PROVINCE OF BRITISH COLUMBIA

Report of the

COMPTROLLER-GENERAL

1976/77

Pursuant to the Provisions of the
Audit Act, Chapter 22, R.S.B.C. 1960

Interim Financial Statements

For the Nine Months Ended December 31

1976

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AUTHORITY OF THE LEGISLATIVE ASSEMBLY

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in right of the Province of British Columbia.
1977

To Colonel the Honourable WALTER S. OWEN, Q.C., LL.D.,
Lieutenant-Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour statements of the Comptroller-General, pursuant to the provisions of the *Audit Act,* chapter 22, R.S.B.C. 1960.

Respectfully submitted.

EVAN M. WOLFE
Minister of Finance

Department of Finance,
Victoria, January 17, 1977.

VICTORIA, B.C., January 17, 1977

The Honourable Evan M. Wolfe,
Minister of Finance

SIR—I have the honour to submit for the information of the Legislative Assembly, pursuant to the provisions of the *Audit Act,* chapter 22, R.S.B.C. 1960, the following:

PAGE

(A) Statements of Revenue and Expenditure for the First Nine Months of the Fiscal Year 1976/77, viz., April 1, 1976, to December 31, 1976. These statements are presented on a cash basis as brought to account at the Treasury (section 43 (*a*)).

[NOTE—In past years certain revenues and expenditures were estimated on an accrual basis. This year, in order to be consistent with the recently instituted Quarterly Reports, the statements have been prepared on a cash basis.]

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Respectfully submitted.

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

PROVINCE OF BRITISH COLUMBIA

(A 1)

INTERIM STATEMENTS OF REVENUE AND EXPENDITURE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976

Estimated for 12 Months to Mar. 31, 1977		Interim Period Apr. 1 to Dec. 31, 1976
$	REVENUE	$
19,500,000	Property Taxes	20,772,385
948,400,000	Social Services, Fuel Taxes, Etc.	661,033,655
1,127,900,000	Corporation, Personal, Succession, and Gift Taxes	805,374,102
538,400,000	Privileges, Licences, and Natural Resources Taxes or Royalties	336,558,969
49,300,000	Sales and Service Fees	33,604,712
10,000,000	Fines and Penalties	6,196,247
15,000,000	Interest, Discount, Premium, and Exchange	9,678,933
684,750,000	Contributions From Other Governments	448,793,710
168,000,000	Contributions From Government Enterprises	173,357,250
26,000,000	Miscellaneous Revenue	25,225,855
3,587,250,000	Total Budgetary Revenue	2,520,595,818
	EXPENDITURE	
3,264,110	Legislation	2,186,610
636,598	Executive Council	402,097
57,582,658	Department of Agriculture	32,598,874
111,969,457	Department of the Attorney-General	82,273,790
2,463,029	Department of Consumer Services	1,440,157
5,827,370	Department of Economic Development	3,011,270
846,300,662	Department of Education	648,498,001
43,292,651	Department of Environment	26,472,193
164,764,505	Department of Finance	80,695,140
98,612,793	Department of Forests	65,765,164
871,381,481	Department of Health	594,931,001
321,051,339	Department of Highways and Public Works	231,241,695
73,355,553	Department of Housing	34,537,174
589,632,110	Department of Human Resources	358,578,185
18,974,235	Department of Labour	10,901,589
7,932,816	Department of Mines and Petroleum Resources	5,084,654
145,417,791	Department of Municipal Affairs	133,832,911
100,801,832	Department of the Provincial Secretary	60,835,843
42,895,506	Department of Recreation and Travel Industry	27,841,678
109,088,296	Department of Transport and Communications	84,776,323
3,615,244,792	Total Budgetary Expenditure	2,485,904,349
	Excess of Budgetary Revenue over Expenditure	34,691,469
	Nonbudgetary Revenue	79,753,939
	Excess of General Fund Revenue over Expenditure	114,445,408

(A 2)

DETAILS OF REVENUE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976

Estimated for 12 Months Ending Mar. 31, 1977	Source	Revenue for 9 Months Ended Dec. 31, 1976	
$		$	$
19,500,000	Property Taxes		20,772,385
	Social Services, Fuel Taxes, Etc.:		
6,400,000	Pari Mutuel Betting Tax	6,293,910	
710,000,000	Social Services Tax	487,088,435	
175,000,000	Gasoline Tax	122,897,950	
15,000,000	Motive-fuel Use Tax	13,019,212	
3,000,000	Fuel-oil Tax	1,555,773	
31,500,000	Cigarette and Tobacco Tax	24,040,871	
7,500,000	Hotel and Motel Room Tax	6,137,504	
948,400,000			661,033,655
	Corporation, Personal, Succession, and Gift Taxes:		
	Corporation:		
251,000,000	Income Tax	200,822,023	
35,000,000	Capital Tax	34,054,110	
815,900,000	Personal Income Tax	538,189,200	
26,000,000	Succession and Gift Taxes	32,308,769	
1,127,900,000			805,374,102
	Privileges, Licences, and Natural Resources Taxes or Royalties:		
55,000,000	Motor-vehicle Licences and Permits	16,814,015	
	Natural Resources:		
6,000,000	Wildlife Act: Fees and Licences	5,162,702	
	Lands and Forests:		
800,000	Grazing Fees and Permits	253,198	
5,300,000	Land Leases, Rentals, and Fees	3,602,703	
25,000,000	Logging Tax	7,718,962	
200,000	Timber Leases	128,818	
700,000	Timber Licences	403,231	
8,000,000	Timber Royalties	5,159,464	
80,000,000	Timber Sales	33,254,124	
	Minerals:		
12,500,000	Coal, Minerals, and Metal Royalties	10,341,546	
275,000,000	Petroleum and Natural Gas Royalties, Leases, and Fees	194,423,830	
200,000	Free Miners' Certificates	138,672	
3,300,000	Mining Receipts, General	1,303,671	
15,000,000	Mining Tax	13,857,880	
15,000,000	Mineral Land Tax	22,201,072	
12,000,000	Water Resources: Water Rentals and Recording Fees	11,540,956	
	Other:		
600,000	Agricultural Licences and Fees	497,871	
300,000	Boiler Inspection Fees	119,077	
3,500,000	Companies Branch	2,492,431	
2,650,000	Electrical Energy Inspection Fees	1,611,888	
1,000,000	Fire Marshal Act: Fees, etc.	226,161	
200,000	Gas Act: Fees	123,173	
275,000	Insurance Act	164,347	
10,000,000	Insurance Premiums Tax	739,689	
1,600,000	Law Stamps	1,279,404	
1,000,000	Probate Fees	762,091	
275,000	Securities Act	101,073	
3,000,000	Sundry Licences and Permits	2,136,920	
538,400,000			336,558,969

DETAILS OF REVENUE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976—*Continued*

Estimated for 12 Months Ending Mar. 31, 1977	Source	Revenue for 9 Months Ended Dec. 31, 1976	
$	Sales and Service Fees:	$	$
	Sales:		
1,200,000	Land Sales	1,075,330	
350,000	Sale of Maps and Air Photos	261,662	
	Services:		
.....	Administration Act—fees	143,398	
1,500,000	Motor-vehicle Lien and Search Fees	1,557,145	
950,000	Education Course and Examination Fees	400,893	
3,500,000	Medicare Services Recoveries	3,316,611	
1,750,000	Ferry Revenue	1,438,081	
1,750,000	Ambulance Service	511,942	
7,500,000	Forest Scaling Fees	5,162,934	
1,300,000	Land-clearing Receipts	976,988	
17,000,000	Land Registry Fees	12,829,875	
5,900,000	Reservoir Waterway Improvements	305,101	
1,250,000	Sheriffs' Fees	819,812	
600,000	Publications Service Branch (Education) Rentals and Sales	760,584	
550,000	Vital Statistics	276,603	
4,200,000	Sundry Services	3,767,753	
49,300,000			33,604,712
10,000,000	Fines and Penalties: Court Fees and Fines		6,196,247
15,000,000	Interest, Discount, Premium, and Exchange: Miscellaneous Interest		9,678,933
	Contributions From Other Governments:		
2,100,000	Canada Statutory Subsidies	1,058,424	
2,000,000	Canada Percentage of Power Corporation Tax	.....	
651,000,000	Canada Share of Joint Service Programs in Lieu of Opting Out	425,866,275	
29,600,000	Municipal Share of Joint Service Programs	21,826,106	
50,000	Other Provinces	42,905	
684,750,000			448,793,710
	Contributions From Government Enterprises:		
155,000,000	Net Profit, Liquor Administration Branch	125,000,000	
13,000,000	British Columbia Ferries Division	48,357,250	
168,000,000			173,357,250
	Miscellaneous:		
8,000,000	Institutional Maintenance Receipts	5,613,213	
18,000,000	Miscellaneous Revenues	19,612,642	
26,000,000			25,225,855
3,587,250,000	Total Budgetary Revenue		2,520,595,818
	Nonbudgetary Revenue:		
	Recoveries pursuant to:		
	Special Funds Recovery Act, 1976—		
	Agricultural Aid to Developing Countries and World Disaster Areas Fund	5,182,436	
.....	Green Belt Protection Fund	3,595,904	
.....	Power and Telephone Line Beautification Fund	8,189,871	
.....	Provincial Major Disaster Fund	7,564,002	
.....	School Tax Removal and Resource Grant Fund	94,792	
	Economic Policy Analysis Institute of British Columbia Repeal Act, 1976—		
.....	Economic Policy Analysis Institute Fund	5,084,934	
	Repayment of Advance:		
.....	British Columbia Harbours Board	1,500,000	
.....	British Columbia Egg Marketing Board	50,000	
.....	Pacific North Coast Native Co-operative	50,000	
.....	Sale of Ferry Vessels	48,442,000	
.....	Total Nonbudgetary Revenue		79,753,939

(A 3)

DETAILS OF EXPENDITURE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976

Estimated for 12 Months Ending Mar. 31, 1977	No. of Vote	Service	Expenditure for 9 Months Ended Dec. 31, 1976	
$			$	$
3,264,110	1.	LEGISLATION		2,186,610
636,598	2.	EXECUTIVE COUNCIL		402,097
		DEPARTMENT OF AGRICULTURE:		
50,728	3.	Minister's Office	18,304	
1,178,926	4.	Deputy Minister's Office	495,013	
1,012,963	5.	General Administration	717,969	
4,156,337	6.	Production and Marketing	2,975,853	
4,092,491	7.	Special and Regulatory Services Program	2,721,282	
48,236,746	8.	General and Financial Services	25,547,358	
158,664	9.	Milk Board	123,095	
58,886,855				32,598,874
1,304,197		*Less* staff reduction salary savings		
57,582,658				
		DEPARTMENT OF THE ATTORNEY-GENERAL		
88,952	10.	Minister's Office	77,202	
2,596,384	11.	Administrative and Support	1,703,431	
20,264,381	12.	Courts	16,570,858	
5,542,695	13.	Crown Counsel	4,938,257	
26,447,180	14.	Police Services	13,066,690	
33,496,093	15.	Correction Services	25,704,299	
374,285	16.	Justice Councils	245,051	
7,000,000	17.	Legal Services Commission	5,178,902	
1,532,903	18.	Justice Development Commission	1,261,904	
1,740,361	19.	Legal Services to Government	1,506,888	
4,609,348	20.	Provincial Court Judiciary	3,146,450	
792,255	21.	Coroners	731,968	
120,800	22.	British Columbia Parole Board	52,141	
272,934	23.	Law Reform Commission	168,629	
889,500	24.	Criminal Injuries Compensation Act	993,938	
50,000	25.	British Columbia Liquor Control Board	16,915	
5,510,076	26.	Corporate, Financial, and Regulatory Services	3,575,444	
4,031,498	27.	Land Registry Services	2,982,628	
405,080	28.	Rent Review Commission	328,211	
1,016,071	29.	Liquor Control and Licensing Branch	.....	
.....	Stat.	Police Act (1974, chap. 64, sec. 7 (4))	4,734	
.....	Stat.	Provincial Court Act (1975, chap. 57, sec. 34 (4))	19,250	
116,780,796				82,273,790
4,811,339		*Less* staff reduction salary savings		
111,969,457				
		DEPARTMENT OF CONSUMER SERVICES:		
88,756	30.	Minister's Office	70,655	
146,778	31.	Deputy Minister's Office	92,299	
249,725	32.	Administrative Services Branch	138,436	
72,028	33.	Legal Services Branch	43,636	
586,800	34.	Trade Practices Branch	395,489	
1,353,942	35.	Community Programs Branch	696,430	
.....	Stat.	Anti-Inflation Measures Act (1976, chap. 1, sec. 7)	3,212	
2,498,029				1,440,157
35,000		*Less* staff reduction salary savings		
2,463,029				

DETAILS OF EXPENDITURE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976—*Continued*

Estimated for 12 Months Ending Mar. 31, 1977	No. of Vote	Service	Expenditure for 9 Months Ended Dec. 31, 1976	
$		DEPARTMENT OF ECONOMIC DEVELOPMENT:	$	$
95,304	36.	Minister's Office	71,678	
4,763,066	37.	General Administration	2,031,072	
1,260,000	38.	Grants	908,520	
6,118,370				3,011,270
291,000		*Less* staff reduction salary savings		
5,827,370				
		DEPARTMENT OF EDUCATION:		
126,940	39.	Minister's Office	75,892	
4,922,992	40.	Departmental Administration and Support Services	2,191,263	
523,492,978	41.	Basic Education K–XII Program	421,017,790	
171,973,112	42.	Post-secondary Education—Universities	129,609,747	
106,623,567	43.	Post-secondary Education—Community Colleges and Others	68,242,174	
10,584,747	44.	Student Aid Programs	1,483,059	
29,200,000	45.	Teachers' Pension Fund	25,812,199	
119,972	46.	Metric Conversion	65,867	
10	47.	Advances *re* Rural School Taxes	10	
847,044,318				648,498,001
743,656		*Less* staff reduction salary savings		
846,300,662				
		DEPARTMENT OF ENVIRONMENT:		
114,053	48.	Minister's Office	69,951	
3,064,489	49.	General Administration	1,373,016	
4,993,166	50.	Land Management Branch	2,732,486	
4,773,413	51.	Surveys and Mapping	3,121,696	
10	52.	University Endowment Lands Administration Act	10	
265,522	53.	University Endowment Lands Golf Course	139,497	
2,351,840	54.	Water Resource Administration	1,668,085	
70,792	55.	Dykes Maintenance	53,659	
18,600,000	56.	Planning and Development	9,330,075	
4,433,024	57.	Waste Management	2,766,932	
1,546,770	58.	Environmental Laboratory	965,165	
4,768,020	59.	Environment and Land Use Committee Secretariat	3,174,226	
608,580	60.	Provincial Land Commission	441,740	
.....	Stat.	Land Commission Act (1973, chap. 46, sec. 21)	361,600	
.....	S.W. 2	Commitments for Purchase of Property Made Prior to Passage of Special Funds Revenue Recovery Act, 1976, under Green Belt Protection Fund	274,055	
45,589,679				26,472,193
2,297,028		*Less* staff reduction salary savings		
43,292,651				
		DEPARTMENT OF FINANCE:		
78,246	61.	Minister's Office	48,941	
785,306	62.	Administrative and Support Services	600,226	
2,212,468	63.	Controlling and Audit	1,516,566	
1,693,550	64.	Data Processing	1,200,905	
1,229,914	65.	Purchasing Commission	886,107	
3,991,259	66.	Taxation Administration	2,751,150	
100,000	67.	Assessment Appeal Board	89,138	
4,393,789	68.	Government Agencies	3,272,289	
40,000,000	69.	Interest on Public Debt	8,757,756	
55,050,000	70.	Grants, Contributions, and Subsidies	37,397,169	
2,503,500	71.	Interest on Funds and Deposits	2,264,951	
768,510	72.	Incidentals	854,727	
53,320,243	73.	Salary Contingencies (all departments)	21,006,098	
.....	Stat.	Anti-Inflation Measures Act (1976, chap. 1, sec. 7)	32,030	
.....	Stat.	Public Service Act (1976, chap. 45, sec. 75)	17,087	
166,126,785				80,695,140
1,362,280		*Less* staff reduction salary savings		
164,764,505				

DETAILS OF EXPENDITURE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976—*Continued*

Estimated for 12 Months Ending Mar. 31, 1977	No. of Vote	Service	Expenditure for 9 Months Ended Dec. 31, 1976	
$		DEPARTMENT OF FORESTS:	$	$
14,000	74.	Minister's Office	18,068	
28,755,041	75.	Departmental Administration and Support Services	18,322,602	
6,378,077	76.	Resource Management Program	4,397,957	
22,853,993	77.	Reforestation Program	14,100,803	
2,450,998	78.	Research Program	1,667,867	
9,202,000	79.	Fire Suppression Program	4,367,087	
7,101,520	80.	Forest Protection Program	4,599,939	
5,470,023	81.	Inventory Program	3,773,960	
9,308,904	82.	Scaling Program	6,454,445	
1,231,540	83.	Range Management Program	798,963	
4,617,194	84.	Forest Development Roads Program	3,016,724	
7,130,710	85.	Reservoir Waterway Improvement Program	4,246,749	
104,514,000				65,765,164
5,901,207		*Less* staff reduction salary savings		
98,612,793				
		DEPARTMENT OF HEALTH:		
101,052	86.	Minister's Office	72,274	
409,490	87.	Deputy Minister's Office and Departmental Support Services	175,611	
		Community Health Programs:		
4,507,805	88.	Department Executive and Administrative Support	2,895,249	
32,308,535	89.	Local Health Services	19,710,806	
12,592,562	90.	Special Health Services	8,447,837	
13,561,609	91.	Other Health Care Expenditures	7,939,342	
62,230	92.	Office of Deputy Minister of Medical and Hospital Programs	38,235	
553,184,450	93.	Hospital Programs	375,146,280	
49,026,269	94.	Government Institutions	32,680,916	
2,775,800	95.	Forensic Psychiatric Services	1,650,635	
192,525,000	96.	Medical Services Commission	135,000,000	
17,834,434	97.	Emergency Health Services	11,173,816	
878,889,236				594,931,001
7,507,755		*Less* staff reduction salary savings		
871,381,481				
		DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS:		
160,236	98.	Minister's Office	101,679	
2,891,000	99.	General Administration—Highways	1,909,512	
129,379,000	100.	Highway Maintenance	78,313,505	
109,272,000	101.	Highway Construction—Capital	92,587,029	
1,220,418	102.	General Administration—Public Works	858,555	
35,000,000	103.	Government Buildings Maintenance	22,558,659	
37,000,000	104.	Construction of Provincial Buildings	12,487,940	
17,100,000	105.	Rentals	10,762,981	
4,357,393	106.	Safety Inspection Division	2,694,742	
1,377,432	107.	Glendale Laundry Operation	842,458	
.....	Stat.	Crown Proceedings Act (1974, chap. 24, sec. 13 (4))	20,000	
.....	Stat.	British Columbia Buildings Corporation Act (1976, chap. 5, sec. 17)	8,104,635	
337,757,479				231,241,695
16,706,140		*Less* staff reduction salary savings		
321,051,339				

DETAILS OF EXPENDITURE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976—*Continued*

Estimated for 12 Months Ending Mar. 31, 1977	No. of Vote	Service	Expenditure for 9 Months Ended Dec. 31, 1976	
$		DEPARTMENT OF HOUSING:	$	$
22,400	108.	Minister's Office	12,570	
2,981,269	109.	General Administration	1,556,609	
10,000,000	110.	Grants in aid of Construction of Homes for Elderly Citizens	5,763,143	
44,720,459	111.	Housing and Development	27,204,852	
16,000,000	112.	Appropriation for the Provincial Home Acquisition Act	.....	
73,724,128				34,537,174
368,575		*Less* staff reduction salary savings		
73,355,553				
		DEPARTMENT OF HUMAN RESOURCES:		
124,264	113.	Minister's Office	84,146	
5,365,281	114.	Departmental Administration and Support Services	3,062,105	
17,171,241	115.	Community Services	11,049,117	
65,791,568	116.	Services for Families and Children	36,718,395	
187,389,883	117.	Services for Senior Citizens and Handicapped Persons	113,738,144	
33,605,590	118.	Health Care Services	23,623,228	
30,592,423	119.	Community Programs	20,770,962	
218,800,000	120.	Income Assistance Program	126,324,915	
33,606,573	121.	Special Programs for the Retarded	23,019,173	
188,000	122.	Burns Lake Community Development Association	188,000	
592,634,823				358,578,185
3,002,713		*Less* staff reduction salary savings		
589,632,110				
		DEPARTMENT OF LABOUR:		
99,581	123.	Minister's Office	70,014	
1,358,260	124.	Departmental Administration and Support Services	815,721	
12,836,693	125.	Manpower Training and Development	6,386,521	
137,384	126.	Employment Programs	71,897	
1,079,800	127.	Occupational Environment and Compensation Advisory Services	741,566	
3,254,404	128.	Services to Collective Bargaining (Mediation, Arbitration, Industrial Inquiry Commissions), Labour Standards, and Human Rights	2,061,942	
1,114,935	129.	Labour Relations Board	740,693	
.....	Stat.	Labour Code of British Columbia (1973, chap. 122, sec. 112)	1,620	
.....	Stat.	Railway and Ferries Bargaining Assistance Act (1976, chap. 48, sec. 21)	11,615	
19,881,057				10,901,589
906,822		*Less* staff reduction salary savings		
18,974,235				
		DEPARTMENT OF MINES AND PETROLEUM RESOURCES:		
80,964	130.	Minister's Office	62,959	
1,780,468	131.	Deputy Minister's Office	699,013	
3,218,082	132.	Mineral Resources Branch	2,352,369	
1,117,312	133.	Petroleum Resources Branch	675,797	
55,500	134.	Grants and Subsidies Program	49,044	
100,000	135.	Mineral Development Program	49,072	
1,100,000	136.	Mineral Road Program	617,586	
150,000	137.	Prospectors' Assistance Program	112,389	
100,000	138.	Mineral Research Program	63,250	
200,000	139.	Mineral Data Program	26,100	
75,000	140.	Mineral Employment Program	22,644	
600,000	141.	Energy Resource Evaluation Program	348,999	
.....	Stat.	Mines Regulation Act (1967, chap. 25, sec. 12 (2))	5,432	
8,577,326				5,084,654
644,510		*Less* staff reduction salary savings		
7,932,816				

DETAILS OF EXPENDITURE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976—*Continued*

Estimated for 12 Months Ending Mar. 31, 1977	No. of Vote	Service	Expenditure for 9 Months Ended Dec. 31, 1976	
$		DEPARTMENT OF MUNICIPAL AFFAIRS:	$	$
81,506	142.	Minister's Office	72,290	
197,928	143.	Deputy Minister's Office	151,360	
275,252	144.	Administrative Services	197,206	
291,564	145.	Financial Management	167,031	
487,432	146.	Planning Services	275,383	
195,000	147.	Islands Trust	120,075	
2,752,428	148.	Transit Management Services	2,157,487	
324,568	149.	Transit Demand Program	167,426	
15,104,620	150.	Transit Supply Program	14,198,554	
125,877,000	151.	Grants and Subsidies	116,326,099	
145,587,298				133,832,911
169,507		*Less* staff reduction salary savings		
145,417,791				
		DEPARTMENT OF THE PROVINCIAL SECRETARY:		
		Provincial Secretary:		
75,258	152.	Minister's Office	66,248	
319,330	153.	General Administration	235,479	
802,822	154.	Central Microfilm Bureau	407,534	
3,495,996	155.	Postal Branch	2,124,005	
604,988	156.	Legislative Library	403,494	
3,780,944	157.	Library Services	2,911,375	
676,130	158.	Provincial Archives	454,841	
10	159.	Queen's Printer	10	
119,786	160.	Government House	90,950	
400,843	161.	Agent-General's Office and British Columbia House, London, England	74,761	
66,700	162.	Indian Advisory Act	22,383	
1,000,000	163.	*Public Inquiries Act*	398,411	
3,210,000	164.	Grants and Special Services and Events	2,054,208	
580,792	165.	Provincial Elections Act	860,349	
1,289,434	166.	Provincial Emergency Program	626,441	
10	167.	British Columbia Lottery Branch	10	
2,030,406	168.	Leisure Services Branch	788,712	
11,400,000	169.	Unemployment Insurance (Public Service) and Workers' Compensation Act	6,857,925	
3,483,458	170.	British Columbia Provincial Museum	2,078,035	
250,000	171.	Distribution of Government Publications	1,278	
150,000	172.	Public Information	75,736	
.....	Stat.	Queen Elizabeth II British Columbia Centennial Scholarship Act (1972, chap. 53, sec. 1)	1,750	
.....	Stat.	Flood Relief Act (1948, Second Sess., chap. 1, sec. 3)	13,243	
		Public Service Commission:		
3,441,877	173.	Administration	2,156,027	
24,150,000	174.	Employee Benefits	10,737,173	
		Superannuation Branch:		
1,009,546	175.	Administration	752,111	
40,060,000	176.	Public Service Superannuation and Retirement Benefits	26,394,377	
150,000	177.	Members of the Legislative Assembly Superannuation Act	230,676	
61,000	178.	Municipal Superannuation Act	18,301	
102,609,330				60,835,843
1,807,498		*Less* staff reduction salary savings		
100,801,832				

DETAILS OF EXPENDITURE FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976—*Continued*

Estimated for 12 Months Ending Mar. 31, 1977	No. of Vote	Service	Expenditure for 9 Months Ended Dec. 31, 1976	
$		DEPARTMENT OF RECREATION AND TRAVEL INDUSTRY:	$	$
34,400	179.	Minister's Office	22,848	
912,904	180.	General Administration—Recreation	581,412	
390,785	181.	Information and Education Branch	161,540	
565,856	182.	Marine Resources Branch	360,743	
300,000	183.	Fisheries Enhancement Program	149,996	
10,079,600	184.	Fish and Wildlife Branch	6,304,436	
129,750	185.	Creston Valley Management Authority	119,028	
13,565,187	186.	Parks Branch—Operations	9,702,709	
5,000,000	187.	Parks Branch—Capital Program	3,763,561	
1,320,000	188.	Grants-in-aid of Regional Parks Development	65,288	
2,858,000	189.	Pacific Rim National Park	509,906	
1,000,000	190.	Youth Crew Program	967,615	
405,254	191.	Outdoor Recreation Branch	202,388	
1,879,811	192.	Archælogical and Historic Sites Protection Act	1,375,402	
62,240	193.	General Administration—Travel	18,178	
4,182,699	194.	Travel Division	2,107,499	
1,173,587	195.	Beautiful British Columbia Magazine	658,465	
169,933	196.	California and London Offices	103,038	
567,472	197.	Film and Photographic Branch	311,365	
.....	S.W. 1.	Student Summer Employment Program at Various Provincial Parks	356,261	
44,597,478				27,841,678
1,701,972		*Less* staff reduction salary savings		
42,895,506				
		DEPARTMENT OF TRANSPORT AND COMMUNICATIONS:		
153,642	198.	Minister's Office	89,083	
735,379	199.	General Administration	324,101	
542,243	200.	Engineering Branch	281,813	
2,447,844	201.	Weigh Scale Branch	1,593,240	
23,886,533	202.	Motor-vehicle Branch	6,696,810	
848,420	203.	Motor Carrier Branch	520,383	
7,346,632	204.	Computer and Consulting Service	4,182,132	
11,764,280	205.	Telecommunications Services Branch	5,684,642	
1,019,860	206.	Communications System Development and Regulation Branch	196,324	
299,138	207.	Motor Carrier Commission	91,964	
1,832,354	208.	Air Services	1,334,329	
619,290	209.	Transport Research and Planning Branch	168,930	
989,072	210.	British Columbia Energy Commission	659,125	
59,000,000	211.	British Columbia Ferries	61,299,898	
.....	Stat.	Motor-vehicle Act (R.S.B.C. 1960, chap. 253, sec. 120)	1,653,549	
111,484,687				84,776,323
2,396,391		*Less* staff reduction salary savings		
109,088,296				
3,615,244,792		Total, including capital expenditure out of income		2,485,904,349

(A 4)

STATEMENT SHOWING EXPENDITURES OUT OF REVENUE SURPLUSES UNDER AUTHORITY OF THE LEGISLATURE FOR SPECIFIC PURPOSES, APRIL 1 TO DECEMBER 31, 1976

Nil.

(A 5)

STATEMENT OF SPECIAL PURPOSE FUNDS FOR THE NINE MONTHS APRIL 1 TO DECEMBER 31, 1976

	Balance, Mar. 31, 1976	Revenue and Credit	Expenditure	Balance, Dec. 31, 1976
FIXED-CAPITAL (PERPETUAL) FUNDS	$	$	$	$
Capital accounts—				
Agricultural Aid to Developing Countries and World Disaster Areas Fund	5,000,000		5,000,000	(2)
British Columbia Cultural Fund	20,000,000	*See* Current Accounts below.	(1)	20,000,000
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	25,000,000		(1)	25,000,000
Economic Policy Analysis Institute Fund	5,000,000		5,000,000	(3)
First Citizens' Fund	25,000,000		(1)	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000		(1)	20,000,000
	100,000,000	—	10,000,000	90,000,000
Current accounts (available for expenditure)—				
Agricultural Aid to Developing Countries and World Disaster Areas Fund	182,436	—	182,436	(2)
British Columbia Cultural Fund	215,405	1,674,444	1,646,774	243,075
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	134,542	1,136,661	—	1,271,203
Economic Policy Analysis Institute Fund	—	285,250	285,250	(3)
First Citizens' Fund	2,334,136	1,228,210	1,368,977	2,193,369
Physical Fitness and Amateur Sports Fund	1,049,909	1,574,833	1,589,393	1,035,349
	3,916,428	5,899,398	5,072,830	4,742,996
OTHER FUNDS				
Accelerated Reforestation Fund[4]	1,477	—	—	1,477
Agricultural Credit Fund[4]	2,885	—	—	2,885
British Columbia Government Building Fund[4]	5,109,508	—	5,103,777	5,731
British Columbia Medical Centre Fund[4]	3,029,608	—	1,936,438	1,093,170
Community Recreational Facilities Fund[4]	3,385,924	—	3,385,924	—
Crop Insurance Stabilization Fund	12,077,394	686,176	(709,400)[5]	13,472,970
Farm Income Assurance Fund	—	22,115,803	22,115,803	—
Farm Products Industry Improvement Fund	8,497,561	483,040	2,450,388	6,530,213
Green Belt Protection Fund[4]	3,595,904	—	3,595,904	(2)
Housing Fund	144,086,557	27,076,839	1,604,742	169,558,654[6]
Lottery Fund	1,050,679	9,127,417	8,659,587	1,518,509
Power and Telephone Line Beautification Fund[4]	8,189,871	—	8,189,871	(2)
Provincial Home Acquisition Fund	230,092,102	13,785,654	4,860,797	239,016,959[7]
Provincial Major Disaster Fund[4]	7,564,002	—	7,564,002	(2)
Provincial Transit Fund[4]	11,571,094	—	11,571,094	—
School Tax Removal and Resource Grant Fund[4]	94,792	—	94,792	(2)
Special Provincial Employment Programmes Act Fund	8,203,044	—	6,352,316	1,850,728
	446,552,402	73,274,929	86,776,035	433,051,296
MISCELLANEOUS STATUTORY ACCOUNTS				
Consumer Advancement Fund	3,123	1,096	3,000	1,219
Crop Insurance Accounts	136,083	2,084,627	1,821,218	399,492
Dairy Producers' Protection Fund	149,470	9,807	—	159,277
Domestic Animal Protection Fund	81,193	40,272	35,104	86,361
Grazing Range Improvement Fund	19,464	—	19,464	—
Pound District Act Account	354	372	222	504
Scaling Fund	(1,314,862)	—	—	(1,314,862)
University Endowment Land Administration Account	2,746,320	—	315,785	2,430,535
	1,821,145	2,136,174	2,194,793	1,762,526
Combined totals	552,289,975	81,310,501	104,043,658	529,556,818

[1] *See* Current Accounts below.

[2] Subsequent to March 31, 1976, the *Special Funds Revenue Recovery Act, 1976* authorized the recovery to the Consolidated Revenue Fund the balances in these funds as of April 1, 1976.

[3] Subsequent to March 31, 1976, the *Economic Policy Analysis Institute of British Columbia Repeal Act, 1976* authorized the payment of the balance of this fund into the Consolidated Revenue Fund on October 1, 1976.

[4] Interest earned on the assets of this fund is credited to Budgetary Revenue.

[5] Repayment of advances by the Crop Insurance Accounts.

[6] Housing Fund balance of $169,558,654 at December 31, 1976, is represented by cash and investments of $75,355, current assets of $38,681,530, real estate development and construction in process of $124,368,498, and investments in housing corporations of $6,433,271.

[7] Provincial Home Acquisition Fund expenditures comprise statutory abatements and remissions *re* mortgage loans as well as home-acquisition grants. The home-owner (second mortgage) loans issued are not charged to the fund expenditures but are carried as receivables. The fund balance of $239,016,959 at December 31, 1976, is represented by cash and investment of $5,558,340 and home-owner (mortgage) loans of $233,458,619.

(B)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SPRING SESSIONS OF 1976 AND 1977

Date of Approval	No. of Warrant	Service	Amount of Warrant	Expenditure to Dec. 31, 1976
		TO MEET EXPENDITURES FOR THE FISCAL YEAR ENDING MARCH 31, 1977		
		DEPARTMENT OF THE ATTORNEY-GENERAL	$	$
Jan. 10, 1977	6	Supplementing Vote 12—Courts	2,000,000	
		Supplementing Vote 13—Crown Counsel	1,750,000	
		Supplementing Vote 15—Correction Services	3,450,000	
		Supplementing Vote 19—Legal Services to Government	400,000	
		Supplementing Vote 21—Coroners	250,000	
		DEPARTMENT OF CONSUMER SERVICES		
Jan. 10, 1977	7	Supplementing Vote 30—Minister's Office	12,325	
		Supplementing Vote 31—Deputy Minister's Office	8,500	
		Supplementing Vote 32—Administrative Services Branch	47,000	
		DEPARTMENT OF ENVIRONMENT		
Aug. 19, 1976	2	Commitments for purchase of property made prior to passage of Special Funds Revenue Recovery Act, 1976, under Green Belt Protection Fund	274,156	274,055
		DEPARTMENT OF FINANCE		
Jan. 6, 1977	4	Agreements leasing ferry vessels	1,566,661	
Jan. 10, 1977	9	Grant to British Columbia Hydro and Power Authority	32,600,000	
		DEPARTMENT OF FORESTS		
Dec. 26, 1976	3	Forest Policy Advisory Committee of British Columbia	56,600	
		DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS		
Jan. 10, 1977	8	Supplementing Vote 101 — Highway Construction—Capital	32,000,000	
		DEPARTMENT OF HUMAN RESOURCES		
Jan. 12, 1977	11	Supplementing Vote 121—Special Programs for the Retarded	1,709,000	
		DEPARTMENT OF MUNICIPAL AFFAIRS		
Jan. 12, 1977	12	Provincial Transit Fund	5,000,000	
		DEPARTMENT OF RECREATION AND TRAVEL INDUSTRY		
July 15, 1976	1	Student summer employment at various Provincial parks and recreation areas	400,000	356,261
Jan. 10, 1977	10	Supplementing Vote 191—Outdoor Recreation Branch	1,500,000	
		DEPARTMENT OF TRANSPORT AND COMMUNICATIONS		
Jan. 10, 1977	5	Supplementing Vote 211—British Columbia Ferries	7,200,000	

(C)

STATEMENT OF PAYMENTS CHARGED AGAINST 1976/77 APPROPRIATIONS WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT

Vouchers aggregating $5,257,705

(D)

UNPROVIDED ITEMS IN EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1976

Statement of Expenditures on Services Which Have Exceeded Their Appropriation From April 1, 1975, to March 31, 1976, and for Which Overexpenditure the Sanction of the Legislature Is Required

Vote No.	Service	Total Appropriations	Total Expenditure	Overexpended
		$	$	$
	PREMIER'S OFFICE			
2	Premier's Office	286,290	331,340	45,050
	DEPARTMENT OF THE ATTORNEY-GENERAL			
11	Attorney-General's Office	86,036	90,131	4,095
12	Executive and Administrative	945,448	955,181	9,733
14	Legal Services	7,447,738	8,588,447	1,140,709
16	Courts	13,750,000	14,484,100	734,100
17	Prosecution Services	5,600,000	6,210,441	610,441
19	Official Reporters	2,804,252	2,876,925	72,673
20	Police Services	20,131,203	21,678,362	1,547,159
	DEPARTMENT OF EDUCATION			
41	Correspondence School	990,122	1,003,452	13,330
	DEPARTMENT OF FINANCE			
53	General Administration	645,580	648,070	2,490
55	Purchasing Commission	970,716	998,680	27,964
61	Interest on Trust Funds and Deposits	2,500,000	2,870,218	370,218
	DEPARTMENT OF HEALTH			
	Public Health Services			
72	Development of alternative care facilities	350,000	350,263	263
85	Emergency Health Services	15,637,000	16,486,599	849,599
	Mental Health Services			
90	In-patient Care	41,585,681	41,781,184	195,503
	DEPARTMENT OF HUMAN RESOURCES			
109	Minister's Office	116,576	120,595	4,019
114	Health Care Services	28,548,700	30,744,687	2,195,987
	DEPARTMENT OF LABOUR			
120	Minister's Office	94,135	94,675	540
122	Labour Standards, Mediation, Arbitration	1,869,168	1,879,224	10,056
	DEPARTMENT OF LANDS, FORESTS, AND WATER RESOURCES			
	Water Resources Service			
153	Water Rights Branch	1,959,818	1,978,848	19,030
	DEPARTMENT OF MUNICIPAL AFFAIRS			
178	Minister's Office	76,172	76,561	389
179	General Administration	698,462	699,604	1,142
184	Grants-in-aid of Local Government and Home-owner Subsidies	82,900,000	83,104,533	204,533
	DEPARTMENT OF THE PROVINCIAL SECRETARY			
198	Queen's Printer	10	6,078	6,068
200	Agent-General's Office and British Columbia House, London, England	356,654	375,653	18,999
202	Assessment on Class 13 (the Crown)—Workers' Compensation Act	2,600,000	3,232,037	632,037
203	Unemployment Insurance (Public Service)	6,000,000	6,051,949	51,949
204	Incidentals and Contingencies	180,000	185,398	5,398
	Superannuation Branch			
224	Administration	873,100	902,941	29,841
	DEPARTMENT OF PUBLIC WORKS			
232	General Administration	1,073,810	1,128,892	55,082
238	Salary Contingencies	2,500,000	3,122,987	622,987
		243,576,671	253,058,055	9,481,384

(E)

TREASURY BOARD OVERRULINGS

Nil.

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in right of the Province of British Columbia.
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