,244,301	26,391,338
	28,934,449	31,618,843
FIXED ASSETS, at cost (note 3)	11,608,624	9,499,363
Less accumulated depreciation	7,662,968	7,133,461
	3,945,656	2,365,902
	$32,880,105	$33,984,745

LIABILITIES

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$27,011,688	$27,183,136
PROVINCE OF BRITISH COLUMBIA		
Working capital advance	5,868,417	6,801,609
	$32,880,105	$33,984,745

Commitments (note 5)

The accompanying notes are an integral part of these financial statements

General Manager

Director of Finan

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
Sales (note 4)	$565,617,104	$526,198,275
Cost of merchandise sold	304,899,082	277,022,895
	260,718,022	249,175,380
Provincial Malt Levy (note 4)	31,164,098	19,955,196
	291,882,120	269,130,576
Operating expenses (schedule)	69,272,673	63,944,151
	222,609,447	205,186,425
Other income	1,464,549	1,822,494
Net Income	$224,073,996	$207,008,919

STATEMENT OF CHANGES IN PROVINCE ADVANCE

FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
Balance at beginning of period	$ 6,801,609	$ 4,030,606
Net Income	224,073,996	207,008,919
Cash payments to Provincial Treasury	(225,007,188)	(204,237,916)
Balance at end of period	$ 5,868,417	$ 6,801,609

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
FUNDS DERIVED FROM OPERATIONS:		
Net income	$224,073,996	$207,008,919
Add charges not involving an outlay of funds		
Depreciation	671,150	508,774
Loss on disposal of fixed assets	37,188	14,344
	224,782,334	207,532,037
FUNDS APPLIED TO:		
Acquisition of fixed assets	2,288,092	1,354,716
Cash payments to the Provincial Treasury	225,007,188	204,237,916
	227,295,280	205,592,632
Increase/(Decrease) in working capital	(2,512,946)	1,939,405
Working capital at beginning of year	4,435,707	2,496,302
WORKING CAPITAL AT END OF YEAR	$ 1,922,761	$ 4,435,707

WORKING CAPITAL

Current assets	$ 28,934,449	$ 31,618,843
Current liabilities	27,011,688	27,183,136
WORKING CAPITAL AT END OF YEAR	$ 1,922,761	$ 4,435,707

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1980

SIGNIFICANT ACCOUNTING POLICIES:

Revenues and expenses are reflected on an accrual basis.

Merchandise inventory is valued at its latest landed cost. Customs and excise taxes are not included in the value of inventory where payment is due upon shipment from the bonded warehouse.

Expenditures for buildings, leasehold improvements, furniture, fixtures and equipment are capitalized and are subject to depreciation on a straight line basis as follows:

Buildings	- 7-1/2% per annum
Leasehold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.
Furniture, fixtures and equipment	- 25% per annum

CASH:

	1980	1979
Cash on hand and in banks (overdraft)	(2,491,860)	(2,147,439)
Cash in transit	4,067,921	5,986,184
Funds on deposit	-	155,548
	$1,576,061	$3,994,293

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1980

3. FIXED ASSETS:

	1980		1979	
	Cost	Accumulated Depreciation	Cost	Accumula Deprecia
Land	$ 450,752	$ -	$ 450,752	$ -
Buildings	5,734,951	4,043,623	4,898,377	3,958,
Leasehold Improvements	35,734	15,343	35,734	10,
Furniture, Fixtures and Equipment	5,387,187	3,604,002	4,114,500	3,164,
	11,608,624	7,662,968	9,499,363	7,133,
NET BOOK VALUE	$ 3,945,656		$ 2,365,902	

4. SALES:

Included in sales are non-alcoholic items amounting to $872,710 (1979 - $913,184).

Sales made directly to Licenced Establishments by authorized Brewers' agents on behalf of the Liquor Distribution Branch totaling $95,315,359 (1979 - $60,829,434) are not included in the sales reported by the Branch. The Provincial Malt Levy reported on the Income Statement represents the margin on these sales.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1980

5. COMMITMENTS:

Employees of the Branch contribute to the Public Service Superannuation Fund 6% of their salaries for basic pension purposes, plus 1/2% of salaries for cost-of-living indexed increases in pension benefits. The contributions shown in the Schedule include in addition to matching employee contributions, supplementary assessments paid by the Branch to fund any deficiency in pensions for employees who retired during the year. This supplementary assessment was $1,958,813 in 1980 ($1,711,235 - 1979).

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1977. Details of the unfunded liability are described in the Public Accounts of British Columbia. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

The Branch maintains inventory in its bonded warehouse for which Customs and Excise tax has neither been paid nor recorded. As at March 31, 1980 the future liability for these taxes approximates $3,100,000.

In 1979, a new procedure to warehouse imported stocks by Suppliers' Agents was implemented. Under this new concept, the Branch has a contractual obligation to purchase all inventories held by the agent should he opt out of the program. The obligation of the Branch, should all agents choose to terminate their contracts, totals approximately $24,000,000 as at March 31, 1980.

Total commitments to March 31, 1980 for lease of premises amount to $21,700,000. Of this $3,600,000 becomes payable during the year ending March 31, 1981.

6. COMPARATIVE FIGURES:

Certain of the 1979 figures provided for purposes of comparison have been restated to conform with the classifications used in the current year. These changes have had no effect on the net earnings.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1980

	Warehouse	Retail Store	Administrative	1980 Total	1979 Total
Salaries and Wages	$2,511,197	$37,563,110	$ 4,700,046	$ 44,774,353	$ 40,814,744
Superannuation Fund	111,899	1,676,489	2,168,624	3,957,012	3,549,201
Canada Pension	29,059	435,361	54,485	518,905	462,074
Unemployment Insurance	28,030	419,963	52,559	500,552	521,094
Dental and Extended Health	26,554	397,844	49,790	474,188	528,221
B.C. Medical	23,324	349,438	43,732	416,494	339,542
Long-Term Disability	18,264	273,635	34,245	326,144	230,805
Workers' Compensation Board	17,538	262,753	32,883	313,174	207,978
Group Insurance	8,444	126,515	15,834	150,793	157,714
Rents	160,149	3,786,971	-	3,947,120	3,447,498
Freight to Stores	-	3,159,281	-	3,159,281	5,048,098
Sundries	542,855	693,160	938,427	2,174,442	1,980,823
Data Processing	-	-	1,585,141	1,585,141	1,086,126
Litter Act - Container Disposal Cost	-	-	1,247,641	1,247,641	313,045
Light, Water and Fuel	144,370	853,725	-	998,095	851,174
Depreciation	272,197	230,850	168,103	671,150	508,774
Store Wrapping Supplies	-	649,120	-	649,120	523,256
Agency Commissions	-	480,006	-	480,006	254,502
Mechanical Maintenance	69,946	312,047	52,262	434,255	251,710
Printing and Stationery	-	-	375,133	375,133	262,529
Alterations and Repairs	77,820	157,712	98,481	334,013	151,488
Bank Charges	-	-	299,456	299,456	274,427
Travelling	-	-	297,929	297,929	232,116
Property Charges	216,107	48,336	-	264,443	262,871
Telephone and Telegraph	618	107,660	136,679	244,957	184,349
Municipal Business Taxes	-	-	178,103	178,103	-
Relief Expenses	-	170,649	-	170,649	130,645
Employee Transfer Expenses	-	-	161,742	161,742	204,293
Staff Benefits	-	-	78,111	78,111	80,836
Postage and Express	-	54,345	-	54,345	41,009
Insurance and Fidelity	-	-	35,926	35,926	39,698
Liquor Moderation Campaign	-	-	-	-	665,196
Contract Warehousing	-	-	-	-	338,315

BRITISH COLUMBIA PETROLEUM CORPORATION

NANCIAL STATEMENTS

lance Sheet
rch 31, 1980

sets	1980	1979
rrent assets		
Cash and short term deposits	**$ 20,693,782**	$ 44,049,088
Accounts receivable	**77,277,774**	48,046,592
Advances for exploration and gas development (Note 2)	**1,245,302**	2,319,363
Line pack inventory, at cost	**2,591,546**	2,052,776
Prepaid expenses	**51,166**	736,391
	101,859,570	97,204,210
perty Account (Note 3)		
Furniture, equipment, automobiles and leasehold improvements, at cost	**434,981**	411,398
Less: Accumulated depreciation and amortization	**95,180**	85,321
	339,801	326,077
er assets		
Mortgages and other deferred charges	**253,827**	262,796
	$ 102,453,198	$ 97,793,083

bilities and Retained Earnings

rent liabilities		
ccounts payable and accrued charges	**$ 53,044,625**	$ 32,344,473
as credits payable	**230,357**	2,640,602
	53,274,982	34,985,075
ined earnings	**49,178,216**	62,808,008
	$ 102,453,198	$ 97,793,083

mitments (Note 5)

roved by the Directors: Director

Director

See accompanying notes to financial statements

BRITISH COLUMBIA PETROLEUM CORPORATION

Statement of Income and Retained Earnings
Year Ended March 31, 1980

	1980	1979
Revenue		
Gas sales (Note 1)	**$ 642,655,082**	$ 433,749,0
Expenses		
Gas purchases	**335,919,443**	251,516,5
Administrative and general expenses	**1,100,105**	1,421,2
	337,019,548	252,937,7
Income from operations	**305,635,534**	180,811,2
Other income	**1,559,674**	2,067,7
Net income	**307,195,208**	182,879,0
Retained earnings at beginning of year	**62,808,008**	44,179,0
	370,003,216	227,058,0
Deduct: Transfers to Provincial Treasury	**320,825,000**	164,250,0
Retained earnings at end of year	**$ 49,178,216**	$ 62,808,0

See accompanying notes to financial statements

ISH COLUMBIA PETROLEUM CORPORATION

ement of Changes in Financial Position
r Ended March 31, 1980

	1980	1979
ce of funds		
erations		
Net income	**$ 307,195,208**	$ 182,879,008
Add (deduct) items not involving outlay of funds:		
Depreciation and amortization	**25,308**	27,144
Loss (gain) on disposal of fixed assets	**(767)**	26,742
	307,219,749	182,932,894
ceeds from disposal of fixed assets	**14,470**	3,933
rtgages and other deferred charges	**8,969**	43,874
vances toward exploration and gas development	—	2,761,615
	307,243,188	185,742,316
ation of funds		
Property additions	**52,735**	2,575
Transfers to Provincial Treasury	**320,825,000**	164,250,000
	320,877,735	164,252,575
se (decrease) in working capital	**(13,634,547)**	21,489,741
ng capital at beginning of year	**62,219,135**	40,729,394
ng capital at end of year	**$ 48,584,588**	$ 62,219,135

See accompanying notes to financial statements

BRITISH COLUMBIA PETROLEUM CORPORATION

Notes to Financial Statements
March 31, 1980

Note 1. Summary of Significant Accounting Policies

Gas Sales

Under the terms of an agreement between Westcoast Transmission Company Limited and Briti Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast Transmission Company Limited at a price equal to the gross revenue received by that company on the resale thereof less the total cost of service of that Company's utility system operation.

Depreciation

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives the assets. Depreciation is computed on a straight-line basis.

Note 2. Advances for Exploration and Gas Development

Advances for exploration and gas development represent funds advanced to develop gas production. These advances are secured on property of the developer and are repayable out o future related production.

Note 3. Property Account

	Cost	Accumulated Depreciation & Amortization	1980 Net Book Value	1979 Net Book Value
Furniture	$ 196,298	$ 38,962	$ 157,336	$ 138,05
Automobiles	27,455	6,254	21,201	16,38
Leasehold improvements	211,228	49,964	161,264	171,63
	$ 434,981	$ 95,180	$ 339,801	$ 326,07

ISH COLUMBIA PETROLEUM CORPORATION

4. Remuneration of Directors and Senior Officers

The aggregate remuneration paid to the directors and senior officers of the Corporation for the year ended March 31, 1980 amounted to $221,117 (to March 31, 1979—$196,315).

5. Commitments

The Corporation has commitments under agreements for the lease of office premises extending to 1984. The aggregate rentals payable under these leases amount to approximately $495,000 as at March 31, 1980.

Report of the Auditors

'o the Lieutenant-Governor in Council,
'rovince of British Columbia:

Ve have examined the balance sheet of British Columbia Petroleum Corporation as at March 31, 980 and the statements of income and retained earnings and changes in financial position for ıe year then ended. Our examination was made in accordance with generally accepted auditing andards, and accordingly included such tests and other procedures as we considered necessary ı the circumstances.

ı our opinion, these financial statements present fairly the financial position of British Columbia etroleum Corporation as at March 31, 1980 and the results of its operations and the changes in ; financial position for the year then ended, in accordance with generally accepted accounting rinciples applied on a basis consistent with that of the preceding year.

Wolrige, Mahon & Company

Chartered Accountants

ANCOUVER, B.C.
ay 16, 1980

BRITISH COLUMBIA RAILWAY COMPANY

Peat, Marwick, Mitchell & Co.

Chartered Accountants

Suite 2100, One Bentall Centre
505 Burrard Street
Vancouver, British Columbia V7X 1M1
(604) 685-8221

ie Lieutenant Governor in Council
nce of British Columbia

We have examined the balance sheet of British Columbia Railway Company
December 28, 1979 and the statements of income and deficit and changes in
cial position for the fiscal year then ended. Our examination was made in
dance with generally accepted auditing standards, and accordingly included
tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial
ion of the Railway as at December 28, 1979 and the results of its operations
he changes in its financial position for the fiscal year then ended in
dance with generally accepted accounting principles applied on a basis
stent with that of the preceding fiscal year, as restated.

Peat, Marwick, Mitchell & Co.

ver, British Columbia, Canada
20, 1980

Chartered Accountants

BRITISH COLUMBIA RAILWAY C(

BALANCE SHEET

(Dollars in Thousand

Assets

	December 28 1979	Decembe 1978 (No
Current assets		
Cash and temporary investments	$ 14,556	18,8
Accounts receivable	32,068	24,6
Materials, supplies and other items	27,001	27,
	73,625	71,
Property and equipment		
Road	427,547	413,
Equipment	177,063	174,
Other properties	1,981	6,
	606,591	594,
Accumulated depreciation	118,334	104,
	488,257	489,
Dease Lake Extension, construction costs - Note 4	92,107	91,
	$ 653,989	652,

Liabilities and Shareholder's Deficit

	December 28 1979	December 29 1978 (Note 2)
t liabilities		
unts payable and other liabilities	$ 67,729	50,422
s payable	30,000	20,000
ent obligations on long-term debt	9,900	8,483
	107,629	78,905
erm debt - Note 5	648,034	627,227
older's deficit		
e capital - Note 6	185,573	185,573
ributed surplus-Government grants	61,250	61,250
	246,823	246,823
cit	(348,497)	(300,362)
	(101,674)	(53,539)
ments and contingent liabilities s 7, 8 and 9		
	$ 653,989	652,593

On behalf of the Board:

Director Director

BRITISH COLUMBIA RAILWAY COMPANY

Income and Deficit

(Dollars in Thousands)

	Fiscal Year Ended	
	December 28 1979	Decemb 1978 (N
Operating revenues	$ 125,826	114,
Operating expenses		
Transportation	53,823	44,
Road maintenance	28,369	23,
Equipment maintenance	26,348	22,
Depreciation	13,364	13,
Other	8,354	9,
Government grants - Notes 2 and 3	(8,888)	(8,
	121,370	105,
Railway operating profit	4,456	8,
Other expenses		
Interest on borrowed money - Note 5	54,053	54,
Less other income	1,462	1,
	52,591	53,
Net loss	48,135	44,
Opening deficit as restated - Note 2	300,362	255,
Closing deficit	$ 348,497	300,

BRITISH COLUMBIA RAILWAY COMPANY

Changes in Financial Position

(Dollars in Thousands)

	Fiscal Year Ended December 28 1979	Fiscal Year Ended December 29 1978 (Note 2)
ıds provided		
ong-term debt	$ 41,376	-
overnment construction grants - Note 3	12,090	9,827
	53,466	9,827
ıds used		
perations		
Net loss	48,135	44,448
Deduct items not requiring funds	13,364	13,585
	34,771	30,863
roperty and equipment	23,780	16,557
ease Lake Extension, construction costs	674	(791)
inking funds and long-term debt	20,569	15,890
	79,794	62,519
Wking capital (deficiency)		
ecrease	(26,328)	(52,692)
pening balance	(7,676)	45,016
losing balance	$(34,004)	(7,676)

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements
December 28, 1979

1. Significant accounting policies

The accounting regulations prescribed by the Canadian Transport Commis for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and deprec rates to the Commission for approval.

Road property

New construction is recorded at cost net of grants received. Abandon relocated sections are removed at average unit costs. Elements of structure installed during planned programs are recorded at cost an material released is removed from the asset accounts at the average cost. Labour costs for programmed replacements are expensed as inc

All costs of constructing extension lines are capitalized to the date line is certified operational by the British Columbia Ministry of T portation, Communications and Highways. Capitalization of interest ceases and provision of depreciation commences on the date of certi cation.

Depreciation

Depreciation is provided for major categories of property and equipme the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service l of the classes. The group method is used for recording depreciatio which the original cost of assets retired less salvage value is cha against accumulated depreciation. No gain or loss on retirements, than on accidental destruction of rolling stock and on disposal of is included in operations. The original cost of principal assets le estimated salvage value is depreciated over the following number of years:

	Number of Years
Grades, surfacing and tunnels	100
Rails	50
Ties and ballast	25
Bridges	65
Locomotives and power units	25
Freight cars	33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Bond discount

Bond discount is deferred and amortized over the term of the issue to which it relates. Unamortized amounts related to debt retired are charged against operations in the year the debt is retired unless the debt is specifically refinanced. In this case the remaining amount is amortized over the lesser of the balance of the life of the original debt, or the life of replacement debt.

Materials and supplies

Inventories of materials and supplies are valued at the lower of average cost or net realizable value.

Income taxes

The Railway is exempt from Canadian federal and provincial income taxes.

Transactions in foreign currency

Transactions originating in United States currency are recorded at the approximate exchange rates prevailing at the dates of the transactions. Current assets and current liabilities have been translated to equivalent Canadian amounts at the rate of exchange in effect on the balance sheet date.

Fiscal year-end

The fiscal year of the Railway ends on the Friday closest to December 31. The 1979 fiscal year ended on December 28, 1979 and the 1978 fiscal year ended on December 29, 1978; both comprised 52 weeks.

Statement presentation

Certain items in the 1978 comparative financial statements are presented in conformity with the statement presentation adopted for 1979.

Prior year adjustment

Opening deficit as previously reported	$ 302,762,000
Additional contribution from the Government of the Province of British Columbia to reduce 1978 Fort Nelson Extension operating loss	2,400,000
Opening deficit as restated	$ 300,362,000

3. Fort Nelson Extension

During 1978, the Government of the Province of British Columbia unde took to reimburse the Railway for the costs of the rehabilitation program which began in June, 1978 and to reduce the annual operati losses.

The Province has provided a total of $25,842,000 to the Railway for rehabilitation program of which $21,917,000 has offset road proper capital expenditures. The balance of $3,925,000, together with co tributions to offset the operating loss have been deducted from operating expenses as follows:

	1979	1978
Rehabilitation program, road property maintenance expenses	$ 2,088,000	1,837,00
Contribution to reduce operating losses	6,800,000	6,400,00
Total Government grants deducted from operating expenses	$ 8,888,000	8,237,0C

4. Dease Lake Extension, construction costs

Construction costs consist of charges relating to the uncompleted De Lake Extension following suspension of construction in 1977. Ther no commitments to continue construction and in the event any porti this extension is abandoned, the cost less any value recovered wil written off at that time.

5. Long-term debt

Long-term debt is not secured by assets of the Railway. Bonds issu by the Railway which are held in the sinking fund are not cancell but for financial statement presentation have been deducted from amounts shown as outstanding. As of December 28, 1979 the princi amount of such bonds held in the sinking fund aggregated $32,915, (1978 - $32,766,000).

terest on borrowed money is as follows:

	1979	1978
Interest and debt expense on long-term debt	$ 64,745,000	60,752,000
Less:		
Sinking fund earnings, net of earnings on Railway's own bonds held	8,297,000	4,772,000
Temporary investment of long-term debt proceeds	2,395,000	1,642,000
	10,692,000	6,414,000
	$ 54,053,000	54,338,000

Long-term debt outstanding, less current maturities, consists of the following:

	1979	1978
Sinking fund bonds and debentures		
1981-1985 - 3 1/4% to 5%	$ 17,468,000	17,617,000
1986-1990 - 4 3/4% to 8 1/4%	50,000,000	50,000,000
1991-1995 - 4.5% to 8.92%	142,734,000	142,734,000
1996-2000 - 7.08% to 10.5%	378,210,000	336,834,000
2001-2005 - 9.05% to 10.4%	155,000,000	155,000,000
	743,412,000	702,185,000
Less sinking fund assets net of Railway's own bonds held	86,981,000	68,109,000
	656,431,000	634,076,000
Serial bonds		
4 7/8% - due 1988	1,503,000	1,634,000
	657,934,000	635,710,000
Deduct current obligations on long-term debt	9,900,000	8,483,000
	$ 648,034,000	627,227,000

Bonds totalling $185,327,000 which are held by the Minister of Finance for Canada contain a provision whereby under certain circumstances th may be presented for redemption upon six months notice given to the Railway. A further $48,387,000 of bonds are subject to redemption in various amounts at various dates commencing in 1980, at the optio of either the holder or the Railway. The Railway also has the right under certain circumstances to redeem bonds aggregating $435,544,000 at various dates, principally after 1980, in some cases at premiums to 1%.

Long-term debt retirements and sinking fund provisions for the four fiscal years ending with 1984 are $9,958,000, $9,967,000, $9,309,000 and $9,319,000.

Included in long-term debt outstanding at December 28, 1979 are obliga recorded at par value of $14,477,000 payable in United States curren The Canadian equivalent of these obligations at December 28, 1979 is approximately $16,948,000.

The Government of the Province of British Columbia has unconditionally guaranteed the principal and interest of the long-term debt.

6. Share capital

Authorized share capital is 2,105,729 shares of $100 each of which 1,855,729 shares are outstanding and held by the Government of the Province of British Columbia.

7. Commitments

The Railway has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate whi expire during varying periods to 1997. The minimum average annual lease payments under existing leases at December 28, 1979 are as follows:

1980-1984	$ 10,314,000
1985-1989	9,207,000
1990-1994	5,588,000
1995-1997	686,000

The Railway is committed to acquire $44,000,000 of rolling stock durin 1980.

8. Contingent liabilities

Three contractors have commenced actions against the Railway to recove losses and other damages for specific claims in the aggregate amount of approximately $21,000,000 together with other unspecified amounts The Railway has not provided for these claims in its accounts as in opinion of counsel these claims should not succeed.

Pension Plan

The majority of employees participate in a contributory pension plan and are entitled to limited vested rights prior to retirement. Based on a report by independent actuaries, the unfunded accrued liabilities of the pension plan at January 1, 1979 approximated $7,000,000. The unfunded liabilities are being amortized over a period of 24 years. Total pension expense for the year was $4,907,000 (1978 - $4,800,000) including past service costs of $586,000. Total contributions for 1980 are projected to be $5,000,000.

Remuneration of directors and officers

Total remuneration paid to five officers amounted to $245,000 (six in 1978 - $234,000). Remuneration paid to eight directors who were not officers of the Railway amounted to $38,000 (eight in 1978 - $44,000); the remaining director served in each year without remuneration from the Railway.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

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AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts Financing Authority

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Regional Hospital Districts Financing Authority at 31 March 1980 and the statement of receipts and disbursements the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1980 and the results of its operations for the year then ended in accordance generally accepted accounting principles, as modified by note 2 the financial statements, applied on a basis consistent with that the preceding year.

Erma Morrison,
Auditor Gen

Victoria, British Columbia
31 August 1980

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1980

ASSETS

	1980	1979
bentures receivable (schedule 1)	$ 472,244,000	$ 388,464,000
ss sinking fund instalments and investment income	72,003,338	54,479,464
	$ 400,240,662	$ 333,984,536

LIABILITIES

ng-term debt (note 3 and schedule 2)	$ 472,244,000	$ 388,464,000
ss sinking funds on deposit with the Minister of Finance of the Province of British Columbia (notes 2 and 4)	72,003,338	54,479,464
	$ 400,240,662	$ 333,984,536

T four accompanying notes are an integral part of these financial statements.

Aroved by the Authority:

Hh A. Curtis, Chairman

L.I. Bell, Secretary

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 MARCH 1980

	1980	1979
Receipts		
Proceeds of Authority debentures issued	$ 83,780,000	$ 57,000,0
Interest received on long-term debentures	36,707,978	29,394,4
Sinking fund instalments received from regional hospital districts	11,211,182	9,613,6
Income on sinking fund investments	6,312,692	4,226,6
	138,011,852	100,234,7
Disbursements		
Purchase of regional hospital districts debentures	83,780,000	57,000,0
Interest paid on long-term debt	36,707,978	29,394,4
Instalments paid into sinking funds	11,211,182	9,613,6
Investment income allocated to sinking funds	6,312,692	4,226,6
	138,011,852	100,234,7
Excess of receipts over disbursements	$ -	$ -

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

The Authority

The Authority was established by the British Columbia Regional Hospital Districts Financing Authority Act, 1967 Chapter 5, subsequently consolidated under the Hospital District Finance Act, RS 1979 Chapter 179.

Section 2 of the Act states: "that the purpose of the Authority is to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good approved by the Minister of Health. Assistance in financing is to be provided by either purchasing debentures issued by Regional Hospital Districts or any other incorporated body that is authorized under an Act, its charter, or its memorandum of association to issue debentures for financing any of those projects or facilities, or by any other method approved by the Lieutenant Governor in Council with money raised by the issue and sale of debentures of the Authority."

Significant accounting policies

The accounts of the Authority are maintained on a cash basis, modified to include interest accrued on sinking fund investments. The sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of receipts and disbursements.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

3. Long-term debt

Issued to:	1980	1979
Canada Pension Plan Investment Fund 6.62% to 12.74% debentures, due 1988 through 2000.	$ 410,744,000	$ 326,964,0
Province of British Columbia Pension Funds 7.00% to 8.08% debentures, due 1990 through 1993.	22,310,000	22,310,0
Province of British Columbia Boards, Agencies and Commissions 6.79% to 10.40% debentures due 1991 through 2001.	39,190,000	39,190,0
	$ 472,244,000	$ 388,464,0

Debentures issued to the Canada Pension Plan Investment Fund ar redeemable on six months notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt.

4. Sinking funds

Assets as at 31 March 1980	1980	1979
Cash	$ 346,571	$ 146,0
Investments at par	69,990,647	52,939,7
Accrued interest	1,666,120	1,393,6
	$ 72,003,338	$ 54,479,4
Market value of investments	$ 56,945,812	$ 48,868,6

As at 31 March 1980 sinking fund instalments of $12,461,897 ar due in each of the next five years.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF DEBENTURES RECEIVABLE

AS AT 31 MARCH 1980

SCHEDULE 1

gional spital strict	Interest Rates %	Dates of Maturity	1980	1979
rni-Clayoquot	6.62- 9.40	1988-1998	$ 4,422,500	$ 4,422,500
ey-Nechako	6.75-11.24	1990-2000	7,276,000	6,826,000
al	6.62-10.26	1988-1999	39,822,000	29,972,000
oo	7.47- 9.07	1993-1996	2,525,000	2,525,000
al Coast	8.01-12.74	1994-2000	875,500	454,500
al Fraser Valley	6.62-12.74	1988-2000	11,445,000	9,875,000
al Kootenay	6.62- 9.05	1988-1996	7,970,000	7,970,000
al Okanagan	6.62-10.02	1988-1999	14,172,400	14,132,400
bia-Shuswap	6.62- 8.33	1988-1995	6,320,000	6,320,000
-Strathcona	6.62-12.74	1988-2000	11,382,000	8,582,000
han Valley	7.23-10.02	1992-1999	1,995,000	1,775,000
ey-Alouette	7.23-12.74	1993-2000	8,175,000	4,600,000
Kootenay	6.62-12.74	1988-2000	11,243,000	10,543,000
r-Cheam	6.75-10.02	1989-1999	6,096,600	5,606,600
r-Fort George	6.62-12.74	1988-2000	16,706,500	10,237,500
er Vancouver	6.62-10.68	1988-1999	209,591,000	178,591,000
h Facilities sociation	8.95-12.74	1995-2000	26,500,000	11,500,000
at-Stikine	7.54-10.40	1991-2001	9,959,000	10,845,000
nay Boundary	6.62-12.74	1988-2000	7,211,000	5,861,000
Waddington	7.14-10.49	1991-1999	1,585,000	435,000
mo	6.79-12.74	1989-2001	5,475,000	4,750,000
Okanagan	6.92-10.26	1989-1999	4,829,000	4,751,000
gan-Similkameen	6.62-11.24	1988-2000	11,313,000	10,803,000
River-Liard	6.62-10.26	1988-1999	13,019,000	12,719,000
l River	6.62-11.24	1988-2000	3,472,000	3,430,000
a- een Charlotte	6.62-10.26	1988-1999	5,346,000	4,320,000
ish-Lillooet	7.47- 9.46	1993-1998	1,380,000	1,380,000
ine Coast	7.01-11.24	1991-2000	3,025,000	1,225,000
son-Nicola	6.75-12.74	1990-2001	19,112,500	14,012,500
			$472,244,000	$388,464,000

he debentures receivable are redeemable in whole or in part before aturity at the option of the Chairman of the Authority.

he Province of British Columbia has unconditionally guaranteed payment f principal and interest on Regional Hospital District debentures.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF LONG TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2

Payable in Canada in Canadian dollars
Sinking Fund Debentures

Series	Interest Rate %	Date of Maturity	1980	1979
H1	6.66	5 August 1988	$ 5,000,000	$ 5,000,0
H2	6.62	4 November 1988	7,936,000	7,936,0
H3	6.92	2 January 1989	4,000,000	4,000,0
H4	7.26	2 June 1989	5,000,000	5,000,0
H6	7.60	1 October 1989	4,920,000	4,920,0
H6A	7.94	3 November 1989	3,000,000	3,000,0
HA	8.33	2 February 1990	3,000,000	3,000,0
HB	8.29	3 March 1990	3,000,000	3,000,0
HC	8.14	1 April 1990	5,000,000	5,000,0
BH	8.08	1 August 1990	6,000,000	6,000,0
CH	7.91	1 November 1990	1,500,000	1,500,0
DH	7.01	15 January 1991	5,000,000	5,000,0
EH	6.79	1 March 1991	3,000,000	3,000,0
FH	6.90	30 March 1991	3,000,000	3,000,0
GH	7.08	15 June 1991	3,000,000	3,000,0
HH	7.54	15 September 1991	10,000,000	10,000,0
HJ	7.14	1 November 1991	5,000,000	5,000,0
HK	6.75	10 February 1992	4,928,000	4,928,0
HL	7.38	9 May 1992	8,000,000	8,000,0
HM	7.45	2 July 1992	3,000,000	3,000,0
HN	7.49	10 August 1992	2,500,000	2,500,0
HP	7.76	15 November 1992	3,000,000	3,000,0
HQ	7.23	8 March 1993	6,500,000	6,500,0
HR	7.48	7 June 1993	6,000,000	6,000,0
HS-1	8.00	16 July 1993	5,000,000	5,000,0
AH	7.00	15 December 1993	7,000,000	7,000,0
HS-2	7.47	10 January 1994	4,150,000	4,150,0
HT	7.61	9 April 1994	10,000,000	10,000,0
HU	8.01	10 May 1994	5,000,000	5,000,0
HV	9.05	9 August 1994	6,476,000	6,476,0
HW	8.21	9 April 1995	10,000,000	10,000,0
JA	8.65	9 May 1995	7,440,000	7,440,0
JB	8.80	7 July 1995	5,000,000	5,000,0
JC	9.16	9 September 1995	5,000,000	5,000,0
JD	8.95	10 December 1995	10,802,000	10,802,0
JE	9.07	9 February 1996	10,461,000	10,461,0
JF	9.03	9 April 1996	15,000,000	15,000,0

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BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF LONG TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(Continued)

es	Interest Rate %	Date of Maturity		1980	1979
	9.04	7 May	1996	9,000,000	9,000,000
	9.00	7 June	1996	10,023,000	10,023,000
	8.97	9 July	1996	5,702,000	5,702,000
	9.25	10 November	1996	10,275,000	10,275,000
	9.25	10 November	1996	2,377,000	2,377,000
	10.00	13 September	1996	5,000,000	5,000,000
	9.02	10 January	1997	8,221,000	8,221,000
	9.03	7 April	1997	15,000,000	15,000,000
	9.22	10 May	1997	7,000,000	7,000,000
	9.18	10 June	1997	3,500,000	3,500,000
	9.06	8 July	1997	6,000,000	6,000,000
	9.00	10 August	1997	5,000,000	5,000,000
	8.77	7 October	1997	7,000,000	7,000,000
	8.98	9 December	1997	12,073,000	12,073,000
	9.37	10 March	1998	10,680,000	10,680,000
	9.49	10 May	1998	5,000,000	5,000,000
	9.41	9 June	1998	5,000,000	5,000,000
	9.46	10 July	1998	5,000,000	5,000,000
	9.49	10 August	1998	9,000,000	9,000,000
	9.36	8 September	1998	7,000,000	7,000,000
	9.46	10 November	1998	13,000,000	13,000,000
	9.82	10 January	1999	3,000,000	3,000,000
	10.16	9 March	1999	10,000,000	10,000,000
	10.26	10 April	1999	15,000,000	-
	10.20	10 May	1999	4,000,000	-
	10.02	8 June	1999	3,500,000	-
	10.02	10 July	1999	10,000,000	-
	9.98	10 August	1999	16,905,000	-
	10.22	10 September	1999	2,012,000	-
	10.49	10 October	1999	6,700,000	-
	10.68	9 November	1999	6,450,000	-
	11.24	10 January	2000	4,263,000	-
	12.74	10 March	2000	14,950,000	-
	10.40	20 January	2001	2,000,000	2,000,000
l long-term debt, at par value				$472,244,000	$388,464,000

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

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V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority,

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia School Districts Capital Financing Authority 31 March 1980 and the statement of receipts and disbursements year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly include tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1980 and th results of its operations for the year then ended in accordanc generally accepted accounting principles, as modified by note the financial statements, applied on a basis consistent with t the preceding year.

Erma M.

Erma Morriso
Auditor G

Victoria, British Columbia
14 October 1980

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1980

ASSETS

	1980	1979
entures of school districts (schedule 1)		
Serial	$ 16,500,000	$ 19,750,000
Sinking fund	1,008,602,000	920,010,000
	1,025,102,000	939,760,000
s sinking fund instalments and investment income	247,775,878	198,410,809
	$ 777,326,122	$ 741,349,191

LIABILITIES

g-term debt (note 3 and schedule 2)		
Serial	$ 16,500,000	$ 19,750,000
Sinking fund	1,008,602,000	920,010,000
	1,025,102,000	939,760,000
s sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 4)	247,775,878	198,410,809
	$ 777,326,122	$ 741,349,191

four accompanying notes are an integral part of these financial ements.

oved by the Authority:

A. Curtis, Chairman

L.I. Bell, Secretary

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 MARCH 1980

	1980	1979
Receipts		
Proceeds of Authority debentures issued	$ 88,592,000	$ 91,296,0
Debentures redeemed by school districts	3,250,000	3,250,0
Interest received on long-term debentures	79,747,879	70,634,1
Sinking fund instalments received from school districts	26,626,947	24,479,1
Income on sinking fund investments	22,738,122	16,034,1
	220,954,948	205,694,0
Disbursements		
Purchase of school districts debentures	88,592,000	91,296,0
Debentures redeemed by the Authority	3,250,000	3,250,0
Interest paid on long-term debt	79,747,879	70,634,7
Instalments paid into sinking funds	26,626,947	24,479,3
Investment income allocated to sinking funds	22,738,122	16,034,4
	220,954,948	205,694,2
Excess of receipts over disbursements	$ -	$ -

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

The Authority

The Authority was established by the British Columbia School Districts Capital Financing Authority Act, 1963, Chapter 6, subsequently consolidated under the School District Capital Finance Act, RS 1979 Chapter 376.

Section 2 of the Act states: "that the object of the Authority is to assist the boards of school trustees of the various school districts created under the School Act to finance their capital expenditures by purchasing debentures issued by boards of school trustees with money raised by the issue and sale of debentures of the Authority."

Significant accounting policies

The accounts of the Authority are maintained on a cash basis, modified to include interest accrued on sinking fund investments. The sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of receipts and disbursements.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

3. Long-term debt

Issued to:		1980	1979
Canada Pension Plan Investment Fund 6.40% to 12.74% debentures, due 1988 through 2000.		$ 767,518,000	$ 678,926,0
Province of British Columbia Pension Funds 4.63% to 8.08% debentures, due 1980 through 1993.	Cdn.	75,730,000	75,558,5
	U.S.	1,230,000	1,235,0
Province of British Columbia Boards, Agencies and Commissions 6.25% to 10.00% debentures due 1980 through 1996 (includes $4,040,000 of debentures held by the Authority sinking funds).		90,765,000	91,356,1
Other			
6.25% debentures, due 1986.	Cdn.	7,824,000	8,734,4
4.50% to 6.25% debentures, due 1980 through 1987.	U.S.	82,035,000	83,950,0
		$1,025,102,000	$ 939,760,0

Debentures issued to the Canada Pension Plan Investment Fund a redeemable on six months notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

The liability for debentures payable in foreign currency would increase by $16,223,000 if converted into Canadian dollars on basis of exchange rates at 31 March 1980.

The Province of British Columbia has unconditionally guarantee the payment of principal and interest on long-term debt.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1980

Sinking funds

Assets as at 31 March 1980	1980	1979
Cash	$ 681,392	$ 490,314
Investments at par	241,640,573	193,086,867
Accrued interest	5,453,913	4,833,628
	$ 247,775,878	$ 198,410,809
Market value of investments	$ 189,336,430	$ 175,876,775

Sinking fund investments include $4,040,000 of debentures issued by the Authority.

Sinking fund instalments of $27,661,791 are due in each of the next five years. Serial debentures maturities of $3,250,000 are due in 1981 to 1984 inclusive and $2,500,000 due in 1985.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF DEBENTURES OF SCHOOL DISTRICTS

AS AT 31 MARCH 1980

SCHEDULE 1

No.	School District	Interest Rates %	Dates of Maturity	1980	1979
1	Fernie	4.50-11.50	1980-1999	$ 11,295,000	$ 10,476,
2	Cranbrook	4.50-12.74	1980-2000	6,792,000	5,918,
3	Kimberley	4.50-11.50	1980-1999	2,855,800	2,567,
4	Windermere	4.63-10.49	1980-1999	3,579,800	3,460
7	Nelson	4.50-11.50	1980-1999	6,074,000	5,775
9	Castlegar	4.50-12.74	1980-2000	6,374,200	6,006
10	Arrow Lakes	5.50-10.02	1986-1999	1,367,000	1,312
11	Trail	4.50- 9.49	1980-1998	3,395,000	3,399
12	Grand Forks	4.50-11.50	1980-1999	4,026,000	3,519
13	Kettle Valley	6.92-10.68	1989-1999	2,714,000	2,594
14	South Okanagan	4.50-12.74	1980-2000	5,977,000	4,466
15	Penticton	4.63-10.49	1980-1999	7,769,000	7,297
16	Keremeos	5.50-11.50	1986-1999	859,000	802
17	Princeton	5.88-12.74	1987-2000	2,601,000	2,041
18	Golden	4.50-10.26	1980-1999	2,679,000	2,510
19	Revelstoke	4.50-11.50	1980-1999	5,330,000	4,360
21	Armstrong-Spallumcheen	4.50-10.22	1980-1999	2,631,000	2,581
22	Vernon	4.75-12.74	1980-2000	18,543,000	17,575
23	Central Okanagan	4.63-11.50	1980-1999	53,902,000	44,480
24	Kamloops	4.50-10.68	1980-1999	38,362,000	35,576
26	North Thompson	5.00-12.74	1986-2000	7,295,000	7,146
27	Cariboo-Chilcotin	4.50-12.74	1980-2000	22,951,000	20,918
28	Quesnel	4.63-12.74	1980-2000	12,884,000	12,264
29	Lillooet	4.50-10.49	1980-1999	2,334,000	2,302
30	South Cariboo	4.75-11.50	1980-1999	5,995,800	5,774
31	Merritt	4.50-11.50	1980-1999	5,237,000	4,258
32	Hope	4.50-10.68	1980-1999	2,797,500	1,762
33	Chilliwack	4.50-12.74	1980-2000	10,390,000	10,026
34	Abbotsford	4.75-11.50	1980-1999	25,600,600	23,002
35	Langley	4.50-12.74	1980-2000	31,463,000	28,881
36	Surrey	4.50-10.68	1980-1999	45,857,000	43,068
37	Delta	4.50-10.68	1980-1999	46,679,000	44,425
38	Richmond	4.50-11.50	1980-1999	26,726,000	24,657
39	Vancouver	4.50-11.50	1980-1999	51,612,000	48,885
40	New Westminster	4.50-10.02	1980-1999	5,934,000	5,693

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BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF DEBENTURES OF SCHOOL DISTRICTS

AS AT 31 MARCH 1980

SCHEDULE 1
(continued)

School District	Interest Rates %	Dates of Maturity	1980	1979
Burnaby	4.50-10.49	1980-1999	21,675,500	21,073,500
Maple Ridge	4.63-12.74	1980-2000	15,782,500	11,926,500
Coquitlam	4.50-12.74	1980-2000	52,638,000	51,201,000
North Vancouver	4.50-12.74	1980-2000	42,157,000	36,205,500
West Vancouver	4.50-10.68	1980-1999	8,574,500	8,298,500
Sunshine Coast	4.63-12.74	1980-2000	7,634,000	6,950,500
Powell River	4.50-10.68	1980-1999	5,907,900	5,811,500
Howe Sound	4.50-10.68	1980-1999	8,914,800	8,633,000
Central Coast	6.40-12.74	1988-2000	1,640,000	1,081,000
Queen Charlotte	5.13- 9.48	1980-1998	3,262,000	3,265,500
Prince Rupert	4.63-12.74	1980-2000	6,433,000	5,710,000
Smithers	5.00-12.74	1980-2000	9,826,000	8,859,000
Burns Lake	5.00-10.68	1986-1999	7,058,000	6,668,000
Nechako	4.50-12.74	1980-2000	11,487,000	10,371,400
Prince George	4.50-12.74	1980-2000	72,127,600	65,864,200
Peace River South	4.50-10.22	1980-1999	8,402,000	8,061,000
Peace River North	4.50-12.74	1980-2000	9,777,000	9,060,500
Greater Victoria	4.50-12.74	1980-2000	38,872,000	34,997,000
Sooke	4.50-10.68	1980-1999	16,395,200	16,016,000
Saanich	4.50-12.74	1980-2000	14,476,800	14,060,500
Gulf Islands	5.00-11.50	1986-1999	4,119,000	3,800,000
Cowichan	4.50-12.74	1980-2000	13,107,000	11,778,000
Lake Cowichan	4.75-10.68	1980-1999	2,822,000	2,494,000
Nanaimo	4.50-10.26	1980-1999	31,430,000	29,353,000
Qualicum	4.50-11.50	1980-1999	8,242,000	7,507,000
Alberni	4.50-12.74	1980-2000	11,098,000	10,873,400
Courtenay	4.50-10.68	1980-1999	10,971,500	9,602,200
Campbell River	4.50-12.74	1980-2000	9,999,000	8,530,000
Mission	5.38-12.74	1980-2000	6,661,200	5,602,200
Agassiz-Harrison	5.25- 9.84	1980-1998	1,050,000	1,055,000
Summerland	5.50- 9.49	1986-1998	2,604,000	2,604,000
Nitimat	5.00-10.68	1986-1999	5,152,000	4,665,000
Fort Nelson	4.75-12.74	1980-2000	5,158,000	4,520,000
Vancouver Island West	5.13-11.50	1986-1999	3,851,000	3,721,000
Vancouver Island North	4.50-11.50	1980-1999	12,533,000	11,427,000
Creston-Kaslo	4.63-12.74	1980-2000	4,166,000	3,974,000

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BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF DEBENTURES OF SCHOOL DISTRICTS

AS AT 31 MARCH 1980

SCHEDULE 1
(continued)

No.	School District	Interest Rates %	Dates of Maturity	1980	1979
87	Stikine	5.88-11.50	1986-1999	2,410,000	924,
88	Terrace	4.50-12.74	1980-2000	21,730,000	20,555,
89	Shuswap	4.50-10.68	1980-1999	13,575,800	12,877,
92	Nisgha	10.20	1999	500,000	-
				$1,025,102,000	$939,760,

The debentures of the School Districts are redeemable in whole or in part before maturity at the option of the Chairman of the Authority. The receivable for foreign currency debentures would increase by $16,223,000 if converted into Canadian dollars on the basis of exchange rates at 31 March 1980.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on School District debentures.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2

e in Canadian Dollars:
Debentures

Interest Rate %	Dates of Maturity	1980	1979
5.25	15 November 1980-1983	$ 1,000,000	$ 1,250,000
5.38	1 September 1980-1985	3,000,000	3,500,000
		4,000,000	4,750,000

g Fund Debentures

Interest Rate %	Date of Maturity		
6.25	1 November 1986	20,000,000	20,000,000
6.25	15 February 1987	25,000,000	25,000,000
6.75	15 November 1987	1,000,000	1,000,000
6.88	15 December 1987	15,000,000	15,000,000
6.88	15 January 1988	10,000,000	10,000,000
6.61	1 May 1988	5,000,000	5,000,000
6.66	5 August 1988	5,271,000	5,271,000
6.40	1 October 1988	10,112,000	10,112,000
6.92	2 January 1989	4,035,000	4,035,000
7.26	2 June 1989	4,264,000	4,264,000
7.45	15 July 1989	10,000,000	10,000,000
7.60	1 October 1989	4,916,000	4,916,000
7.94	3 November 1989	5,367,000	5,367,000
7.83	8 December 1989	6,468,000	6,468,000
8.17	5 January 1990	6,391,000	6,391,000
8.33	2 February 1990	3,094,000	3,094,000
8.29	3 March 1990	10,319,000	10,319,000
8.14	1 April 1990	3,155,000	3,155,000
7.85	1 May 1990	6,000,000	6,000,000
8.08	1 August 1990	6,000,000	6,000,000
7.91	1 November 1990	10,500,000	10,500,000
7.01	15 January 1991	10,000,000	10,000,000
6.79	1 March 1991	3,000,000	3,000,000
6.90	30 March 1991	6,000,000	6,000,000
7.08	15 June 1991	7,000,000	7,000,000
7.54	15 September1991	10,000,000	10,000,000
7.14	1 November 1991	899,000	899,000

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BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(continued)

Series	Interest Rate %	Date of Maturity	1980	1979
YG	7.14	10 November 1991	9,101,000	9,101,
BK	6.93	30 December 1991	5,000,000	5,000,
YH	6.90	1 March 1992	8,000,000	8,000,
YJ	7.38	10 May 1992	7,014,000	7,014,
BL	7.45	2 July 1992	7,000,000	7,000,
YK	7.49	10 August 1992	6,260,000	6,260,
YL	7.50	7 September 1992	5,000,000	5,000,
YM	7.49	10 October 1992	5,000,000	5,000,
YN	7.51	10 November 1992	8,907,000	8,907,
YO	7.38	8 December 1992	8,199,000	8,199,
YP	7.26	10 January 1993	4,627,000	4,627,
YQ	7.34	9 May 1993	10,000,000	10,000,
YR	7.69	9 July 1993	10,000,000	10,000,
BP	8.50	1 October 1993	7,500,000	7,500,
YS	7.50	10 December 1993	7,726,000	7,726,
Z	7.00	15 December 1993	7,000,000	7,000,
YT	7.53	8 February 1994	9,487,000	9,487,
YU	7.61	10 April 1994	10,197,000	10,197,
YV-1	8.01	9 May 1994	10,000,000	10,000,
YV-2	8.01	10 May 1994	4,469,000	4,469,
YW	8.46	4 June 1994	7,124,000	7,124,
YX	9.05	8 August 1994	10,000,000	10,000,
YY-1	9.07	9 December 1994	10,000,000	10,000,
YY-2	9.07	10 December 1994	538,000	538,
YZ	8.63	9 January 1995	8,177,000	8,177,
ZA	8.46	10 February 1995	5,207,000	5,207,
ZB-1	8.38	7 March 1995	10,000,000	10,000,
ZB-2	8.38	10 March 1995	12,656,000	12,656,
ZC	8.21	10 April 1995	7,722,000	7,722,
ZD-1	8.65	8 May 1995	10,000,000	10,000,
ZD-2	8.65	9 May 1995	10,000,000	10,000,
ZE	8.96	10 June 1995	7,310,000	7,310,
ZF	8.80	8 July 1995	8,000,000	8,000,
ZG	9.16	10 September 1995	7,348,000	7,348,
ZH	9.48	10 November 1995	13,794,000	13,794,
ZJ	9.14	9 January 1996	12,900,000	12,900,
CP-A	9.06	10 March 1996	26,129,000	26,129,
CP-B	9.03	8 April 1996	6,919,000	6,919,
CP-C	9.04	10 May 1996	18,073,000	18,073,
CP-D	9.00	10 June 1996	18,000,000	18,000,
CP-E	8.97	9 July 1996	10,000,000	10,000,
CP-F	8.98	10 August 1996	7,840,000	7,840,

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BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(continued)

Interest Rate %	Date of Maturity	1980	1979
10.00	13 September 1996	10,000,000	10,000,000
8.93	8 October 1996	13,005,000	13,005,000
9.25	10 November 1996	5,000,000	5,000,000
9.22	10 December 1996	10,994,000	10,994,000
8.73	10 February 1997	8,686,000	8,686,000
8.83	10 March 1997	30,125,000	30,125,000
9.03	7 April 1997	5,654,000	5,654,000
9.22	10 May 1997	8,128,000	8,128,000
9.18	10 June 1997	14,700,000	14,700,000
9.06	8 July 1997	9,912,000	9,912,000
9.00	10 August 1997	8,000,000	8,000,000
8.99	9 September 1997	8,000,000	8,000,000
8.77	7 October 1997	6,000,000	6,000,000
8.88	10 November 1997	8,000,000	8,000,000
8.98	10 January 1998	5,310,000	5,310,000
9.37	10 March 1998	20,000,000	20,000,000
9.40	10 April 1998	12,000,000	12,000,000
9.49	10 May 1998	12,000,000	12,000,000
9.41	9 June 1998	10,000,000	10,000,000
9.46	10 July 1998	4,593,000	4,593,000
9.49	10 August 1998	10,832,000	10,832,000
9.36	8 September 1998	8,764,000	8,764,000
9.35	10 October 1998	6,638,000	6,638,000
9.46	10 November 1998	9,995,000	9,995,000
9.84	8 December 1998	6,474,000	6,474,000
10.16	10 March 1999	10,000,000	10,000,000
10.26	10 April 1999	10,103,000	-
10.20	10 May 1999	22,572,000	-
10.02	8 June 1999	7,500,000	-
10.02	10 July 1999	5,988,000	-
9.98	10 August 1999	6,000,000	-
10.22	10 September 1999	7,000,000	-
10.49	10 October 1999	4,000,000	-
10.68	9 November 1999	8,100,000	-
11.50	10 December 1999	6,000,000	-
12.74	10 March 2000	11,329,000	-
		938,417,000	849,825,000
payable in Canada Canadian Dollars		942,417,000	854,575,000

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BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM DEBT

AS AT 31 MARCH 1980

SCHEDULE 2
(continued)

Payable in the United States of America in U.S. Dollars:
Serial Debentures

Series	Interest Rate %	Dates of Maturity		1980	1979
A	5.00	14 May	1980-83	1,000,000	1,250,
B	4.75	15 July	1980-83	1,000,000	1,250,
D	4.75	1 April	1980-84	2,500,000	3,000,
E	4.50	1 September	1980-84	2,500,000	3,000,
F	4.63	1 February	1981-85	2,500,000	3,000,
G	4.63	15 April	1980-85	3,000,000	3,500,
				12,500,000	15,000,

Sinking Fund Debentures

Series	Interest Rate %	Date of Maturity			
J	5.00	15 February	1986	12,000,000	12,000,
K	5.50	9 May	1986	20,000,000	20,000,
P	5.88	15 April	1987	25,000,000	25,000,
Q to U	4.50 t0 6.25	15 October	1987	13,185,000	13,185,
				70,185,000	70,185,

Total payable in the United States of America in U.S. Dollars	82,685,000	85,185,
Total long-term debt	$1,025,102,000	$939,760,

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

Thorne
Riddell
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1979 and the consolidated statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1979 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell & Co.

Chartered Accountants

Victoria, B. C.
February 13, 1980

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.
(Incorporated under the laws of Canada)

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1979

ASSETS	1979	1978
CURRENT ASSETS		
Cash	$ 97,578	$ 99,
Accounts receivable	51,255	4,
Inventories	87,188	49,
Prepaid expenses	39,965	37,
	275,986	191,
OTHER ASSET		
Organization costs	9,210	11,
FIXED ASSETS (note 2)		
Vessel, equipment and leasehold improvements	2,513,479	2,500
Less accumulated depreciation	1,460,502	958
	1,052,977	1,542
	$1,338,173	$1,744

LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 182,852	$ 224
Provision for vessel refit (note 3)		366
Demand debt and accrued interest payable (note 4)	2,629,304	3,077
	2,812,156	3,668
CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
CAPITAL STOCK (note 5)		
5 Common shares	5	
CONTRIBUTED SURPLUS	200,330	20
DEFICIT	(1,674,318)	(2,12
	(1,473,983)	(1,92
	$1,338,173	$1,74

Commitments (note 6)

Approved by the Board

Director

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF INCOME AND DEFICIT

YEAR ENDED DECEMBER 31, 1979

	1979	1978
evenue		
Passengers	$4,038,664	$2,779,227
On-board services	1,990,710	1,489,121
Vehicles	330,854	282,482
Other	84,441	65,085
	6,444,669	4,615,915
xpenses		
On-board services		
Cost of sales	749,750	530,575
Operating expenses	677,790	580,968
	1,427,540	1,111,543
Ship operating expenses		
Deck	295,863	222,931
Engine room	423,267	325,830
Ship general	459,026	427,298
Fuel	803,416	458,361
Refit	103,459	451,093
Seattle terminal	455,332	373,168
Victoria terminal	282,157	203,300
	4,250,060	3,573,524
ncome before non-operating expenses	2,194,609	1,042,391
dministration and selling		
Administration	530,436	432,334
Selling	362,573	319,927
	893,009	752,261
ncome before undernoted items	1,301,600	290,130
Depreciation	502,500	265,694
Amortization of organization costs	1,842	1,842
Interest	347,889	296,650
	852,231	564,186
ET INCOME (LOSS)	449,369	(274,056)
EFICIT AT BEGINNING OF YEAR	2,123,687	1,849,631
EFICIT AT END OF YEAR	$1,674,318	$2,123,687

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1979

	1979	1978
WORKING CAPITAL DERIVED FROM		
Operations		
Net income	$ 449,369	$
Depreciation and amortization which do not involve working capital	504,342	
	953,711	
Proceeds from the sale of fixed assets	2,150	5
	955,861	5
WORKING CAPITAL APPLIED TO		
Operations		
Loss for the year		274,0
Less depreciation and amortization		267,5
		6,5
Additions to fixed assets	15,226	79,2
	15,226	85,7
INCREASE (DECREASE) IN WORKING CAPITAL POSITION	940,635	(85,2
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	3,476,805	3,391,5
WORKING CAPITAL DEFICIENCY AT END OF YEAR	$2,536,170	$3,476,1

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

ACCOUNTING POLICIES

(a) Principles of consolidation
The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.

(b) Inventories
Inventories are valued at lower of cost and net realizable value.

(c) Organization costs
Organization costs, which are recorded at cost less accumulated amortization, are being amortized over ten years.

(d) Fixed assets
Fixed assets are stated at cost. The leasehold improvements are depreciated on the straight-line basis over ten years. Other fixed assets are depreciated on the diminishing balance method at the annual rates indicated in note 2 except that the vessel taken out of service after the 1979 operating season has been written down to its estimated scrap value.

(e) Translation of foreign currency

(i) Current assets and current liabilities are translated into Canadian dollars at rates of exchange at the year end.

(ii) Fixed assets are translated into Canadian dollars at average rates of exchange prevailing for the month in which assets were acquired.

(iii) Revenues and expenses are translated into Canadian dollars at rates which approximate the average monthly rates of exchange for the month in which the transactions were recorded, with the exception of depreciation which reflects historic rates used for the related assets.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

2. FIXED ASSETS

		1979			197
	Rate	Cost	Accumulated depreciation	Net	Ne
Vessel - T.E.V. Princess Marguerite		$1,685,132	$1,085,132	$ 600,000	$1,01
Automotive equipment	30%	15,764	11,481	4,283	6
Furniture and fixtures on shore	20%	14,158	7,909	6,249	7
Radio equipment	25%	29,079	19,595	9,484	1
Vessel equipment	20%	380,919	213,362	167,557	20
Tools	100%	550	550		
Cutlery, china and linen	100%	15,528	15,528		
Leasehold improvements - Victoria	1/10	5,555	1,303	4,252	
Leasehold improvements - Seattle	1/10	366,794	105,642	261,152	29
		$2,513,479	$1,460,502	$1,052,977	$1,54

The "Princess Marguerite" is shown as an asset of the company even tho title rests with Her Majesty the Queen in right of the Province of Bri Columbia.

3. PROVISION FOR VESSEL REFIT

In prior years, the company charged against current operations the estimat costs of refitting the vessel for the next operating season. No provision been made in 1979 as the vessel was taken out of service after the 1979 operating season.

4. DEMAND DEBT AND ACCRUED INTEREST PAYABLE

	1979	19
Demand debt	$2,600,000	$3,0
Accrued interest	29,304	7
	$2,629,304	$3,0

The demand debt is payable to the shareholder, the Province of British Columbia.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

CAPITAL STOCK

The company is restricted by its articles to issuing a maximum of 55,000 common shares.

COMMITMENTS

The company rents the terminal facilities in Seattle under a long term lease which expires in 1982 with an option to extend the lease a further five years. The annual rent is $76,500 U. S. funds and the rent expense under this lease in the current period was $82,290 Canadian funds.

COMPARATIVE FIGURES

Certain 1978 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1979.

REMUNERATION OF DIRECTORS AND SENIOR OFFICERS

Aggregate remuneration of directors and senior officers (as defined by the British Columbia Companies Act) is $169,689 (1978, $169,977).

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

SCHEDULE OF ON-BOARD SERVICES

YEAR ENDED DECEMBER 31, 1979

Catering services
Revenue

Cost of sales
Operating expenses

Income

Lounges
Revenue

Cost of sales
Operating expenses

Income

Newsstand
Revenue

Cost of sales
Operating expenses

Income

Duty free shop
Revenue

Cost of sales
Operating expenses

Income

Dayrooms
Revenue
Operating expenses

Income

TOTAL ON-BOARD SERVICES

	1979				1978
e	Cost of Sales	Operating expenses	Total costs	Income	
27	$	$	$	$	$ 702,966
	377,257				268,719
		379,572			340,113
			756,829		608,832
				172,298	94,134
50					257,021
	56,362				34,308
		167,647			137,378
			224,009		171,686
				162,841	85,335
38					187,772
	151,373				102,662
		29,390			20,766
			180,763		123,428
				78,875	64,344
92					237,382
	164,758				124,886
		48,321			35,766
			213,079		160,652
				69,713	76,730
03					103,980
		52,860			46,945
			52,860		
				79,443	57,035
10	$ 749,750	$ 677,790	$1,427,540	$ 563,170	$ 377,578

BRITISH COLUMBIA SYSTEMS CORPORATION

Balance Sheet

MARCH 31, 1980
(000's)

ASSETS

	1980	19
CURRENT:		
Cash	$ 5,309	$ 5
Accounts receivable	11,291	8,9
Prepaid expenses	258	2
Total current assets	16,858	9,7
FIXED, AT COST:		
Computer and ancillary equipment (note 3)	12,975	10,6
Furniture and fixtures	990	8
Leasehold improvements	1,854	8
	15,819	12,3
Less accumulated depreciation and amortization	8,755	2,5
Net fixed assets	7,064	9,8
	$23,922	$19,6

Approved by the Directors:

Director

Director

(SEE ACCOMPANYING NO

BRITISH COLUMBIA SYSTEMS CORPORATION

(Incorporated as a Crown Corporation under the Systems Act S.B.C. 1977)

BILITIES

	1980	1979
RRENT:		
ccounts payable and accrued charges	$ 5,996	$ 3,841
let income for the year to be ansferred to the Province f British Columbia (note 4)	237	2,229
urrent portion of long-term debt	3,929	2,637
otal current liabilities	10,162	8,707
NG-TERM DEBT (NOTE 5)	3,760	5,921
RTIFICATES (NOTE 6)	10,000	5,000
	$23,922	$19,628

Statement of Income and Retained Earnings

FOR THE YEAR ENDED MARCH 31, 1980
(000's)

	1980	1
REVENUE:		
Processing	$18,132	$13
System design and programming	15,048	11
Equipment rental	2,785	2
Direct expenses recovered from clients	1,675	1
Interest and other income	377	
Major conversions (note 10)	2,156	
Total revenue	40,173	29
EXPENSES:		
Employee	13,634	10
Equipment rental and maintenance	6,042	5
Services purchased for clients	9,709	5
Administrative and general	2,834	2
Depreciation and amortization (note 3)	6,783	2
Interest on long-term debt	934	
Total expenses	39,936	26
Net income for the year	237	2
Retained earnings, beginning of the year	NIL	
Net income to be transferred to the Province of British Columbia pursuant to Section 8(5) of the Systems Act (note 4)	237	2
Retained earnings, end of the year	NIL	

(SEE ACCOMPANYING

Statement of Changes in Financial Position

BRITISH COLUMBIA SYSTEMS CORPORATION

(Incorporated as a Crown Corporation under the Systems Act S.B.C. 1977)

FOR THE YEAR ENDED MARCH 31, 1980
(000's)

	1980	1979
SOURCE OF FUNDS:		
Operations —		
Net income for the year	$ 237	$ 2,229
Add: depreciation and amortization not being current outlays of funds	6,783	2,502
Total from operations	7,020	4,731
Proceeds from issue of certificates	5,000	5,000
Additions to long-term debt (net of current portion)	1,030	7,437
Proceeds on disposition of equipment	448	2,487
Total source of funds	13,498	19,655
PPLICATION OF FUNDS:		
Additions to fixed assets	4,438	14,333
Long-term debt repayments	3,191	1,516
Net income to be transferred to the Province of British Columbia pursuant to Section 8(5) of the Systems Act (note 4)	237	2,229
Total application of funds	7,866	18,078
crease in working capital	5,632	1,577
orking capital, beginning of the year	1,064	(513)
orking capital, end of the year	**$ 6,696**	$ 1,064

E ACCOMPANYING NOTES)

Notes to the Financial Statement

MARCH 31, 1980

1. THE CORPORATION

The British Columbia Systems Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the Systems Act S.B.C 1977, *assented to September 1, 1977.*

The purpose of the Corporation is to establish and implement such policies a considers appropriate for the consolidation and rationalization of data processing services provided for government entities. To achieve this purpo the Corporation:

a) provides data processing and related services required for governmental purposes;
b) recommends and implements data processing standards, practices, policies and technical guidelines to facilitate a progressive improvement information systems required by government entities; and,
c) subject to approval of the Lieutenant-Governor in Council, sets rates for t use of data processing products and services provided to its users.

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 9(6) of the Systems Act, the financial statements o the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

a) Fixed assets:

The Corporation leases most of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to Corporation. In such cases, as more fully described in notes 3 and 5, the leases have been capitalized.

The costs of fixed assets are depreciated and amortized over their estimated useful life on a straight-line basis as follows:

Computer and ancillary equipment (*currently installed*)	— *over periods ranging up to five years*
Furniture and fixtures	— over ten years.
Leasehold improvements	— over terms of leases.

b) Revenue recognition:
Revenue is recognized in the accounts as the services are performed.

c) Expense recognition:
All purchases with the exception of fixed assets and prepaids are expen in the accounts as incurred.

d) Development costs:
Development costs are expensed in the accounts as incurred.

e) Income taxes:
The Corporation is exempt from Federal and Provincial income taxes.

BRITISH COLUMBIA SYSTEMS CORPORATION

(Incorporated as a Crown Corporation under the Systems Act S.B.C. 1977)

CAPITALIZATION OF LEASES

Included in fixed assets is computer and ancillary equipment recorded at a cost of $10,477,000 (1979 — $6,926,000) arising from the capitalization of certain leases. The related accumulated amortization amounts to $7,325,000 (1979 — $1,350,000).

The estimated useful economic life of various capitalized computer and ancillary equipment has been reviewed, resulting in additional amortization charges of $3,900,000 in 1980.

NET INCOME

Pursuant to Section 8(5) of the Systems Act, the Corporation is required to transfer its net income to the Province of British Columbia annually.

LONG-TERM DEBT

Long-term debt arises from the capitalization of leases. The minimum annual contractual obligations with respect to these leases are as follows:

1981	$4,518,000
1982	2,007,000
1983	1,636,000
1984	513,000
1985	137,000
	8,811,000
Less executory costs and imputed annual interest	1,122,000
Capitalized lease obligations	7,689,000
Less current portion	3,929,000
Long-term portion	$3,760,000

CERTIFICATES

Pursuant to Section 8(6) of the Systems Act, the Corporation may be advanced or borrow up to $25,000,000. In computing that amount the amount of aggregate net rentals payable by the Corporation under leases for personal property for a term exceeding one year shall be excluded.

The Corporation has been authorized to issue up to $10,000,000 in certificates. Of this amount $5,000,000 was issued in the preceding year. An additional $5,000,000 was issued in March, 1980. All of the certificates have been issued to the Minister of Finance, Province of British Columbia, for cash. These certificates are unsecured, bear no interest and are redeemable only at the option of the Corporation.

Notes to the Financial Statements (cont'd)
March 31, 1980

7. COMMITMENTS

The Corporation leases its premises and computer equipment for periods of to five years.

The minimum annual contractual obligations of non-cancellable leases are a follows (excluding amounts relating to capitalized leases):

1981	$5,193,000
1982	2,681,000
1983	2,288,000
1984	1,386,000
1985	724,000

8. PENSION AND SUPERANNUATION PLANS

Until the Corporation establishes a pension or superannuation plan the Publ Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is only required to pay into the Public Service Superannuation Fund amounts equal to employees' contributions required under the Public Service Superannuation Act.

9. REMUNERATION OF DIRECTORS AND SENIOR OFFICERS

Remuneration of directors and senior officers as defined under the Compan Act R.S.B.C. was $260,000 (1979 — $225,000).

10. MAJOR CONVERSION PROJECTS

During the year the Corporation completed two major conversion projects resulting in the transfer of certain clients from two IBM 370/145 computer systems.

11. COMPARATIVE FIGURES

The figures for 1979 have been reclassified where appropriate to conform w the method of presentation adopted in 1980.

uditors' Report

BRITISH COLUMBIA SYSTEMS CORPORATION

(Incorporated as a Crown Corporation under the Systems Act S.B.C. 1977)

e Honourable Hugh A. Curtis,
ister of Finance,
vince of British Columbia:

have examined the balance sheet of the British Columbia Systems
poration as at March 31, 1980 and the statements of income and retained
nings, and changes in financial position for the year then ended. Our
mination was made in accordance with generally accepted auditing
ndards, and accordingly included such tests and other procedures as we
sidered necessary in the circumstances.

ur opinion, these financial statements present fairly the financial position
ie Corporation as at March 31, 1980 and the results of its operations and
changes in its financial position for the year then ended in accordance
generally accepted accounting principles applied on a basis consistent
that of the preceding period.

TORIA, CANADA.
' 16, 1980.

Clarkson Gordon

CHARTERED ACCOUNTANTS.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Health Facilities Association of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the Health Facilities Association of British Columbia as at 31 March 1980 and the statements of revenue and expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at 31 March 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
24 July 1980

EXHIBIT A

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA
(Incorporated under the Societies Act of British Columbia)

BALANCE SHEET AS AT MARCH 31, 1980

ASSETS	1980	1979
ENT ASSETS		
ash and term deposits	$13,694,913	$ 8,397,394
ecoverable advances	1,799,674	3,406,749
ue from the Province of British Columbia	278,870	-
dvance to the Greater Vancouver Regional Hospital District, net	750,000	750,000
ccrued interest receivable	167,158	148,367
	16,690,615	12,702,510
CURRENT ASSETS		
apital grants (note 2)	7,997,203	2,881,207
ortgage, at cost	5,000,000	-
namortized debenture discount	13,987	14,837
	13,011,190	2,896,044
	$29,701,805	$15,598,554

LIABILITIES AND SURPLUS		
ENT LIABILITIES		
ccrued liabilities	$ 489,972	$ 389,576
ue to the Greater Vancouver Regional Hospital District	1,405,931	1,624,021
inking fund instalments due in one year	678,535	312,685
estricted funds (note 3)		
Province of British Columbia	545,429	1,991,675
British Columbia Medical Centre	-	49,769
Glendale Lodge Society	1,249,910	-
	4,369,777	4,367,726
-TERM DEBT (note 4)	24,676,856	10,444,224
Total liabilities	29,046,633	14,811,950
LUS (EXHIBIT B)	655,172	786,604
	$29,701,805	$15,598,554

ive accompanying notes are an integral part of these financial statements

OVED BY THE BOARD

Herbert, Chairman

J.C. Fafard, Secretary

EXHI

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

YEAR ENDED MARCH 31, 1980

	1980	1
REVENUE		
Interest on term deposits	$ 830,863	$ 8
Contributions from the Province for payment of interest on long-term debt	61,350	1
Mortgage interest	248,598	
Other revenue	49,769	
	1,190,580	9
EXPENDITURE		
Interest on long-term debt	1,321,162	1,0
Amortization of debenture discount	850	
	1,322,012	1,0
EXCESS OF EXPENDITURE OVER REVENUE	131,432	1
Surplus (deficit) at beginning of year	786,604	(1,3
Adjustment for change in accounting for capital grants (note 2)	-	2,2
SURPLUS AT END OF YEAR	$ 655,172	$ 7

EXHIBIT C

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1980

	1980	1979
ING CAPITAL DERIVED FROM		
apital grants from the Province	$ 4,817,520	$ 271,900
ssue of sinking fund debentures	15,000,000	-
nterest earned on sinking fund investments	88,833	54,430
	19,906,353	326,330
ING CAPITAL APPLIED TO		
perations		
Excess of expenditure over revenue	131,432	108,988
Deduct amortization charges which do not involve working capital	850	850
	130,582	108,138
eduction in long-term debt	767,368	367,116
nstruction grants to hospitals	1,917,293	928,205
quipment grants to hospitals	8,105,056	-
vestment in mortgage	5,000,000	-
	15,920,299	1,403,459
ASE (DECREASE) IN WORKING CAPITAL	3,986,054	(1,077,129)
NG CAPITAL AT BEGINNING OF YEAR	8,334,784	9,411,913
NG CAPITAL AT END OF YEAR	$12,320,838	$8,334,784

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1980

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Capital grants
Grants made by the Association, to assist in financin capital costs of health facilities, are recorded as c grants net of reimbursements received from the Provin sinking fund earnings.

(b) Unamortized debenture discount
Debenture discount is amortized on a straight-line ba over the term of the related debt.

2. CHANGE IN ACCOUNTING POLICY

The Association changed its accounting policy for recording grants effective April 1, 1978 to the method described in no In prior years such capital grants were recorded as revenues expenditures. As a result of this change the defict as at M 31, 1979 was reduced by $2,279,332 and the excess of expendi over revenue for the year ended March 31, 1979 was reduced t $601,875.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1980

	1980	1979
RESTRICTED FUNDS		
(a) Province of British Columbia		
Balance at beginning of year	$1,991,675	$3,364,144
Add (deduct)		
Transfers from the Province	6,114,194	586,648
Capital grants made	(7,560,440)	(1,959,117)
Balance at end of year	$ 545,429	$1,991,675

The Province has transferred certain amounts received from the Government of Canada Health Resources Fund, to the Association, to be applied to specific teaching and research projects. Interest earned on these amounts is to remain with the Association.

(b) British Columbia Medical Centre

During the year $49,769 held for the British Columbia Medical Centre was transferred to the Association's revenue in accordance with the terms of the trust agreement.

(c) Glendale Lodge Society

The Association holds in trust $1,249,910 for the Glendale Lodge Society on the understanding that the funds will be expended to renovate certain health care facilities it owns.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1980

	1980	1979
4. LONG-TERM DEBT		
Sinking fund debentures issued to the British Columbia Regional Hospital Districts Financing Authority		
Series JD 8.95%, due December 10, 1995	$ 1,500,000	$ 1,500
Series JF 9.03%, due April 9, 1996	5,000,000	5,000
Series JG 9.04%, due May 7, 1996	3,000,000	3,000
Series KB 10.00%, due September 13, 1996	2,000,000	2,000
Series KO 10.49%, due October 10, 1999	5,000,000	
Series KR 12.74%, due March 10, 2000	10,000,000	
	26,500,000	11,500
Less Sinking fund instalments due within one year	678,535	312
Sinking funds - on deposit with trustee	1,144,609	743
	1,823,144	1,055
	$24,676,856	$10,444

Sinking fund debentures series JF and JG are redeemable in wh or in part before maturity at the option of the Chairman of t British Columbia Regional Hospital Districts Financing Author upon five months written notice.

Sinking funds are on deposit with the British Columbia Region Hospital Districts Financing Authority, trustee for the Association.

Payments of $678,535 are required to meet sinking fund provis in each of the next five years.

5. COMMITMENTS

As at March 31, 1980 the unexpended balance of approved construction projects totalled $32,851,086 (1979 $34,798,191

HOUSING CORPORATION OF BRITISH COLUMBIA

COOPERS & LYBRAND
CHARTERED ACCOUNTANTS

CES THROUGHOUT CANADA
D IN PRINCIPAL AREAS
OF THE WORLD

D ADDRESS
X 1120 ROYAL CENTRE
EST GEORGIA STREET
VER, BRITISH COLUMBIA, CANADA V6E 3R2

TELEPHONE (604) 682-7821
28TH FLOOR THE ROYAL BANK OFFICE TOWER
1055 WEST GEORGIA STREET
VANCOUVER, BRITISH COLUMBIA, CANADA
V6E 3R2

CABLE ADDRESS COLYBRAND, VANCOUVER, B.C.
TELEX 04-507630

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the consolidated balance sheet of Housing Corporation of British Columbia as at October 31, 1979 and the consolidated statements of earnings and retained earnings and source and use of cash for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1979 and the results of its operations and the source and use of its cash for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
December 7, 1979

CHARTERED ACCOUNTANTS

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1979

A S S E T S

	1979 (thousand dol
LAND AND HOUSING UNITS (note 3)	
Completed for sale	
Under development	
Land held for resale	150
	150
BANK TERM DEPOSITS	4,160
RECEIVABLES	409
RECEIVABLE FROM THE PROVINCE OF BRITISH COLUMBIA	512
RECEIVABLE FROM THE PROVINCE OF BRITISH COLUMBIA, HOUSING FUNDS	
MORTGAGES RECEIVABLE	8,429
OTHER ASSETS (note 4)	2
	13,662

PROVINCE OF BRITISH COLUMBIA HOUSING FUNDS A

CASH	6
RECEIVABLE FROM HOUSING CORPORATION OF BRITISH COLUMBIA	29
RECEIVABLES	
BANK TERM DEPOSITS (note 9)	1,490
	1,525
	15,187

APPROVED BY THE DIRECTORS

Director

Director

L I A B I L I T I E S

	1979	1978
	(thousand dollars)	
GAGES PAYABLE, secured by land and housing units		
npleted for sale		81
nd held for resale		1,833
		1,914
INDEBTEDNESS, secured		1,678
NTS PAYABLE AND ACCRUED LIABILITIES	187	2,096
LE TO THE PROVINCE OF BRITISH COLUMBIA RE LAND QUISITIONS		1,119
LE TO THE PROVINCE OF BRITISH COLUMBIA, HOUSING FUNDS	29	
RED REVENUE	159	142
	375	6,949
S H A R E H O L D E R ' S E Q U I T Y		
CAPITAL (note 6)	1,902	1,902
NED EARNINGS	11,385	9,590
	13,287	11,492
	13,662	18,441
RATION OF BRITISH COLUMBIA (note 2)		
AGE PAYABLE, secured	76	142
LE TO HOUSING CORPORATION OF BRITISH COLUMBIA		20
INDEBTEDNESS, secured		37
NTS PAYABLE AND ACCRUED LIABILITIES	9	78
VANCES FROM PROVINCE OF BRITISH COLUMBIA (note 9)	1,440	2,881
	1,525	3,158
	15,187	21,599

Coopers & Lybrand

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED OCTOBER 31, 1979

	1979	1
	(thousand doll	
REVENUE		
Sales		
Housing units	5,901	12
Developed land	3,153	
Undeveloped land	7,293	1
Fees (note 7)	71	1
Interest and other income	615	
	17,033	16
EXPENSES		
Cost of sales		
Housing units	5,133	1
Developed land	2,570	
Undeveloped land	7,036	
Provision for possible losses on land, housing units and mortgages receivable		
Overhead expenses, net of amounts allocated to land and housing units	499	
	15,238	1
EARNINGS FROM OPERATIONS	1,795	
WIND-UP EXPENSES (note 1)		
NET EARNINGS FOR THE YEAR	1,795	
RETAINED EARNINGS - BEGINNING OF YEAR	9,590	
RETAINED EARNINGS - END OF YEAR	11,385	

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF SOURCE AND USE OF CASH

FOR THE YEAR ENDED OCTOBER 31, 1979

	1979	1978
	(thousand dollars)	
E OF CASH		
m operations	1,799	1,203
rease in land and housing units	13,756	1,376
rease in receivables	18	92
rease in mortgages receivable		2,226
ances from Province of British Columbia		
ousing Funds	49	
rease in deferred revenue	17	142
rease in prepaid expenses	42	
ceeds on disposal of fixed assets	149	6
	15,830	5,045
F CASH		
rease in receivable from Province of British olumbia	243	289
ayment of advances from Province of British olumbia	1,119	1,600
rease in mortgages payable	1,914	996
rease in accounts payable and accrued liabilities	1,909	1,570
rease in mortgages receivable	4,807	
er changes, net		41
	9,992	4,496
ASE IN CASH	5,838	549
INDEBTEDNESS - BEGINNING OF YEAR	1,678	2,227
TERM DEPOSITS (INDEBTEDNESS) - END OF YEAR	4,160	(1,678)

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

1. WINDING-UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978 issued by the Minis of Municipal Affairs and Housing, Province of British Columbia, th operations of the Corporation are to be wound up. The real estat sales subsidiary, Venture Realty Ltd., and certain assets of the professional services division were sold effective November 30, 19 and an orderly wind-up of the operations of the real estate development division is in process.

Expenses related directly to the wind-up are disclosed separately i total in the consolidated statement of earnings and include the severance settlements with all employees of the Corporation and o direct wind-up costs.

2. SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of Hou Corporation of British Columbia and the wholly-owned subsidiari Dunhill Development Corporation and HCBC Construction Ltd. as w as the operations of Venture Realty Ltd. up to the date of its which was at net book value being $1.

Land and Housing Units

These units are reflected in the accounts at the lower of cost an net realizable value.

Carrying Charges and Overhead Expenses Capitalized

The cost of land and housing units includes:

- direct carrying costs (interest and property taxes) which are capitalized from the date of acquisition of the land;

- an appropriate portion of corporate overhead capitalized as acquisition and development costs.

Consideration for Sales

Where property is sold and a mortgage is received as part of the consideration and the interest rate on the mortgage is lower th the prevailing interest rate for similar transactions at the ti of sale, the mortgage is discounted to yield the prevailing interest rate, and profit equal to the discount is deferred an brought into income over the term of the mortgage.

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

SIGNIFICANT ACCOUNTING POLICIES (continued)

Consideration for Sales (continued)

Where collectibility of the outstanding balance of a mortgage is in doubt and the appraised value of the security is less than the carrying value, the carrying value is written down to the appraised value.

Depreciation and Amortization

Depreciation and amortization is recorded on the straight-line method over the estimated useful life of the applicable assets.

Housing Funds Administered

The operation of the Housing Funds administered by the Housing Corporation of British Columbia on behalf of the Ministry is in the process of being wound up. Where expenditures on properties are incurred, these costs are submitted directly to the Ministry for reimbursement.

LAND AND HOUSING UNITS

	1979	1978
	(thousand dollars)	
Completed for sale		
Land		1,265
Carrying charges		14
Development costs		3,974
		5,253
Under development		
Land		502
Carrying charges		22
Development costs		705
		1,229
Held for resale		
Land	133	6,817
Carrying charges		303
Pre-development costs	17	304
	150	7,424
Total Land and Housing Units	150	13,906

PROVINCE OF BRITISH COLUMBIA

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

4. OTHER ASSETS

	1979	19
	(thousand doll	
Fixed assets and leasehold improvements, net	1	1
Other	1	-
	2	1

5. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province British Columbia and therefore the Corporation is not subject to federal or provincial income taxes.

6. SHARE CAPITAL

	1979	19
	(thousand doll	
Authorized - 2,000,000 common shares of no par value		
Issued and fully paid - 1,355,084 shares	1,902	1,

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

OTHER INFORMATION

	For The Fiscal Year	
	1979	1978
	(thousand dollars)	
(a) Remuneration of directors and senior officers including severance settlements	122	680
(b) Depreciation and amortization in the year	7	48
(c) Included in fees of $71,000 (1978 - $1,318,000) are fees charged to the Ministry of Municipal Affairs and Housing, Province of British Columbia, and overhead expenses charged to Government projects as follows:		
Fees for professional services rendered, land acquisition and development, project sales, construction management and real estate sales commissions	44	1,212
Overhead recoveries	2	138
	46	1,350
(d) Interest incurred in the year, all of which has been capitalized to land and housing units	Nil	235

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

8. CONTINGENT LIABILITIES

(a) The Corporation is contingently liable for certain mortgages assumed by purchasers of housing units sold by the Corporation.

(b) Legal actions against the Corporation are as follows:

(i) A legal action has been brought against the Corporation fo special damages in the amount of $460,000 plus general damages and interest, or rescission of a prior transacti involving the sale of certain undeveloped lands in the amount of $2,240,000. A counter claim has been filed by the Corporation claiming foreclosure of the first mortga which the Corporation holds against these undeveloped lands. The balance of principal and accrued interest outstanding as at October 31, 1979 on this mortgage amounted to $2,246,000.

(ii) The Corporation is included as a defendant along with the District of North Vancouver and the Province of British Columbia in a legal action with respect to damages to certain building lots sold by the Corporation in the year. The Corporation holds first mortgages on these building lots. The outstanding balance of principal an interest at October 31, 1979 amounted to $241,000.

(iii) The Corporation has been named defendant in a legal actio claiming damages of $200,000 relating to alleged faulty roof construction in a completed project. The ultimate outcome and possible loss, if any, to the Corporation i unknown at this time.

In the opinion of management, the Corporation has valid defence these actions. No provision for loss, if any, is provided in accounts as an estimate of such loss amount cannot be made at present. Should a loss ultimately be realized, the charge wou be recorded in the statement of earnings in the year in which loss was determined to exist.

(c) As security for letters of credit of $131,135 the Coporation has issued a $6,000,000 floating debenture on all its assets.

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1979

PROVINCE OF BRITISH COLUMBIA HOUSING FUNDS ADMINISTERED BY HOUSING CORPORATION OF BRITISH COLUMBIA

(a) Net Advances from Province of British Columbia

	1979	1978
	(thousand dollars)	
Balance of advances	1,300	3,294
Add (deduct): Amounts payable (receivable)	140	(413)
Balance - end of year	1,440	2,881

(b) Letters of Credit

At October 31, 1979, term deposits in the amount of $900,000 are pledged as security for letters of credit in the same amount.

COMPARATIVE FIGURES

Certain of the 1978 figures on the consolidated balance sheet have been restated to conform to the 1979 financial statement presentation. These restatements have had no effect on earnings or retained earnings.

INSURANCE CORPORATION OF BRITISH COLUMBIA

Automobile Insurance Act Fund

STATEMENT OF OPERATIONS *Ten months ended December 31, 1979*

	Ten Months Ended December 31, 1979	*Twelve Months Ended February 28, 1979*	*Twelve Months Ended December 31, 1979* (Note 3)
Revenue			
Vehicle premiums written	$394,750,000	$355,753,000	$395,345,000
Driver premiums written	12,121,000	11,103,000	13,777,000
Total premiums written	$406,871,000	$366,856,000	$409,122,000
Vehicle premiums earned	$302,103,000	$355,793,000	$365,289,000
Driver premiums earned	11,235,000	10,899,000	13,044,000
Total premiums earned	313,338,000	366,692,000	378,333,000
Investment income	51,539,000	43,450,000	58,189,000
Total revenue	364,877,000	410,142,000	436,522,000
Claims			
Claims incurred	283,106,000	313,210,000	338,102,000
Claims operations expense	25,289,000	27,732,000	30,039,000
	308,395,000	340,942,000	368,141,000
Expenses			
Administrative	31,303,000	36,368,000	37,890,000
Commissions	22,256,000	25,158,000	26,684,000
	53,559,000	61,526,000	64,574,000
Total claims and expenses	361,954,000	402,468,000	432,715,000
Operating income	2,923,000	7,674,000	3,807,000
Extraordinary loss	—	1,550,000	—
Income for period	2,923,000	6,124,000	3,807,000
Unappropriated surplus—beginning of period	3,907,000	3,783,000	3,023,000
Appropriation to Rate Stabilization Reserve (Note 4)	—	(6,000,000)	—
Unappropriated surplus—end of period	$ 6,830,000	$ 3,907,000	$ 6,830,000

Insurance Corporation of British Columbia

STATEMENT OF GENERAL OPERATIONS *Ten months ended December 31, 1979*

	Ten Months Ended December 31, 1979	*Twelve Months Ended*	
		February 28, 1979	*December 31, 1979*
			(Note 3)
Revenue			
Net premiums written	$17,616,000	$20,221,000	$21,038,000
Net premiums earned	$17,749,000	$20,910,000	$21,258,000
Net claims incurred and adjustment costs	10,447,000	11,154,000	13,408,000
Expenses			
Administrative	3,938,000	4,245,000	4,703,000
Commissions	3,520,000	4,016,000	4,186,000
	7,458,000	8,261,000	8,889,000
Total claims and expenses	17,905,000	19,415,000	22,297,000
Underwriting income (loss)	(156,000)	1,495,000	(1,039,000)
Investment income	2,071,000	1,785,000	2,461,000
Income on General Insurance operations	1,915,000	3,280,000	1,422,000
Income on other operations	90,000	155,000	116,000
Income for period	2,005,000	3,435,000	1,538,000
Unappropriated retained earnings —beginning of period	1,323,000	838,000	1,790,000
Appropriation to: (Note 4)			
Catastrophe reserve	—	(2,350,000)	—
Rate Stabilization Reserve	(1,100,000)	(600,000)	(1,100,000)
Unappropriated retained earnings —end of period	$ 2,228,000	$ 1,323,000	$ 2,228,000

Insurance Corporation of British Columbia

BALANCE SHEET *As at December 31, 1979*

ASSETS	*December 31, 1979*	*February 28, 1979*	*December 31, 1978* (Note 3)
Cash in hands of agents and banks	$ 659,000	$ 38,002,000	$ 400,000
Investments (Note 5)	525,325,000	616,870,000	448,226,000
Finance Plan receivables	4,683,000	26,531,000	1,276,000
Other receivables	10,942,000	20,755,000	13,110,000
Deferred premium acquisition costs	8,445,000	20,094,000	5,841,000
Property and equipment (Note 6)	37,309,000	36,633,000	36,969,000
	$587,363,000	$758,885,000	$505,822,000

Approved by the Board:

Director: R. L. Gill

Director: Robert D. Thenell

LIABILITIES	*December 31, 1979*	*February 28, 1979*	*December 31, 1978* (Note 3)
Accounts payable and accrued charges	$ 23,887,000	$ 41,017,000	$ 29,930,000
Motor Vehicle Branch	706,000	9,721,000	970,000
Premiums in advance	—	287,443,000	—
Unearned premiums (Note 8)	107,889,000	14,117,000	77,436,000
Unpaid claims (Note 9)	377,123,000	333,757,000	325,073,000
	509,605,000	686,055,000	433,409,000
Due to the Automobile Insurance Act Fund representing its: (Note 4)			
Rate Stabilization Reserve	61,600,000	61,600,000	61,600,000
Unappropriated surplus	6,830,000	3,907,000	3,023,000
	68,430,000	65,507,000	64,623,000
	578,035,000	751,562,000	498,032,000
RETAINED EARNINGS (Note 4)			
Catastrophe reserve	3,200,000	3,200,000	3,200,000
Rate Stabilization Reserve	3,900,000	2,800,000	2,800,000
Unappropriated retained earnings	2,228,000	1,323,000	1,790,000
	9,328,000	7,323,000	7,790,000
	$587,363,000	$758,885,000	$505,822,000

Insurance Corporation of British Columbia

STATEMENT OF CHANGES IN FINANCIAL POSITION

Ten months ended December 31, 1979

	Ten Months Ended December 31, 1979	*Twelve Months Ended*	
		February 28, 1979	*December 31, 1979*
			(Note 3)
Resources provided:			
From Operations (Note 10)			
Automobile Insurance Act Fund	$ 5,494,000	$ 9,077,000	$ 6,940,000
General Operations	2,068,000	3,528,000	1,617,000
Increase in unearned premiums	93,773,000	—	30,453,000
Increase in unpaid claims	43,366,000	63,941,000	52,049,000
Collected for Motor Vehicle Branch	20,288,000	57,178,000	60,314,000
Collected on Finance Plan	45,868,000	35,628,000	46,425,000
Sale of Property and Equipment	184,000	8,223,000	653,000
Premiums in advance	—	287,443,000	—
Net increase in other assets and liabilities	5,025,000	—	—
	216,066,000	465,018,000	198,451,000
Resources applied:			
Transfer of premiums received in advance to the Automobile Insurance Act Fund	287,443,000	271,305,000	—
Decrease in unearned premiums	—	484,000	—
Finance Plan	24,021,000	38,111,000	49,832,000
Purchase of Property and Equipment	4,187,000	5,842,000	5,073,000
Remitted to Motor Vehicle Branch	29,303,000	62,452,000	60,578,000
Net decrease in other assets and liabilities	—	2,397,000	5,610,000
	344,954,000	380,591,000	121,093,000
Increase (decrease) in resources for period	(128,888,000)	84,427,000	77,358,000
Cash and investments—beginning of period	654,872,000	570,445,000	448,626,000
Cash and investments—end of period	$525,984,000	$654,872,000	$525,984,000

Notes to Financial Statements *December 31, 1979*

1. STATUS OF THE CORPORATION

The Insurance Corporation of British Columbia (ICBC) is a Crown corporation incorporated under the Insurance Corporation of British Columbia Act S.B.C. 1973 (1st session), Chapter 44, assented to April 18, 1973. ICBC has the power and capacity to act as an insurer and reinsurer in all classes of insurance and to operate and administer the Automobile Insurance Act (AIA) Fund.

The AIA Fund is by legislation a separate entity for financial reporting purposes. A statement showing the results of the operation of the Fund is included with the financial statements of ICBC and the balance of the Fund, which represents its accumulated net operating position, is reflected in the balance sheet of ICBC. The Fund consists of the revenues and expenses attributable to the AIA Fund operations. All assets and liabilities are held by ICBC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

As prescribed by Section 18(3) of the Insurance Corporation of British Columbia Act, the financial statements of ICBC are presented in accordance with generally accepted accounting principles.

Investments

Investments are carried as follows:

Short-term deposit receipts, call loans, and notes	—at cost or amortized cost plus accrued interest
Bonds	—at amortized cost plus accrued interest.

Deferred Premium Acquisition costs

Premium taxes and commissions, including those relating to the subsequent year's Automobile Insurance Act Fund premiums, are charged to expense over the terms of the insurance contracts to which such costs relate.

Depreciation and Amortization

Depreciation is provided on a straightline basis commencing in the month following that in which assets are placed in service at rates which will amortize the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease plus the first renewal period where appropriate.

Capital Lease

Capital lease is a lease that transfers substantially all the benefits and risks incident to ownership of property to the lessee. The Corporation has a major item of computer equipment which it treats as a capital lease (Note 7).

Unearned Premiums

The liability for unearned premiums is the portion of premiums that relates to the unexpired term of each vehicle policy, General Insurance contract, or driver's premium.

Unpaid Claims

Unpaid claims includes a provision for reported and unpaid claims, based on the claims settlement experience of ICBC, current trends and a detailed review of claims files, and an estimate for unreported claims.

3. CHANGE OF YEAR END

The Corporation has changed its fiscal year end from February 28 to December 31 to conform with the more usual practice in the insurance industry. Additional financial statements are included to provide more appropriate comparative information.

4. RESERVES

AIA Fund

The purpose of the Rate Stabilization Reserve is to lessen the potential impact of significant variation in claims loss experience and the equalization of rates under the FAIR Program.

Amounts will be withdrawn from this reserve in loss years and conversely, amounts will be added to the reserve in years with a surplus.

General Operations

ICBC has appropriated from General Operations retained earnings an additional $1,100,000 to the Rate Stabilization Reserve. The appropriation increases this reserve to $3,900,000. The Catastrophe reserve remains unchanged at $3,200,000.

As is the practice in the industry, a Catastrophe Reserve has been established to reflect the impact of possible losses arising from catastrophic occurrences. Catastrophes such as earthquakes, storms, or conflagrations occur at random and the losses arising could be substantial.

The Rate Stabilization Reserve has been established to lessen the potential impact on General Insurance premiums of significant variations in claims loss experience in future years.

Amounts will be withdrawn from this reserve in loss years and conversely, amounts will be added to the reserve in years with a surplus.

5. INVESTMENTS

		Dec. 31, 1979	Feb. 28, 1979	Dec. 31, 1
Short-term Deposit Receipts, Call Loans and Notes (approximates market value)		$326,369,000	$441,687,000	$274,207,
Bonds (est. market value				
—Dec. 31, 1979	$166,280,000			
—Feb. 28, 1979	$160,575,000	198,956,000	175,183,000	174,019,
—Dec. 31, 1978	$162,713,000)			
		$525,325,000	$616,870,000	$448,226,

6. PROPERTY AND EQUIPMENT

	Cost	Accumulated Depreciation	Net Book Value at December 31, 1979	Net Book Value at February 28, 1979	Net B Valu December 1
Land	$10,181,000	$ —	$10,181,000	$ 8,708,000	$ 9,190
Buildings	27,621,000	6,069,000	21,552,000	21,560,000	21,711
Furniture & Equipment	5,528,000	2,615,000	2,913,000	2,096,000	1,993
Computer Under Capital Lease	2,216,000	667,000	1,549,000	2,817,000	2,826
Leasehold Improvements	2,471,000	1,357,000	1,114,000	1,452,000	1,249
	$48,017,000	$10,708,000	$37,309,000	$36,633,000	$36,969

Depreciation has been charged at the following rates—Buildings 5-10%; Furniture and equipm 10-40%; Computer under capital lease 40%. Leasehold improvements are amortized over the ter the lease plus one renewal period.
Depreciation expense for the ten months ended December 31, 1979 amounted to $2,634,000 (12 mo ended February 28, 1979 amounted to $3,046,000).

7. OBLIGATION UNDER CAPITAL LEASE

The following is a schedule of future minimum lease payments under capital lease.

Year Ended December 31	
1980	$ 996
1981	332
Total minimum lease payments	1,328
Less: Amounts representing insurance and maintenance	(219
Amounts representing interest	(265
Present value of the minimum lease payments	$ 844

Interest expensed in the ten months ended December 31, 1979 amounted to $307,000 (12 months ended February 28, 1979 amounted to $51,000).

8. UNEARNED PREMIUMS

	Dec. 31, 1979	Feb. 28, 1979	Dec. 31,
Automobile Insurance Act Fund	$ 97,727,000	$ 3,821,000	$ 66,31
General Insurance	10,162,000	10,296,000	11,12
Total Unearned Premiums	$107,889,000	$ 14,117,000	$ 77,43

9. UNPAID CLAIMS

	Dec. 31, 1979	Feb. 28, 1979	Dec. 31,
Automobile Insurance Act Fund	$366,318,000	$322,759,000	$315,29
General Insurance	10,805,000	10,998,000	9,77
Total Unpaid Claims	$377,123,000	$333,757,000	$325,07

ASH FLOW FROM OPERATIONS

	Ten Months Ended December 31, 1979	Twelve Months Ended February 28, 1979	Twelve Months Ended December 31, 1979 (Note 3)
omobile Insurance Act Fund			
come for the period	$2,923,000	$6,124,000	$3,807,000
on-cash item			
Depreciation and amortization	2,571,000	2,953,000	3,133,000
ash flow from operations	$5,494,000	$9,077,000	$6,940,000
eral Operations			
come for the period	$2,005,000	$3,435,000	$1,538,000
on-cash item			
Depreciation and amortization	63,000	93,000	79,000
ash flow from operations	$2,068,000	$3,528,000	$1,617,000

OMMITMENTS

C is committed to make the following pay-s during the next five years on property equipment leased for periods of more than year:

l year:

80	$4,600,000
81	2,850,000
82	400,000
83	200,000
84	100,000

12. PENSION PLAN

Certain employees participate in a contributory pension plan and are entitled to vested interests prior to retirement.

Employees contribute specified percentages of salaries. ICBC contributes to the Plan all amounts as actuarially determined, over and above employee contributions, to fund the benefits earned by employees under the Plan.

As of December 31, 1979 the Corporation has fully provided for all past service liabilities of the Pension Plan. Contributions by ICBC for the ten months ended December 31, 1979 were $1,398,000 (12 months ended February 28, 1979 $1,834,000).

ditors' Report

Honourable James Hewitt
ster of Agriculture
ince of British Columbia

have examined the balance sheet of the rance Corporation of British Columbia as at mber 31, 1979, the statements of general tions and changes in financial position and tatement of operations of the Automobile rance Act Fund for the ten months then l. Our examination was made in accord-with generally accepted auditing standards accordingly included such tests and other dures as we considered necessary in the nstances.

ur opinion, these financial statements nt fairly the financial position of the oration as at December 31, 1979, and the results of its operations and the changes in its financial position and the results of the operations of the Fund for the ten month period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

CHARTERED ACCOUNTANTS
Vancouver, British Columbia
February 15, 1980

LEGAL SERVICES SOCIETY

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

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AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney-General,
Province of British Columbia

I have examined the statement of financial position of Legal Services Society as at 31 March 1980 and the stat of income and expenditures and surplus for the period f 1 October 1979, the date of commencement of operations, 31 March 1980. My examination was made in accordance w generally accepted auditing standards, and accordingly included such tests and other procedures as I considere necessary in the circumstances.

In my opinion, these financial statements present fairl financial position of the Society as at 31 March 1980 a results of its operations for the period then ended in accordance with generally accepted accounting principle as modified by note 2 to the financial statements.

Erma Morriso
Auditor Ge

Victoria, British Columbia
10 October 1980

EXHIBIT A

LEGAL SERVICES SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 1980

ETS

Cash	$ 25,571
Term deposits	806,867
Accounts receivable	74,397
Due from the Province of British Columbia	170,470
Estimated recoveries (note 3)	40,000
Prepaid expenses	1,791
	$1,119,096

ILITIES AND SURPLUS

Accounts payable	$ 240,764
Surplus - EXHIBIT C	878,332
	$1,119,096

five accompanying notes are an integral part of these
ncial statements.

oved by the Board:

W.H. Tupper - Chairman

Duncan W. Shaw - Board Member

ctober 1980

EXHIB

LEGAL SERVICES SOCIETY

STATEMENT OF INCOME AND EXPENDITURES

FOR THE PERIOD 1 OCTOBER 1979 TO 31 MARCH 1980

INCOME	
Grants	
Province of British Columbia (note 2a)	$5,100,822
Government of Canada	514,806
Law Foundation	300,000
	5,915,628
Other Income	
Interest income	93,766
Legal costs recovered from clients (note 4)	27,457
Miscellaneous income	8,076
	129,299
	6,044,927
EXPENDITURES	
Tariffs paid by the Province of British Columbia (note 2a)	3,570,303
Administration	448,890
Training	50,710
Research	24,188
Development	11,200
Schools program	70,665
Public legal education	107,544
Library services	71,784
Native programs	284,498
Native Courtworkers	575,306
Elizabeth Fry Society	62,548
Community law offices	664,258
Legal information services	216,250
Recoveries - funded agencies (note 3)	(55,775
Branch offices	1,163,812
	7,266,181
Excess of Expenditures over Income - EXHIBIT C	$1,221,254

EXHIBIT C

LEGAL SERVICES SOCIETY

STATEMENT OF SURPLUS

FOR THE PERIOD 1 OCTOBER 1979 TO 31 MARCH 1980

t value of net assets transferred from:		
Legal Services Commission	$1,511,308	
Legal Aid Society (note 4)	652,093	$2,163,401
Less: Fixed assets written off (note 2b)		63,815
		2,099,586
Excess of expenditures over income - EXHIBIT B		1,221,254
Plus at end of period - EXHIBIT A		$ 878,332

LEGAL SERVICES SOCIETY

Notes to the Financial Statements

31 March 1980

1. Corporation Amalgamation

The Legal Services Society Act was proclaimed in force on 1 October 1979. The Act provided for the amalgamation of the Legal Aid Society and the Legal Services Commission and repealed the Legal Services Commission Act. All assets, liabilities, obligations, property and records of the Legal Aid Society and the Legal Services Commission were transferred to and assumed by the new Society effective 1 October 1979.

2. Significant Accounting Policies

a) Tariffs are amounts billed to the Society for solicitors' fees and costs to provide legal aid to persons in need. The tariff billings are approved by the Society and paid by the Province of British Columbia through the Ministry of the Attorney-General. The Society includes these payments in both income and expenditures.

b) Property and equipment are recorded as operating expenditures at the time of acquisition.

c) Accrued vacation pay is not recorded in the accounts since it is considered that it would not have a material effect on these financial statements.

3. Recoveries - Funded Agencies

Under certain conditions of the contracts between the Society and the Community Law Offices and other agencies unexpended balances of grants at the fiscal year-end are refundable. As at 31 March 1980 such unexpended balance due to the Society were estimated to be $40,000. Recoveries of $55,775 during the period include $15,775 due to the Legal Services Commission prior to amalgamation.

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LEGAL SERVICES SOCIETY

Notes to the Financial Statements

31 March 1980

Legal Costs Recovered from Clients

These consist of amounts recovered in respect of legal expenses paid on behalf of clients.

Accumulated recoveries included in the book value of net assets transferred from the Legal Aid Society, upon incorporation of the new Society, amounted to $194,604. Recoveries credited to income of the current fiscal period by the Legal Services Society amounted to $27,457.

Commitments

As at 31 March 1980 the Society was committed to purchase goods and services totalling $20,570 which were not received or paid for until the following fiscal period.

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion
Victoria
British Co
V8V 1X4

AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health
Province of British Columbia :

I have examined the statement of financial position of Medical Services Plan of British Columbia operating und the direction and control of the Medical Services Commi of British Columbia as at 31 March 1980 and the stateme operations and working capital deficiency for the year ended. My examination was made in accordance with gene accepted auditing standards, and accordingly included s tests and other procedures as I considered necessary in circumstances.

In my opinion, these financial statements present fair financial position of the Plan as at 31 March 1980 and results of its operations for the year then ended in accordance with generally accepted accounting principl modified by note 1 to the financial statements, applie basis consistent with that of the preceding year.

Erma Morrison
Auditor Gen

Victoria, British Columbia
6 June 1980

EXHIBIT A

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA

OPERATED BY AND UNDER THE

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF FINANCIAL POSITION

31 MARCH 1980

	1980	1979
ETS		
n	$ 4,197,353	$ 828,880
ounts receivable	1,588,640	1,842,049
from the Province of British Columbia	-	16,200,000
	$ 5,785,993	$ 18,870,929
BILITIES		
overdraft	$ -	$ 14,111,966
unts payable	527,503	318,978
iums received in advance	15,923,522	15,457,223
mated liability for npresented and unprocessed enefit claims	52,500,000	45,500,000
	68,951,025	75,388,167
ING CAPITAL DEFICIENCY EXHIBIT B	63,165,032	56,517,238
	$ 5,785,993	$ 18,870,929

etwo accompanying notes are an integral part of these financial ements.

oved by the Commission:

F Weir, Chairman

EXHIBIT

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA

OPERATED BY AND UNDER THE

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS AND WORKING CAPITAL DEFICIENCY

FOR THE YEAR ENDED 31 MARCH 1980

	1980	19
REVENUE		
Subscribers' premiums (Note 1)	$ 155,217,061	$ 148,4
Province of British Columbia premium assistance	31,456,261	31,5
Interest income	-	1
	186,673,322	180,1
EXPENDITURE		
Benefits		
Medical care	407,936,214	356,9
Additional benefits	23,534,808	21,1
	431,471,022	378,1
Administration		
Salaries and employee benefits	10,750,191	9,9
Data processing expenses	6,356,216	5,2
General office expenses	1,723,919	1,6
Occupancy expenses (Note 2)	1,052,762	
	19,883,088	16,8
	451,354,110	394,9
EXCESS OF OPERATING EXPENDITURE OVER REVENUE	264,680,788	214,8
CONTRIBUTIONS		
Province of British Columbia	258,032,994	195,
	6,647,794	19,
WORKING CAPITAL DEFICIENCY - beginning of year	56,517,238	36,
WORKING CAPITAL DEFICIENCY - end of year - EXHIBIT A	$ 63,165,032	$ 56,

MEDICAL SERVICES PLAN OF BRITISH COLUMBIA

OPERATED BY AND UNDER THE

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1980

Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(i) Premiums from individual subscribers are included in revenue only when cash is received. Premiums from other sources are recognized as revenue on an accrual basis.

(ii) The cost of furniture and equipment is charged to administration expenses in the year of acquisition.

iii) No accrual for holiday pay is provided for salaried employees.

Occupancy expenses

Occupancy expenses reflect charges by the British Columbia Buildings Corporation for the space occupied by the Medical Services Plan. In prior years these charges were absorbed by the Ministry of Health.

OCEAN FALLS CORPORATION

Thorne Riddell

CHARTERED ACCOUNTA

AUDITORS' REPORT

The Lieutenant-Governor in Council

Province of British Columbia

We have examined the balance sheet of Ocean Falls Corporation as at Decembe 1979 and the statements of income and deficit and changes in financial posi for the year then ended. Our examination was made in accordance with gener accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The accompanying financial statements have been prepared on the basis as described in note 1. The ultimate realization of assets and settlement of liabilities may require adjustments to the financial statements which canno presently be determined.

In our opinion, subject to the effects, if any, on the financial statements the ultimate resolution of the matter referred to in the preceding paragrap these financial statements present fairly the financial position of the Corporation as at December 31, 1979 and the results of its operations and t changes in its financial position for the year then ended in accordance wit basis of accounting as described in note 1.

Thorne Riddell

Vancouver, Canada
May 28, 1980

Chartered Accountants

Board of Trade Tower
1177 West Hastings Street
Vancouver, British Columbia V6E 2L9
Telephone (604) 685-3511

OFFICES THROUGHOUT CANADA AND ASSOCIATES THROUGHOUT THE W

OCEAN FALLS CORPORATION
(Incorporated by Act of the Legislature of British Columbia)

BALANCE SHEET AS AT DECEMBER 31, 1979

ASSETS	1979	1978
RRENT ASSETS		
Accounts receivable	$ 3,047,558	$ 656,833
Inventories (note 3)	5,412,079	7,281,598
Prepaid expenses	132,724	82,394
Current portion of mortgages receivable	29,770	29,765
	8,622,131	8,050,590
(ED ASSETS (note 4)	4,060,000	9,985,497
RTGAGES RECEIVABLE, less current portion	794,552	808,187
D AND HOUSES HELD FOR RESALE	-	17,500
	$13,476,683	$18,861,774
LIABILITIES		
RENT LIABILITIES		
ank indebtedness (note 5)	$19,531,286	$ 7,061,712
ccounts payable and accrued liabilities	3,450,881	3,317,148
ccrued liabilities for costs of terminating mill operations (note 2)	8,895,000	-
urrent portion of mortgages payable	18,366	17,549
	31,895,533	10,396,409
G-TERM DEBT (note 6)	13,118,242	13,136,820
al liabilities	45,013,775	23,533,229
CONTRIBUTED SURPLUS AND DEFICIT		
TRIBUTED SURPLUS		
rant from the Province of British Columbia	789,952	789,952
ICIT	32,327,044	5,461,407
	(31,537,092)	(4,671,455)
	$13,476,683	$18,861,774

Commitment and contingent liabilities (notes 7 and 8)

Approved by the Board

Director

Director

OCEAN FALLS CORPORATION

STATEMENT OF INCOME AND DEFICIT

YEAR ENDED DECEMBER 31, 1979

	1979	19
Sales	$36,557,506	$26,96
Selling expenses		
Freight	1,438,246	1,38
Other	940,275	72
	2,378,521	2,11
	34,178,985	24,85
Cost of sales		
Operating costs and expenses	35,572,518	25,28
Townsite operations	1,707,691	1,12
Water leases	75,099	6
	37,355,308	26,47
Loss from operations	3,176,323	1,62
Other expenses		
General and administrative	1,385,895	1,30
Interest on long-term debt	1,508,492	80
Bank interest	1,439,108	60
	4,333,495	2,70
	7,509,818	4,39
Gain on sale of fixed assets	-	
Loss before extraordinary item	7,509,818	4,31
Extraordinary item (note 2)		
Estimated costs of terminating mill operations	19,355,819	
LOSS FOR THE YEAR	26,865,637	4,3
Deficit at beginning of year	5,461,407	1,0
DEFICIT AT END OF YEAR	$32,327,044	$ 5,4

OCEAN FALLS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1979

	1979	1978
NG CAPITAL DERIVED FROM		
rease in long-term loans	-	$6,000,000
uction of mortgages receivable	$ 13,635	23,380
ale of land and houses, net of epurchases	17,500	6,244
	31,135	6,029,624
NG CAPITAL APPLIED TO		
rations		
oss before extraordinary item	7,509,818	4,381,095
educt depreciation which does not involve working capital	1,719,469	1,183,909
king capital applied to operations	5,790,349	3,197,186
raordinary item		
stimated costs of terminating mill operations (note 2)	10,145,000	-
itions to fixed assets	5,004,791	4,545,210
uction of mortgages payable	18,578	17,549
	20,958,718	7,759,945
ASE IN WORKING CAPITAL POSITION	20,927,583	1,730,321
NG CAPITAL DEFICIENCY AT BEGINNING OF YEAR	2,345,819	615,498
NG CAPITAL DEFICIENCY AT END OF YEAR	$23,273,402	$2,345,819

OCEAN FALLS CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES

On March 6, 1980, the Government of the Province of British Columbia annou its intention to shut down the Corporation's mill operations in June 1980. Accordingly, these financial statements have been prepared on an estimatec realizable basis. This basis of presentation reflects assets at estimatec realizable values and provides for estimated costs and operating losses or termination of mill operations.

2. EXTRAORDINARY ITEM

The estimated costs of terminating mill operations is comprised of the following:

Operating losses to date of shut-down	$ 3,681,0
Administrative costs	818,0
Employee relocation costs	931,0
Severence pay	2,935,0
Purchase commitments for supplies	530,0
Write-down of supplies inventory to estimated realizable value	1,250,0
Loss involving working capital	10,145,0
Write-down of fixed assets to estimated realizable value	9,210,8
	$19,355,8

3. INVENTORIES

	1979	1978
Finished newsprint	$1,157,990	$3,084,6
Work in progress	466,167	87,5
Logs	1,815,448	1,569,4
Raw materials	507,912	460,1
Supplies	1,464,562	2,079,6
	$5,412,079	$7,281,5

FIXED ASSETS

	1979			1978
	Cost	Accumulated depreciation	Net book value	Net book value
Buildings, equipment and other facilities	$14,026,517	$4,144,248	$ 9,882,269	$9,120,461
Construction in progress	3,388,550	-	3,388,550	865,036
	$17,415,067	$4,144,248	13,270,819	9,985,497
Write-down to estimated realizable value			9,210,819	-
			$ 4,060,000	$9,985,497

BANK INDEBTEDNESS

Bank indebtedness is secured by a general assignment of accounts receivable and inventories.

LONG-TERM DEBT

	1979	1978
Province of British Columbia		
Interest at chartered bank prime rate compounded quarterly with no fixed terms of repayment	$ 5,044,453	$ 5,044,453
Interest at 8-1/4% compounded semi-annually and maturing October 1984	2,000,000	2,000,000
Interest at 9-1/10% compounded semi-annually and maturing September 1, 1985	2,000,000	2,000,000
Interest at 9-1/4% compounded semi-annually and maturing November 1, 1985	2,000,000	2,000,000
	11,044,453	11,044,453
British Columbia Cellulose Company		
Interest at chartered bank prime rate plus 1/2% compounded semi-annually and maturing June 30, 1985	2,000,000	2,000,000
Mortgages payable, less current portion	73,789	92,367
	$13,118,242	$13,136,820

The loan from the Province of British Columbia in the amount of $5,044,453 is secured by a debenture having a first fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation. Other loans from the Province of British Columbia are unsecured.

6. LONG-TERM DEBT (continued)

The loan from British Columbia Cellulose Company is secured by a debent having a second fixed charge on the real property of the corporation an floating charge on all other assets of the corporation.

7. COMMITMENT

The company has made a commitment to repurchase for approximately $375, land and houses from the employees at their depreciated values less outstanding mortgages thereon.

8. CONTINGENT LIABILITIES

There are a number of claims and possible claims arising from the pendi termination of the Corporation's mill operations. No estimate can pres be made of the Corporation's exposure to liability resulting from these and accordingly no provision has been made in the accounts for any clai possible claims.

9. OTHER STATUTORY INFORMATION

Aggregate remuneration of directors and senior officers (as defined in B.C. Companies Act) amounted to $281,401 (1978 - $269,428).

PACIFIC COACH LINES LIMITED

Price Waterhouse & Co.
CHARTERED ACCOUNTANTS

International House
Box 398, 880 Douglas Street
Victoria, B.C. V8W 2N8
(604) 383-4191

ugust 22, 1980

AUDITORS' REPORT

the Shareholder of
Pacific Coach Lines Limited:

have examined the balance sheet of Pacific Coach Lines Limited as at
rch 31, 1980 and the statements of operations, retained earnings, changes
financial position and changes in capital replacement fund for the year
en ended. Our examination was made in accordance with generally accepted
iting standards, and accordingly included such tests and other procedures
we considered necessary in the circumstances.

I our opinion, these financial statements present fairly the financial
ition of the company as at March 31, 1980 and the results of its operations
the changes in its financial position for the year then ended in accordance
h generally accepted accounting principles which, except for the changes
accounting policies as referred to in Notes 3 and 4 to the financial
tements, have been applied on a basis consistent with that of the preceding
iod.

Price Waterhouse & Co.

ctered Accountants

PACIFIC COACH LINES LIMITED

BALANCE SHEET

ASSETS

	March 31 1980	1979
Current assets:		
Cash	$ 322,090	$ 103,66
Term deposit receipts	2,258,177	131,68
Sundry deposits	84,111	50,26
Accounts receivable	477,367	126,49
Subsidy due from the Province of British Columbia	-	418,65
Materials and supplies, at the lower of cost and current replacement cost	722,967	229,75
Prepaid expenses and deferred charges	379,951	396,9
	4,244,663	1,457,4
Capital replacement fund (Note 5):		
Term deposit receipts	1,389,828	482,3
Accrued interest receivable	11,462	-
	1,401,290	482,3
Fixed assets (Notes 2 and 3):		
Property and equipment	6,788,200	2,352,6
Less: Accumulated depreciation	744,249	97,6
	6,043,951	2,255,0
	$11,689,904	$4,194,8

APPROVED BY THE BOARD:

Director

Director

LIABILITIES

	March 31 1980	March 31 1979
rent liabilities:		
ccounts payable and accrued liabilities	$ 3,186,871	$ 855,865
eferred revenue (Note 7)	285,673	287,356
ubsidy adjustment due to the Province of British Columbia (Note 4)	134,919	-
	3,607,463	1,143,221
gages payable (Note 6)	257,721	370,000
r long term debt (Note 8)	2,560,800	2,599,615
	6,425,984	4,112,836

SHAREHOLDER'S EQUITY

e capital:		
thorized-		
10,000 common shares of $1 par value		
sued-		
2 common shares	2	2
ss of appraised value of assets over preciated cost or nominal value, ril 1, 1979 (Note 10)	3,962,385	-
ined earnings	1,301,533	81,990
	5,263,920	81,992
e commitments (Note 11)		
ingent liability (Note 12)		
	$11,689,904	$4,194,828

PACIFIC COACH LINES LIMITED

STATEMENT OF OPERATIONS

	Year ended March 31, 1980 (Note 2)	Seven mont ended March 31 1979 (Note 1)
Operating revenue	$12,419,625	$ 2,662,
Operating expenses:		
Operating and maintenance	17,715,607	3,295,
General and administrative	1,356,854	419,
Depreciation	739,094	98,
Interest on long-term debt	32,579	5,
	19,844,134	3,819,
	7,424,509	1,157,
Subsidy from the Province of British Columbia (Note 4)	7,424,509	873,
Loss before undernoted items	-	283,
Other income (expenses):		
Net short term interest	439,704	24,
Gain (loss) on disposal of fixed assets	75,386	(10,
	515,090	14,
Income (loss) before extraordinary item	515,090	(268,
Extraordinary item:		
Gain on disposal of special services assets	-	350,
Income for the year	$ 515,090	$ 81,

PACIFIC COACH LINES LIMITED

STATEMENT OF RETAINED EARNINGS

	Year ended March 31, 1980 (Note 2)	Seven months ended March 31, 1979 (Note 1)
Retained earnings, beginning of year	$ 81,990	$ -
Income for the year	515,090	81,990
Transfer from excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979, of amount realized through depreciation provisions or use	704,453	-
Retained earnings, end of year	$1,301,533	$ 81,990

PACIFIC COACH LINES LIMITED

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31, 1980 (Note 2)	Seven r end Marcl 19 (Not
Financial resources were provided by:		
Operations-		
Income for the year	$ 515,090	$ 81
Charges (credits) not affecting working capital:		
Depreciation	739,094	98
Loss (gain) on disposal of fixed assets	(75,386)	10
Extraordinary item - gain on disposal of special services assets	-	(350
	1,178,798	(159
Inventory received from British Columbia Hydro & Power Authority (Notes 2 and 10)	322,928	-
Proceeds on disposal of fixed assets	132,791	-
Other long term debt	-	2,599
Extraordinary item - net proceeds on disposal of special services assets	-	478
Mortgages payable	-	370
Issue of share capital	-	
	1,634,517	3,287
Financial resources were used for:		
Capital replacement fund (Note 5)	1,311,589	482
Purchases of fixed assets	-	2,488
Disposal costs included in loss on disposal of fixed assets	-	2
Purchase of investments	-	
	1,311,589	2,97
Increase in working capital	322,928	31
Working capital, beginning of year	314,272	-
Working capital, end of year	$ 637,200	$ 31

PACIFIC COACH LINES LIMITED

STATEMENT OF CHANGES IN CAPITAL REPLACEMENT FUND

	Year ended March 31, 1980 (Note 2)	Seven months ended March 31, 1979 (Note 1)
;ources of funds (Note 5):		
Portion of subsidy equivalent to depreciation expense for the year	$ 739,094	$ -
Net short term interest	439,704	-
Proceeds on disposal of fixed assets	132,791	-
Extraordinary item - gross proceeds less disposition costs on disposal of special services assets	-	482,312
	1,311,589	482,312
ses of funds (Note 5):		
Purchases of fixed assets	241,517	-
Principal payments on mortgages	112,279	-
Payment of other long term debt	38,815	-
	392,611	-
ıcrease in fund	918,978	482,312
ınd balance, beginning of year	482,312	-
ınd balance, end of year	$1,401,290	$ 482,312

PACIFIC COACH LINES LIMITED

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1980

1. The company:

The company was incorporated on August 2, 1978 under the British Columb Company Act. The authorized share capital upon incorporation was 10,00 shares with a par value of $1 each, of which 2 shares have been issued a consideration of $2. The company was inactive until August 31, 1978 it purchased the assets and assumed the liabilities of Vancouver Island Transportation Company Limited and commenced operations.

2. Acquisition of new operations:

Effective April 1, 1979 the company acquired certain assets and assumed certain operating responsibilities of Pacific Stage Lines, a division c British Columbia Hydro & Power Authority, which operated the inter-city transit services between Vancouver and Vancouver Island and from Vancouver through the Fraser Valley. In July, 1979 the government of t Province of British Columbia passed Bill 26 entitled the "Metro Transit Operating Company Act" which bill provided for the disposition of prop and the transfer of pension rights of employees from British Columbia & Power Authority to Pacific Coach Lines Limited in the manner and for the consideration, if any, specified by the Minister.

Assets consisting of revenue and service equipment and a parts inventor acquired at a nominal value. The company has recorded these assets at market value at the time of transfer. The transfer of pension rights not been finalized and is referred to in Note 9 (b).

Notes
Page 2

Fixed assets:

	March 31 1980	March 31 1979
Cost or appraised value:		
Land	$ 546,896	$ 565,486
Revenue equipment	5,642,895	1,442,958
Buildings	317,114	289,162
Furniture and equipment	258,295	44,730
Service equipment	23,000	10,290
	6,788,200	2,352,626
Less: Accumulated depreciation	744,249	97,603
	$6,043,951	$2,255,023

Revenue and service equipment acquired from British Columbia Hydro & Power Authority at nominal consideration on April 1, 1979 together with similar equipment owned at that date were appraised by Levett Inter-City Coach Sales Ltd. and are reflected in the accompanying financial statements at their fair market value as at April 1, 1979.

The excess of appraised value of assets over depreciated cost or nominal value is included as a separate account under shareholder's equity (Note 10) and is being transferred to retained earnings on the basis of realization of appreciation through sales and depreciation provisions. The appraisal resulted in increased depreciation for the year of $531,728.

The costs of major replacements, additions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

The fixed assets are depreciated on the straight-line method based on useful lives of 8 to 25 years.

4. Province of British Columbia subsidy:

Effective with the 1980 fiscal year the basis of subsidy calculation was changed by agreement with the Minister of Municipal Affairs from fixed amount established at the beginning of each year to an amount e to the net operating costs incurred during the year before net short interest, gains and losses on fixed asset disposals and extraordinary

5. Capital replacement fund:

Commencing with the 1980 fiscal year the company established a capita replacement fund representing funds set aside for fixed asset expendi and the retirement of related long term debt. Additions to the fund represented by proceeds from the sale of fixed assets and special ser assets, a portion of the subsidy from the Province of British Columbi to the depreciation expense for the year and net short term interest

The establishment of the fund has been applied retroactively to the months ended March 31, 1979 with respect to the disposal of special assets with no effect on income for the prior period.

6. Mortgages payable:

Mortgages payable consist of the following:

	March 1 1980
(a) Royal Trust Company- 11½% interest, payable at $1,372 per month, including interest and principal, up to and including February 1, 1984. Balance of principal and accrued interest due March 1, 1984	$138,768
(b) Royal Trust Company- 11½% interest, payable at $1,176 per month, including interest and principal, up to and including February 1, 1984. Balance of principal and accrued interest due March 1, 1984	118,953
(c) Great National Land and Investment Corp.- Paid in 1980	-
	$257,721

The mortgages are secured by certain of the company's properties.

The aggregate future payments of principal are as follows:

1981	$ 2,330
1982	2,598
1983	2,899
1984	249,894
	$257,721

Deferred revenue:

	March 31 1980	March 31 1979
Operating revenues	$ 18,851	$ 20,534
Advance for property rental	266,822	266,822
	$285,673	$287,356

Other long term debt:

	March 31 1980	March 31 1979
T. S. Holdings Ltd.	$1,421,996	$1,460,811
The Province of British Columbia	1,088,204	1,088,204
Thompson-Okanagan Transit Ltd.	50,600	50,600
	$2,560,800	$2,599,615

There are no specific terms for repayment of the above amounts and no interest is being charged thereon.

Pension plan:

Employees of Pacific Coach Lines Limited are covered under one of two contributory pension plans:

(a) Plan A, which was approved by the Government of the Province of British Columbia in 1976, includes employees at March 31, 1979, any former British Columbia Hydro & Power Authority employees who wished to transfer to the plan upon joining the company on April 1, 1979, and any new employees. Provision for current service is being made according to the requirements of the plan. An actuarial report as at December 31, 1978 indicated an unfunded liability for past service benefits of $2,286,800 which is being funded by equal annual payments of $198,299 over a period of 23 years which commenced with the year ended March 31, 1980.

(b) Plan B, which resulted from the acquisition of the operations of Pacific Stage Lines, is a closed plan with membership limited to former British Columbia Hydro & Power Authority employees who have joined the company.

An actuarial report as at March 31, 1979 indicated a liability attributable to membership in the plan prior to March 31, 1979 of $3,449,500.

The report also indicated that if the future service contribution r are maintained at the same level as the current British Columbia Hy Power Authority plan rates an unfunded liability of $3,572,400 woul result for future service costs attributable to the Plan after Marc 1979.

The total unfunded liability for past and future service pension co is $7,021,900. The actuaries have indicated that assets ranging fr $1,867,000 to $2,900,000 may be available for transfer from British Columbia Hydro & Power Authority with respect to membership in the prior to March 31, 1979.

Pending a decision with respect to the resolution referred to in th following paragraph no provision has been made for funding the pas future service liability related to Plan B. Had a provision been m during the year ended March 31, 1980 the subsidy from the Province British Columbia would have increased by a like amount without any on the income for the year.

The Board of Directors of the company have passed a resolution recommen to the Minister that both Plan A and Plan B be transferred to the Provi Superannuation Fund.

Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979:

The balance of $3,962,385 as at March 31, 1980 is comprised of the following components-

(a)	Revenue and service equipment owned by the company at March 31, 1979	$ 760,910
(b)	Revenue and service equipment acquired from British Columbia Hydro & Power Authority on April 1, 1979 (Note 2)	3,583,000
(c)	Parts inventory acquired from British Columbia Hydro & Power Authority on April 1, 1979 (Note 2)	322,928
		4,666,838
	Less: Amount realized through depreciation provisions or use and transferred to retained earnings	704,453
		$3,962,385

Lease commitments:

The company leases certain terminal facilities under the terms of various lease agreements. Annual lease payments under agreements presently outstanding are approximately as follows:

1981	$ 493,845
1982	461,465
1983	456,285
1984	456,285
1985	354,145
	$2,222,025

Contingent liability:

On September 3, 1977 a coach, the property of Vancouver Island Transportation Company Limited, was involved in a collision with two other vehicles on Vancouver Island, responsibility for which the company denies. As part of the purchase agreement referred to in Note 1, Pacific Coach Lines Limited agreed to assume all of the existing and potential liabilities of the former operating company. The management of and legal counsel for both companies are of the opinion that any possible loss from claims arising from this matter should not exceed the limits of the third part liability insurance coverage.

PROVINCIAL RENTAL HOUSING CORPORATION

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

o the Shareholder of the Provincial Rental Housing
orporation, and

o the Minister of Lands, Parks and Housing
rovince of British Columbia:

have examined the statement of financial position of the
rovincial Rental Housing Corporation as at 31 December 1979
nd the statement of accumulated return of investment and
hanges in financial position for the year then ended. My
xamination was made in accordance with generally accepted
uditing standards, and accordingly included such tests and
ther procedures as I considered necessary in the
ircumstances.

n my opinion, these financial statements present fairly the
inancial position of the Corporation as at 31 December 1979
nd the accumulated return of its investment and the changes
n its financial position for the year then ended in
ccordance with generally accepted accounting principles, as
odified by note 1 to the financial statements, applied on a
asis consistent with that of the preceding period.

Erma Morrison

Erma Morrison, C.A.
Auditor General

ctoria, B.C.
October 1980

EXHIB

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1979

ASSETS

	1979	19
CURRENT ASSETS		
Cash	$ 14,888	$
Short-term deposits	378,584	34
Amortization revenue receivable	8,419,236	13,39
Prepaid expenses and sundry accounts	35,545	3
	8,848,253	13,77
INVESTMENT IN RENTAL HOUSING - at cost (note 3)		
Properties eligible for Federal loans	65,188,968	65,18
Properties wholly funded by the Province	3,836,972	4,01
Provincial share of joint Federal/ Provincial properties	24,648,553	17,74
	93,674,493	86,94
Less - accumulated return of investment (Exhibit B)	8,306,758	5,73
	85,367,735	81,21

Approved by the Board:

(Director)

(Director)

The 7 accompanying notes form an integral part of these financial statements.

$94,215,988	$94,99

EXHIBIT A

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1979

LIABILITIES

	1979	1978
RENT LIABILITIES		
Interest payable and accrued	$13,965,433	$10,518,587
Due to Housing Fund on current account	-	1,752,624
Current portion of long-term debt	57,049	52,395
	14,022,482	12,323,606
G-TERM DEBT (notes 4 and 6)		
Due to Crown Land Fund on open account	31,762,533	34,178,690
Debenture mortgage loans - Canada Mortgage and Housing Corporation - Schedule 1	47,785,500	47,837,895
	79,548,033	82,016,585
Less - current portion as above	57,049	52,395
	79,490,984	81,964,190

SHAREHOLDER'S EQUITY

RE CAPITAL		
Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares (note 2)	3	3
TRIBUTED SURPLUS	669,076	669,076
AINED EARNINGS	33,443	33,443
	702,522	702,522
	$94,215,988	$94,990,318

EXHI

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF ACCUMULATED RETURN OF INVESTMENT

FOR THE YEAR ENDED DECEMBER 31, 1979

	Year ended December 31	Nine m end Decemb
	1979	19
REVENUE		
Amortization revenue (notes 1 & 5)	$10,701,901	$ 6,35
Interest earned	41,044	1
	10,742,945	6,37
EXPENSES		
Interest expense	8,075,937	6,18
Insurance	60,191	4
Administrative costs	32,007	
	8,168,135	6,23
RETURN OF INVESTMENT FOR THE YEAR	2,574,810	14
BALANCE AT BEGINNING OF YEAR	5,731,948	5,56
BALANCE AT END OF YEAR	$ 8,306,758	$ 5,73

EXHIBIT C

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1979

	Year ended December 31 1979	Nine months ended December 31 1978
DS WERE PROVIDED BY:		
Return of investment for the year	$ 2,574,810	$ 144,480
Disposal of investment in rental housing	173,343	324,557
Advances from Crown Land Fund	6,883,735	62,846
Reduction in rental housing costs	-	30,932
	9,631,888	562,815
DS WERE APPLIED TO:		
Acquisitions of public rental housing projects	6,901,609	-
Payments on long-term debt	9,352,287	358,142
Increase in current portion of long-term debt	4,654	542
	16,258,550	358,684
REASE (DECREASE) IN WORKING CAPITAL	(6,626,662)	204,131
KING CAPITAL AT BEGINNING OF THE YEAR	1,452,433	1,248,302
KING CAPITAL (DEFICIENCY) AT END ' YEAR	$(5,174,229)	$ 1,452,433

PROVINCIAL RENTAL HOUSING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

1. SIGNIFICANT ACCOUNTING POLICY

Amortization Revenue

Amortization revenue is the annual amount charged fo repayment of capital costs with interest to British Columbia Housing Managment Commission which manages Corporation's rental housing projects. The basis of charge is determined by agreement between the Federa Provincial authorities which subsidize the operatin deficits of these low income/senior citizen housing units. Federal authorities do not subsidize wholly- projects.

This amortization revenue, after providing for inter and other expenses, is added to the Corporation's accumulated return of investment, which is treated reduction of the Corporation's investment in rental housing.

2. ISSUED SHARES

All issued shares of the Corporation are held by He Majesty the Queen in right of the Province of Briti Columbia represented by the Minister of Lands, Park Housing.

3. INVESTMENT IN RENTAL HOUSING

During the year the Corporation acquired from the C Land Fund of the Ministry all remaining rental hous projects and other related costs recorded in the Fu accounts, totalling $6,901,609, bringing its gross investment in rental housing to $93,674,493, compri 106 properties containing 8151 rental units. Durin same period it returned to the Crown Land Fund 2 wh funded properties costing $173,343.

As at December 31, 1979 official transfer of title Corporation of its interest in joint Federal/Provin projects had not been completed in respect of prope the cost of which amounted to $24,648,553.

PROVINCIAL RENTAL HOUSING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1979

. LONG-TERM DEBT

a) In prior years 39 loans were negotiated on Corporation rental housing properties with Canada Mortgage and Housing Corporation under the provisions of Section 43 of the National Housing Act. As at December 31, 1979 loan balances totalled $47,785,500 as outlined in Schedule 1. During the year the Corporation issued replacement debenture documents correcting certain errors contained in the original issue and providing specific charges against the properties so encumbered. Repayment of principal and interest is generally amortized over a period from 48 to 50 years. Repayment of these loans may extend to 2027.

b) On the enactment in 1979 of the Ministry of Lands, Parks and Housing Act, the assets of the Housing Fund were transferred to form part of the Crown Land Fund.

. AMORTIZATION REVENUE

Amortization revenue of $10,701,901 includes an amount of $1,624,579 representing amortization revenue received by the Corporation in respect of certain properties acquired during the year which relates to periods prior to the Corporation's acquisition of the properties.

. SUBSEQUENT EVENT

The Corporation intends to issue a 9 3/4% debenture in favour of the Crown Land Fund with respect to the amounts owing on open account at December 31, 1979. The debenture will be dated January 1, 1979 and will be secured by a first floating charge on all the assets of the Corporation not otherwise encumbered.

. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform with the current year's presentation.

SCHEDULE

PROVINCIAL RENTAL HOUSING CORPORATION

DEBENTURE MORTGAGE LOANS PAYABLE

AS AT DECEMBER 31, 1979

PROJECT NUMBER	PROJECT LOCATION	REVISED DEBENTURE NUMBER	INTEREST RATE %	ANNUAL INSTALMENT INC. INTEREST	LO BAL
A01-001	Abbotsford/Mackenzie	1	10.375	$ 104,593	$ 974
B02-005	Burnaby/Lister	2	10.375	61,376	571
B02-006	Burnaby/McPherson	3	10.375	19,211	178
B02-008	Burnaby/Laurelynn	4	8.625	170,568	1,896
B02-014	Burnaby/D.Drummond	5	10.375	255,505	2,377
B04-007	Burns Lake/McKenna	6	10.750	71,216	640
C02-001	Campbell River/Simms	7	9.750	89,473	884
C02-002	Campbell River/Robron	8	9.750	137,563	1,361
C07-002	Castlegar/1st & Elm	9	10.750	46,832	421
C07-003	Castlegar/Woodland	10	10.500	92,921	855
K01-005	Kamloops/Ocelot	11	9.750	33,899	335
M01-005	MacKenzie/Dezell	12	10.375	114,938	1,069
M04-001	Matsqui/Clearbrook	13	9.750	35,719	353
M08-001	Mission/Windebank	14	9.750	83,633	826
N02-001	Nanaimo/Howard	15	9.750	100,703	996
N10-003	N.Vancouver/Grant McNeil	16	9.750	366,587	3,628
O03-003	Oliver/Oliver Gardens	17	10.750	11,317	101
P07-002	Port Alberni/Geo.Dowling	18	9.750	49,098	485
P07-003	Port Alberni/Gertrude	19	9.750	29,934	296
P07-004	Port Alberni/Ridgewood	20	9.750	48,371	479
P19-011	Prince Rupert/Summit	21	10.750	162,958	1,465
P19-012	Prince Rupert/Cedar Rdge.	22	9.750	146,933	1,452
P19-013	Prince Rupert/Park Ave.	23	10.750	102,285	919
P20-002	Princeton/Allin St.	24	10.750	48,780	438
R04-002	Richmond/Laurelwood A	25	9.750	203,062	2,007
R04-003	Richmond/Laurelwood B	26	9.750	158,557	1,56
R04-004	Richmond/Blundell Rd.	27	10.750	389,643	3,50
S13-001	Squamish/Valleycliffe	28	10.375	169,000	1,57
S13-002	Squamish/Brachendale	29	10.375	24,820	23
S18-002	N. Surrey/Len Shepherd	30	10.375	173,657	1,61
S18-006	Surrey/Greenbrook	31	10.000	449,280	4,33
V02-044	Vancouver	32	8.625	390,381	4,33
V02-048	Vancouver/Vine	33	10.375	28,706	26
V02-049	Vancouver/Haida Court	34	9.750	58,893	58
V04-005	Vanderhoof/Maverick	35	9.750	106,348	1,05
V06-014	Victoria/Bayview	36	9.750	39,338	38
V06-015	Victoria/Juniper Gardens	37	9.750	42,663	42
V06-020	Victoria/Cedars	38	10.750	164,596	1,48
W02-001	W. Vancouver/Sunnyside	39	8.000	117,882	1,40
				$4,901,239	$47,78

SCIENCE COUNCIL OF BRITISH COLUMBIA

COOPERS & LYBRAND
CHARTERED ACCOUNTANTS

UGHOUT CANADA
NCIPAL AREAS
WORLD

YAL CENTRE
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VANCOUVER, BRITISH COLUMBIA, CANADA
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CABLE ADDRESS COLYBRAND, VANCOUVER, B.C.
TELEX 04-507630

AUDITORS' REPORT TO THE MINISTER OF UNIVERSITIES,

SCIENCE AND COMMUNICATIONS

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1980 and the statements of research appropriations, expenditures and unexpended appropriations and operations appropriations, expenditures and unexpended appropriations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, except for the accounting treatment of fixed assets, referred to in note 1, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1980 and the results of their operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Coopers & Lybrand

Vancouver, B.C.
May 7, 1980

CHARTERED ACCOUNTANTS

PROVINCE OF BRITISH COLUMBIA

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

BALANCE SHEET AS AT MARCH 31, 1980

A S S E T S

	1980 $	19
CASH AND SHORT-TERM DEPOSITS	1,241,233	308
ACCOUNTS RECEIVABLE	12,043	11
	1,253,276	320

L I A B I L I T I E S

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	6,086	9

U N E X P E N D E D A P P R O P R I A T I O N S

RESEARCH (note 2)	1,199,992	30
OPERATIONS	47,198	1
	1,247,190	31
	1,253,276	32

APPROVED BY THE COUNCIL AND SECRETARIAT

Emil Vogt

W M Armstrong

Coopers

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF RESEARCH APPROPRIATIONS, EXPENDITURES

AND UNEXPENDED APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1980

	1980 $	1979 $ (note 5)
EARCH APPROPRIATIONS		
esearch		
Grants	2,250,000	300,000
Interest	78,033	
	2,328,033	300,000
EARCH EXPENDITURES		
rants - see Schedule	992,416	
oal Liquefaction Grant - see Schedule	130,000	
ish processing grant	300,000	
irect expenses	3,825	
onoraria	1,800	
	1,428,041	
XPENDED APPROPRIATIONS FOR THE PERIOD	899,992	300,000
ANCE - BEGINNING OF PERIOD	300,000	
ANCE - END OF PERIOD	1,199,992	300,000

Coopers & Lybrand

PROVINCE OF BRITISH COLUMBIA

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF OPERATIONS APPROPRIATIONS, EXPENDITURES

AND UNEXPENDED APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1980

	1980 $	1979 $ (note
OPERATIONS APPROPRIATIONS		
Grants	156,100	52,3
Interest	20,054	
	176,154	52,3
EXPENDITURES		
Consulting fees	6,425	1,4
Furniture and equipment	1,644	4,8
Leasehold improvements	1,603	
Meetings	900	1
Moving		1
Personnel recruitment	1,275	
Photocopying and printing	20,018	4,3
Postage and courier	2,023	[illegible]
Professional fees	1,205	6
Publications	539	[illegible]
Rent	16,278	5,[illegible]
Salaries and employee benefits	109,330	25,[illegible]
Stationery and supplies	2,100	1,[illegible]
Telephone	3,059	1,[illegible]
Travel	7,325	4,[illegible]
	173,724	50,[illegible]
Other		
Science Day (note 3)	2,584	
Innovation centre		6,[illegible]
	176,308	56,[illegible]
RECOVERY OF EXPENDITURES		
British Columbia Health Care Research Foundation	22,824	6,[illegible]
Science Day	2,700	
Innovation Centre sponsors		6,[illegible]
Other	10,414	2,[illegible]
	35,938	15,[illegible]
UNEXPENDED APPROPRIATIONS FOR THE PERIOD	35,784	11,[illegible]
BALANCE - BEGINNING OF PERIOD	11,414	—
BALANCE - END OF PERIOD	47,198	11,[illegible]

Coopers & [illegible]

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1980

1. ACCOUNTING POLICY

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

2. RESEARCH GRANT COMMITMENTS

During the year, the Council approved funding for research projects totalling $2,304,177. At March 31, 1980 $1,181,761 remained as outstanding commitments - see Schedule.

3. SCIENCE DAY

During the year, the Secretariat coordinated a one-day executive seminar on science and research. The costs were recovered from the Province of British Columbia.

4. COMMITMENT

Under a long-term lease for office premises, the Council and Secretariat have a minimum rental commitment of $15,500 for each of the next four years.

5. COMPARATIVE FIGURES

The comparative figures in the statements of research and operations appropriations, expenditures and unexpended appropriations are for the period from June 29, 1978, the date of incorporation, to March 31, 1979.

Coopers & Lybrand

SURREY FARM PRODUCTS INVESTMENTS LTD.
(formerly Panco Poultry)

Touche Ross &
Chartered Accountants

AUDITORS' REPORT

The Shareholders,
Surrey Farm Products Investments Ltd.

We have examined the consolidated balance sheet of Surrey Farm Prod
Investments Ltd. as at March 31, 1980 and the consolidated statements of in
and retained earnings (deficit) for the year then ended. Our examination
made in accordance with generally accepted auditing standards, and accordi
included such tests and other procedures as we considered necessary in
circumstances.

In our opinion, these consolidated financial statements present fairly
financial position of the company as at March 31, 1980 and the results of
operations for the year then ended, in accordance with generally acce
accounting principles applied on a basis consistent with that of the prece
year.

Touche Ross & Co

Vancouver, B.C.,
September 17, 1980.

Chartered Accountants

BRITISH COLUMBIA
DEPARTMENT OF AGRICULTU
SEP 22 1980
FPIIA
VICTORIA, B.C.

700 - 1177 WEST HASTINGS STREET, VANCOUVER, BRITISH COLUMBIA V6E 2L2
TELEPHONE (604) 669-3343 — TELEX 04-51293

uche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

(Incorporated under the British Columbia Companies Act)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1980

	1980	1979
ASSETS		
rent		
ash	$ -	$ 81,717
erm deposits	104,511	14,774,391
ccounts receivable	-	6,992
nvestments, at cost	-	2,000
	104,511	14,865,100
osits	-	5,886
	$ 104,511	$13,870,986
LIABILITIES		
rent		
ccounts payable and accrued liabilities	$ 34,700	$ 106,091
SHAREHOLDERS' EQUITY		
ital stock		
thorized		
12,600 $2.75 cumulative, redeemable, preferred shares, Series A par value $50 each		
150,000 common shares of no par value		
sued and fully paid		
11,027 preferred shares	551,350	551,350
101,750 common shares	41,155	41,155
	592,505	592,505
ined earnings (deficit)	(522,694)	14,172,390
	$ 104,511	$14,870,986

oved by the Director

W. Phillips Director

See accompanying notes to financial statements.

Touche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

CONSOLIDATED STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
Sales	$ -	$24,968,
Cost of sales	-	22,015,
Gross profit	-	2,952,
Other income		
Interest income	146,607	364,
Dividend income	160	-
Other income	10,964	57,
	157,731	421,
Expenses		
Administrative and general	-	488,
Consulting fees	11,438	-
Depreciation	-	270,
Interest	-	88,
Legal	16,353	-
Accounting and audit	700	-
Insurance (recovery)	(6,997)	-
Pension plan (recovery)	(1,227)	-
Miscellaneous	2,380	-
Selling and delivery	-	712,
	12,647	1,560,
	145,084	1,813,
Provision for settlement of feed claim	34,000	-
Gain on disposition of the business and assets	-	9,010
Net income for the year	$ 111,084	$10,824

See accompanying notes to financial statements.

nche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
nce at beginning of year	$14,172,390	$ 3,348,345
income for the year	111,084	10,824,045
	14,283,474	14,172,390
gnment of Surrey Co-Op posit to the Province British Columbia	(6,168)	-
dend paid to Minister Finance	(14,800,000)	-
nce (deficit) at end year	($ 522,694)	$14,172,390

See accompanying notes to financial statements.

Touche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1980

1. Principle of consolidation

These consolidated financial statements include the accounts of Surrey Far Products Investments Ltd. and its wholly-owned subsidiaries, Surrey Farm Products Hatchery Ltd. (formerly Pacific Hatchery Ltd.) and Western Feed C Ltd. A statement of change in financial position has not been prepared dc to the relative inactivity of the Company.

2. Income taxes

The purchase on February 17, 1975 of all the issued shares of Surrey Farm Products Investments Ltd. by the Province of British Columbia had the eff of making the company exempt from income taxes under Section 149 of the Income Tax Act.

3. Distribution of assets

On May 4, 1979, the company transferred substantially all of its assets t the Minister of Finance by way of dividend.

T.S. HOLDINGS LTD.

ce
terhouse & Co.
CHARTERED ACCOUNTANTS

International House
Box 398, 880 Douglas Street
Victoria, B.C. V8W 2N8
(604) 383-4191

gust 22, 1980

AUDITORS' REPORT

the Shareholder of
T. S. Holdings Ltd.:

have examined the consolidated balance sheet of T. S. Holdings Ltd. as at rch 31, 1980 and the consolidated statements of operations and deficit and anges in financial position for the year then ended. Our examination was le in accordance with generally accepted auditing standards, and accordingly luded such tests and other procedures as we considered necessary in the cumstances.

our opinion, these consolidated financial statements present fairly the ancial position of the company as at March 31, 1980 and the results of its rations and the changes in its financial position for the year then ended accordance with generally accepted accounting principles which, except for changes in accounting policies as referred to in Note 6 to the financial tements, have been applied on a basis consistent with that of the preceding r.

Price Waterhouse & Co.

rtered Accountants

T. S. HOLDINGS LTD.

CONSOLIDATED BALANCE SHEET

ASSETS

	March 31 1980	1979
Current assets:		
Cash	$ 57,876	$ 45,1
Accounts receivable	5,445	9
Due from the Province of British Columbia	46,959	119,4
Due from the City of Kamloops	-	35,0
Due from the Urban Transit Authority	79,359	-
Materials and supplies, at the lower of cost and current replacement cost	51,214	41,6
Prepaid expenses	26,217	27,3
	267,070	269,5
Due from Pacific Coach Lines Limited (Note 4)	1,472,596	1,511,4
Fixed assets, at cost (Notes 1(b) and 2):		
Equipment and leasehold improvements	30,945	40,7
Less: Accumulated depreciation and amortization	11,755	10,7
	19,190	29,9
Intangible assets:		
Goodwill, at amortized cost (Note 5)	-	261,1
Organization fees, at cost	494	8
	494	262,0
	$1,759,350	$2,072,3

APPROVED BY THE DIRECTORS:

W.N. Vander Zalm Director

R.W. Long Director

LIABILITIES

	March 31 1980	March 31 1979
rent liabilities:		
ccounts payable and accrued liabilities	$ 261,254	$ 206,280
ue to the Province of British Columbia (Note 3)	50,000	50,000
ue to the City of Kamloops	14,930	-
	326,184	256,280
to Provincial Transit Fund (Note 4)	2,811,723	2,850,538
	3,137,907	3,106,818

SHAREHOLDER'S DEFICIENCY

re capital:		
uthorized-		
10,000 common shares without par value		
ssued-		
1 share	1	1
tributed surplus	3,651	3,651
icit	(1,382,209)	(1,037,507)
	(1,378,557)	(1,033,855)
aordinary items and subsequent ents (Note 5)		
	$1,759,350	$2,072,963

T. S. HOLDINGS LTD.

CONSOLIDATED STATEMENT OF OPERATIONS AND DEFICIT

	Year ended March	
	1980	19
Operating revenue (Note 6(a))	$ 264,858	$ 6
Operating expenses:		
Operating and maintenance	1,786,802	1,4
General and administrative	204,773	1
Depreciation and amortization	14,975	
	2,006,550	1,6
Loss from operations	1,741,692	1,0
Other expense (income):		
Net short term interest	2,237	
	1,743,929	1,0
Subsidies (Note 6):		
The Province of British Columbia	421,434	6
The Urban Transit Authority	1,238,683	
The City of Kamloops	-	3
	1,660,117	1,0
Loss (income) before undernoted items	83,812	
Equity in income of companies sold or liquidated during the year	-	(
	83,812	(
Extraordinary items:		
Write-down of goodwill to reflect permanent decline in value (Note 5)	253,890	
Loss on disposal of fixed assets (Note 5 (b))	7,000	
Loss on liquidation of investment in subsidiary	-	4
Loss for the year	344,702	4
Deficit, beginning of year	1,037,507	6
Deficit, end of year	$1,382,209	$1,0

T. S. HOLDINGS LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31 1980	1979
nancial resources were provided by:		
)ecrease in balance due from Pacific Coach Lines Limited	$ 38,815	$ -
Partial recovery of investment in subsidiary on liquidation	-	1,052,861
	38,815	1,052,861
ancial resources were used for:		
perations-		
Loss for the year	344,702	420,768
Credit (charges) not affecting working capital:		
Write-down of goodwill to reflect permanent decline in value (Note 5)	(253,890)	-
Depreciation and amortization	(14,975)	(12,886)
Loss on disposal of fixed assets (Note 5 (b))	(7,000)	-
Loss on liquidation of investment in subsidiary	-	(456,620)
Equity in income of companies sold or liquidated during the year	-	32,308
	68,837	(16,430)
urchases of fixed assets	3,559	4,300
ecrease in balance due to Provincial Transit Fund	38,815	1,067,744
alance due from Pacific Coach Lines Limited ($1,511,411) net of decrease in advances to subsidiaries accounted for by the equity method ($1,499,669)	-	11,742
	111,211	1,067,356
ease in working capital	72,396	14,495
ing capital, beginning of year	13,282	27,777
ing capital (deficiency), end of year	$(59,114)	$ 13,282

T. S. HOLDINGS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1980

1. Accounting policies:

(a) Principles of consolidation-

These consolidated financial statements include the accounts c the following wholly-owned subsidiary companies:

Thompson-Okanagan Transit Ltd.
Vancouver Island Transit Ltd.

When subsidiaries are sold or liquidated they are accounted f by the equity method to their respective dates of sale or liquidation.

(b) Fixed assets-

Depreciation is provided on a combination of straight-line an declining balance methods on original cost over the estimated useful lives of the assets.

Leasehold improvements are amortized at rates related to the term of the leases.

All buses operated by Vancouver Island Transit Ltd. and Thomp Okanagan Transit Ltd. are leased to these subsidiaries by the Ministry of Municipal Affairs of the Province of British Colu for a one-time charge of $1 each; the subsidiaries being resp for all operating, repair and maintenance costs.

(c) Income taxes-

As a Crown Corporation of the Province of British Columbia, t company and its wholly-owned subsidiaries are exempt from inc taxes.

Fixed assets:

	March 31 1980	March 31 1979
Equipment and furniture	$12,044	$13,419
Automotive	9,284	9,284
Leasehold improvements	9,617	18,038
	30,945	40,741
Less: Accumulated depreciation and amortization	11,755	10,789
Net book value	$19,190	$29,952

Due to the Province of British Columbia:

The balance represents an interest-free promissory note due March 31, 1980.

Due to Provincial Transit Fund/
Due from Pacific Coach Lines Limited:

There are no specific terms for repayment of these amounts and no interest is charged thereon.

Extraordinary items and subsequent events:

Thompson-Okanagan Transit Ltd. incurred a loss of $74,321 in the year ended March 31, 1980 and effective August 1, 1980 the Annual Operating Agreement for the transit system in the City of Kamloops was cancelled.

Effective April 1, 1980 the operations and fixed assets of Vancouver Island Transit Ltd. were taken over for nil consideration by the Metro Transit Operating Company.

As a result of the discontinuance for nil consideration of all operations by the companies subsequent to the year end the unamortized balance of goodwill as at March 31, 1980 has been written off as an extraordinary item.

Note
Page

6. Subsidies:

	Year ended Mar 1980	
From the Province of British Columbia:		
Vancouver Island Transit Ltd.	$ 421,434	$
Thompson-Okanagan Transit Ltd.	-	
	421,434	
From the Urban Transit Authority:		
Thompson-Okanagan Transit Ltd.	1,238,683	
From the City of Kamloops:		
Thompson-Okanagan Transit Ltd.	-	
	$1,660,117	$1,

(a) Thompson-Okanagan Transit Ltd.

Effective with the 1980 fiscal year the basis of subsidy calcul was changed from an amount equal to the loss from operations, passenger fares, to an amount based on fixed charges, revenue revenue miles, and vehicle maintenance excluding passenger far

(b) Vancouver Island Transit Ltd.

Effective with the 1980 fiscal year the basis of subsidy calcul was changed by agreement with the Minister of Municipal Affair a fixed amount established at the beginning of each year to an equal to the net operating costs incurred during the year befo short term interest, gains and losses on fixed asset disposals extraordinary items.

UNIVERSITIES COUNCIL

Morgan & Company

Chartered Accountants

1210 - 675 West Hastings Street
Vancouver, B.C. V6B 1N2
Telephone (604) 687-5841

AUDITORS' REPORT

embers
rsities Council

ve examined the balance sheet of the Universities Council as at March 31,
Cind the statement of revenue and expenditure for the year then ended. Our
nation was made in accordance with generally accepted auditing standards,
cordingly included such tests and other procedures as we considered necessary
circumstances.

opinion, these financial statements present fairly the financial position of
uncil as at March 31, 1980 and the results of its operations for the year
nded in accordance with generally accepted accounting principles applied
asis consistent with that of the preceding period.

ver, Canada
, 1980

Morgan & Company
Chartered Accountants

UNIVERSITIES COUNCIL

BALANCE SHEET

MARCH 31, 1980

	1980	19
ASSETS		
CASH	$ 230,289	$ 112
CASH HELD FOR EXTERNAL ORGANIZATIONS (Note 4)	53,029	
ACCOUNTS RECEIVABLE	4,048	
ACCRUED INTEREST RECEIVABLE	-	3
FURNITURE AND EQUIPMENT (Note 1)	-	—
	$ 287,366	$ 115
LIABILITIES		
ACCOUNTS PAYABLE	$ 16,352	$ 15
LIABILITY FOR UNEXPENDED FUNDS HELD FOR EXTERNAL ORGANIZATIONS (Note 4)	53,029	
UNEXPENDED OPERATING GRANT		
BALANCE AT BEGINNING OF YEAR	100,105	
EXCESS OF REVENUE OVER EXPENDITURES	117,880	10
BALANCE AT END OF YEAR	217,985	10
	$ 287,366	$ 11

Approved by the Universities Council at its meeting #95 held June 23, 1980.

Chairman, UCBC

Vice-Chairman, UCBC

UNIVERSITIES COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1980
(with comparative figures for the period November 1, 1978 to March 31, 1979 (Note 2))

	1980	1979 (five months)
UE		
rant - Province of British Columbia	$ 523,693	$ 275,831
dministrative fees to external organizations	4,048	-
nterest earned	21,225	3,108
	548,966	278,939
DITURE		
embers' per diem payments	73,653	38,975
mployees' salaries	182,494	49,856
mployee benefits	21,514	2,446
ees - independent consultants	10,881	28,059
rants to other organizations	5,000	5,000
ravel expenses	30,251	15,325
eeting expenses	11,449	3,131
ffice rent	62,027	14,154
ffice equipment leases	6,601	3,034
ffice furniture and equipment purchases (Note 1)	1,872	1,087
inting, stationery and office supplies	8,840	9,265
lephone and telegraph	8,009	4,396
stage and courier service	3,247	1,933
brary and subscriptions	3,445	1,327
her	1,803	846
	431,086	178,834
OF REVENUE OVER EXPENDITURE FOR THE YEAR	$ 117,880	$ 100,105

UNIVERSITIES COUNCIL

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1980

1. ACCOUNTING POLICY

   Office furniture and equipment purchases are charged to expenditures when purchased.

2. FISCAL PERIOD

   Although the Universities Council operated prior to November 1, 1978 no funds were received by it prior to that date and all its costs we paid directly by the Province of British Columbia. Accordingly, the comparative figures in the attached statement of revenue and expendi reflect the operations only from November 1, 1978 when the Council w allocated funds from the Province and became responsible for its own costs.

3. EXCESS OF REVENUE OVER EXPENDITURE

   The Universities Council is an agent of the Crown in right of the Pr of British Columbia. As such no income taxes are payable on the exc of revenue over expenditure.

4. FUNDS HELD FOR EXTERNAL ORGANIZATIONS

   The Universities Council, under agreement with the Ministry of Educa Province of British Columbia, acts as recipient and disbursing agent funding provided to certain external organizations by the Ministry.

Urban Transit Authority of British Colum

ASSETS

OPERATING DIVISION

Current Assets	
Cash	$ 2,096,596
Accounts receivable	
Municipalities	1,614,348
Sundry	29,581
Prepaid expenses	956
	3,741,481
Fixed Assets (note 3)	193,407
	3,934,888

ASSET DIVISION

Current Assets	
Cash and term deposits	843,490
Accounts receivable	3,685
Receivable from the Province of British Columbia	18,411
Receivable from operating division	61,576
Inventory	81,050
Other	77
	1,008,289
Fixed Assets (note 3)	25,457,980
	26,466,269
	$30,401,157

SPECIAL PURPOSE FUND

Cash	$ 2,050,000

Approved by the Board

Director

Director

ce Sheet as at March 31, 1980

LIABILITIES AND EQUITY

OPERATING DIVISION

Current Liabilities	
Accounts payable and accrued liabilities	$ 604,298
Payable to the Province of British Columbia	1,949,681
Payable to contractors	795,177
Deferred revenue	239,494
Payable to asset division	61,576
	3,650,226
Equity	
Contributed surplus	284,662
	3,934,888

ASSET DIVISION

Current Liabilities	
Accounts payable and accrued liabilities	25,547
Equity	
Contributed surplus	26,180,850
Retained earnings	259,872
	26,440,722
	26,466,269
	$30,401,157

SPECIAL PURPOSE FUND

Fund Balance (note 4)	$ 2,050,000

Urban Transit Authority of British Columb
Operating Division
Statement of Revenue and Expenditure
Year ended March 31, 1980

Revenue	
Contributions from the Province of British Columbia	$ 5,
Contributions from municipalities	1,
Transit operations	1,
Interest earned	
	9,
Expenditures	
Transit operations	
Operating and maintenance	5,
Vehicle lease fees	
Other	
	6,
Administrative	
Salaries and employee benefits	1,
Professional fees	
Office operations	
Marketing	
Travel	
Special services	
Personnel	
Directors' fees and expenses	
Depreciation	
Sundry	
	2
Research and demonstration projects	
	9
Net Revenue	$

n Transit Authority of British Columbia
Division
nent of Revenue and Expenditure and
ned Earnings
ended March 31, 1980

ne	
es	$ 558,032
earned	65,495
ervices	20,202
	5,053
	648,782
tures	
tion	296,106
ervices	20,202
repairs	47,171
	25,431
	388,910
evenue and Retained Earnings n of Year	$ 259,872

Urban Transit Authority of British Colum

Statement of Contributed Surplus
Year ended March 31, 1980

OPERATING DIVISION

Balance at Beginning of Year	
(previously termed Special Purpose Transit Fund)	$
Transfer to asset division	
Appraised value of furniture and equipment transferred from the Province of British Columbia	
Balance at end of year	$

ASSET DIVISION

Balance at beginning of year	$
Transfer from operating division	
Appraised value of revenue vehicles transferred from the Province of British Columbia	2
Inventories transferred from the Province of British Columbia, at cost	
Grant received from the Province of British Columbia with respect to the acquisition of fixed assets	
Balance at end of year	$2

n Transit Authority of British Columbia
s to Financial Statements
ended March 31, 1980

TATUS OF THE AUTHORITY

The Urban Transit Authority of British Columbia was created by the Province of British Columbia on June 29, 1978 under the Urban Transit Authority Act. The majority of the sections of the Act were brought into force by Proclamation on July 20, 1978.

CCOUNTING POLICIES

a) Operating division

The operating division consists of those assets, liabilities, revenues and expenditures which relate to the provision of transit services and the administrative activities of the Authority, the deficits of which are fully cost-shareable between the participating municipalities and the Province of British Columbia in accordance with the provisions of the Urban Transit Authority Act and the related regulations.

b) Asset division

The asset division consists of those assets, liabilities, revenues and expenditures which relate to the revenue equipment and other physical assets owned by the Authority and leased to its contract operators for use in the provision of transit services. The lease fees reflected in this division are included in the expenditures of the operating division.

c) Fixed assets

Fixed assets transferred from the Province of British Columbia have been recorded at appraised value. The appraisal for revenue vehicles was carried out by General Appraisal of Canada Limited as at June 30, 1979. Other fixed assets have been recorded at cost.

Depreciation is provided on the straight-line basis using the following annual rates:

Office furniture and equipment	10%
Leasehold improvements	20%
Revenue vehicles	
Diesel	5%
Trolley	3.33%
Appraised revenue vehicles	Remaining useful life

The majority of the appraised revenue vehicles will be leased to the

Notes to Financial Statements (continued)

Metro Transit Operating Company pursuant to an annual ope agreement effective April 1, 1980. Depreciation of these vehicle their remaining useful life will commence at that date.

3. FIXED ASSETS

	Carrying value	Accumulated depreciation	Ne
Operating division			
Furniture and equipment	$ 148,857	$ 7,443	$ 1,
Leasehold improvements	61,168	9,175	
	$ 210,025	$ 16,618	$ 1,
Asset division			
Revenue vehicles	$ 25,719,963	$ 296,106	$ 25,
Other	34,123		
	$ 25,754,086	$ 296,106	$ 25,

4. SPECIAL PURPOSE FUND

During the year the Authority received $2,050,000 from the Pro British Columbia for the purpose of funding the start-up costs of th Transit Operating Company. This fund is maintained using the cash accounting. The portion of these funds not expended for this pu repayable to the Province of British Columbia.

5. COMPARATIVE FIGURES

At March 31, 1979 the Authority had not entered into any annual c agreements pursuant to which transit operations were being cos Therefore, comparative figures for the period ending March 31, 1979 been presented with these financial statements.

tors' Report

embers of the Board of
ban Transit Authority of British Columbia

We have examined the balance sheet of the Urban Transit Authority of olumbia as at March 31, 1980 and the statements of operating division ind expenditure, asset division revenue and expenditure and retained and the statement of contributed surplus for the year then ended. Our ion was made in accordance with generally accepted auditing standards, dingly included such tests and other procedures as we considered in the circumstances.

In our opinion, these financial statements present fairly the financial f the Urban Transit Authority of British Columbia as at March 31, 1980 esults of its operations for the year then ended in accordance with accepted accounting principles applied on a basis consistent with that ceding period.

Accountants

Idell & Co.
anada
980

WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Squa
Victoria, B.C.
V8W 2T6

AUDITOR'S REPORT

TO THE CHAIRMAN AND MEMBERS OF THE
WORKERS' COMPENSATION BOARD, AND

TO THE MINISTER OF LABOUR
PROVINCE OF BRITISH COLUMBIA:

I have examined the balance sheet of the Workers' Compensation Board as at 31 December 1979 and the condensed statement of class and fund transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

I have relied upon the report of the Board's Consulting Actuary for the estimated liabilities for unfinalled claims and pensions and the *current value of future payments for deposit accounts.*

In my opinion, subject to recovery of the class balances of $260,010,000, these financial statements present fairly the financial position of the Board as at 31 December 1979 and the results of its operations for the year then ended in accordance with generally accepted accounting principles which, except for the change in the method of amortization of investments as referred to in note 1(d) to the financial statements, have been applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, C.A.
Auditor General

Victoria, British Columbia
7 March 1980

ORKERS' COMPENSATION BOARD

ANCE SHEET
T DECEMBER 31, 1979 (in $,000's)

TS		1979		1978
ish		1,563		1,194
ort term deposits, at cost		86,350		18,300
sessments not yet remitted (Note 1(h))		72,711		65,139
crued interest on investments		15,157		12,318
ndry accounts receivable		623		565
ventory of supplies, at cost		204		150
estments, at amortized cost Market Value 1979 $469,219 1978 $470,131		570,582		522,130
ed assets (Note 4)		23,665		27,536
paid lease (Note 7)		1,279		
		772,134		647,332
S BALANCES—to be recovered from ure assessments (Note 2)		260,010		227,163
		1,032,144		874,495
LITIES AND FUND BALANCES				
ndry accounts payable		1,519		1,222
posit accounts		827		755
cident Fund				
Unfinalled Claims	410,084		340,513	
ensions	587,132	997,216	505,203	845,716
cosis Fund				
Unfinalled Claims	3,545		3,503	
ensions	13,433	16,978	12,686	16,189
cial Reserves				
ontingent	376		350	
isaster	996		810	
nhancement	1,750	3,122	1,561	2,721
ub-class current balances				
ccident Fund	8,365		2,629	
licosis Fund	566	8,931	325	2,954
dit arising from revaluation of ed assets (Note 4)		3,551		4,938
		1,032,144		874,495

e companying nine notes are an integral part of these financial statements.

ved by the Board:

Adam A. Little

S. H. Brown

S. Little, M.D.
aan

S. H. Brown
Commissioner

CONDENSED STATEMENT OF CLASS AND FUND TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 1979 (in $,000's)

		CLASSES (CURRENT YEAR)		UNFINALLED CLAIMS FUND				PENSION FUND				COMBINED FUND	
				ACCIDENT		SILICOSIS		ACCIDENT		SILICOSIS			
		1979	1978	1979	1978	1979	1978	1979	1978	1979	1978	1979	1978
INCOME													
Assessments													
Estimate, current year (Note 1(h))		246,424	215,826									246,424	215,826
Adjustment from prior years (Note 6)		(640)	(5,337)									(640)	(5,337)
Penalties		2,635	2,582									2,635	2,582
Deposit accounts (Note 3)		15,656	14,415									15,656	14,415
		264,075	227,486									264,075	227,486
Investment income		(14,003)	(10,613)	20,418	15,095	216	192	45,114	34,454	1,179	968	52,924	40,096
TOTAL INCOME		250,072	216,873	20,418	15,095	216	192	45,114	34,454	1,179	968	316,999	267,582
EXPENDITURES													
Cost of workers' claims													
Wage loss		61,811	49,227	24,449	19,131		2					86,260	68,360
Medical Aid		17,134	14,970	15,034	13,250	46	76					32,214	28,296
Pensions awarded, capitalized values transferred to reserves													
Accident Fund		16,049	13,811	45,069	40,228			(61,498)	(54,736)			(380)	(697)
Silicosis Fund		153				943	525			(1,096)	(547)		(22)
Benefits paid from reserves to workers and their dependents								40,000	34,447	1,671	1,515	41,671	35,962
Provision for Unfinalled claims		118,368	92,585	(118,191)	(92,454)	(177)	(131)						
		213,515	170,593	(33,639)	(19,845)	812	472	(21,498)	(20,289)	575	968	159,765	131,899
Administration Expenses	36,019												
Less: Gain on sale of building (Note 4)	3,218	32,801	32,312									32,801	32,312
TOTAL EXPENDITURES		246,316	202,905	(33,639)	(19,845)	812	472	(21,498)	(20,289)	575	968	192,566	164,211
(Addition) reduction to Class and Fund Balances before Extraordinary Items		(3,756)	(13,968)	(54,057)	(34,940)	596	280	(66,612)	(54,743)	(604)		(124,433)	(103,371)
Extraordinary Items													
Additional requirements (Note 2)		30,225	50,376	(15,514)	(31,408)	(638)	(401)	(13,961)	(18,108)	(112)	(459)		
Realization of fixed asset revaluation (Note 4)								(1,356)		(31)		(1,387)	
Net addition (reduction) to Class and Fund balances		(26,469)	(36,408)	69,571	66,348	42	121	81,929	72,851	747	459	125,820	103,371
Balances January 1		(221,488)	(185,080)	340,513	274,165	3,503	3,382	505,203	432,352	12,686	12,227	640,417	537,046
Balances December 31		(247,957)	(221,488)	410,084	340,513	3,545	3,503	587,132	505,203	13,433	12,686	766,237	640,417

)RKERS' COMPENSATION BOARD

)TES TO THE FINANCIAL STATEMENTS R THE YEAR ENDED DECEMBER 31, 1979

TE 1—SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are accounted for on a pool basis with no allocation of individual assets to specific funds.

ncome and Expense Allocation

Each Sub-class is credited with its share of assessment income and charged with its share of the following expenses:

(i) for injuries occurring in the year, and for Silicosis claims allowed during the year, wage loss compensation and medical aid costs paid, plus the capitalized value of pensions awarded, plus a provision for future wage loss compensation, medical aid and pension awards;

(ii) any subsequent costs in excess of the provision in (i) paid or incurred during the year;

(iii) operating expenses paid or incurred during the year.

The Sub-classes are also credited or charged with interest as explained in Note 1(i).

ixed Assets

Fixed assets are recorded at cost, except for buildings acquired before 1970 which are recorded at appraised value. They are depreciated on a straight-line basis over their estimated useful lives as follows:

uildings	20 or 40 years
quipment	4 to 10 years
urniture	10 years
utomobiles	5 years

easehold improvements are amortized over the period of e leases.

d ivestments

Investments are valued at amortized cost. The method of mortization is "straight-line" representing a change in ractice from prior years when the method was based on the eld at the date of purchase. The effect on interest income of is accounting change was to increase it by $609,000 as at e effective date of changeover. Capital losses or gains on the le of bonds are charged against or taken into income in the ear of the transaction. Investments are made in accordance ith Section 56 of the Workers' Compensation Act.

e nfinalled Claims

ovisions for future claims costs (Note 1(b)(i)) are carried to nfinalled Claims reserves, which are part of the Accident d Silicosis Funds established under Sections 37(1)(c) and (2)(b) of the Workers' Compensation Act. Wage Loss mpensation and Medical Aid paid, and the capitalized lues of pensions awarded after the year of accident (or after e year that the claim is allowed in respect of Silicosis), are arged to the respective reserves.

) nsions

pitalized values of pensions awarded are carried to the nsion reserves, which are then charged with pensions id. When a pension is awarded its capitalized value is arged to the appropriate Sub-class, except in the case of a nsion awarded from the Accident or Silicosis Fund after the ar of the accident (or after the year of claim allowance in case of Silicosis) when it is charged to the appropriate finalled Claims reserve.

) posit Classes

rtain employers have been placed by the Board in f-insuring or deposit classes and are required to deposit th the Board a sum of money determined by the Board. They are billed on a monthly basis for compensation payments and pension awards made on their behalf, together with their proportionate share of administrative costs. Under this system the deposit class employers do not provide capitalized reserves for unfinalled claims.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts disbursed are recovered from the Government of Canada on a monthly basis.

(h) Assessment Income and Assessments Not Yet Remitted

As a significant portion of assessment income for the year is not received until after year end, the amount shown is an estimate based on statistical data. Adjustments to this estimate are made in the following year and are shown separately in the Condensed Statement of Class and Fund Transactions.

"Assessments not yet remitted" is the amount receivable after deducting assessments received during the year from the total estimated assessment income for the year.

(i) Interest Income

Interest is credited or charged to the Sub-classes and the Unfinalled Claims reserves on the mean of their opening and closing balances at the rate of 6.5% per annum which represents the return on average book value of total assets in the immediately preceding year. The deposit accounts are credited or charged, at the same rate, on their actual monthly balances while the remaining balance in the interest account is credited to the Pension reserves. The interest rate credit and charge for 1980 will be 7.5%.

(j) Actuarial Liabilities

The actuarial liabilities for Unfinalled Claims and Pensions are calculated by the Board in accordance with assumptions and methods approved by the Consulting Actuary appointed by the Board and valuations were made on a basis consistent with last year. The report of the Consulting Actuary is appended to these financial statements.

(k) Doubtful Accounts

No provision is made for doubtful accounts. These accounts are written off when they are determined to be uncollectible. See Note 5.

NOTE 2—ACTUARIAL LIABILITIES

Under the provisions of the Workers' Compensation Act, the Board is required to provide capitalized reserves sufficient to meet the periodical payments of compensation accruing in future years in respect of all injuries occurring during the year under the Accident Fund and all claims allowed during the year under the Silicosis Fund. These provisions are included in the Unfinalled Claims reserves (Note 1(e)) and the Pension reserves (Note 1(f)).

Previous provisions have proved to be insufficient and, at December 31, 1979, actuarial liabilities exceeded the reserves by $30,225,000 which has been charged to the classes and credited to the respective funds resulting in a year end total for *"Class balances to be recovered from future assessments"* of ($260,010,000). This figure is the total of sub-class balances in a deficit position. It may be reconciled to the ending net class balance of ($247,957,000) at December 31, 1979, as shown in the "Condensed Statement of Class and Fund Transactions", as follows:

Class balances at December 31, 1979	($247,957,000)
Add: Balances at credit	
Special reserves	*3,122,000*
Sub-classes	8,931,000
Class balances to be recovered from future assessments	($260,010,000)

The Board does not automatically revalue the Funds each *according to the actuarial estimates of the liabilities*, as t estimates serve only as a test of the Funds' adequacy. They revalued when, in the Board's opinion, a material difference arisen, as was the case in the current year.

NOTE 3—ADDITIONAL COST OF COMPENSATION

In future years, the Board will be required to make compens payments on claims relating to the Deposit Accounts (Note in respect of injuries which occurred before December 31, 1 Under the accounting policies adopted by the Board, payments are not recognized in the accounts until the ye payment or award. The current value of those future payme December 31, 1979 are estimated by the Board, in consult with the Consulting Actuary, to be $27,115,000 ($23,876,000).

At December 31, 1979 the Deposit Accounts were charge $954,000. This charge represents their share of Addi Requirements in respect to Pension reserves. As the resp accounts will be billed with the charge effective Decemb 1979 it is included in "Assessments not yet remitted" c Balance Sheet and in Deposit Account income in the Cond Statement of Class and Fund Transactions.

NOTE 4—FIXED ASSETS ($000's)

Fixed assets are comprised of the following items:

	Cost or Appraised Value	1979 Depreciation	Accumulated Depreciation	Net Book Value	Net V 1
Land	1,249	—	—	1,249	
Buildings	22,002	683	2,370	19,632	2
Furniture, Equipment and Leasehold Improvements	7,168	715	4,384	2,784	
	30,419	1,398	6,754	23,665	2

Buildings acquired before 1970 were appraised at depreciated replacement cost by Universal Appraisal Co. Ltd. on August 31, 1975 with the resultant "Credit arising from revaluation of fixed assets" being carried on the balance sheet since that date.

The administration building, located at 5255 Heather St., Vancouver was sold on April 30, 1979, for $7,500,000, with a lease back until May 1982 when the Board plans to have completed a new administration building located adjacent to its Clinic in Richmond. The building sale represented a gain of $4,605,000 of which $3,218,000 was credited to administration expenses and $1,387,000 to pension reserves. The latter figure represents a partial realization of the asset revaluation in 1975 noted above.

In February 1979 the Prince George area office was destroyed by fire. The insurance settlement covered all but incidental expenses.

NOTE 5—BAD DEBTS

Accounts totalling $1,638,000 (1978: $1,139,000), which the Board deemed to be uncollectible, were written off during the year.

NOTE 6—ASSESSMENTS, ADJUSTMENT FROM PRIOR YEARS

This figure of $640,000 is a net figure representing firstly an upward adjustment of $2,104,000 to the previous year's estimate (See Note 1(h)) and secondly a downward adjustment of $2,744,000 due to an accumulated overstatement in "Assessments not yet Remitted" in prior years.

NOTE 7—LEASE COMMITMENTS

The Board has the following commitments for annual rent leased property:

1980	$ 8
1981	72
1982	24
1983	1
1984	
	$1,8

These amounts include the prepaid lease on 5255 Heat which, at December 31, 1979, was prepaid in the am $1,279,000.

The total rental expense under these leases in 197 $919,000 (1978: $531,000).

NOTE 8—SUPERANNUATION FUND

The cost to the Board of matching employees' com contributions to the Workers' Compensation Board Su nuation Fund for 1979 was $1,557,000 (1978: $1,480,0 actuarial valuation of the Fund's liabilities was carried 1977 under the direction of the Superannuation Branch Ministry of the Provincial Secretary. *On the assumption* changes are made in the current level of employee and m employer contributions and ignoring liabilities and finan indexed supplemental pensions, the plan's unfunded lia *of March 31, 1977 was about* $4,477,000. This un liability is not included in these statements.

TE 9—UNRECORDED LIABILITIES

loyees are entitled to sick leave of one and one half days for completed month of service minus any period during h sick leave benefits have been paid. An employee who es the service of the Board for any reason is entitled to 50% cumulated sick leave credits in cash or, in the case of a ng employee, an equivalent value in time. The Board's ity at December 31, 1979 is estimated to be $3,969,000 B: $3,500,000).

ACTUARY'S REPORT

The Accident and Silicosis Fund Liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us.

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at December 31, 1979, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective January 1, 1980 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, remarriage, net interest rate and other assumptions used for the valuation as at December 31, 1978. The net interest rate of 2⅜% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2⅜% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for rateable Classes and for deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2⅜% and where applicable mortality, remarriage and other assumptions used for computing Pension Liabilities.

We have examined the bases used in the development of the Board's 1980 assessment rates and have compared these rates with Board costs experienced in recent years. If future Board costs continue at the percentages of payroll experienced in 1979, it is our opinion that the 1980 assessment rates in the aggregate are not adequate to provide for the currently accruing costs and the amounts required to meet the Board's objective of amortizing the unfunded liabilities by December 31, 1986.

In our opinion, the amounts set out below which have been determined by the methods and assumptions described above make reasonable provision for the future liabilities of the Board as at December 31, 1979 subject to the Board levying assessments in future years sufficient to provide for any Consumer Price Index related increases in benefits that are greater than those which can be provided from interest earned on the Board assets in excess of the valuation net interest rate of 2⅜%.

Accident Fund	
Pension Liabilities	$ 587,132,000
Unfinalled Claims Liabilities	
—Rateable Classes	410,084,000
—Deposit Classes	27,115,000
	$1,024,331,000
Silicosis Fund	
Pension Liabilities	$ 13,433,000
Unfinalled Claims Liabilities	3,545,000
	$ 16,978,000

Robert T. Tipping

Robert T. Tipping, F.S.A., F.C.I.A.
Eckler, Brown, Segal & Company Ltd.
Consulting Actuaries

March 14, 1980

WORKERS' COMPENSATION BOARD

STATEMENT OF CURRENT FUND TRANSACTIONS (Details by Sub-class and Special Reserves)

FOR THE YEAR ENDED DECEMBER 31, 1979

SCHEDULE 1

Class and Sub-Class		CURRENT BALANCES January 1	CURRENT INCOME Assessments	Interest Income	Total Income	CURRENT EXPENDITURE Cost of Workers' Claims: Wage Loss Compensation	Medical Aid	Pensions Awarded (Capitalized Values)	Provision for Unrealized Claims	Total Claim Cost	Administration Expenses	Total Expenditures	CURRENT BALANCES Before Additional Requirement	Additional Requirement	CURRENT BALANCES December 31
1	2	$(35,245,462)	$ 30,358,258	$ (2,263,547)	$ 28,094,711	$ 5,866,774	$ 1,743,584	$ 1,934,419	$ 15,988,797	$ 25,533,574	$ 4,306,254	$ 29,839,828	$ (36,990,579)	$ 8,553,006	$ (45,543,585)
	4	(4,442,828)	6,192,970	(214,079)	5,978,891	758,841	312,304	22,949	2,263,209	3,357,303	588,966	3,946,269	(2,410,206)	768,469	(3,178,675)
	5	(29,671,158)	28,188,328	(1,923,087)	26,265,241	6,743,854	1,733,605	530,441	15,932,266	24,940,166	3,466,357	28,406,523	(31,812,440)	3,098,590	(34,911,030)
	7	(2,375,343)	4,451,754	(179,315)	4,272,439	1,298,032	327,825	211,504	2,748,840	4,586,201	697,312	5,283,513	(3,386,417)	1,719,521	(5,105,938)
	9	(4,773,944)	2,679,685	(342,719)	2,336,966	838,183	155,899	72,302	2,258,630	3,325,014	415,343	3,740,357	(6,177,335)	(26,273)	(6,151,062)
		(76,508,735)	71,870,995	(4,922,747)	66,948,248	15,505,684	4,273,217	2,771,615	39,191,742	61,742,258	9,474,232	71,216,490	(80,776,977)	14,113,313	(94,890,290)
4	3	(2,906,302)	2,123,379	(178,632)	1,944,747	419,250	111,124	142,663	907,105	1,580,142	247,537	1,827,679	(2,789,234)	349,516	(3,138,750)
	11	(3,204,615)	4,283,378	(192,505)	4,090,873	684,544	280,085	228,513	2,010,435	3,203,577	638,303	3,841,880	(2,955,622)	1,943,758	(4,899,380)
	18	387,771	609,487	33,715	643,202	113,088	34,107		139,927	287,122	63,087	350,209	680,764	78,034	602,730
	30	430,912	1,983,539	48,296	2,031,835	301,081	94,784	1,466	762,155	1,159,486	215,638	1,375,124	1,087,623	99,209	988,414
		(5,292,234)	8,999,783	(289,126)	8,710,657	1,517,963	520,100	372,642	3,819,622	6,230,327	1,164,565	7,394,892	(3,976,469)	2,470,517	(6,446,986)
6	2	(5,117,317)	6,342,431	(323,795)	6,018,636	2,042,453	435,641	107,722	2,790,198	5,376,014	750,541	6,126,555	(5,225,236)	(39,895)	(5,185,341)
	3	(1,505,574)	1,055,305	(101,215)	954,090	292,096	78,736	518	646,236	1,017,586	150,291	1,167,877	(1,719,361)	182,343	(1,901,704)
	4	478,111	2,902,250	22,988	2,925,238	1,059,154	268,920	23,388	1,438,222	2,789,684	390,056	3,179,740	223,609	44,748	178,861
	5	(454,159)	167,291	(29,352)	137,939	29,903	11,306	531	109,741	151,481	12,629	164,110	(480,330)	(122,425)	(357,905)
	7	(151,750)	414,981	(8,528)	406,453	141,667	36,026	—	138,131	315,824	61,289	377,113	(122,410)	72,661	(195,071)
	8	(406,459)	722,341	(34,488)	687,853	277,663	57,786	141,868	360,302	837,619	140,039	977,658	(696,264)	118,665	(814,929)
	17	(211,744)	54,866	(14,594)	40,272	25,509	7,437	—	35,977	68,923	12,213	81,136	(252,608)	11,806	(264,414)
	18	207,660	125,881	12,257	138,138	51,427	33,282	—	59,406	144,115	20,812	164,927	180,871	(17,238)	198,109
	19	15,951	28,268	1,652	29,920	2,734	1,587	—	3,914	8,235	1,169	9,404	36,467	1,742	34,725
	20	(2,556,401)	1,867,409	(166,014)	1,701,395	660,429	122,803	—	842,716	1,625,948	251,880	1,877,828	(2,732,834)	(173,932)	(2,558,902)
	21	(2,499,895)	6,504,343	(155,201)	6,349,142	1,865,157	518,639	61,736	3,058,797	5,504,329	834,807	6,339,136	(2,489,889)	211,878	(2,701,767)
	22	(745,348)	1,855,017	(44,094)	1,810,923	393,365	145,446	91,371	926,106	1,556,288	183,043	1,739,331	(673,756)	(300,689)	(373,067)
	24	(1,087,063)	1,757,728	(76,784)	1,680,944	549,538	133,469	253,467	753,281	1,689,755	271,358	1,961,113	(1,367,232)	119,038	(1,486,270)
	25	(88,676)	235,513	(4,096)	231,417	53,877	19,520	248	66,590	140,235	44,874	185,109	(42,368)	260,037	(302,405)
	26	(9,112,057)	5,571,763	(690,853)	4,880,910	2,168,223	568,918	15,741	4,993,580	7,746,482	960,138	8,706,620	(12,937,767)	4,474,663	(17,412,430)
	27	(2,635,586)	5,232,828	(164,036)	5,068,792	1,218,567	449,142	10,664	2,705,069	4,383,442	681,419	5,064,861	(2,631,655)	991,062	(3,622,717)
	31	9,872	237,297	1,279	238,576	49,762	16,228	—	142,508	208,498	13,289	221,787	26,661	(128,481)	155,142
	32	(4,003,867)	767,074	(271,374)	495,700	216,613	42,377	121,983	638,397	1,019,370	107,945	1,127,315	(4,635,482)	(230,823)	(4,404,659)
	36	607,087	1,068,479	49,085	1,117,564	158,868	51,751	129,772	314,858	675,249	104,345	779,594	945,057	(129,858)	1,074,915
	37	(879,906)	1,364,892	(54,491)	1,310,401	490,871	91,371	1,099	540,825	1,124,166	168,418	1,292,584	(862,089)	(100,055)	(762,034)
	39	(294,570)	486,789	(16,310)	470,479	132,935	36,760	—	168,026	337,721	65,389	403,110	(227,201)	64,730	(291,931)
	43	(372,024)	700,240	(11,299)	688,941	49,808	17,911	—	196,916	264,635	42,913	307,548	9,369	(91,392)	100,761
	46	42,086	37,668	2,857	40,525	10,030	2,233	—	19,770	32,033	2,424	34,457	48,154	(24,860)	73,014
	52	(204,359)	70,605	(13,918)	56,687	20,352	3,090	—	46,282	69,724	21,189	90,913	(238,585)	1,299,034	(1,537,619)
	54	(281,587)	2,504,378	(17,572)	2,486,806	712,626	184,505	293,736	929,409	2,120,276	379,521	2,499,797	(294,578)	(168,049)	(126,529)
	56	332,504	61,413	22,735	84,148	6,584	1,090	—	17,710	25,384	1,922	27,306	389,346	(5,114)	394,460
	57	(2,479,351)	1,637,923	(154,738)	1,483,185	384,259	87,297	1,604	823,028	1,296,188	164,675	1,460,863	(2,457,029)	(497,841)	(1,959,188)
	58	19,253	184,229	(4,276)	179,953	91,285	29,486	—	199,758	320,529	36,737	357,266	(158,060)	93,998	(252,058)
	59	(5,351,146)	5,442,975	(344,199)	5,098,776	1,290,675	393,696	109,112	2,855,087	4,648,570	739,578	5,388,148	(5,640,518)	1,144,565	(6,785,083)
	60	(235,854)	44,844	(14,207)	30,637	388	457	—	2,187	3,032	7,312	10,344	(215,561)	98,087	(313,648)
		(38,962,169)	49,447,021	(2,602,581)	46,844,440	14,446,818	3,846,930	1,364,560	25,843,027	45,501,335	6,622,215	52,123,550	(44,241,279)	7,158,405	(51,399,684)
7	1	(678,564)	309,094	(42,285)	266,809	72,869	21,829	—	134,000	228,698	26,530	255,228	(666,983)	(24,622)	(642,361)
	2	40	2,196,400	23,186	2,219,586	64,395	47,040	367,730	923,498	1,402,663	91,006	1,493,669	725,957	(427,999)	1,153,956
	5	(3,823,904)	2,802,962	(253,781)	2,549,181	773,273	157,599	126,305	1,441,993	2,499,170	494,846	2,994,016	(4,268,739)	1,177,667	(5,446,406)
	6	(26,636,549)	21,400,009	(1,589,224)	19,810,785	4,209,706	1,133,485	520,797	8,987,801	14,851,789	2,369,349	17,221,138	(24,046,902)	(524,489)	(23,522,413)
	7	(13,945,789)	19,945,643	(868,205)	19,077,438	5,656,475	1,321,964	558,489	8,900,008	16,436,936	2,524,282	18,961,218	(13,829,569)	3,644,074	(17,473,643)
	11	(2,257,531)	1,761,836	(145,461)	1,616,375	458,585	122,468	—	907,000	1,488,053	253,693	1,741,746	(2,382,902)	(26,762)	(2,356,140)
	13	(911,065)	868,895	(61,064)	807,831	184,389	41,801	140,223	478,518	844,931	91,303	936,234	(1,039,468)	(205,365)	(834,103)
	14	(155,098)	208,747	(11,265)	197,482	92,223	34,853	—	89,933	217,009	29,897	246,906	(204,522)	(37,258)	(167,264)
	21	(5,373,745)	3,836,879	(354,174)	3,482,705	1,134,268	216,357	373,443	1,819,719	3,543,787	483,316	4,027,103	(5,918,143)	(722,823)	(5,195,320)
	25	(5,557,602)	3,504,019	(356,988)	3,147,031	598,399	157,126	175,882	2,038,086	2,969,493	449,624	3,419,117	(5,829,688)	848,435	(6,678,123)
	26	(7,768,633)	9,809,252	(472,291)	9,336,961	1,650,965	446,980	1,402,688	4,197,010	7,697,643	1,192,220	8,889,863	(7,321,535)	500,753	(7,822,288)
	47	(578,864)	297,016	(32,179)	264,837	37,236	14,786	—	69,069	121,091	10,104	131,195	(445,222)	(73,409)	(371,813)
		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(1,537,904)	1,288,633	(2,826,537)

Class and Sub-Class	January 1	Assessments	Interest Income	Total Income	Cost of Workers' Claims: Wage Loss Compensation	Medical Aid	Pensions Awarded (Capitalized Values)	Provision for Unfinalled Claims	Total Claim Cost	Administration Expenses	Total Expenditures	Before Additional Requirement	Additional Requirement	December 31
8 1	$ 96,891	$ 2,696,740	$ 42,006	$ 2,738,746	$ 302,501	$ 118,409	$ 157,167	$ 806,344	$ 1,384,421	$ 231,259	$ 1,615,680	$ 1,219,957	$ 195,134	$ 1,024,823
8	(408,507)	552,526	(27,864)	524,662	176,310	95,261	3,329	241,845	516,745	80,263	597,008	(480,853)	50,290	(531,143)
11	(2,107,047)	1,140,232	(142,974)	997,258	405,624	69,760	—	698,301	1,173,685	165,657	1,339,342	(2,449,131)	5,144	(2,454,275)
12	(122,485)	523,802	(3,408)	520,394	136,690	52,068	1,240	149,686	339,684	46,881	386,565	11,344	(93,610)	104,954
51	(10,566,617)	12,150,978	(656,787)	11,494,191	2,953,418	604,376	740,573	5,622,035	9,920,402	1,426,225	11,346,627	(10,419,053)	239,004	(10,658,057)
	(13,107,765)	17,064,278	(789,027)	16,275,251	3,974,543	939,874	902,309	7,518,211	13,334,937	1,950,285	15,285,222	(12,117,736)	395,962	(12,513,698)
9 1	(4,103,293)	2,459,396	(239,826)	2,219,570	429,673	83,902	5,189	934,099	1,452,863	196,643	1,649,506	(3,533,229)	(384,342)	(3,148,887)
2	(2,736,680)	4,197,595	(155,659)	4,041,936	884,081	179,201	473,192	1,453,566	2,990,040	556,264	3,546,304	(2,241,048)	372,043	(2,613,091)
6	(675,534)	1,315,529	(46,008)	1,269,521	421,984	92,164	69,462	589,277	1,172,887	220,446	1,393,333	(799,346)	395,061	(1,194,407)
9	(37,845)	127,735	(1,062)	126,673	10,737	4,194	—	65,392	80,323	5,631	85,954	2,874	3,120	(246)
11	(3,810,231)	7,845,724	(86,259)	7,759,465	483,998	138,010	569,303	1,339,508	2,530,819	381,585	2,912,404	1,036,830	(1,242,841)	2,279,671
	(11,363,583)	15,945,979	(528,814)	15,417,165	2,230,473	497,471	1,117,146	4,381,842	8,226,932	1,360,569	9,587,501	(5,533,919)	(856,959)	(4,676,960)
14 1	(2,060,566)	6,583,031	(142,263)	6,440,768	1,732,680	407,858	569,417	3,307,924	6,017,879	888,172	6,906,051	(2,525,849)	(50,754)	(2,475,095)
6	(3,383,542)	3,767,578	(212,143)	3,555,435	876,849	242,767	10,257	2,013,145	3,143,018	428,380	3,571,398	(3,399,505)	(126,058)	(3,273,447)
	(5,444,108)	10,350,609	(354,406)	9,996,203	2,609,529	650,625	579,674	5,321,069	9,160,897	1,316,552	10,477,449	(5,925,354)	(176,812)	(5,748,542)
Total Classes	(219,871,409)	244,030,266	(13,744,462)	230,285,804	55,795,387	14,633,327	10,913,100	118,191,060	199,532,874	30,218,875	229,751,749	(219,337,354)	28,521,261	(247,858,615)
10	—	3,671,884	(55,029)	3,616,855	1,297,488	525,936	940,899	—	2,764,323	507,147	3,271,470	345,385	345,385	—
12	—	2,158,281	(22,529)	2,135,752	604,655	207,984	867,753	—	1,680,392	312,696	1,993,088	142,664	142,664	—
13	—	7,998,071	(94,448)	7,903,623	2,952,462	1,064,399	2,278,323	—	6,295,184	1,149,937	7,445,121	458,502	458,502	—
18	—	66,669	(631)	66,038	24,154	25,809	—	—	49,963	9,051	59,014	7,024	7,024	—
19	—	1,792,222	(1,822)	1,790,400	822,323	567,929	11,340	—	1,401,592	388,808	1,790,400	—	—	—
20	—	21,969	(22)	21,947	8,997	9,588	—	—	18,585	3,362	21,947	—	—	—
Total Deposit Accounts	—	15,709,096	(174,481)	15,534,615	5,710,079	2,401,645	4,098,315	—	12,210,039	2,371,001	14,581,040	953,575	953,575	—
Total Classes and Deposit Accounts	(219,871,409)	259,739,362	(13,918,943)	245,820,419	61,505,466	17,034,972	15,011,415	118,191,060	211,742,913	32,589,876	244,332,789	(218,383,779)	29,474,836	(247,858,615)
Special Reserves Section 37(1)(b)	350,291	—	22,875	22,875	(3,257)	—	—	—	(3,257)	—	(3,257)	376,423	—	376,423
Section 37(1)(d)	809,956	504,300	40,982	545,282	20,965	2,040	335,919	—	358,924	—	358,924	996,314	—	996,314
Section 37(1)(e)	1,560,764	1,209,500	66,139	1,275,639	287,219	96,652	702,616	—	1,086,487	—	1,086,487	1,749,916	—	1,749,916
	2,721,011	1,713,800	129,996	1,843,796	304,927	98,692	1,038,535	—	1,442,154	—	1,442,154	3,122,653	—	3,122,653
Silicosis 2 3	325,422	225,714	28,110	253,824	—	—	—	8,823	8,823	2,810	11,633	567,613	1,998	565,615
4	(4,663,367)	2,396,079	(242,433)	2,153,646	710	62	152,122	167,631	320,525	208,306	528,831	(3,038,552)	747,715	(3,786,267)
	(4,337,945)	2,621,793	(214,323)	2,407,470	710	62	152,122	176,454	329,348	211,116	540,464	(2,470,939)	749,713	(3,220,652)
GRAND TOTAL	$(221,488,343)	$264,074,955	$(14,003,270)	$250,071,685	$61,811,103	$17,133,726	$16,202,072	$118,367,514	$213,514,415	$32,800,992	$246,315,407	$(217,732,065)	$30,224,549	$(247,956,614)

ADMINISTRATION EXPENSES

The Schedules on the following pages present summaries of the Board's expenses by cost category, for both the Board as a whole and by major operating areas.

During 1979, the Board made certain internal accounting changes in the area of cost allocation. The major change that was made occurred in the area of allocating all area office overhead costs to Compensation Services Division rather than to each Division represented in the area offices. This change was m as administrative reponsibility for the area offices was assigne Compensation Services effective January 1, 1979.

The 1978 cost information in the attached schedules has b restated to reflect those changes in accounting practice that v in effect in 1979. For this reason the 1978 data, in certain categories, will not correspond to that which appears in our 1 financial statements.

SCHEDU

STATEMENT OF ADMINISTRATION EXPENSES
FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in $,000's)

	1979	1
Salaries and Employees' Benefits	33,212	29
Staff Travel	974	
Supplies and Stationery	942	
Building and Services	2,518	1
Communications	1,483	1
Automobile Fleet	213	
Equipment	550	
Patients' Meals	385	
Advertising and Publications	1,151	
Consulting Fees	276	
Grants and Awards	339	
Depreciation	1,398	
Employee Relocation	181	
Miscellaneous	482	
	44,104	3
Less: Miscellaneous Income	761	
: Gain (loss) on disposal of fixed assets	123	
Total	43,220	3
Less: Extraordinary Gain resulting from sale of Administration Building (Note 4)	3,218	
Total Expenses	40,002	3
Less: Allocated to Medical Aid (Schedule 2(d))	7,201	
Total Administration Expenses (Schedules 2(a) - (c))	32,801	3

SCHEDUL

STATEMENT OF PREVENTION SERVICES EXPENSES
FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in $,000's)

	1979	
Salaries and Employees' Benefits	5,900	
Staff Travel	430	
Supplies and Stationery	116	
Building and Services	72	
Communications	60	
Automobile Fleet	150	
Equipment	64	
Advertising and Publications	188	
Consulting Fees	5	
Depreciation	163	
Employee Relocation	32	
Miscellaneous	86	
	7,266	
Less: Miscellaneous Income	281	
Net Expenses Allocated to Sub-Classes	6,985	

SCHEDULE 2(b)

ATEMENT OF COMPENSATION SERVICES EXPENSES
R YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in $,000's)

	1979	1978
aries and Employees' Benefits	10,855	9,522
ff Travel	261	225
pplies and Stationery	92	57
ilding and Services	535	462
mmunications	636	555
tomobile Fleet	28	24
uipment	86	74
vertising and Publications	7	12
preciation	137	125
ployee Relocation	126	74
scellaneous	16	21
	12,779	11,151
s: Miscellaneous Income	10	7
l Expenses Allocated to Sub-Classes	12,769	11,144

SCHEDULE 2(c)

ATEMENT OF SUPPORT SERVICES EXPENSES
R YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in $,000's)

	1979	1978
aries and Employees' Benefits	11,531	10,438
f Travel	264	240
plies and Stationery	420	337
lding and Services	971	513
nmunications	718	590
omobile Fleet	34	19
ipment	355	342
ertising and Publications	952	654
sulting Fees	187	236
nts and Awards	339	247
reciation	511	655
ployee Relocation	22	34
cellaneous	361	363
	16,665	14,668
: Miscellaneous Income	277	219
: Gain (loss) on disposal of fixed assets	123	23
l Expenses	16,265	14,426
: Extraordinary Gain resulting from sale of Administration Building (Note 4)	3,218	—
Expenses allocated to Sub-Classes	13,047	14,426

SCHEDULE 2

STATEMENT OF REHABILITATION CLINIC, RESIDENCE AND HEARING BRANCH EXPENSES

FOR YEAR ENDED DECEMBER 31, 1979 (with comparative figures) (in $,000's)

	1979	197
Salaries and Employees' Benefits	4,926	4,4
Staff Travel	19	
Supplies and Stationery	314	
Building and Services	940	
Communications	69	
Automobile Fleet	1	
Equipment	45	
Patients' Meals	385	
Advertising and Publications	4	
Consulting Fees	84	
Depreciation	587	
Employee Relocation	1	
Miscellaneous	19	
	7,394	6,
Less: Miscellaneous Income	193	
Net Expenses Allocated to Medical Aid	7,201	6,

SCHEDU

INVESTMENTS HELD AS AT DECEMBER 31, 1979

	Par Value	Amortizec Value
Government of Canada	$ 11,595,000	$ 11,477
Canadian National Railway	5,000	4
British Columbia Electric Co. Ltd.	13,149,000	12,944
British Columbia Hydro & Power Authority	316,272,900	314,623
British Columbia Toll Highways & Bridges Authority	10,000,000	9,959
British Columbia School District Capital Financing Authority	22,003,000	21,891
Other British Columbia School Districts	570,000	567
British Columbia Regional Hospital Districts	15,000,000	14,964
British Columbia Building Corporation	28,000,000	28,000
British Columbia Municipal Finance Authority	27,750,000	27,550
Pacific Great Eastern Railway	35,443,000	35,063
British Columbia Railway	50,000,000	50,000
Province of Saskatchewan	2,125,000	2,019
Province of Quebec	5,130,000	5,101
Quebec Hydro-Electric Power Commission	14,000,000	13,700
Province of Newfoundland	1,000,000	1,031
Newfoundland & Labrador Power Commission	2,300,000	2,288
Newfoundland Municipal Finance Authority	5,000,000	4,97
City of Vancouver	500,000	49
Greater Vancouver Water District	6,197,000	6,15
Greater Vancouver Sewerage & Drainage	5,125,000	5,11
Greater Nanaimo Sewerage & Drainage	315,000	31
Valleyview Irrigation District	505,000	49
Vernon Irrigation District	625,000	61
Other Municipalities	1,221,000	1,21
	$573,830,900	$570,58

INDEX TO DETAILS OF REVENUE AND EXPENDITURE

REVENUE

	Page
ions From Government Enterprises	C 3
ions From Other Governments	C 3
fund	Section C
esource Revenue	C 2
tary Revenue	C 3
Other Revenue	C 2
Statement of Consolidated Revenue by Source	A 17
Statement of General Fund Revenues	A 6
Taxation Revenue	C 2

EXPENDITURE

A

d Highway Construction Program	D 219
d Job Experience Program	D 218
d Recreation Facilities Fund	D 219
d Reforestation Fund	D 223
Prevention Division	D 177
ent Centres for Handicapped	D 134
mployee Benefits Assumed by Corporation	D 104
ition and Community Services	D 131
ition and Support (Attorney General)	D 27
ition (Economic Development)	D 59
ition and Support (Finance)	D 94
ition and Support (Health)	D 119
Program	D 132
British Columbia Assessment Authority	D 214
British Columbia Systems Corporation	D 214
Crown Land Fund	D 214
re Rural School Taxes	D 63
Under Various Statutes	D 93
eral's Office and B.C. House	D 170
l Credit	D 19
l and Rural Development	D 19
l Land Commission Act	D 19
l Land Reserves	D 92
, Ministry of	D 13
olumbia Crop Insurance Act—Recoverable Crop Insurance Premiums	D 13
Occupancy Charges	D 13
r and Consulting Charges	D 13
linister's Office	D 13
Services	D 13
Administration	D 13
Cattle Purchases Act—Statutory	D 13
on Services	D 13
g Services	D 13
ird	D 13
s Office	D 13
n Services	D 13
l and Regulatory Services	D 13
eloping Countries	D 15
s Branch	D 204
l Drug Commission	D 127
l Treatment and Rehabilitation Program	D 127
in Measures	D 103
lich	D 17
hip Training	D 142
ns to Special Purpose Funds	D 217
and Special Services	D 145
rovincial	D 166
Act Appeal Boards	D 93
Authority of British Columbia Act	D 100
or the Retarded Program	D 134
neral, Ministry of	D 25
ration and Support	D 25
olumbia Parole Board	D 25
olumbia Racing Commission	D 25
Occupancy Charges	D 25
and Consulting Charges	D 25
	D 25
ts	D 25
vices	D 25
Criminal Injuries Compensation Act	D 25
Criminal Justice Division	D 25
Film Classification	D 25
Fire Marshal	D 25
Justice Development Commission	D 25
Land Registry Program	D 25
Law Reform Commission	D 25
Legal Services Commission	D 25
Legal Services to Government	D 25
Minister's Office	D 25
Order in Council Patients' Review Board	D 25
Police Act—Statutory	D 25
Police Services	D 25
Provincial Court Act—Statutory	D 25
Public Trustee	D 25
Superior and County Court	D 25
Auditor General	D 7
Auditor General Act	D 7
Auditor General, Ministry of	D 7
Auditor General	D 7
Building Occupancy Charges	D 7
Auditors' Certification Board	D 52
Auxiliary Communication Services	D 206

B

Bank Charges	D 102
Beautiful British Columbia Magazine	D 187
Boarding-home Program	D 123
Boiler Inspection	D 144
Boards of Review (Worker's Compensation Board)	D 139
British Columbia Assessment Authority—Financial Statements for the Year Ended December 31, 1979	F 2
British Columbia Assessment Authority	C 12, D 100
British Columbia Buildings Corporation—Financial Statements for the Year Ended March 31, 1980	F 7
British Columbia Cellulose Company—Financial Statements for the Year Ended December 31, 1979	F 14
British Columbia Crop Insurance Act—Recoverable Crop Insurance Premiums	D 23
British Columbia Cultural Fund	B 11, D 223
British Columbia Development Corporation—Financial Statements for the Year Ended March 31, 1980	F 20
British Columbia Development Corporation	D 60
British Columbia Educational Institutions Capital Financing Authority	F 25
British Columbia Energy Commission	D 76
British Columbia Ferries—Subsidy	D 205
British Columbia Ferry Corporation—Financial Statements for the Year Ended March 31, 1980	F 33
British Columbia Food Promotion	D 18
British Columbia Harbours Board—Financial Statements for the Year Ended March 31, 1980	F 48
British Columbia Health Care Research Foundation—Financial Statements for the Period Ended March 31, 1980	F 53
British Columbia House, London, England	D 170
British Columbia Housing Management Commission—Financial Statements for the Year Ended December 31, 1979	F 57
British Columbia Hydro and Power Authority—Finacial Statements for the Year Ended March 31, 1980	F 65

PAGE

British Columbia Hydro and Power Authority Pension Fund Regulations ..... D 179
British Columbia Liquor Distribution Branch—Financial Statements for Year Ended March 31, 1980 ..... F 84
British Columbia Lottery Branch ..... D 173
British Columbia Parole Board ..... D 37
British Columbia Petroleum Corporation—Financial Statements for the Year Ended March 31, 1980 ..... F 91
British Columbia Police Commission ..... D 30
British Columbia Power Commission Superannuation Fund Regulation ..... D 179
British Columbia Racing Commission ..... D 40
British Columbia Railway Company—Financial Statements for the Year Ended December 31, 1979 ..... F 97
British Columbia Railway Company ..... C 12, D 220
British Columbia Railway Company Pensions Fund Rules and Regulations ..... D 179
British Columbia Regional Hospital Districts Financing Authority—Financial Statements for the Year Ended March 31, 1980 ..... F 108
British Columbia Research Council ..... D 60
British Columbia Resources Investment Corporation—Free Share Distribution ..... D 93
British Columbia School Districts Capital Financing Authority—Financial Statements for the Year Ended March 31, 1980 ..... F 116
British Columbia Steamship Company (1975) Ltd.—Financial Statements for the Year Ended December 31, 1979 ..... F 129
British Columbia Systems Corporation—Financial Statements for the Year Ended March 31, 1980 ..... F 138
British Columbia Systems Corporation ..... C 12, D 214
British Columbia Youth Development Centre ..... D 123
Brokers, Insurance and Real Estate ..... D 49
Budgetary Expenditure by Ministerial Appropriations (Votes) ..... Section D
Building Occupancy Charges ..... See Each Ministry
Building Standards and Research Branch ..... D 144
Burnaby Psychiatric Services ..... D 123
Burns Lake Native Development Corporation ..... D 62
Business and Industrial Development ..... D 59

C

California and London Offices ..... D 187
Canada-B.C. Natural Gas Revenue Sharing Agreement ..... D 214
Canada Pension Plan (Government Matching Contributions) ..... D 180
Canada West ..... D 60
Centennial Cultural Fund Act ..... D 224
Central Microfilm Bureau ..... D 167
Central Ministry Services ..... D 157
Central Registry ..... D 49
Chamber of Mines and Mines Safety Association ..... D 80
Chief Electoral Officer ..... D 175
Child Day Care Program ..... D 132
Cigarette and Tobacco Tax Act ..... D 98
Clerk of the House ..... D 4
Coal Act ..... D 77
Coal Mines Regulation Act ..... D 78
Coal Resource Evaluation ..... D 82
Collective Bargaining and Labour Standards Program ..... D 139
College Pension Act ..... D 179
Coloured Gasoline Tax Act ..... D 98
Commercial Transport Act ..... D 200
Communications System Development and Regulation Branch ..... D 207
Community Based Programs (Attorney General) ..... D 31
Community Care Licensing Boards ..... D 122
Community Grants Program ..... D 134
Community Human Resource and Health Centres ..... D 134
Community Physiotherapy Program ..... D 122
Community Projects ..... D 134
Community Services, Human Resources ..... D 131
Companies ..... D 49
Compensation Advisory Services ..... D 143
Computer and Consulting Services ..... See Each Ministry
Community Projects ..... D 134
Consumer Advancement Fund ..... B 11, D 223
Consumer Affairs .....
Consumer Credit and Debtor Assistance .....
Consumer and Corporate Affairs, Ministry of .....
Auditor's Certification Board .....
Building Occupancy Charges .....
Computer and Consulting Charges .....
Consumer Affairs .....
Corporate Affairs .....
Corporate and Financial Services Commission .....
Executive and Administration .....
Liquor Control and Licensing Branch .....
Minister's Office .....
Rentalsman .....
Consumer Education and Information Branch .....
Consumer Protection Act .....
Consumer Taxation Branch .....
Co-op Overseas Market Development Program .....
Co-ordinated Law Enforcement Unit .....
Copper Smelting and Refining Incentive Act .....
Coroners .....
Corporate Affairs .....
Corporate and Financial Services Commission .....
Corporation Tax Capital Tax Act .....
Corrections .....
Court of Revision .....
Court Services .....
Credit Unions, Co-operatives and Trust Companies .....
Creston Valley Wildlife Management .....
Criminal Injuries Compensation Act .....
Criminal Justice Division .....
Crop Insurance .....
Crop Insurance Accounts ..... B
Crop Insurance Stabilization Fund ..... B
Crown Corporations and Other Government Agencies, Finan Statements .....
Crown Corporations Reporting Committee .....
Crown Land Fund (B.C. First Mortgage Fund) .....
Crown Proceedings Act—Statutory .....
Crystal Gardens Restoration .....
Cultural Fund, British Columbia ..... B
Cultural Services Branch .....

D

Dairy Branch .....
Dairy Producers' Protection Fund ..... B
Data Communication Services .....
Data Processing Branch .....
Death Benefits—re: Pensioners .....
Delta Police Investigation .....
Dental Health Services .....
Deputy Minister's Office (Agriculture) .....
Deregulation, Ministry of .....
Provincial Capital Commission .....
Provincial Captial Commission Act—Crystal Garden Resto tion .....
Details of Budgetary Expenditure by Votes ..... Sec
Details of Payments for the Fiscal Year Ended March 31, 1980 .....
Direct Care Community Services .....
Direct Grants to School Districts .....
Discovery Foundation .....
District of Mission Industrial Park .....
Domestic Animal Protection Fund ..... B
Drivers Licence Division .....
Drug, Alcohol, and Cigarette Education, Prevention, and Reh litation Fund ..... B

E

Economic Development, Ministry of .....
Administration .....
Building Occupancy Charges .....
Computer and Consulting Charges .....
Federal-Provincial Shared-cost Programs .....
Grants .....
Minister's Office .....

PAGE
, Science and Technology, Ministry of ..... D 63
es re Rural School Taxes—Net ..... D 63
g Occupancy Charges ..... D 63
ter and Consulting Charges ..... D 63
ident Schools ..... D 63
Conversion ..... D 63
r's Office ..... D 63
y Services ..... D 63
condary Education—Colleges and Provincial Institutes D 63
condary Education—Universities ..... D 63
Schools Education ..... D 63
and Technology ..... D 63
Aid Programs ..... D 63
s' Pension Fund ..... D 63
of Communicatively Impaired ..... D 66
Act, Provincial ..... D 175
Officer, Chief ..... D 175
Inspection ..... D 144
Devices ..... D 143
Health Services Commission ..... D 125
Benefits ..... D 181
nt Opportunity Programs ..... D 142
nservation and New Technology ..... D 77
ines and Petroleum Resources, Ministry of ..... D 73
Columbia Energy Commission ..... D 73
Occupancy Charges ..... D 73
r and Consulting Charges ..... D 73
Resource Evaluation Program ..... D 82
Administration ..... D 73
nd Subsidies Program ..... D 73
Data Program ..... D 73
Employment Program ..... D 73
Research Program ..... D 73
Resources Branch ..... D 73
Road Program ..... D 73
s Office ..... D 73
n Resources Branch ..... D 73
ors' Assistance Program ..... D 73
ource Evaluation Program ..... D 82
nt, Consumer and Corporate Affairs ..... D 48
; Branch, Agriculture ..... D 21
; Branch, Transportation, Communication and High-
..... D 199
Division (Petroleum) ..... D 78
Plant Pathology Branch ..... D 21
and Land Use Committee Secretariat ..... D 87
, Ministry of ..... D 83
ral Land Commission Act ..... D 83
Occupational Charges ..... D 83
and Consulting Charges ..... D 83
'alley Wildlife Management ..... D 83
ent and Land Use Committee Secretariat ..... D 83
ief Act ..... D 83
administration ..... D 83
Office ..... D 83
Control Act ..... D 83
Agricultural Land Commission ..... D 83
Emergency Programme ..... D 83
and Environment Management ..... D 83
Enhancement Program ..... D 83
al Health Engineering ..... D 86
al Laboratory ..... D 86
y ..... D 121
vices Advisory Agency ..... D 147
d Administration (Consumer and Corporate Affairs) D 47
vices Disputes Act ..... D 139
anch ..... D 17
lice Study ..... D 25
ouncil ..... D 11
Council Administration ..... D 12
e Office ..... D 11

F

C ..... D 28
nics Branch ..... D 17
Assurance ..... D 19
Farm Income Assurance Fund ..... B 11, D 223
Farm Labour Branch ..... D 21
Farm Products Finance ..... D 19
Farm Products Industry Improvement Act ..... D 228
Farm Products Industry Improvement Fund ..... B 11, D 223
Federal-Provincial Shared-cost Programs ..... D 57
Ferries, British Columbia—Subsidy ..... D 205
Field Crops Branch ..... D 17
Field Operations Program ..... D 11
Film and Photographic Branch ..... D 187
Film Classification ..... D 40
Finance, Ministry of ..... D 93
Administrative and Support Services ..... D 93
Advances Under Various Statutes ..... D 93
Assessment Act Appeal Boards ..... D 93
British Columbia Resources Investment Corporation—Free Share Distribution ..... D 93
Building Occupancy Charges ..... D 93
Computer and Consulting Services ..... D 93
Crown Proceedings Act ..... D 93
Government Agencies ..... D 93
Grants, Contributions, and Subsidies ..... D 93
Incidentals ..... D 93
Interest on Deposits ..... D 93
Interest on Public Debt ..... D 93
Minister's Office ..... D 93
Office of the Comptroller General ..... D 93
Purchasing Commission ..... D 93
Salary Contingencies (All Ministries) ..... D 93
Systems Act—Accrued Employee Benefits ..... D 93
Taxation Administration ..... D 93
Treasury Board ..... D 93
Financial Control Act ..... D 95
Financial Services (Agriculture) ..... D 19
Financial Statements of Crown Corporations and Other Government Agencies ..... Section F
Financial Statements of the Province of British Columbia ... Section A
Fire Marshal ..... D 39
Fire Suppression ..... D 109
First Citizens' Fund ..... B 11, D 223
Fish Production Evaluation and Support ..... D 90
Fish and Wildlife ..... D 86
Fixed Capital (Perpetual) Funds ..... D 223
Forensic Psychiatric Services Commission ..... D 126
Forest Act ..... D 113
Forest Development Roads Maintenance ..... D 110
Forests, Ministry of ..... D 105
Building Occupancy Charges ..... D 105
Computer and Consulting Charges ..... D 105
Forestry ..... D 105
Field Operations Program ..... D 105
Implementation of New Legislation ..... D 105
Intensified Forestry Program ..... D 105
Minister's Office ..... D 105
Ministry Administration ..... D 105
Reservoir Clearing ..... D 105
Support Services Program ..... D 105
Timber and Range Management Program ..... D 105
Forest Relief Act ..... D 91
Forestry ..... D 109
Forestry Act ..... D 113
Fort Nelson Extension Upgrading Program ..... D 220
Foster Homes and Specialized Children's Resources ..... D 132
Fuel Oil Tax Act ..... D 98

G

GAIN for Seniors and Handicapped ..... D 135
GAIN Program ..... D 135
Gas Inspection ..... D 144
Gasoline Marketing Supervision ..... D 77
Gasoline Tax Act ..... D 98
General Fund ..... Section C
General and Research, Grants and Expense, Agriculture ..... D 15
Geological Division ..... D 77
Gift Tax Act ..... D 98
Glendale Hospital ..... D 136

PAGE
Government Agencies ..... D 93
Government Contributions, Canada Pension Plan ..... D 180
Government Contributions, Provincial Government ..... D 80
Government Employees Relations Bureau ..... D 176
Government House ..... D 169
Government Members' Caucus ..... D 4
Government Publications ..... D 168
Government-owned Residences, Maintenance ..... D 199
Grade XII Scholarship Program ..... D 69
Grant to British Columbia Railway Commission ..... D 214
Grant to the Discovery Foundation ..... D 215
Grants and Subsidies Program (Energy, Mines and Petroleum Resources) ..... D 79
Grants, Contributions, and Subsidies (Finance) ..... D 93
Grants, Contributions, and Subsidies (Municipal Affairs) ..... D 160
Grants (Economic Development) ..... D 60
Grants—Health Services ..... D 121
Grants—Local Taxation Removal ..... D 68
Grants (Mental Health) ..... D 123
Grants, Provincial Disaster ..... D 85
Grants re Capital Support Programs ..... D 68
Grants re Interior Programs ..... D 67
Grants re Public Service ..... D 181
Grants, Special Services, and Events (Provincial Secretary) ..... D 167
Grants to Post-secondary Students ..... D 69
Grants to Reduce Local School Taxes ..... D 66
Grants in Aid of Regional Parks ..... D 153
Green Belt Protection Fund Act ..... D 226

H

Hansard Operations ..... D 4
Hard Surfacing ..... D 196
Health Care Division ..... D 131
Health Facilities Association of British Columbia—Financial Statements for the Year Ended March 31, 1980 ..... F 146
Health, Ministry of ..... D 117
Administration and Support Services ..... D 117
Alcohol and Drug Commission ..... D 117
Building Occupancy Charges ..... D 117
Computer and Consulting Charges ..... D 117
Direct Care Community Services ..... D 117
Emergency Health Services Commission ..... D 117
Forensic Psychiatric Services Commission ..... D 117
Hospital Programs ..... D 117
Medical Services Commission ..... D 117
Mental Health Services ..... D 117
Minister's Office ..... D 117
Preventive and Special Community Services ..... D 117
Refugee Settlement Program of British Columbia, Act ..... D 117
Health Services ..... D 133
Hearing Aid Regulation Act ..... D 119
Heritage Conservation Branch ..... D 166
Heritage, Cultural, Recreation, Sports, and Fitness Programs D 166
Heroin Treatment Program ..... D 127
Highway Construction—Capital ..... D 196
Highway Maintenance ..... D 194
Highways Program ..... D 217
Home Care Program ..... D 122
Horned Cattle Purchases Act ..... D 23
Horticulture Branch ..... D 17
Hospital Insurance Act ..... D 124
Hospital Programs ..... D 124
Hotel and Motel Room Tax Act ..... D 98
Housing Corporation of British Columbia—Financial Statements for the Year Ended October 31, 1979 ..... F 153
Housing ..... D 151
Human Resources, Ministry of ..... D 129
Administration and Community Service ..... D 129
Building Occupancy Charges ..... D 129
Community Projects ..... D 129
Computer and Consulting Charges ..... D 129
GAIN Programs ..... D 129
Health Services ..... D 129
Minister's Office ..... D 129
Services for Families and Children ..... D 129
Shelter Aid for Elderly Renters and Renters' Tax Credit ..... D 129
Special Programs for the Retarded ..... D 129
Human Rights Program .....
Hydro Development—Highways .....

I

Implementation of New Legislation .....
Incidentals .....
Income Assistance Division .....
Income Taxation Branch .....
Increase in Provincial Home-owner Grant .....
Indian Advisory Act .....
Independent Schools .....
Industrial Research Program .....
Industrial Transportation Act .....
Infant Development Program .....
Information Services (Agriculture) .....
Insurance Corporation of British Columbia—Financial St ments for the Year Ended December 31, 1979 .....
Insurance Premiums Tax .....
Integrated Courts .....
Intensified Forest Management Program .....
Intensified Forestry Program .....
Interest on Deposits .....
Interest on Intestate Estates Fund Deposits .....
Interest on Members of the Legislative Assembly Superannua Fund .....
Interest on Official Committee Deposits .....
Interest on Official Guardian Deposits .....
Interest on Public Debt .....
Interest on Public Service Superannuation Fund .....
Interest on Suitors' Fund Deposits .....
Intergovernmental Relations, Office of .....
Legislative Assembly Allowances and Superannua Act—Minister's Salary .....
Inter-parliamentary Relations .....
Inventory .....
Islands Trust .....

J

Job Training and Employment Opportunity Programs .....
Judgments Against the Crown .....
Junior Achievement .....
Justice Development Commission .....

L

Labour Education .....
Labour, Ministry of .....
Building Occupancy Charges .....
Boards of Review (Workers' Compensation Board) .....
Collective Bargaining and Labour—Standards Program
Computer and Consulting Charges .....
Essential Services Advisory Agency .....
Human Rights Program .....
Job Training and Employment Opportunity Program .....
Labour Relations Board .....
Ministerial Administration and Support Service .....
Minister's Office .....
Occupational Environment and Compensation Advisory vices .....
Refugee Settlement Program of British Columbia Act
West Kootenay Schools Collective Bargaining Assistanc
Labour Relations Board .....
Land Acquisition—National and Provincial Parks .....
Land Management .....
Land Registry Program .....
Lands, Parks and Housing, Ministry of .....
Building Occupancy Charges .....
Computer and Consulting Charges .....
Financial and Administration Services .....
Housing .....
Land Management .....
Minister's Office .....
Parks and Outdoor Recreation .....
Law Reform Commission .....

PAGE
vices (Consumer and Corporate Affairs) ..... D 47
vices Society ..... D 32
vices Society—Financial Statements for the Year Ended
h 31, 1980 ..... F 172
vices Society Act ..... D 32
vices to Government ..... D 33
veys ..... D 152
n, Ministry of ..... D 3
tion ..... D 3
Corporation Reporting Committee ..... D 3
ve Assembly Allowances and Superannuation
-Minister's Salary (Intergovernmental Relations) ..... D 210
ve Assembly Allowances and Superannuation
-Minister's Salary (Universities, Science and Com-
cations) ..... D 212
Dining Room ..... D 4
Tour Guides ..... D 178
egislative ..... D 171
rvices Branch ..... D 166
ntrol and Licensing Branch ..... D 51
Branch ..... D 17
Improvement ..... D 23
ort Assistance Program ..... C 11, D 205
ices Act ..... D 102
ices to Provincial Property ..... D 160
ax Act ..... D 98
d California Offices ..... D 183
Care Program ..... D 122
Disability Plan ..... D 181
ct ..... D 173
nch, British Columbia ..... D 173
d ..... B 11, D 223
nland Stadium Fund ..... B 11, D 223

M

cial Statements of the Province ..... Section A
t Support Services (Attorney General) ..... D 31
ources ..... D 86
information ..... D 18
Services, Agriculture ..... D 18
Services ..... D 154
and Arbitration Board ..... D 78
Services ..... D 145
penses, London, England, and California ..... D 183
vices Commission ..... D 135
vices Plan ..... D 181
vices Plan of British Columbia—Financial State-
for the Year Ended March 31, 1980 ..... F 178
ndemnity ..... Volume 2
Legislative Assembly ..... D 4
the Legislative Assembly Superannuation Act .....
..... D 179, D 180
th Services ..... D 123
ersion ..... D 63
Small Business Assistance Program ..... D 217
ureau, Central ..... D 167
..... D 22
y Act ..... D 22
a Program ..... D 81
ployment Program ..... D 81
earch Program ..... D 80
ources Branch ..... D 77
enue Division ..... D 75
d Program ..... D 79
ation Act ..... D 77
Act ..... D 98
administration Support Services ..... D 151
orests Act ..... D 113
ands, Parks and Housing Act ..... D 227
s Statutory Items ..... D 180
e Registry ..... D 151
r Branch ..... D 202
r Commission ..... D 203
use Tax Act ..... D 98
le Branch ..... D 201

PAGE
Motor Vehicle Division ..... D 201
Motor Vehicle Inspection ..... D 201
Motor Vehicle Transport Act ..... D 221
Municipal Act ..... D 102
Municipal Affairs, Ministry of ..... D 157
Building Occupancy Charges ..... D 157
Central Ministry Services ..... D 157
Computer and Consulting Charges ..... D 157
General Administration ..... D 160
Grants, Contributions, and Subsidies ..... D 157
Minister's Office ..... D 157
Revenue Sharing Fund ..... D 157
Transit Services ..... D 157
Municipal Finance Authority of British Columbia Act ..... D 102
Municipal Governments Home-owner Grants ..... D 160
Municipal Superannuation Act ..... D 179
Municipalities Aid Act ..... D 160
Museums, Provincial ..... D 166
Museums, Resource ..... D 166

N

National and Interprovincial Activities ..... D 65
Natural Gas Producers, Payments re Income Tax ..... D 100
Nonbudgetary Expenditure ..... D 213
North East Coal Development Project ..... D 203

O

Occupational Environment Program ..... D 143
Occupational Environment and Compensation Advisory Services
..... D 139
Ocean Falls Corporation—Financial Statements for the Year
Ended December 31, 1979 ..... F 182
Official Committee—Interest on Deposits ..... D 101
Official Guardian Act ..... D 101
Official Guardian—Interest on Deposits ..... D 101
Office of the Comptroller General ..... D 95
Office of Intergovernmental Relations ..... D 209
Official Opposition (NDP) ..... D 4
Ombudsman ..... D 9
Open Facilities (Attorney General) ..... D 31
Operating Grants, Education ..... D 67
Operating Grants to Universities ..... D 67
Operations Branch, Consumer and Corporate Affairs ..... D 48
Order in Council Patients' Review Board ..... D 41
Outdoor Recreation ..... D 153

P

Pacific Coach Lines Limited ..... F 189
Pari Mutuel Betting Tax Act ..... D 98
Parks and Outdoor Recreation ..... D 153
Parliament Buildings Restoration ..... D 182
Parole Board, British Columbia ..... D 37
Patients Estate Act ..... D 101
Payments (Provincial) for the Fiscal Year Ended March 31, 1980
..... Volume 2
Personnel ..... D 154
Personnel Services ..... D 65
Pesticide Control ..... D 86
Petroleum and Natural Gas Act ..... D 78
Petroleum Resources Branch ..... D 78
Pharmacare Division ..... D 131
Pharmacare Program ..... D 133
Physical Fitness and Amateur Sports Fund ..... B 11, D 223
Placer Mining Act ..... D 77
Pipelines Act ..... D 199
Planning and Development (Environment) ..... D 86
Planning Services (Municipal Affairs) ..... D 159
Police Act ..... D 25
Police Services ..... D 30
Policy Planning (Attorney General) ..... D 27
Policy Planning and Research ..... D 59
Pollution Control Act ..... D 83

PAGE

Postal Branch ..... D 171
Post-secondary Education—Colleges and Provincial Institutes D 63
Post-secondary Education—Universities ..... D 63
Poultry Branch ..... D 17
Power and Telephone Line Beautification Grant ..... D 100
Power Subsidy ..... D 100
Premier's Office ..... D 11
Pre-retirement Leave ..... D 181
Preventive and Special Community Services ..... D 120
Probate Fees Act ..... D 98
Probation and Family Services (Attorney General) ..... D 31
Production Services, Agriculture ..... D 17
Property Management Branch ..... D 19
Prospectors' Assistance Program ..... D 80
Provincial Agricultural Land Commission ..... D 88
Provincial Archives ..... D 166
Provincial Capital Commission ..... D 53
Provincial Capital Commission Act ..... D 53
Provincial Court ..... D 28
Provincial Court Act ..... D 25
Provincial Elections Act ..... D 175
Provincial Emergency Programme ..... D 89
Provincial Home Acquisition Fund ..... B 11, D 223
Provincial Marketing Board ..... D 18
Provincial Museum Act ..... D 166
Provincial Museum and Resource Museums ..... D 166
Provincial Native Indian Programs ..... D 144
Provincial Rapid Transit Subsidy Act ..... D 161
Provincial Rental Housing Corporation—Financial Statements for the Year Ended December 31, 1979 ..... F 203
Provincial Secretary and Government Services, Ministry of ..... D 163
Agent General's Office and British Columbia House, London, England ..... D 163
British Columbia Lottery Branch ..... D 163
Building Occupancy Charges ..... D 163
Central Microfilm Bureau ..... D 163
Computer and Consulting Charges ..... D 163
General Administration ..... D 163
Government Employees Relations Bureau ..... D 163
Government House ..... D 163
Grants, Special Services, and Events ..... D 163
Heritage, Cultural Preservation, Sports, and Fitness Programs D 163
Indian Advisory Act ..... D 163
Legislative Library ..... D 163
Minister's Office ..... D 163
Parliament Buildings Restoration ..... D 163
Postal Branch ..... D 163
Provincial Elections Act ..... D 163
Provincial Home-owner Grant Act ..... D 163
Public Health Nursing ..... D 121
Public Information and Publications ..... D 163
Public Inquiries Act ..... D 163
Public Service Act ..... D 163
Public Service Commission Administration ..... D 163
Public Service Adjudication Board ..... D 163
Public Schools Act ..... D 71
Queen Elizabeth II British Columbia Centennial Scholarship Act ..... D 163
Queen's Printer ..... D 163
Salaries and Benefits—Sundry Employees ..... D 163
Superannuation Branch Administration ..... D 163
Employee Benefits ..... D 163
Members of the Legislative Assembly Superannuation Act .. D 163
Public Service Superannuation and Retirement Benefits ..... D 163
Unemployment Insurance and Workers' Compensation ..... D 163
Provincial Transit Subsidies ..... D 161
Public Health Nursing ..... D 121
Public Information and Publications ..... D 168
Public Inquiries Act ..... D 174
Public Libraries Act ..... D 102
Public Schools Education ..... D 63
Public Service Act ..... D 183
Public Service Adjudication Board ..... D 178
Public Service Commission Administration ..... D 177
Public Service Extended Health and Dental Plan ..... D 181
Public Service Group Insurance Act ..... D 181
Public Service Superannuation Act .....
Public Service Superannuation and Retirement Benefits .....
Public Trustee .....
Purchase of Shares .....
Purchasing Commission .....

Q

Queen Elizabeth II British Columbia Scholarship Act .....
Queen's Printer .....

R

Radio Services .....
Railway Act .....
Range Act .....
Range Management .....
Real Property Tax Deferment Act .....
Real Property Taxation Branch .....
Reclamation Research .....
Recreation, Sports, and Fitness Branch .....
Recruitment and Selection Division .....
Reduction of Provincial Debt .....
Reforestation .....
Refugee Settlement Program of British Columbia Act .....
Regional Hospital Districts Act .....
Regional Park Act .....
Registrar of Voters .....
Rehabilitation Resources Program .....
Rentalsman .....
Renters' Tax Credit .....
Research and Development .....
Research (Forests) .....
Reservoir Clearing .....
Residential Care .....
Residential Tenancy Act .....
Resource Analysis .....
Resource and Environment Management .....
Resource Management Program .....
Resource Planning .....
Retirement Fund. See Public Service Superannuation Act.
Retiring Allowance .....
Revenue Act .....
Revenue Sharing Fund ..... B 11, D
Revenue Surplus of 1977/78 Appropriations Act, 1979 ..... A 7, C
Roads and Bridge Maintenance and Repairs .....
Royal Canadian Mounted Police Contract .....

S

Safety Engineering Division .....
Salaries and Benefits—Sundry Employees .....
Salaries, Wages, and Travelling Expenses by Ministries ..
Salary Contingencies .....
Salmon Arm Gasoline Spill .....
Salmonid Enhancement Program .....
Scaling .....
Schedule of Members' Indemnities .....
Schedule of Payments to Municipalities, School Districts, Hospitals, Individuals, Firms, and Corporations, Including Grants .....
Schedules of General Fund Revenue and Expenditure .....
Schedules to Statement of Assets and Liabilities .....
School Districts, Grants to .....
School Taxes, Advances re Rural .....
Science and Technology .....
Science Council of British Columbia—Financial Statement the Year Ended March 31, 1980 .....
Secure Custodial Facilities .....
Securities Act .....
Securities Deposited with the Government .....
Seniors' Counselling Service Program .....
Seniors' Day Centres Program .....
Separation Allowance for Provincial Judge .....

PAGE
Families and Children ..... D 129
cilities Assistance Act ..... D 160
for Elderly Renters and Renters' Tax Credit ..... D 137
ess Development ..... D 188
es Tax Act ..... D 98
..... D 21
ffice ..... D 4
s Appropriation Act ..... D 225
th Services ..... D 121
rams for the Retarded ..... D 136
ose Appropriations Act, 1979 ..... D 217
ose Funds ..... D 221
ose Funds ..... D 225
ants (indexed on page G 8)
d Regulatory Services, Agriculture ..... D 21
of Health and Hospital Costs ..... D 221
g ..... D 113
Consolidated Expenditure by Major Functions ..... A 18
Program ..... D 63
icing Costs in R.C.M.P. Policed Areas ..... D 25
uty Tax ..... D 98
l, Interest on ..... D 101
Consolidated Expenditure by Objective of Expendi-
..... A 20
Expenditure by Vote ..... C 4
Fund Balances at March 31, 1980 ..... D 223
on, see Public Service Superannuation Act and
s of the Legislative Assembly Superannuation Act.
on Branch Administration ..... D 179
County Court ..... D 34
ices (*Attorney General*) ..... D 27
ices Program ..... D 119
rt Act ..... D 101
Products Investments Ltd. (formerly Panco Poultry
..... F 216
Mapping ..... D 86
—Accrued Employee Benefits ..... D 93

T

s Ltd.—Financial Statements for the Year Ended
1, 1980 ..... F 221
ministration ..... D 93
ices *re* Rural School ..... D 66
nsions Act ..... D 63
nsion Fund ..... D 70
cations Services Branch ..... D 206
cations Utilities Act ..... D 207
rvices ..... D 206
ssistance ..... D 102
ange Management Program ..... D 110
n ..... D 77
Small Business Development, Ministry of ..... D 185
ccupancy Charges ..... D 185
and Consulting Charges ..... D 185
ministration ..... D 185
Office ..... D 185
ice Act ..... D 185
ness Development ..... D 185
..... D 185
s Act ..... D 48
Administration ..... D 142
dge ..... D 134
ement Services ..... D 161
es ..... D 161
, Communications and Highways, Ministry of
Branch ..... D 191
mbia Ferries—Subsidy ..... D 191
cupancy Charges ..... D 191

PAGE
Communications System Development and Regulations Branch
..... D 191
Computer and Consulting Charges ..... D 191
Engineering Branch ..... D 191
General Administration ..... D 191
Government-owned Residences Maintenance ..... D 191
Highway Construction—Capital ..... D 191
Highway Maintenance ..... D 191
Hydro Development—Highways ..... D 191
Local Airport Assistance Program ..... D 191
Minister's Office ..... D 191
Motor Carrier Branch ..... D 191
Motor Carrier Commission ..... D 191
Motor Vehicle Branch ..... D 191
Telecommunications Services Branch ..... D 191
Transportation Policy Analysis Branch ..... D 191
Weigh Scale Branch ..... D 191
Transportation Policy Analysis ..... D 203
Treasury Board ..... D 93

U

Unclaimed Money Deposits Act ..... D 102
Underground Storage Act ..... D 78
Unemployment Insurance, Workers' Compensation ..... D 174
Universities Council ..... D 67
Universities Council—Financial Statements for the Year Ended
March 31, 1980 ..... F 229
Universities, Grants to ..... D 67
University Endowment Lands Administration Act
..... *B 11, D 223, D 152*
University Endowment Lands Golf Course ..... D 152
University Medical Expansion Project ..... D 67
Universities, Science and Communications ..... D 211
Legislative Assembly Allowance and Superannuation
Act—Minister's Salary ..... D 212
Urban Transit Authority ..... D 161
Urban Transit Authority—Financial Statements for the Year
Ended March 31, 1980 ..... F 234

V

Valuation ..... D 110
Vancouver Provincial Court ..... D 28
Vancouver Supreme Court and County Court ..... D 28
Vancouver Trade and Convention Centre Fund ..... D 223
Veterinary Medicine Branch ..... D 21
Victoria Trade and Convention Centre Fund ..... D 223
Voters, Registrar of ..... D 175

W

Warehousing Operation ..... D 97
Waste Management ..... D 86
Water Act ..... D 98
Water Management ..... D 86
Weigh-scale *Branch* ..... D 200
West Kootenay Schools Collective Bargaining Assistance Act D 139
Woodlands School ..... D 136
Work Activity Program ..... D 134
Workers' Compensation Board ..... D 147
Workers' Compensation Board—Financial Statements for the
Year Ended December 31, 1979 ..... F 242
Workers' Compensation Board Superannuation Fund Plan ..... D 179

Y

Youth Crew ..... D 153
Youth Development Branch ..... D 21

SPECIAL WARRANTS

FOR THE YEAR ENDED MARCH 31, 1980

No.		Page
1	Supplementing Vote 67—Post-secondary Education	C 6, D 68
2	Supplementing Vote 164—Land Management	C 9, D 152
3	Crown Land Development Program	C 9, D 155
4	Supplementing Vote 90—Grants to Kimberley, Invermere, Kaslo	C 7, D 85
5	Co-operative Education Projects	C 6, D 72
6	Co-operative Education Projects	C 6, D 72
7	Supplementing Vote 102—Comptroller General	C 7, D 95
8	Supplementing Vote 91—Eurasian Water Milfoil Control Program	C 7, D 8[illegible]
9	Supplementing Vote 109—Grants-Subsidies	C 7, D 10[illegible]
10	Supplementing Vote 81—Mineral Road Program	C 6, D 7[illegible]
11	Supplementing Vote 77—B.C. Energy Commission	C 6, D 7[illegible]
12	Supplementing Vote 178—General Administration	C 10, D 16
13	Supplementing Vote 46—Rentalsman	C 6, D 5
14	Grant—Mission Development Corporation	C 6, D 6
15	Supplementing Vote 121—Timber/Range Management Program	C 8, D 11
16	Supplementing Vote 225—B.C. Ferries Subsidy	C 11, D 20
17	Establishment and Administration of Ministry	C 11, D 21
18	Supplementing Vote 72—Independent Schools	C 5, D 7
19	Supplementing Vote 121—Timber/Range Management Program	C 8, D 11
20	Supplementing Vote 124—Implementation of New Legislation	
21	Supplementing Vote 214—Highway Construction	C 11, D 15
22	Supplementing Vote 185—Agent-General's Office and British Columbia House	C 10, D 17
23	Supplementing Vote 214—Highway Construction	C 11, D 15
24	Canada-B.C. Natural Gas Revenue Sharing Agreement	C 12, D 2[illegible]
25	Burns Lake Native Development Corporation	C 6, D [illegible]
26	Supplementing Vote 214—Highway Construction	C 11, D 1[illegible]
27	Supplementing Vote 20—Administration and Support	C 4, D [illegible]
27	Supplementing Vote 21—*Court Services*	C 4, D [illegible]
27	Supplementing Vote 22—Criminal Justice Division	C 4, D [illegible]
27	Supplementing Vote 23—Police Services	C 4, D [illegible]
27	Supplementing Vote 27—Legal Services to Government	C 5, D [illegible]
27	Supplementing Vote 28—Superior and County Court	C 5, D [illegible]
27	Supplementing Vote 29—Provincial Court	C 5, D [illegible]
27	Supplementing Vote 30—Coroners	C 5, D [illegible]
27	Supplementing Vote 31—British Columbia Parole Board	C 5, D [illegible]
27	Supplementing Vote 33—*Criminal Injuries Compensation Act*	C 5, D [illegible]
27	Supplementing Vote 34—Public Trustee	C 5, D [illegible]
27	Supplementing Vote 35—Fire Marshal	C 5, D [illegible]
27	Supplementing Vote 36—British Columbia Racing Commission	C 5, D [illegible]
28	Subsidy—British Columbia Railway—Fort Nelson Extension	C 12, D 2[illegible]
29	Supplementing Vote 133—Hospital Programs	C 8, D 1[illegible]
30	Supplementing Vote 223—Air Services Branch	C 11, D 2[illegible]
31	Supplementing Vote 64—Public Schools Education	C 6, D [illegible]
32	Supplementing Vote 81—Mineral Road Program	C 6, D [illegible]
33	Supplementing Vote 90—General Administration	C 7, D [illegible]
33	Supplementing Vote 91—Resource and Environment Management	C 7, D [illegible]
33	Supplementing Vote 95—Salmonid Enhancement Program	C 7, D [illegible]
34	Supplementing Vote 106—*Assessment Act* Appeals Board	C 7, D [illegible]
35	Supplementing Vote 107—Government Agencies	C 7, D [illegible]
36	Supplementing Vote 112—Incidentals	C 7, D [illegible]
37	Supplementing Vote 114—Salary Contingencies (all ministries)	C 7, D [illegible]
38	Supplementing Vote 131—Direct Care Community Services	C 7, D [illegible]
39	Supplementing Vote 214—Highway Construction Capital	C 11, D [illegible]
40	Supplementing Vote 184—Government House	C 10, D [illegible]
41	Establishment of Ministry	C 11, D [illegible]
42	Grant—Discovery Foundation Multi-tenant Facility	C 12, D [illegible]
43	Supplementing Vote 169—Minister's Office	C 9, D [illegible]
44	Supplementing Vote 223—Air Services Branch	C 11, D [illegible]
45	Supplementing Vote 76—General Administration	C 6, D [illegible]
46	Supplementing Vote 91—Resource and Environment Management	C 7, D [illegible]
47	Supplementing Vote 165—Parks and Outdoor Recreation	C 9, D [illegible]
48	Subsidy—B.C. Railway—Fort Nelson Extension	C 12, D [illegible]
49	Supplementing Vote 77—B.C. Energy Commission	C 6, D [illegible]
50	Supplementing Vote 75—Minister's Office	C 6, D [illegible]
51	Supplementing Vote 57—Administration	C 6, D [illegible]
52	Supplementing Vote 131—Direct Care Community Services	C 8, D [illegible]
53	Supplementing Vote 213—Highway Maintenance	C 11, D [illegible]
54	Supplementing Vote 59—Federal/Provincial Shared-cost Programs	C 5, D [illegible]
55	Supplementing Vote 143—Health Services	C 8, D [illegible]
56	Supplementing Vote 103—Computer and Consulting Services	C 7, D [illegible]
57	Supplementing Vote 139—Computer and Consulting Charges	C 8, D [illegible]
58	Supplementing Vote 204—Computer and Consulting Charges	C 10, D [illegible]
59	Supplementing Vote 117—Minister's Office	C 8, D [illegible]

No.		PAGE
60	Supplementing Vote 128—Minister's Office	C 8, D 118
61	Supplementing Vote 135—Emergency Health Services Commission	C 8, D 125
62	Supplementing Vote 129—Administration and Support Services	C 8, D 119
63	Supplementing Vote 68—Student Aid Program	C 6, D 69
64	Supplementing Vote 181—Grants, Special Services and Events	C 10, D 167
65	Supplementing Vote 187—Postal Branch	C 10, D 171
66	Supplementing Vote 157—Labour	C 9, D 146
67	Supplementing Vote 219—Transportation and Highways	C 11, D 201

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