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2	2015/16 Service Plan http://www.bcbudget.gov.bc.ca/2015/sp/pdf/agency/bcsc.pdf
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2	2013/14 Annual Report see pages 33 – 43 of http://www.bcbudget.gov.bc.ca/Annual_Reports/2013_2014/pdf/ministry/fin.pdf
3	Executive Compensation http://www.fin.gov.bc.ca/psec/disclosedocs/execcompdisclosure13-14/2013-14%20Public%20Service%20Agency%20Executive%20Compensation.pdf
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1	PSEC Overview http://www.fin.gov.bc.ca/psec/about/index.htm (see enclosures)
2	2015/16 Service Plan see pages 27 – 28 of http://bcbudget.gov.bc.ca/2015/sp/pdf/ministry/fin.pdf
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2015/16 Service Plan: Goals, Objectives, Strategies and Performance Measures

Goals	Objectives	Strategies	Performance Measures
Goal 1: Sound and transparent management of government finances	1.1: Effective management of government's fiscal plan	<ul style="list-style-type: none"> • Continuously monitor revenues, spending and debt set out in the fiscal plan, and take corrective action as required to meet targets. • Identify and propose options for legislation to Cabinet to create the Prosperity Fund into which a portion of new provincial revenue from Liquefied Natural Gas development will flow. • Ensure effective cash management to minimize borrowing requirements and debt service costs. • Continue to explore economic opportunities to issue British Columbia bonds in the Renminbi and other world bond markets. • Manage government's 10 year capital plan ensuring strategic investments in infrastructure, including hospitals, roads and schools, across the province reflect the priorities of government as outlined in <i>Strong Economy, Secure Tomorrow</i>. 	Provincial credit rating
			Budget deficit/surplus
	1.2: Accountable, efficient and transparent financial and program management across government	<ul style="list-style-type: none"> • Provide governance and oversight to: <ul style="list-style-type: none"> ➢ Ensure all government entities (e.g. ministries, Crown agencies, etc.) are publicly accountable for their programs, services and fiscal management, including implementing the common taxpayer accountability principles, and continuing Crown Reviews for Crown corporations and other designated organizations. ➢ Ensure appropriate financial and program management, systems and guidance are in place for the broader public service. • Use risk-based approaches to effectively manage government's resources. • Undertake strategic reviews of government business processes to identify opportunities to maximize efficiency. • Meet statutory reporting requirements and comply with generally accepted accounting principles (GAAP). 	Release of key financial documents <ul style="list-style-type: none"> • Release date of the <i>Budget</i> • Completion date of the <i>Public Accounts</i> • Audit opinion

Goals	Objectives	Strategies	Performance Measures
Goal 2: A strong, competitive and vibrant economy	2.1: A fair and competitive tax and regulatory environment	<ul style="list-style-type: none"> • Support the <i>B.C. Jobs Plan</i> through tax initiatives, fiscal responsibility, and the elimination of red tape in order to foster an environment that encourages economic growth and business success. • Continue to improve the fairness, competitiveness and sustainability of the provincial tax system. <ul style="list-style-type: none"> ➤ Review and implement all tax changes including small business tax reductions and tax credits for teachers and parents that were promised in <i>Strong Economy, Secure Tomorrow</i>. ➤ Continue to consider and implement the recommendations of the Tax Competitiveness Panel. ➤ Work with the Ministers of Finance of Ontario and Quebec to secure an agreement on a consistent and competitive film industry tax credit regime. ➤ Review the impacts of the carbon tax on British Columbian manufacturers and provide options to Cabinet on how to address these impacts. • Ensure financial and corporate regulatory frameworks are efficient and effective, and protect the public interest. • Undertake investor tours to promote British Columbia as a good place to invest as a result of our fiscal discipline and competitive tax environment. • Promote participation of Vancouver in Canada's offshore Renminbi centre for North America and continue to support Schedule III banks, including Asian lending institutions, wishing to locate their offices in British Columbia. • Advance B.C.'s interests with the federal and other provincial governments on federal-provincial fiscal relations. <ul style="list-style-type: none"> ➤ Continue to pursue a Cooperative Capital Markets Regulator for Canada that protects British Columbia's interests and ensures the B.C. securities industry is not negatively impacted. 	<p>Provincial income tax rates</p> <ul style="list-style-type: none"> • Provincial ranking of corporate income tax rates • Provincial ranking of personal income tax rates for the bottom tax bracket • Provincial ranking of personal income tax rates for the second-from-bottom tax bracket

Goals	Objectives	Strategies	Performance Measures
	2.2: Responsive, effective and fair revenue, tax and benefit administration that funds provincial programs and services	<ul style="list-style-type: none"> • Simplify and streamline tax and other revenue legislation administration. • Improve customer service through increased access to online services. • Focus compliance activities on areas with the highest risk of non-compliance. • Explore further opportunities for applying technological solutions to improve compliance and enforcement activities. • Improve collaboration across jurisdictions to help ensure tax revenue owed to the Province is identified and received in a timely manner. • Improve practices used to collect outstanding amounts owed to government. • Continue to consolidate government revenue management. 	Per cent of amounts owed to government paid or collected
Goal 3: The public has confidence in B.C.'s gaming sector	3.1: Appropriate policy, oversight and regulation of gaming	<ul style="list-style-type: none"> • Ensure policies and standards support the integrity of gaming and provide a foundation for assessing compliance. • Ensure a multidisciplinary, collaborative approach to identify and evaluate strategic challenges and opportunities, and implement timely responses. • Align activities and services to reflect current and emerging gaming sector trends, and focus resources on business priorities, and areas of opportunity and greatest risk. • Implement the Internal Audit and Advisory Services (IAAS) recommendations resulting from the <i>Review of British Columbia Lottery Corporation</i>. 	Gaming sector compliance with policies and standards



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Ministry of Finance

Public Sector Employers' Council Secretariat

About Us

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Public Sector Employers' Council

The Honourable Michael de Jong, Minister of Finance is the Minister Responsible for the Public Sector Employers Act and chairs the Council.

The Council consists of a representative from each of the six public sector employer associations, the Head of the Public Service Agency, and other members – either ministers or deputy ministers – appointed by orders-in-council.

In May 2006 the Public Sector Employers Act was amended to link government policy to the act and to streamline the management of membership related to Crown agencies and their subsidiaries. The amendments, which came into force June 2007, clarify that where a parent Crown agency is covered by the act, any wholly owned subsidiaries of the parent are also covered. The amendments also clarify that the Act applies broadly to all Crown agencies and their subsidiaries, except those that are specifically excluded by Cabinet Order in Council.

Public Sector Employers' Council Secretariat

The Secretariat carries out the work of the Council. Its three main functions are to:

1. Administer and manage the development and implementation of labour relations policies and practices in the provincial public sector.
2. Support the Minister responsible for PSEC in directing employers to create compensation plans for both excluded and executive employees, which may include wages, benefits, perquisites and pension.
3. Represent government in its role as a "partner" under the joint trust arrangements

established for the four public sector pensions covering more than 400,000 active and retired members. PSEC monitors and manages government's risk exposure, and provides pension policy advice to both government and public sector employers.

Public Sector Employers' Associations

Employers' associations have been established (as per the Public Sector Employers Act) for each of the public sectors (excluding the public service sector, which is represented by the BC Public Service Agency under the Public Service Act).

- Health Employers Association of BC (HEABC)
- Community Social Service Employers' Association (CSSEA)
- BC Public School Employers' Association (BCPSEA)
- Post-Secondary Employers' Association (PSEA)
- University Public Sector Employers' Association (UPSEA)
- Crown Corporations Employers' Association of BC (CCEA)

Each of the employers' associations co-ordinates the following for their respective sector:

- compensation for employees who are not subject to collective agreements;
- benefit administration;
- human resources practices;
- collective bargaining outcomes.

In addition, it is a purpose of each of the employers' associations to:

- foster consultation between the association and representatives of employees in that sector;
- assist the council in carrying out any objectives and strategic directions established by the council for the employers' association.

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Ministry of Finance

Public Sector Employers' Council Secretariat

News and UPdates

[Read Public Sector Overview](#)

The Public Sector Employers' Council (PSEC) supports government in setting and coordinating strategic directions in human resource management and labour relations for the broad public sector. PSEC is also active in the area of public sector pension plan management.





PSEC's authority related to labour relations is contained in the Public Sector Employers Act. This authority includes administering and managing the development and implementation of labour relations policies and practices in the B.C. public sector.

In addition, PSEC supports the minister responsible for PSEC in directing employers to create compensation plans for both excluded and executive employees that may include Chief Executive Officer (CEO) compensation, wages, benefits and perquisites.

PSEC's authority related to pension plans is based on the Public Sector Pension Plans Act and joint trust agreements. It includes representing government in its role as a partner in the plans, working with other partners involved in the plans to ensure the sustainability of the plans, monitoring government's risk exposure and provide policy advice to both government and public sector employers. The four pension plans contained in the act are: College Pension Plan, Municipal Pension Plan, Public Service Pension Plan, Teachers' Pension Plan.

For more information see PensionsBC.ca

PSEC provides secretariat support to a committee, established by the Treasury Board, that administers remuneration of appointees to provincial government boards and tribunals.

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Ministry of Finance

Public Sector Employers' Council Secretariat

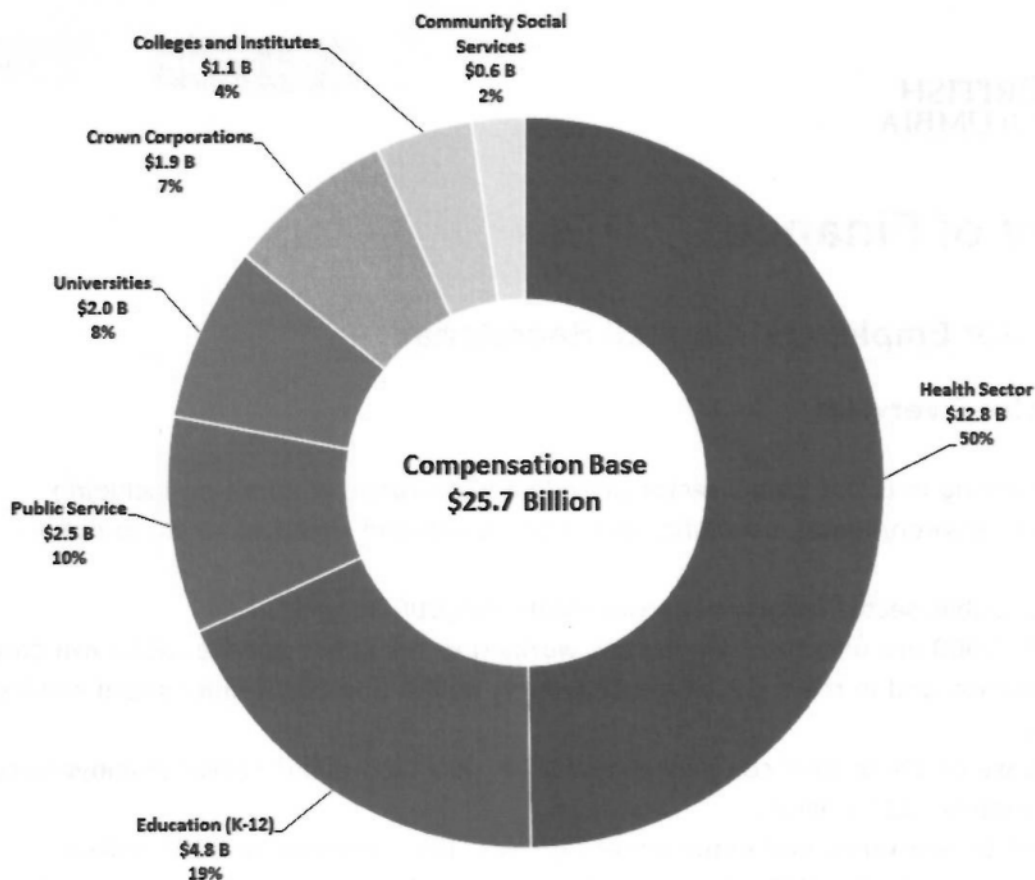
Public Sector Overview

The people working in B.C.'s public sector provide a wide-range of services, including administrative, environmental, scientific, technical, health and social services, to name only a few.

- The B.C. public sector employs approximately 388,000 people.
- About 313,000 are unionized employees working in the public service, at Crown corporations and agencies, and in the K-12, post-secondary, health and community social services sectors.
- An increase of 1% in total compensation for all unionized public sector employees costs approximately \$211 million.
- If applied to non-union and management groups, this increases to \$257 million.
- Negotiations under the 2014 Economic Stability Mandate are in progress across B.C.'s public sector.
- Currently, there are over 200,000 public-sector employees covered by ratified and tentative agreements negotiated under the Economic Stability Mandate. This represents more than two-thirds of all unionized employees in B.C.

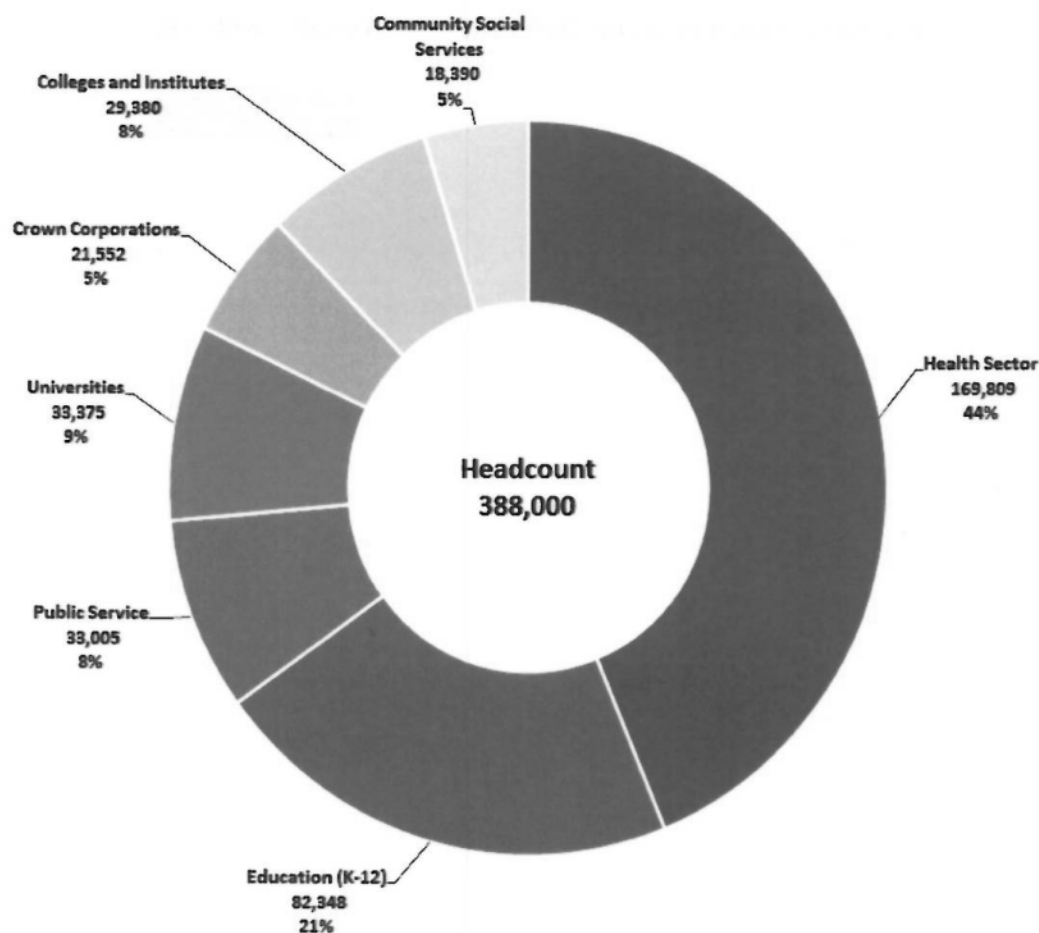
The data in the following charts is provided in open data format at the bottom of this page.

Public Sector Compensation Base (total compensation base = 25.7 billion)



Data for Chart: Health - \$12.8 B (50%) ; Education (K-12) - \$4.8 B (18%); Public Service - \$2.5 B (10%); Universities - \$2.0 B (8%); Crown Corporations - \$1.9 B (7%); Colleges and Institutes - \$1.1 B (4%); Community Social Services - \$0.6 B (2%); Total Compensation Base - \$25.7 B

Public Sector Employee Headcount
(number of people employed in each sector)



Data for Chart - Health - 169,809 (44%); Education (K-12) - 82,348 (21%); Public Service - 33,005 (8%); Universities - 33,375 (9%); Crown Corporations - 21,552 (5%); Colleges and Institutes - 29,380 (8%); Community Social Services - 18,390 (5%); Total Headcount - 388,000

Public Sector Compensation Base Open Data

The data file below contains a list of all organizations encompassed by the Public Sector Employers Act, including estimated number of full-time equivalent positions (FTE), number of people employed in each sector (headcount) and total labour costs. Total labour costs includes employer paid wages, benefits and statutory benefits. The data is collected by surveying the organizations prior to a major collective agreement bargaining cycle and updated periodically to reflect changes reported by the organizations.

By downloading this dataset, you agree to the terms and conditions of the
Open Government License – British Columbia [PDF]

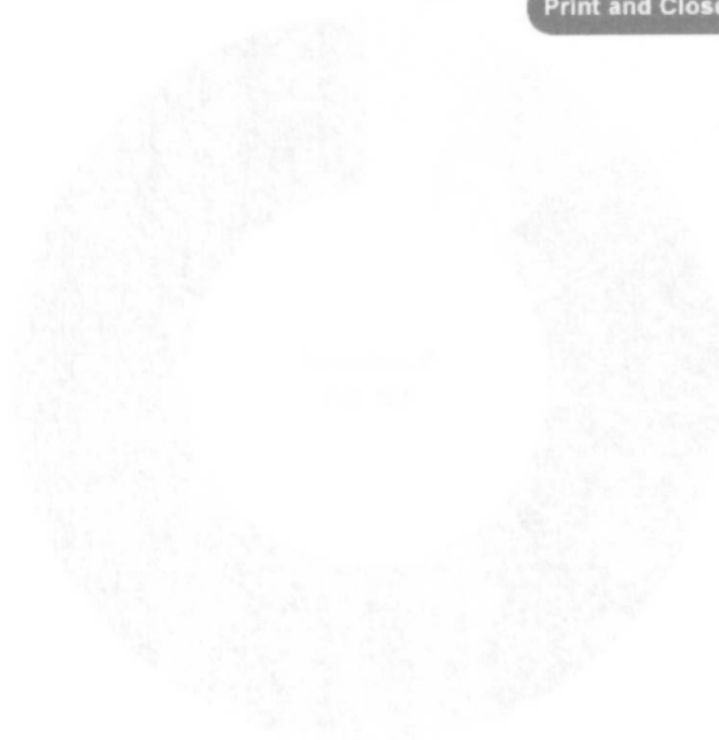
Public Sector Compensation Base Open Data Field Definitions [PDF]

Public Sector Compensation Base Open Data [CSV]

For more information on Open Data see DataBC website.

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Ministry of Finance
Other Appropriations &
Special Account Descriptions FY15/16

Vote 23 – Ministry Operations – This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Treasury Board Staff, Office of the Comptroller General, Treasury, Revenue Division, Policy and Legislation, Public Sector Employers' Council Secretariat, Internal Audit and Crown Governance, and Executive and Support Services.

Vote 24 – Gaming Policy and Enforcement – This vote provides for programs and operations in the voted appropriations under the core business: Gaming Policy and Enforcement.

Vote 25 – Public Service Agency – This vote provides for programs and operations described in the voted appropriations under the core business: BC Public Service Agency.

Vote 26 – Benefits – This vote provides for programs and operations described in the voted appropriations under the core business: Benefits.

Vote 44 – Management of Public Funds and Debt – This vote provides for programs and operations described in the voted appropriations under the following four core businesses: Cost of Borrowing for Government Operating and Capital Funding, Cost of Borrowing for Relending to Government Bodies, Cost of Financial Agreements Entered into on Behalf of Government Bodies, and Cost of Warehouse Borrowing Program.

Vote 45 – Contingencies (All Ministries) and New Programs – This vote provides for additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for ex gratia payments and the funding of new programs initiated during the fiscal year.

Vote 47 – Commission on Collections of Public Funds – This vote provides for recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection, and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Minister of Finance, Legal Services Branch, and the Ministry of Justice. The fees and commissions are deducted from the gross amount of revenues and accounts collected on behalf of government by means of a recovery to the vote.

Vote 48 – Allowances for Doubtful Revenue Accounts – This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. The allowances for doubtful collections of revenue accounts are deducted from gross revenues by means of a recovery to the vote.

Vote 49 – Tax Transfers – This vote provides for payment of refundable tax credits under the *Income Tax Act*. The BC Family Bonus program expense includes amounts paid to the federal government for administering the program.

Special Account – Insurance and Risk Management Account – This statutory appropriation provides for the Insurance and Risk Management Account which is governed under the *Financial Administration Act*.

Special Account – Provincial Home Acquisition Wind Up – This statutory appropriation provides for the Provincial Home Acquisition Wind Up special account which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY OF FINANCE

The mission of the Ministry of Finance is to provide fiscal policies and regulatory frameworks that support a strong and vibrant provincial economy; lead fair, efficient, and effective tax and royalty programs to support government services; and provide a centre of excellence for revenue management for government.

MINISTRY SUMMARY

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	Estimates 2014/15 ¹	Estimates 2015/16
VOTED APPROPRIATIONS		
Vote 23 — Ministry Operations.....	127,361	144,862
Vote 24 — Gaming Policy and Enforcement.....	19,819	19,872
Vote 25 — BC Public Service Agency.....	50,807	50,957
Vote 26 — Benefits.....	1	1
STATUTORY APPROPRIATIONS		
Insurance and Risk Management Account Special Account.....	4,191	4,191
Provincial Home Acquisition Wind Up Special Account.....	10	10
OPERATING EXPENSES	<u>202,189</u>	<u>219,893</u>
CAPITAL EXPENDITURES²	713	473
LOANS, INVESTMENTS AND OTHER REQUIREMENTS³	168,759	155,565
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2014/15 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of 2015/16 Estimates. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

² Details of capital expenditures are presented in Schedule C.

³ Details of loans, investments and other requirements are presented in Schedule D.

⁴ Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF FINANCE
CORE BUSINESS SUMMARY
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	2014/15	2015/16 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Treasury Board Staff.....	6,709	6,720	(7)	6,713
Office of the Comptroller General.....	19,908	18,604	(59)	18,545
Treasury.....	1	30,765	(30,764)	1
Revenue Division.....	64,566	209,360	(125,784)	83,576
Policy and Legislation.....	4,975	25,248	(20,269)	4,979
Public Sector Employers' Council Secretariat.....	16,640	16,661	(20)	16,641
Internal Audit and Crown Governance.....	3,164	3,316	(150)	3,166
Executive and Support Services.....	11,398	11,243	(2)	11,241
Gaming Policy and Enforcement.....	19,819	138,844	(118,972)	19,872
BC Public Service Agency.....	50,807	52,697	(1,740)	50,957
Benefits.....	1	64,223	(64,222)	1
Insurance and Risk Management Account Special Account.....	4,191	6,542	(2,351)	4,191
Provincial Home Acquisition Wind Up Special Account.....	10	10	—	10
TOTAL OPERATING EXPENSES.....	202,189	584,233	(364,340)	219,893

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services.....	711	473	—	473
BC Public Service Agency.....	2	—	—	—
TOTAL CAPITAL EXPENDITURES.....	713	473	—	473

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division.....	168,777	352,575	(197,000)	155,575
Provincial Home Acquisition Wind Up Special Account.....	(18)	—	(10)	(10)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS.....	168,759	352,575	(197,010)	155,565

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division.....	—	1,135,900	(1,135,900)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES.....	—	1,135,900	(1,135,900)	—

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

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Estimates 2014/15	Estimates 2015/16
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VOTE 23 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Treasury Board Staff, Office of the Comptroller General, Treasury, Revenue Division, Policy and Legislation, Public Sector Employers' Council Secretariat, Internal Audit and Crown Governance, and Executive and Support Services.

TREASURY BOARD STAFF

Voted Appropriation

Treasury Board Staff.....	6,709	6,713
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Voted Appropriation Description: This sub-vote provides for the following: financial management advice to government on management of ministry, service delivery agency, and commercial Crown corporation operating and capital spending; economic performance, revenue, and debt, including development of economic, revenue, and spending forecasts; development and management of the provincial government's budget and three-year fiscal plan, including production of the Budget and Fiscal Plan, the Estimates, Quarterly Reports, and other related documents; advice and recommendations to Treasury Board on financial and capital management issues, including development of standards, policies, and programs to support government initiatives; and review and approval of ministry, service delivery agency, and commercial Crown corporation plans. Costs may be recovered from ministries, Crown corporations and agencies, and parties external to government for services described within this sub-vote.

OFFICE OF THE COMPTROLLER GENERAL

Voted Appropriations

Office of the Comptroller General.....	5,931	5,958
Corporate Accounting Services.....	13,977	12,587
	<u>19,908</u>	<u>18,545</u>

Voted Appropriations Description: This sub-vote provides for a corporate governance and control framework over financial management, procurement, accounting, performance management, payment card industry requirements, and general and unclaimed property administration for the provincial government. Activities include legislation and policy development, capacity development and monitoring, reporting, and continuous improvement. This sub-vote also provides for special investigations, management advisory services, preparation of the Public Accounts, financial statements and management reports, financial compliance monitoring and reporting, payment diversion, and the Corporate Services Secretariat. This sub-vote also provides for the operation, maintenance, and upgrading of the Corporate Financial System. Costs may be recovered from ministries, organizations within the government reporting entity, and external organizations for services described within this sub-vote.

TREASURY

Voted Appropriation

Treasury.....	1	1
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Voted Appropriation Description: This sub-vote provides for debt management and banking and cash management services to government, government bodies, and other authorized organizations. Debt management services include: management of the government's borrowing and fiscal agency loan programs; investments related to those programs; advisory and arranger services in relation to corporate and project finance initiatives; investor and rating agency relations; accounting, reporting, forecasting, and analysis services relating to the debt of the government reporting entity and the organizations within it; and related financing and liability management services. Banking and cash management services include: negotiation and management of banking contracts and credit arrangements; development of government banking policy; cash management of the Consolidated Revenue Fund and related funds, including investment of those funds; payment and revenue consolidation services; management of government compliance with payment card industry data security standards; and banking and cash management related services. Costs may be recovered from ministries, including Management of Public Funds and Debt, Crown corporations and agencies, and parties external to government for services described within this sub-vote.

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

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Estimates 2014/15	Estimates 2015/16
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REVENUE DIVISION

Voted Appropriation

Revenue Division.....	64,566	83,576
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Voted Appropriation Description: This sub-vote provides for the administration and enforcement of tax statutes, including the related revenue, royalties, interest, refunds, rebates, and benefit programs that are the responsibility of the Ministry of Finance. This sub-vote also provides for the administration of various revenue and loan programs, including invoicing, payment processing, account receivables management, and collections; costs resulting from the administration of loans and grants issued under student financial assistance programs; the ongoing administration of the reconstruction loan portfolio under the *Homeowner Protection Act*; and the collection of Medical Services Plan premiums. Costs may be recovered from revenue administered by the ministry. Costs may also be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for services described within this sub-vote.

POLICY AND LEGISLATION

Voted Appropriations

Policy and Legislation.....	4,974	4,978
Financial Institutions Commission.....	1	1
	4,975	4,979

Voted Appropriations Description: This sub-vote provides the legislative frameworks for the corporate and personal property registries and the regulation of financial services, pension plans, and real estate services. This sub-vote is also responsible for the coordination of non-budget legislation for the ministry. In addition, this sub-vote provides for advising the Minister of Finance and government on tax policy and intergovernmental fiscal relations for negotiations of financial, tax, and fiscal arrangements with First Nations, the federal government, and other levels of government and supports the implementation of government tax policy through legislation and regulation. This sub-vote also provides for operation and related administrative costs of the Financial Institutions Commission, the Credit Union Deposit Insurance Corporation, and the Financial Services Tribunal. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for services described within this sub-vote.

PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT

Voted Appropriation

Public Sector Employers' Council Secretariat.....	16,640	16,641
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Voted Appropriation Description: This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act*, and includes salaries and remuneration of the secretarial staff, government's financial contributions to employers' associations established under the *Public Sector Employers Act*, and related expenses. The Secretariat develops and coordinates strategic direction for issues in labour relations and advises government with respect to labour relations and compensation-related issues in the public sector. The Secretariat also performs functions related to the *Public Sector Pension Plans Act*. Costs may be recovered from pension boards for services described within this sub-vote.

INTERNAL AUDIT AND CROWN GOVERNANCE

Voted Appropriation

Internal Audit and Crown Governance.....	3,164	3,166
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Voted Appropriation Description: This sub-vote provides for the operation of Internal Audit and Advisory Services. Services include internal audit and management advisory services pertaining to the efficiency and effectiveness of government operations; financial and management controls; performance management, accountability, and risk management; and special audits and reviews requested by Treasury Board. This sub-vote also provides for advice on the oversight of Crown governance and corporate accountability, including analysis and coordination on governance, accountability, strategic priorities, performance planning, reporting, and inter-entity issues and policies. Costs may be recovered from ministries, organizations within the government reporting entity, and external organizations for services described within this sub-vote.

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

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	Estimates 2014/15	Estimates 2015/16
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office.....	686	689
Corporate Services.....	10,712	10,552
	<u>11,398</u>	<u>11,241</u>
<p>Voted Appropriations Description: This sub-vote provides for the office of the Minister of Finance; the deputy minister's office; Government House; the Parliamentary Secretary to the Minister of Finance; and executive, strategic, and administrative support for the ministry, including financial, strategic human resources, business planning, information and systems management, freedom of information and privacy services, and records services. Corporate services are provided to the BC Public Service Agency, Office of the Premier, and other entities. This sub-vote also provides for payment of authorized travel and other expenses and allowances for Members of the Executive Council, Parliamentary Secretaries, Members of the Legislative Assembly performing executive functions, personal attendants, and ministerial staff. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for services described within this sub-vote.</p>		
VOTE 23 — MINISTRY OPERATIONS	127,361	144,862

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates

2014/15

Estimates

2015/16

VOTE 24 — GAMING POLICY AND ENFORCEMENT

This vote provides for programs and operations in the voted appropriations under the core business: Gaming Policy and Enforcement.

GAMING POLICY AND ENFORCEMENT**Voted Appropriations**

Gaming Policy and Enforcement Operations.....	19,818	19,871
Distribution of Gaming Proceeds.....	1	1
	<u>19,819</u>	<u>19,872</u>

Voted Appropriations Description: This sub-vote provides for the administration of gaming in the province, including horse racing and lotteries, and includes development and administration of legislation, policy, standards, and regulations; licensing gaming events; oversight of horse racing events and teletheatres; registration; equipment and product certification; auditing all forms of gambling activities for compliance, investigation, and enforcement activities concerning legal gaming venues and illegal gaming; the management of the province's gaming initiatives; the province's responsible gambling strategy and problem gambling program; and the distribution of gaming proceeds. Costs may be recovered from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from processing fees for gaming event licence applications, from the Canadian Pari-Mutuel Agency for horse race testing, from external entities for horse race betting, and from gaming registrants for direct costs incurred in the processing of registration applications for services described within this sub-vote.

VOTE 24 — GAMING POLICY AND ENFORCEMENT

19,819

19,872

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates 2014/15	Estimates 2015/16
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VOTE 25 — BC PUBLIC SERVICE AGENCY

This vote provides for programs and operations described in the voted appropriations under the core business: BC Public Service Agency.

BC PUBLIC SERVICE AGENCY

Voted Appropriations

Business Performance.....	22,746	22,066
Service Operations.....	11,807	12,575
Talent Management.....	10,580	10,668
Employee Relations.....	4,001	3,827
Corporate Services.....	1,663	1,821
	<u>50,807</u>	<u>50,957</u>

Voted Appropriations Description: This sub-vote provides for the BC Public Service Agency programs and operations, including a full range of day-to-day human resource services to assist clients in meeting their business goals, including consulting, compensation and classification, payroll, learning services, performance management, recognition and engagement programs, and hiring. This sub-vote also provides for a full range of labour relations services, including negotiation and administration of collective agreements, severance, and labour relations advice and dispute resolution. This sub-vote also provides for the executive direction of the BC Public Service Agency, including management services for the Benefits Vote, along with administrative support services, policy and program development, financial services, communications, corporate human resource application management, strategic planning, and information systems. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

VOTE 25 — BC PUBLIC SERVICE AGENCY	50,807	50,957
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MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates 2014/15	Estimates 2015/16
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VOTE 26 — BENEFITS

This vote provides for programs and operations described in the voted appropriations under the core business: Benefits.

BENEFITS

Voted Appropriations

Pension Contribution and Retirement Benefits.....	281,275	290,508
Employee Health Benefits.....	109,777	109,777
Long Term Disability.....	31,941	31,879
Other Benefits.....	4,578	4,578
Benefits Administration.....	7,250	7,250
Recoveries.....	(434,820)	(443,991)
	<u>1</u>	<u>1</u>

Voted Appropriations Description: This sub-vote provides for services in pension, retirement, employee health benefits, workforce adjustment services and severance costs, and related policy, program development, and administration for these business lines. This sub-vote also provides for the delivery of Disability Management and Workplace Health and Safety Programs and the management of the Provincial Employees Community Services Fund. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

VOTE 26 — BENEFITS

1

1

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates 2014/15	Estimates 2015/16
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STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for the programs and operations of the following special accounts: Insurance and Risk Management Account and Provincial Home Acquisition Wind Up.

INSURANCE AND RISK MANAGEMENT ACCOUNT

Statutory Appropriation

Insurance and Risk Management Account.....	4,191	4,191
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Statutory Appropriation Description: This statutory appropriation provides for the Insurance and Risk Management Account which is governed under the *Financial Administration Act*.

PROVINCIAL HOME ACQUISITION WIND UP

Statutory Appropriation

Provincial Home Acquisition Wind Up special account.....	10	10
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Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Wind Up special account which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	640,068	664,589
Operating Costs	168,340	162,564
Government Transfers	143,089	143,520
Other Expenses	130,632	131,015
Internal Recoveries	(509,662)	(517,455)
External Recoveries	(370,278)	(364,340)
TOTAL OPERATING EXPENSES.....	202,189	219,893

MINISTRY OF FINANCE

SPECIAL ACCOUNT¹
(\$000)

	Estimates 2014/15	Estimates 2015/16
INSURANCE AND RISK MANAGEMENT ACCOUNT		
This account was established by the <i>Financial Administration Amendment Act</i> in 1989, for the purpose of providing insurance and/or risk management services to participants consisting of government bodies, ministries, public authorities, persons, and classes of persons or public authorities designated by regulation. This account is administered by the Ministry of Finance and also provides for the operation of the Risk Management Branch and Government Security Office which provides risk management; risk financing, including claims and litigation management; and security, advisory, and consulting services to the provincial public sector. Revenue and recoveries represent amounts paid into the account in respect of agreements or arrangements with participants, amounts required to be paid into it under regulations, amounts appropriated for the account by a <i>Supply Act</i> , and earnings of the account. Expenses represent the amounts payable from the account in respect of agreements or arrangements with participants and amounts payable from the account in accordance with regulations, including the cost of providing insurance and risk management services, and the operation of the account.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ².....	437,962	455,952
OPERATING TRANSACTIONS		
Revenue.....	21,790	21,790
Expense.....	(53,622)	(53,622)
Internal and External Recoveries.....	49,431	49,431
Net Revenue (Expense).....	17,599	17,599
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
Working Capital Adjustments and Other Spending Authority Committed ³	391	391
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ².....	455,952	473,942

NOTES

¹ A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

² The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2014/15 is based on the 2013/14 *Public Accounts*.

³ The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF FINANCE

SPECIAL ACCOUNT¹

(\$000)

	Estimates 2014/15	Estimates 2015/16
PROVINCIAL HOME ACQUISITION WIND UP SPECIAL ACCOUNT		
This account was established under the <i>Special Accounts Appropriation and Control Act</i> effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the <i>Home Conversion and Leasehold Loan Act</i> , the <i>Home Mortgage Assistance Program Act</i> , the <i>Home Purchase Assistance Act</i> , the <i>Homeowner Interest Assistance Act</i> , and the <i>Provincial Home Acquisition Act</i> . The latter Acts were repealed effective March 31, 2004. Revenue consists of interest on outstanding mortgage principal. Expenses include statutory rebates and other miscellaneous program costs. Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent repurchased mortgage accounts and guarantee claims paid under the mortgage assistance programs.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	15,451	15,464
OPERATING TRANSACTIONS		
Revenue.....	5	5
Expense.....	(10)	(10)
Net Revenue (Expense).....	(5)	(5)
FINANCING TRANSACTIONS		
Receipts.....	18	10
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	18	10
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	15,464	15,469

NOTES

¹ A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

² The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2014/15 is based on the 2013/14 Public Accounts.

MINISTRY OF FINANCE

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
 (\$000)

	Estimates 2014/15	Estimates 2015/16
REVENUE DIVISION		
INTERNATIONAL FUEL TAX AGREEMENT (<i>MOTOR FUEL TAX ACT</i>) — Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	2,456	2,550
Receipts.....	(13,579)	(14,000)
Net Cash Requirement (Source).....	<u>(11,123)</u>	<u>(11,450)</u>

LAND TAX DEFERMENT ACT — Disbursements are made to municipalities by the province to pay for property taxes deferred under this Act by those property owners who qualify for the regular Tax Deferment Program (over 55 years of age and other qualified property owners) or who qualify for either the Financial Hardship Tax Deferment Program or the Family with Children Property Tax Deferral Option Program. The property owner or the estate is required to repay to the province all deferred taxes, interest, and an administration fee on the termination of the agreement. Property owners qualifying under the Financial Hardship Tax Deferment Program are not required to pay an administration fee. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenues are credited to the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.

Disbursements.....	120,000	120,000
Receipts.....	(58,000)	(58,000)
Net Cash Requirement (Source).....	<u>62,000</u>	<u>62,000</u>

RECONSTRUCTION LOAN PORTFOLIO — Disbursements are made to individuals, including strata property owners, who qualify for loans under the reconstruction loan program as set out in the *Homeowner Protection Act*. Receipts represent principle repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

Disbursements.....	400	25
Receipts.....	(12,500)	(10,000)
Net Cash Requirement (Source).....	<u>(12,100)</u>	<u>(9,975)</u>

STUDENT AID BC LOAN PROGRAM — Disbursements represent expenditures associated with loans under the StudentAid BC Loan Program. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

Disbursements.....	230,000	230,000
Receipts.....	(100,000)	(115,000)
Net Cash Requirement (Source).....	<u>130,000</u>	<u>115,000</u>

MINISTRY OF FINANCE

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS
 (\$000)

	Estimates 2014/15	Estimates 2015/16
REVENUE DIVISION		
BC TRANSIT — Disbursements are provided by the province to British Columbia Transit (BCT) in respect of the <i>British Columbia Transit Act</i> fuel tax (receipts) collected on BCT's behalf. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	11,800	
Receipts.....	(11,800)	()
Net Cash Requirement (Source).....	—	—
BC TRANSPORTATION FINANCING AUTHORITY — Disbursements are provided by the province to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the provincial sales tax (receipts) on short-term rentals of passenger vehicles collected on BCTFA's behalf under the <i>Transportation Act</i> . Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	429,000	
Receipts.....	(429,000)	()
Net Cash Requirement (Source).....	—	—
COWICHAN TRIBES — Disbursements are provided by the province to the Cowichan Tribes in respect of tobacco tax (receipts) collected on their behalf under the Cowichan Tribes Agreement. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	2,300	3,000
Receipts.....	(2,300)	(3,000)
Net Cash Requirement (Source).....	—	—
MUNICIPALITIES OR ELIGIBLE ENTITIES — Disbursements are provided by the province to municipalities, regional districts, or eligible entities in respect of municipal and regional district tax (receipts) collected on their behalf under the <i>Provincial Sales Tax Act</i> . Interest and fee revenue is deposited to the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	31,700	
Receipts.....	(31,700)	()
Net Cash Requirement (Source).....	—	—
RURAL AREAS — Disbursements are provided by the province to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf under the <i>Taxation (Rural Area) Act</i> . Interest and fee revenue is deposited to the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	320,000	320,000
Receipts.....	(320,000)	(320,000)
Net Cash Requirement (Source).....	—	—
SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY — Disbursements are provided by the province to the South Coast British Columbia Transportation Authority (SCBCTA) in respect of the fuel tax (receipts) collected on SCBCTA's behalf under the <i>South Coast British Columbia Transportation Authority Act</i> . Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	355,600	
Receipts.....	(355,600)	()
Net Cash Requirement (Source).....	—	—

)

)

)

MINISTRY OF FINANCE (\$000)

VOTE 23 Ministry Operations

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Treasury Board Staff	6,709	4,949	57	1,227	—	6,233	—	35	72	132	118	87	—	86	—
Office of the Comptroller General	19,908	9,316	154	2,312	—	11,782	5	38	116	29	6,886	343	—	12	—
Office of the Comptroller General	5,931	4,957	89	1,231	—	6,277	5	31	114	29	181	99	—	12	—
Corporate Accounting Services	13,977	4,359	65	1,081	—	5,505	—	7	2	—	6,685	244	—	—	—
Treasury	1	6,265	46	1,604	—	7,915	—	49	180	846	3,519	815	—	—	—
Revenue Division	64,566	42,970	792	10,656	—	54,418	—	890	3,119	74,573	5,450	8,899	—	5	17
Policy and Legislation	4,975	13,235	114	3,282	—	16,631	101	451	1,216	4,327	321	1,435	—	2	—
Policy and Legislation	4,974	3,586	12	892	—	4,502	—	125	741	128	19	447	—	1	—
Financial Institutions Commission	1	9,637	102	2,390	—	12,129	101	326	475	4,199	302	988	—	1	—
Public Sector Employers' Council, Secretariat	16,640	1,742	6	432	—	2,180	—	60	65	25	78	51	—	—	—
Internal Audit and Crown Governance	3,164	3,108	—	771	—	3,879	—	79	2	30	37	35	—	—	—
Executive and Support Services	11,398	7,120	105	1,806	54	9,085	—	811	53	108	558	45	773	—	22
Minister's Office	686	425	3	125	54	607	—	28	—	—	9	20	—	—	—
Corporate Services	10,712	6,695	102	1,681	—	8,478	—	783	53	108	549	25	773	—	22
Total	127,361	88,705	1,274	22,090	54	112,123	108	2,413	4,823	80,064	16,947	11,510	773	105	39

VOTE 24 Gaming Policy and Enforcement

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Gaming Policy and Enforcement	19,819	10,473	76	2,597	—	13,146	—	476	333	312	524	625	—	120	2
Gaming Policy and Enforcement Operations	19,818	10,473	76	2,597	—	13,146	—	476	333	312	524	625	—	120	2
Distribution of Gaming Proceeds	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	19,819	10,473	76	2,597	—	13,146	—	476	333	312	524	625	—	120	2

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	Total Internal Recoveries	88	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
—	—	—	—	593	—	—	—	—	—	—	19	19	—	(125)	(125)	(1)	(6)	(7)	6,713
—	—	283	—	7,702	—	—	—	—	—	—	19	19	—	(899)	(899)	(58)	(1)	(59)	18,545
—	—	101	—	572	—	—	—	—	—	—	10	10	—	(899)	(899)	(1)	(1)	(2)	5,958
—	—	182	—	7,130	—	—	—	—	—	—	9	9	—	—	—	(57)	—	(57)	12,587
—	—	384	1	5,788	—	—	—	—	—	—	27,805	27,805	—	(10,743)	(10,743)	(1,135)	(29,629)	(30,764)	1
310	—	7,109	55	100,227	—	375	5,632	6,007	—	—	50,174	50,174	—	(1,466)	(1,466)	(1)	(125,783)	(125,784)	83,576
46	—	—	1,330	9,228	—	—	—	—	—	—	553	553	—	(1,165)	(1,165)	(1)	(20,268)	(20,269)	4,979
30	—	—	—	1,491	—	—	—	—	—	—	301	301	—	(1,165)	(1,165)	(1)	(151)	(151)	4,978
16	—	—	1,330	7,738	—	—	—	—	—	—	252	252	—	—	—	—	(20,118)	(20,118)	1
—	—	—	—	279	14,188	—	—	14,188	—	—	14	14	—	—	—	—	(20)	(20)	16,641
—	—	—	—	183	—	—	—	—	—	—	9	9	—	(755)	(755)	(149)	(1)	(150)	3,196
12	—	21	—	2,403	170	—	—	170	—	—	195	195	—	(610)	(610)	(1)	(1)	(2)	11,241
—	—	—	—	57	—	—	—	—	—	—	25	25	—	—	—	—	—	—	689
12	—	2	—	2,346	170	—	—	170	—	—	170	170	—	(610)	(610)	(1)	(1)	(2)	10,552
358	—	7,850	1,366	125,404	14,358	375	5,632	20,385	—	—	78,788	78,788	—	(15,763)	(15,763)	(1,346)	(175,709)	(177,055)	144,862

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	Total Internal Recoveries	88	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
8	—	444	—	2,844	9,100	—	113,705	122,805	—	—	49	49	—	—	—	—	(118,972)	(118,972)	19,872
8	—	444	—	2,844	—	—	9,105	9,105	—	—	49	49	—	—	—	—	(5,273)	(5,273)	19,871
—	—	—	—	—	9,100	—	104,600	113,700	—	—	—	—	—	—	—	—	(113,699)	(113,699)	1
8	—	444	—	2,844	9,100	—	113,705	122,805	—	—	49	49	—	—	—	—	(118,972)	(118,972)	19,872

MINISTRY OF FINANCE (\$000)

VOTE 25 BC Public Service Agency

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
BC Public Service Agency	50,807	24,028	213	5,959	—	30,201	—	925	186	2,417	20,253	2,103	280	—	—
Business Performance	22,746	2,394	10	594	—	2,998	—	76	55	30	19,719	109	—	—	—
Service Operations	11,807	9,668	120	2,358	—	12,186	—	164	—	29	108	139	—	—	—
Talent Management	10,590	7,639	74	1,894	—	9,607	—	396	—	996	197	1,521	280	—	—
Employee Relations	4,001	2,788	1	691	—	3,480	—	255	125	—	43	124	—	—	—
Corporate Services	1,663	1,540	8	382	—	1,930	—	32	6	1,362	186	210	—	—	—
Total	50,807	24,028	213	5,959	—	30,201	—	925	186	2,417	20,253	2,103	280	—	—

VOTE 26 Benefits

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Benefits	1	5,165	—	498,945	—	505,110	—	172	1,750	681	37	190	—	—	—
Pension Contribution and Retirement Benefits	281,275	—	—	297,085	—	297,085	—	—	—	—	—	—	—	—	—
Employee Health Benefits	106,777	—	—	164,600	—	164,600	—	—	—	—	—	—	—	—	—
Long Term Disability	31,941	—	—	32,616	—	32,616	—	—	—	—	—	—	—	—	—
Other Benefits	4,578	—	—	3,115	—	3,115	—	—	1,750	—	—	—	—	—	—
Benefits Administration	7,260	5,165	—	1,529	—	7,694	—	172	—	681	37	190	—	—	—
Recoveries	(434,820)	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1	5,165	—	498,945	—	505,110	—	172	1,750	681	37	190	—	—	—

Special Account(s)

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Insurance and Risk Management Account	4,191	3,208	5	796	—	4,009	—	100	1,070	843	518	162	—	—	—
Provincial Home Acquisition Wind Up special account	10	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	4,201	3,208	5	796	—	4,009	—	100	1,070	843	518	162	—	—	—

	70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
	—	—	—	495	26,752	—	—	—	—	—	—	6,267	6,267	—	(10,523)	(928)	(912)	(1,740)	50,957
	—	—	—	493	20,492	—	—	—	—	—	—	15	15	—	(20)	(603)	(816)	(1,419)	22,066
	—	—	—	—	440	—	—	—	—	—	—	44	44	—	(45)	(25)	(50)	(50)	12,575
	—	—	—	83	3,475	—	—	—	—	—	—	6,076	6,076	—	(8,425)	—	(65)	(65)	10,868
	—	—	—	—	547	—	—	—	—	—	—	9	9	—	(3)	(200)	(5)	(206)	3,827
	—	—	2	—	1,798	—	—	—	—	—	—	123	123	—	(2,030)	—	—	—	1,821
	—	—	495	93	26,752	—	—	—	—	—	—	6,267	6,267	—	(10,523)	(828)	(912)	(1,740)	50,957

	70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
	—	—	—	—	2,830	—	—	350	350	—	—	22	22	—	(444,089)	(20,359)	(43,863)	(64,222)	1
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(1,958)	(4,619)	(6,577)	290,508
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(17,219)	(37,504)	(54,823)	109,777
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(216)	(521)	(737)	31,879
	—	—	—	—	1,750	—	—	—	—	—	—	—	—	—	—	(35)	(252)	(287)	4,578
	—	—	—	—	1,080	—	—	350	350	—	—	22	22	—	(98)	(931)	(867)	(1,798)	7,250
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(443,991)	—	—	—	(443,991)
	—	—	—	—	2,830	—	—	350	350	—	—	22	22	—	(444,089)	(20,359)	(43,863)	(64,222)	1

	70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
	—	—	—	—	3,734	—	—	—	—	—	—	45,879	45,879	—	(47,080)	(2,200)	(151)	(2,351)	4,191
	650	—	391	—	—	—	—	—	—	—	—	10	10	—	—	—	—	—	10
	650	—	391	—	3,734	—	—	—	—	—	—	45,889	45,889	—	(47,080)	(2,200)	(151)	(2,351)	4,201

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY

(\$000)

	Estimates 2014/15 ¹	Estimates 2015/16
VOTED APPROPRIATION		
Vote 44 — Management of Public Funds and Debt.....	1,285,466	1,266,645
OPERATING EXPENSES	<u>1,285,466</u>	<u>1,266,645</u>
CAPITAL EXPENDITURES ²	—	—
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2014/15 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of 2015/16 *Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

² Details of capital expenditures are presented in Schedule C.

³ Details of loans, investments and other requirements are presented in Schedule D.

⁴ Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY
(\$000)

OPERATING EXPENSES	2014/15	2015/16 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Cost of Borrowing for Government Operating and Capital Funding.....	1,285,463	1,267,875	(1,233)	1,266,642
Cost of Borrowing for Relending to Government Bodies.....	1	1,197,114	(1,197,113)	1
Cost of Financial Agreements Entered into on Behalf of Government Bodies.....	1	945	(944)	1
Cost of Warehouse Borrowing Program.....	1	16,922	(16,921)	1
TOTAL OPERATING EXPENSES.....	<u>1,285,466</u>	<u>2,482,856</u>	<u>(1,216,211)</u>	<u>1,266,645</u>

MANAGEMENT OF PUBLIC FUNDS AND DEBT

VOTE DESCRIPTIONS

(\$000)

Estimates 2014/15	Estimates 2015/16
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VOTE 44 — MANAGEMENT OF PUBLIC FUNDS AND DEBT

This vote provides for programs and operations described in the voted appropriations under the following four core businesses: Cost of Borrowing for Government Operating and Capital Funding, Cost of Borrowing for Relending to Government Bodies, Cost of Financial Agreements Entered into on Behalf of Government Bodies, and Cost of Warehouse Borrowing Program.

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FUNDING (NET OF RECOVERIES)

Voted Appropriation

Cost of Borrowing for Government Operating and Capital Funding.....	1,285,463	1,266,642
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Voted Appropriation Description: This sub-vote provides for interest and all other costs, expenses, charges, and fees associated with debt arising from borrowings or other credit arrangements. These include costs, under related financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, incurred or assumed by the government for operating purposes or capital funding purposes. This sub-vote also provides for the cost of cash-flow management of the Consolidated Revenue Fund, payment services resulting from borrowing activities, and costs associated with business continuation planning in relation to debt management and banking and cash management functions. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, revenue earned from funds invested as a result of borrowing under this sub-vote, sinking fund investments, prefunding operations, and matched book transactions are offset against the related expenditure.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation

Cost of Borrowing for Relending to Government Bodies.....	1	1
---	---	---

Voted Appropriation Description: This sub-vote provides for interest and all other costs, expenses, charges, and fees associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) incurred or assumed by the government for the purposes of the fiscal agency loan program. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related expenditure and the remaining costs are fully recovered from government bodies or other authorized organizations.

COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation

Cost of Financial Agreements Entered into on Behalf of Government Bodies.....	1	1
---	---	---

Voted Appropriation Description: This sub-vote provides for all costs, expenses, charges, and fees associated with financial agreements (such as interest rate and currency swaps and forward rate agreements) entered into by the government with or on behalf of government bodies or other authorized organizations other than such agreements related to fiscal agency loans. This sub-vote also provides for all costs, expenses, charges, and fees associated with commodity derivatives entered into by the government with or on behalf of the government bodies or other authorized organizations. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives are offset against the related expenditure under those agreements or derivatives and the remaining costs are fully recovered from government bodies or authorized organizations.

MANAGEMENT OF PUBLIC FUNDS AND DEBT

VOTE DESCRIPTIONS

(\$000)

Estimates
2014/15Estimates
2015/16

COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)

Voted Appropriation

Cost of Warehouse Borrowing Program.....	1	1
--	---	---

Voted Appropriation Description: This sub-vote provides for the costs associated with debt issued in advance of requirements, including interest and all other costs, expenses, charges, and fees. The debt is held in the program prior to allocation to a government purpose or for loans to a government body or other authorized organization. Interest and other earnings accrued from the investment of proceeds of borrowings while warehoused offsets interest and other costs associated with those borrowings. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related interest expenditure.

VOTE 44 — MANAGEMENT OF PUBLIC FUNDS AND DEBT

1,285,466

1,266,645

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Other Expenses	2,418,208	2,482,856
External Recoveries	(1,132,742)	(1,216,211)
TOTAL OPERATING EXPENSES.....	1,285,466	1,266,645

MANAGEMENT OF PUBLIC FUNDS AND DEBT (\$000)

VOTE 44 Management of Public Funds and Debt

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Borrowing for Government Operating and Capital Funding	1,285,463	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing for Relending to Government Bodies	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Financial Agreements Entered Into on Behalf of Government Bodies	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Warehouse Borrowing Program	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1,285,466	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
										1,254,750	13,125	1,267,875			(1,233)			1,266,642
											1,197,114	1,197,114			(315,220)	(881,893)	(1,197,113)	1
											945	945				(944)	(944)	1
											16,922	16,922				(16,921)	(16,921)	1
										1,254,750	1,228,105	2,482,856			(316,453)	(899,759)	(1,216,211)	1,266,645

OTHER APPROPRIATIONS

SUMMARY

(\$000)

	Estimates 2014/15 ¹	Estimates 2015/16
VOTED APPROPRIATIONS		
Vote 45 — Contingencies (All Ministries) and New Programs.....	300,000	350,000
Vote 46 — Capital Funding.....	1,048,243	1,001,447
Vote 47 — Commissions on Collection of Public Funds.....	1	1
Vote 48 — Allowances for Doubtful Revenue Accounts.....	1	1
Vote 49 — Tax Transfers.....	778,000	975,000
Vote 50 — Auditor General for Local Government.....	2,600	2,600
Vote 51 — Electoral Boundaries Commission.....	2,500	2,000
Vote 52 — Environmental Appeal Board and Forest Appeals Commission.....	2,075	2,081
Vote 53 — Forest Practices Board.....	3,815	3,818
OPERATING EXPENSES	<u>2,137,235</u>	<u>2,336,948</u>
CAPITAL EXPENDITURES ²	<u>81,530</u>	<u>86,640</u>
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2014/15 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of 2015/16 *Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

² Details of capital expenditures are presented in Schedule C.

³ Details of loans, investments and other requirements are presented in Schedule D.

⁴ Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

OTHER APPROPRIATIONS

SUMMARY
(\$000)

	2014/15	2015/16 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Voted Appropriations				
Contingencies (All Ministries) and New Programs.....	300,000	350,000	—	350,000
Capital Funding.....	1,048,243	1,001,447	—	1,001,447
Commissions on Collection of Public Funds.....	1	75,045	(75,044)	1
Allowances for Doubtful Revenue Accounts.....	1	172,789	(172,788)	1
Tax Transfers.....	778,000	975,000	—	975,000
Auditor General for Local Government.....	2,600	2,602	(2)	2,600
Electoral Boundaries Commission.....	2,500	2,000	—	2,000
Environmental Appeal Board and Forest Appeals Commission.....	2,075	2,082	(1)	2,081
Forest Practices Board.....	3,815	3,820	(2)	3,818
TOTAL OPERATING EXPENSES	<u>2,137,235</u>	<u>2,584,786</u>	<u>(247,837)</u>	<u>2,336,948</u>
CAPITAL EXPENDITURES				
Voted Appropriations				
Contingencies (All Ministries) and New Programs.....	81,530	86,640	—	86,640
TOTAL CAPITAL EXPENDITURES	<u>81,530</u>	<u>86,640</u>	<u>—</u>	<u>86,640</u>

OTHER APPROPRIATIONS
OPERATING EXPENSES BY VOTE
(\$000)

	Estimates 2014/15	Estimates 2015/16
--	----------------------	----------------------

VOTE 45 — CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS
(Minister of Finance)

This vote provides for additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for ex gratia payments and the funding of new programs initiated during the fiscal year.

OPERATING EXPENSES

General Programs.....	300,000	350,000
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CAPITAL EXPENDITURES

Project Reserves.....	81,530	86,640
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VOTE 46 — CAPITAL FUNDING
(Minister of Advanced Education, Minister of Education, Minister of Health,
Minister of Natural Gas Development, and Minister of Transportation and Infrastructure)

This vote provides for grants to government organizations as defined in the *Budget Transparency and Accountability Act* for their capital expenditures, including the costs of land acquisition; new facility acquisition and construction; and existing facility renovation, improvement, and maintenance. Grants may only be made under this vote by the Minister of Advanced Education, the Minister of Education, the Minister of Health, the Minister of Natural Gas Development, and the Minister of Transportation and Infrastructure to government organizations whose operations fall within the respective portfolios of those ministers. The amount of this vote is allocated among responsible ministers as set out below. Treasury Board, by directive, may reallocate the amounts among these classes of government organizations to meet government priorities. Reallocation of these amounts constitutes a revision to the expected results for the ministers impacted, which must be made public within 90 days. In addition to these allocations, the Minister of Finance has statutory authority to make capital grants to any government organization.

OPERATING EXPENSES

Post-secondary Institutions (Minister of Advanced Education).....	146,826	205,507
Schools (Minister of Education).....	438,217	392,109
Health Facilities (Minister of Health).....	423,956	378,862
Housing (Minister of Natural Gas Development).....	39,244	14,969
British Columbia Pavilion Corporation (Minister of Transportation and Infrastructure).....	—	10,000
	<u>1,048,243</u>	<u>1,001,447</u>

OTHER APPROPRIATIONS
OPERATING EXPENSES BY VOTE
(\$000)

Estimates
2014/15
Estimates
2015/16

VOTE 47 — COMMISSIONS ON COLLECTION OF PUBLIC FUNDS

Minister of Aboriginal Relations and Reconciliation Minister of Advanced Education Minister of Agriculture Minister of Children and Family Development Minister of Community, Sport and Cultural Development Minister of Education Minister of Energy and Mines Minister of Environment Minister of Finance	Minister of Forests, Lands and Natural Resource Operations Minister of Health Minister of International Trade Minister of Jobs, Tourism and Skills Training Minister of Justice Minister of Natural Gas Development Minister of Social Development and Social Innovation Minister of Technology, Innovation and Citizens' Services Minister of Transportation and Infrastructure
--	---

This vote provides for recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection, and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Minister of Finance, Legal Services Branch, and the Ministry of Justice. The fees and commissions are deducted from the gross amount of revenues and accounts collected on behalf of government by means of a recovery to the vote

OPERATING EXPENSES

Ministry of Aboriginal Relations and Reconciliation.....	1	1	
Ministry of Advanced Education.....	1	1	
Ministry of Agriculture.....	1	1	
Ministry of Children and Family Development.....	1	1	
Ministry of Community, Sport and Cultural Development.....	1	1	
Ministry of Education.....	1	1	
Ministry of Energy and Mines.....	1	1	
Ministry of Environment.....	1	1	
Ministry of Finance.....	66,000	67,000	
Ministry of Forests, Lands and Natural Resource Operations.....	1,268	1,301	
Ministry of Health.....	878	878	
Ministry of International Trade.....	1	1	
Ministry of Jobs, Tourism and Skills Training.....	2	2	
Ministry of Justice.....	5,457	5,362	
Ministry of Natural Gas Development.....	1	1	
Ministry of Social Development and Social Innovation.....	480	480	
Ministry of Technology, Innovation and Citizens' Services.....	1	1	
Ministry of Transportation and Infrastructure.....	15	10	
Recoveries.....	(74,110)	(75,043)	
	1	1	

OTHER APPROPRIATIONS
OPERATING EXPENSES BY VOTE
(\$000)

	Estimates 2014/15	Estimates 2015/16
VOTE 48 — ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS		
Minister of Aboriginal Relations and Reconciliation		
Minister of Advanced Education		
Minister of Agriculture		
Minister of Children and Family Development		
Minister of Community, Sport and Cultural Development		
Minister of Education		
Minister of Energy and Mines		
Minister of Environment		
Minister of Finance		
Minister of Forests, Lands and Natural Resource Operations		
Minister of Health		
Minister of International Trade		
Minister of Jobs, Tourism and Skills Training		
Minister of Justice		
Minister of Natural Gas Development		
Minister of Social Development and Social Innovation		
Minister of Technology, Innovation and Citizens' Services		
Minister of Transportation and Infrastructure		

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. The allowances for doubtful collections of revenue accounts are deducted from gross revenues by means of a recovery to the vote.

OPERATING EXPENSES

Ministry of Aboriginal Relations and Reconciliation.....	1	1
Ministry of Advanced Education.....	2	1
Ministry of Agriculture.....	1	1
Ministry of Children and Family Development.....	50	50
Ministry of Community, Sport and Cultural Development.....	1	1
Ministry of Education.....	1	1
Ministry of Energy and Mines.....	1	1
Ministry of Environment.....	400	50
Ministry of Finance.....	140,500	147,000
Ministry of Forests, Lands and Natural Resource Operations.....	5,570	5,602
Ministry of Health.....	4,506	4,506
Ministry of International Trade.....	1	1
Ministry of Jobs, Tourism and Skills Training.....	2	2
Ministry of Justice.....	11,715	7,530
Ministry of Natural Gas Development.....	1	1
Ministry of Social Development and Social Innovation.....	8,029	8,029
Ministry of Technology, Innovation and Citizens' Services.....	1	1
Ministry of Transportation and Infrastructure.....	10	10
Recoveries.....	(170,791)	(172,787)
	<u>1</u>	<u>1</u>

OTHER APPROPRIATIONS
OPERATING EXPENSES BY VOTE
(\$000)

Estimates
2014/15

Estimates
2015/16

VOTE 49 — TAX TRANSFERS
(Minister of Finance)

This vote provides for payment of refundable tax credits under the *Income Tax Act*. The BC Family Bonus program expense includes amounts paid to the federal government for administering the program.

OPERATING EXPENSES

Low Income Climate Action Tax Credits.....	194,000	195,000
BC Early Childhood Tax Benefit.....	—	146,000
Sales Tax Credits.....	53,000	50,000
Small Business Venture Capital Tax Credits.....	25,000	25,000
BC Family Bonus.....	300	200
Other Personal Income Tax Credits.....	34,700	42,800
Film and Television Tax Credits.....	80,000	80,000
Production Services Tax Credits.....	197,500	252,500
Scientific Research and Experimental Development Tax Credits.....	74,000	68,000
Interactive Digital Media Tax Credits.....	50,000	50,000
Other Corporate Income Tax Credits.....	69,500	65,500
	<u>778,000</u>	<u>975,000</u>

VOTE 50 — AUDITOR GENERAL FOR LOCAL GOVERNMENT
(Minister of Community, Sport and Cultural Development)

This vote provides for the operations of the Office of the Auditor General for Local Government. The Auditor General for Local Government, appointed under the *Auditor General for Local Government Act*, functions independently and is overseen by an Order in Council appointed Audit Council. The Auditor General for Local Government exists to undertake performance audits of the operations of local governments and develop recommendations and practices arising from the audits for use by local governments. The completion of performance audits, with accompanying recommendations, provides local government officials with objective assessments of the cost-effectiveness of their activities and operations, services provided by local government bodies, procedures to measure effectiveness, accountability relationships, and protection of public assets. Costs may be recovered from ministries, Crown agencies, other levels of government, organizations, and individuals for services described within this vote.

OPERATING EXPENSES

Auditor General for Local Government.....	<u>2,600</u>	<u>2,600</u>
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VOTE 51 — ELECTORAL BOUNDARIES COMMISSION
(Minister of Justice and Attorney General)

This vote provides for the operation of the Electoral Boundaries Commission. The Commission, in consultation with the public, will make recommendations for electoral boundaries under the current electoral system.

OPERATING EXPENSES

Electoral Boundaries Commission.....	<u>2,500</u>	<u>2,000</u>
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OTHER APPROPRIATIONS
OPERATING EXPENSES BY VOTE
(\$000)

	Estimates 2014/15	Estimates 2015/16
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VOTE 52 — ENVIRONMENTAL APPEAL BOARD AND FOREST APPEALS COMMISSION
(Minister of Justice and Attorney General)

This vote provides for the operation, administrative, and support services for the Environmental Appeal Board and the Forest Appeals Commission. The Environmental Appeal Board hears appeals from decisions made under environmental legislation and provides for the hearings of appeals under other legislation. The Forest Appeals Commission hears appeals from decisions made under forest and range legislation. This vote also provides for the operation and administration of other tribunals. Costs may be recovered from ministries, other levels of government, and organizations for services described within this vote.

OPERATING EXPENSES

Environmental Appeal Board.....	312	312
Forest Appeals Commission.....	310	310
Administration and Support Services.....	1,453	1,459
	<u>2,075</u>	<u>2,081</u>

VOTE 53 — FOREST PRACTICES BOARD
(Minister of Forests, Lands and Natural Resource Operations)

This vote provides for the operations of the Forest Practices Board, including independent audits and special investigations of forest and range practices, investigation of public complaints, and administrative appeals. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, and organizations for services described within this vote.

OPERATING EXPENSES

Forest Practices Board.....	<u>3,815</u>	<u>3,818</u>
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GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	5,263	5,108
Operating Costs	5,719	5,373
Government Transfers	1,826,243	1,976,447
Other Expenses	544,922	597,860
Internal Recoveries	(3)	(3)
External Recoveries	(244,909)	(247,837)
TOTAL OPERATING EXPENSES.....	<u>2,137,235</u>	<u>2,336,948</u>

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OTHER APPROPRIATIONS (\$000)

VOTE 45 Contingencies (All Ministries) and New Programs

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
General Programs	300,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	300,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—

VOTE 46 Capital Funding

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Capital Funding	1,048,243	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Post-Secondary Institutions	146,826	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Schools	438,217	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health Facilities	423,956	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing	39,244	—	—	—	—	—	—	—	—	—	—	—	—	—	—
British Columbia Pavilion Corporation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1,048,243	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
-	-	-	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-	-	-	350,000
-	-	-	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-	-	-	350,000

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
-	-	-	-	-	-	-	-	1,001,447	-	-	-	-	-	-	-	-	-	-	1,001,447
-	-	-	-	-	-	-	205,507	205,507	-	-	-	-	-	-	-	-	-	-	205,507
-	-	-	-	-	-	-	392,109	392,109	-	-	-	-	-	-	-	-	-	-	392,109
-	-	-	-	-	-	-	378,862	378,862	-	-	-	-	-	-	-	-	-	-	378,862
-	-	-	-	-	-	-	14,969	14,969	-	-	-	-	-	-	-	-	-	-	14,969
-	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	1,001,447	1,001,447	-	-	-	-	-	-	-	-	-	-	1,001,447

OTHER APPROPRIATIONS (\$000)

VOTE 47 Commissions on Collection of Public Funds

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Commissions on Collection of Public Funds	74,111														
Ministry of Aboriginal Relations and Reconciliation	1														
Ministry of Advanced Education	1														
Ministry of Agriculture	1														
Ministry of Children and Family Development	1														
Ministry of Community, Sport and Cultural Development	1														
Ministry of Education	1														
Ministry of Energy and Mines	1														
Ministry of Environment	1														
Ministry of Finance	66,000														
Ministry of Forests, Lands and Natural Resource Operations	1,268														
Ministry of Health	878														
Ministry of International Trade	1														
Ministry of Jobs, Tourism and Skills Training	2														
Ministry of Justice	5,457														
Ministry of Natural Gas Development	1														
Ministry of Social Development and Social Innovation	480														
Ministry of Technology, Innovation and Citizens' Services	1														
Ministry of Transportation and Infrastructure	15														
Recoveries	(74,110)														
Total	1														

OTHER APPROPRIATIONS (\$000)

VOTE 48 Allowances for Doubtful Revenue Accounts

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Allowances for Doubtful Revenue Accounts	170,792														
Ministry of Aboriginal Relations and Reconciliation	1														
Ministry of Advanced Education	2														
Ministry of Agriculture	1														
Ministry of Children and Family Development	50														
Ministry of Community, Sport and Cultural Development	1														
Ministry of Education	1														
Ministry of Energy and Mines	1														
Ministry of Environment	400														
Ministry of Finance	240,500														
Ministry of Forests, Lands and Natural Resource Operations	5,570														
Ministry of Health	4,506														
Ministry of International Trade	1														
Ministry of Jobs, Tourism and Skills Training	2														
Ministry of Justice	11,715														
Ministry of Natural Gas Development	1														
Ministry of Social Development and Social Innovation	8,029														
Ministry of Technology, Innovation and Citizens' Services	1														
Ministry of Transportation and Infrastructure	10														
Recoveries	(170,791)														
Total	1														

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
											172,788	172,788							172,788
											1	1	1						1
											1	1	1						1
											1	1	1						1
											50	50	50						50
											1	1	1						1
											1	1	1						1
											1	1	1						1
											50	50	50						50
											147,000	147,000							147,000
											5,602	5,602							5,602
											4,506	4,506							4,506
											1	1	1						1
											2	2	2						2
											7,530	7,530							7,530
											1	1	1						1
											8,029	8,029							8,029
											1	1	1						1
											10	10	10						10
											1	1	1						1
																(172,788)		(172,788)	(172,787)
											172,789	172,789							172,789
																			1

OTHER APPROPRIATIONS (\$000)

VOTE 49 Tax Transfers

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Personal Tax Transfers	307,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Low Income Climate Action Tax Credits	194,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
BC Early Childhood Tax Benefit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sales Tax Credits	53,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Small Business Venture Capital Tax Credits	25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
BC Family Bonus	300	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Personal Income Tax Credits	34,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Corporate Tax Transfers	471,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Film and Television Tax Credits	80,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Production Services Tax Credits	197,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Scientific Research and Experimental Development Tax Credits	74,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interactive Digital Media Tax Credits	50,300	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Corporate Income Tax Credits	69,500	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	778,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—

VOTE 50 Auditor General for Local Government

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Auditor General for Local Government	2,800	1,045	24	259	—	1,328	35	120	40	670	72	50	—	—	—
Total	2,800	1,045	24	259	—	1,328	35	120	40	670	72	50	—	—	—

VOTE 51 Electoral Boundaries Commission

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Electoral Boundaries Commission	2,500	282	—	70	—	352	140	33	—	727	65	680	—	2	—
Total	2,500	282	—	70	—	352	140	33	—	727	65	680	—	2	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	459,000	-	459,000	-	-	-	-	-	-	-	-	-	-	459,000
-	-	-	-	-	-	195,000	-	195,000	-	-	-	-	-	-	-	-	-	-	195,000
-	-	-	-	-	-	146,000	-	146,000	-	-	-	-	-	-	-	-	-	-	146,000
-	-	-	-	-	-	50,000	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000
-	-	-	-	-	-	25,000	-	25,000	-	-	-	-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	200	-	200	-	-	-	-	-	-	-	-	-	-	200
-	-	-	-	-	-	42,800	-	42,800	-	-	-	-	-	-	-	-	-	-	42,800
-	-	-	-	-	-	516,000	-	516,000	-	-	-	-	-	-	-	-	-	-	516,000
-	-	-	-	-	-	80,000	-	80,000	-	-	-	-	-	-	-	-	-	-	80,000
-	-	-	-	-	-	252,500	-	252,500	-	-	-	-	-	-	-	-	-	-	252,500
-	-	-	-	-	-	68,000	-	68,000	-	-	-	-	-	-	-	-	-	-	68,000
-	-	-	-	-	-	50,000	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000
-	-	-	-	-	-	65,500	-	65,500	-	-	-	-	-	-	-	-	-	-	65,500
-	-	-	-	-	-	975,000	-	975,000	-	-	-	-	-	-	-	-	-	-	975,000

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
11	-	-	272	1,270	-	-	-	-	-	-	-	5	-	-	(1)	(1)	(1)	(2)	2,600
11	-	-	272	1,270	-	-	-	-	-	-	-	5	-	-	(1)	(1)	(1)	(2)	2,600

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2015/16 Operating Expenses
-	-	-	-	1,647	-	-	-	-	-	-	-	1	-	-	-	-	-	-	2,000
-	-	-	-	1,647	-	-	-	-	-	-	-	1	-	-	-	-	-	-	2,000

OTHER APPROPRIATIONS (\$000)

VOTE 52 Environmental Appeal Board and Forest Appeals Commission

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Environmental Appeal Board and Forest Appeals Commission	2,075	825	3	217	—	1,046	309	46	—	246	147	79	—	18	5
Environmental Appeal Board	312	—	—	—	—	—	168	16	—	105	—	15	—	8	—
Forest Appeals Commission	310	—	—	—	—	—	140	15	—	125	—	20	—	10	—
Administration and Support Services	1,453	825	3	217	—	1,046	1	15	—	15	147	44	—	—	5
Total	2,075	825	3	217	—	1,046	309	46	—	246	147	79	—	18	5

VOTE 53 Forest Practices Board

Description	Total 2014/15 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Forest Practices Board	3,815	1,909	—	473	—	2,382	90	135	—	417	269	130	—	10	—
Total	3,815	1,909	—	473	—	2,382	90	135	—	417	269	130	—	10	—

Ministry of Finance
Capital Budget Summary for 2015/16

Vote 23 - Ministry Operations and Special Accounts

The capital budget, held centrally in Executive and Support Services, decreased from \$711 thousand in 2014/15 to \$473 thousand in the 2015/16 due to a re-profiling of capital budget to future years based on a historical analysis.

Core Business	Restated 2014/15	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Executive and Support Services	\$711,000	\$473,000	\$310,000	\$310,000
Total	\$711,000	\$473,000	\$310,000	\$310,000

The following projects are approved for Capital funding:

Vote 23 - Project Name	2015/16	2016/17	2017/18
ASD Contract Management	463,000	300,000	300,000
Office Equipment	10,000	10,000	10,000
Total Approved	473,000	310,000	310,000

**MINISTRY OF FINANCE
SUB VOTE BUDGET DETAILS
Fiscal 2015-16**

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**MINISTRY OF FINANCE
TREASURY BOARD STAFF
IMPLICATIONS OF 2015/16 FUNDING**

Compared to its restated 2014/15 budget of \$6.709, the division's net budget increased by \$0.004M to \$6.713M.

Highlights include:

- The overall budget for Treasury Board Staff increased by \$0.004M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

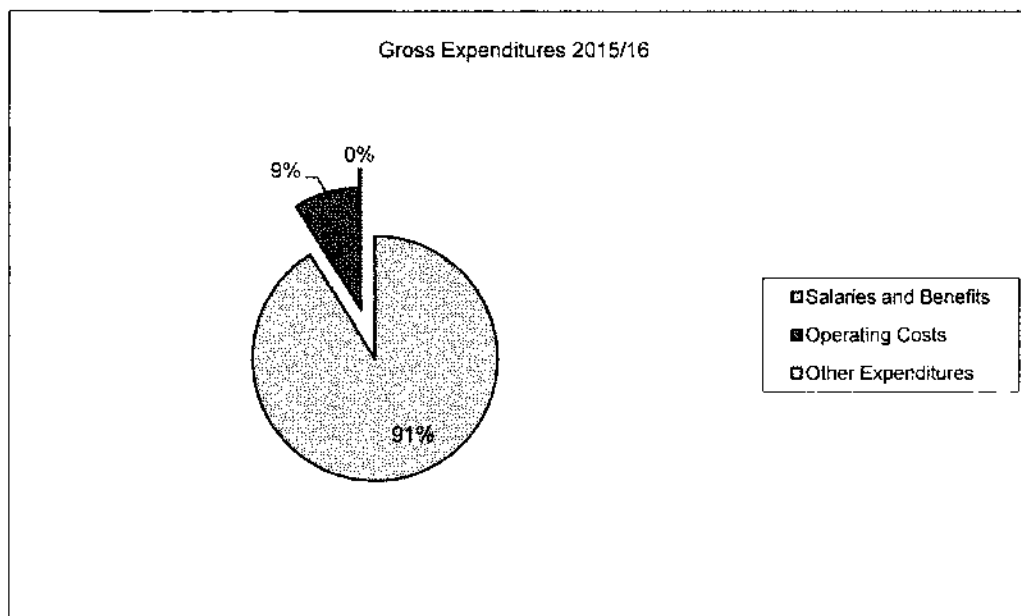
Reductions/Increases for 2016/17 and 2017/18

Compared to the 2015/16 budget, the division's net budget will increase by \$0.002M to \$6.715M in 2016/17, and \$0.008M to \$6.721M in 2017/18. These increases are attributable to the Economic Stability Mandate.

**MINISTRY OF FINANCE
TREASURY BOARD STAFF**

Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates	2015/16 Estimates	Increase (Decrease)	Increase (Decrease)
	\$000	\$000	\$000	%
Salaries and Benefits	6,239	6,233	-6	-0.1%
Operating Costs	593	593	0	0.0%
Other Expenditures	9	19	10	111.1%
Recoveries Internal to CRF	-125	-125	0	0.0%
Recoveries External to CRF	-7	-7	0	0.0%
Total	6,709	6,713	4	0.1%
Capital	0	0	0	0.0%



**MINISTRY OF FINANCE
OFFICE OF THE COMPTROLLER GENERAL
IMPLICATIONS OF 2015/16 FUNDING**

Compared to the restated 2014/15 budget of \$19.908M, the division's net budget decreased by \$1.363M to \$18.545M in 2015/16.

Highlights include:

- The division's budget decreased by \$1.431M in 2015/16 due to the completion of the two year CAS R12 Upgrade project in FY14/15.
- The division's budget increased by \$0.068M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

Reductions/Increases for 2016/17 and 2017/18

Compared to the 2015/16 budget, the division's net budget will increase by \$0.063M to \$18.608 in 2016/17, and \$0.164M to \$18.709M in 2017/18. The two components of the increases include the Economic Stability Mandate (\$0.045M in 2016/17 and \$0.146M in 2017/18), with the remaining \$0.018M increase in 2016/17 and 2017/18 being primarily due to higher IT licensing costs.

MINISTRY OF FINANCE
OFFICE OF THE COMPTROLLER GENERAL
Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates \$000	2015/16 Estimates \$000	Increase (Decrease) \$000	Increase (Decrease) %
OFFICE OF THE COMPTROLLER GENERAL				
Salaries and Benefits	6,259	6,277	18	0.3%
Operating Costs	572	572	0	0.0%
Other Expenditures	1	10	9	0.0%
Recoveries Internal to CRF	-899	-899	0	0.0%
Recoveries External to CRF	-2	-2	0	0.0%
Total	5,931	5,958	27	0.5%

Capital	0	0	0	0.0%
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CORPORATE ACCOUNTING SERVICES (CAS)

Salaries and Benefits	5,473	5,505	32	0.6%
Operating Costs	10,647	7,130	-3,517	-33.0%
Other Expenditures	0	9	9	0.0%
Recoveries Internal to CRF	-2,086	0	2,086	0.0%
Recoveries External to CRF	-57	-57	0	0.0%
Total	13,977	12,587	-1,390	-9.9%

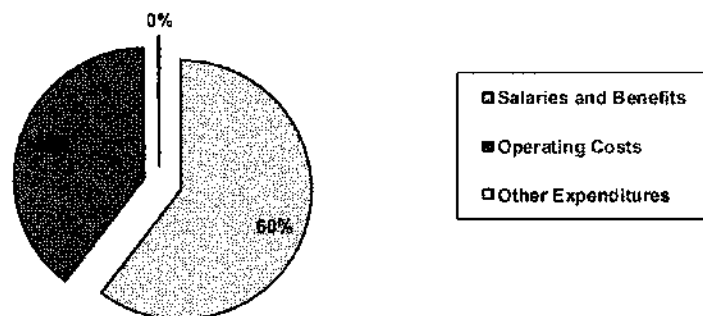
Capital	0	0	0	0.0%
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TOTAL EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	11,732	11,782	50	0.4%
Operating Costs	11,219	7,702	-3,517	-31.3%
Other Expenditures	1	19	18	1800.0%
Recoveries Internal to CRF	-2,985	-899	2,086	-69.9%
Recoveries External to CRF	-59	-59	0	0.0%
Total	19,908	18,545	-1,363	-6.8%

Capital	0	0	0	0.0%
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Gross Expenditures 2015/16



**MINISTRY OF FINANCE
PROVINCIAL TREASURY
IMPLICATIONS OF 2015/16 FUNDING**

Provincial Treasury is a fully cost recovered sub vote (\$1K Vote). There is no change to the division's net budget. Compared to the restated 2014/15 budget of \$41.483M, the division's gross expenditures budget increased by \$0.025M to \$41.508M in 2015/16, with offsetting recoveries also increasing by \$0.025M.

Highlights include:

- The division's expenditure budget increased by \$0.025M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

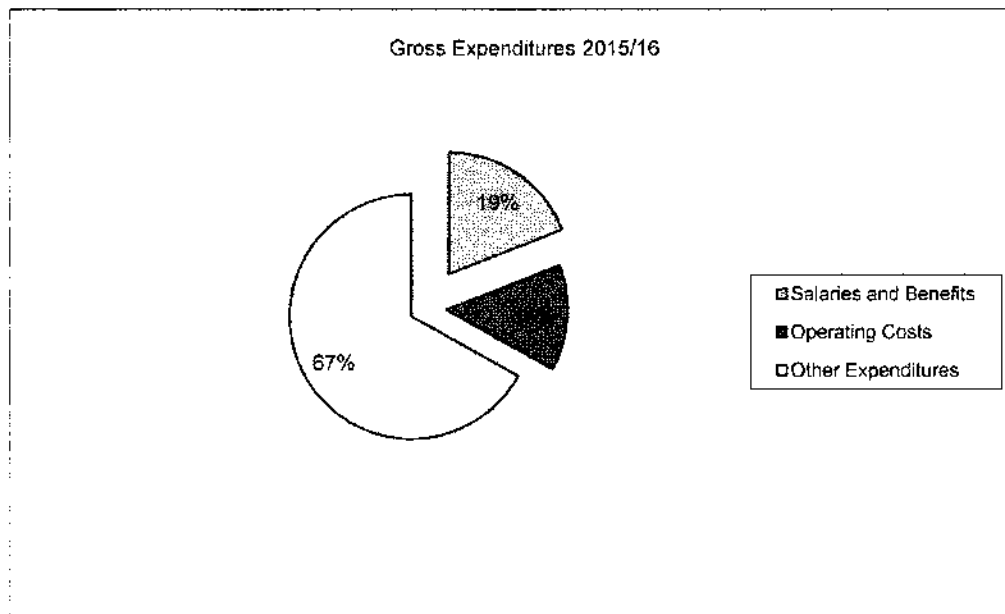
Reductions/Increases for 2016/17 and 2017/18

Compared to 2014/15, the division's net budget will remain unchanged in both 2015/16 and 2016/17. The gross expenditures budgets will increase by \$0.016M in 2016/17 to \$41.524M and \$0.057M in 2017/18 to \$41.565M. These increases are attributable to the Economic Stability Mandate, and are entirely offset by corresponding increases to recoveries.

**MINISTRY OF FINANCE
PROVINCIAL TREASURY**

Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates	2015/16 Estimates	Increase (Decrease)	Increase (Decrease)
	\$000	\$000	\$000	%
Salaries and Benefits	7,902	7,915	13	0.2%
Operating Costs	5,788	5,788	0	0.0%
Other Expenditures	27,793	27,805	12	0.0%
Recoveries Internal to CRF	-10,743	-10,743	0	0.0%
Recoveries External to CRF	-30,739	-30,764	-25	0.1%
Total	1	1	0	0.0%
Capital	0	0	0	0.0%



**MINISTRY OF FINANCE
REVENUE DIVISION
IMPLICATIONS OF 2015/16 FUNDING**

Compared to its restated 2014/15 budget of \$64.566M, the division's net budget increased by \$19.010M or 29.4% to \$83.576M in 2015/16.

Highlights include:

- The Provincial Sales Tax (PST) was reinstated on April 1, 2013. Prior to 2015/16, associated costs were funded through internal ministry savings and contingencies. Treasury Board approved a \$17.531M increase to vote 23 in 2015/16.
- Computer system upgrades will allow the expensing of interest payments related to the Insurance Premium Tax (IPT) and Logging Tax (LT) in 2015/16 forward consistent with direction from the Office of the Comptroller General (OCG). This resulted in a budget increase of \$1.000M in 2015/16 onwards.
- The division's budget increased by \$0.479M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

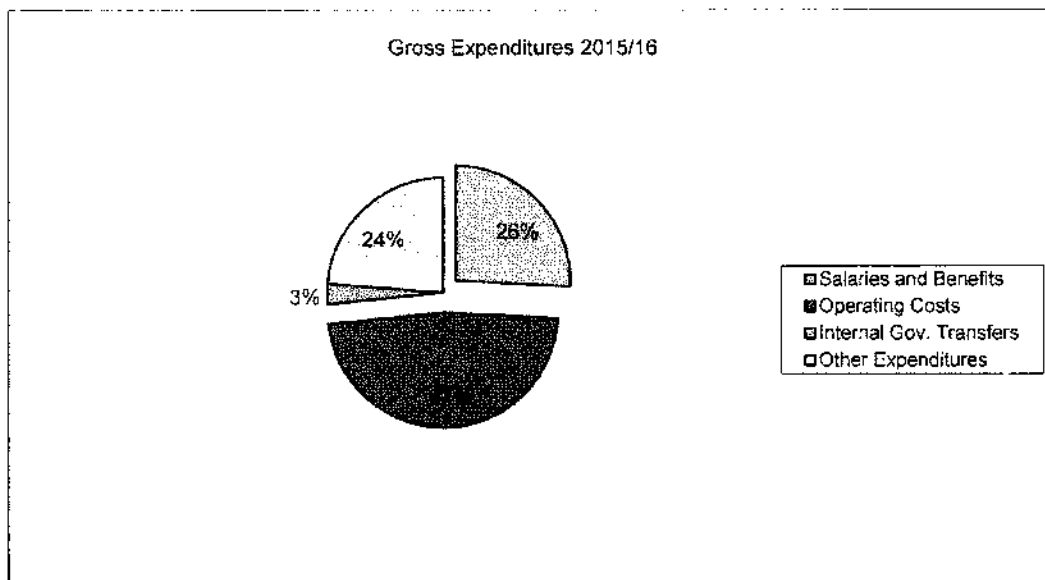
CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

Reductions/Increases for 2016/17 and 2017/18

Compared to 2014/15, the division's net budget will increase by \$0.985M to \$84.561M in 2016/17, and \$1.704M to \$85.280M in 2017/18. The two components of the increases include the Economic Stability Mandate (\$0.320M in 2016/17 and \$1.039M in 2017/18), and the PST Implementation (\$0.665M in 2016/17 and 2017/18).

	Restated 2014/15 Estimates	2015/16 Estimates	Increase (Decrease)	Increase (Decrease)
	\$000	\$000	\$000	%
Salaries and Benefits	42,124	54,418	12,294	29.2%
Operating Costs	105,152	100,227	-4,925	-4.7%
Internal Government Transfers	7,940	6,007	-1,933	-24.3%
Other Expenditures	49,706	50,174	468	0.9%
Recoveries Internal to CRF	-1,466	-1,466	0	0.0%
Recoveries External to CRF	-138,890	-125,784	13,106	-9.4%
Total	64,566	83,576	19,010	29.4%
Capital	0	0	0	0.0%



**MINISTRY OF FINANCE
POLICY AND LEGISLATION
IMPLICATIONS OF 2015/16 FUNDING**

The Policy and Legislation sub-vote is comprised of two sub-sub votes: Policy and Legislation and the Financial Institutions Commission.

Policy and Legislation (sub-sub vote)

The sub-sub vote's expenditure budget increased by \$0.004M from \$4.974M in 2014/15 restated to \$4.978M in 2015/16 for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

Financial Institutions Commission (FICOM) (sub-sub vote)

The Financial Institutions Commission is a fully cost recovered sub-sub vote (\$1K Vote). Compared to the restated 2014/15 budget, FICOM's net budget remains unchanged. FICOM's gross expenditures budget increased by \$3.271M to \$20.119M in 2015/16, to reflect changes implemented at FICOM resulting from the Auditor General's report.

Highlights include:

- Increased salaries and benefits costs (\$1.710M), including \$0.025M for the Economic Stability Mandate.
- Higher operational costs (\$1.808M), mostly professional services.
- Increase in external recoveries fully offsets the higher operating costs.

CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

Reductions/Increases for 2016/17 and 2017/18

Compared to 2015/16, the Policy and Legislation sub-sub-vote will increase by \$0.002M to \$4.980M in 2016/17 and by \$0.008M in 2017/18. These increases are attributable to the Economic Stability Mandate.

The Financial Institutions Commission's net budget will remain unchanged in both 2015/16 and 2016/17. The gross budget will increase by \$0.017M to \$20.136 in 2016/17, and by \$0.059M to \$20.178M in 2017/18. These increases are attributable to the Economic Stability Mandate and are entirely offset by corresponding increases to recoveries.

MINISTRY OF FINANCE
POLICY AND LEGISLATION
Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates \$000	2015/16 Estimates \$000	Increase (Decrease) \$000	Increase (Decrease) %
POLICY AND LEGISLATION				
Salaries and Benefits	4,505	4,502	-3	-0.1%
Operating Costs	1,491	1,491	0	0.0%
Other Expenditures	294	301	7	0.0%
Recoveries Internal to CRF	-1,165	-1,165	0	0.0%
Recoveries External to CRF	-151	-151	0	0.0%
Total	4,974	4,978	4	0.1%

Capital	0	0	0	0.0%
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FINANCIAL INSTITUTIONS COMMISSION

Salaries and Benefits	10,419	12,129	1,710	16.4%
Operating Costs	5,930	7,738	1,808	30.5%
Other Expenditures	499	252	-247	-49.5%
Recoveries Internal to CRF	0	0	0	0.0%
Recoveries External to CRF	-16,847	-20,118	-3,271	19.4%
Total	1	1	0	0.0%

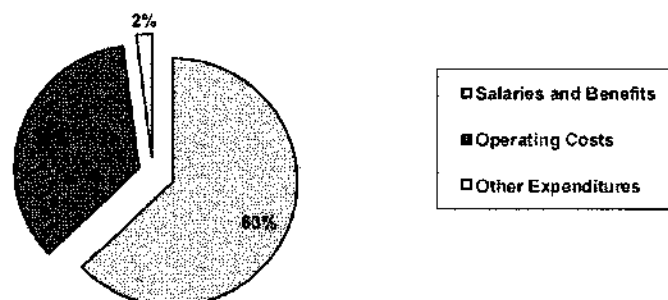
Capital	0	0	0	0.0%
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TOTAL EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	14,924	16,631	1,707	11.4%
Operating Costs	7,421	9,229	1,808	24.4%
Other Expenditures	793	553	-240	-30.3%
Recoveries Internal to CRF	-1,165	-1,165	0	0.0%
Recoveries External to CRF	-16,998	-20,269	-3,271	19.2%
Total	4,975	4,979	4	0.1%

Capital	0	0	0	0.0%
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Gross Expenditures 2015/16



**MINISTRY OF FINANCE
PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT
IMPLICATIONS OF 2015/16 FUNDING**

Compared to its restated 2014/15 budget of \$16.640M, the division's net budget increased by \$0.001M to \$16.641M in 2015/16.

Highlights include:

- The division's expenditure budget increased by \$0.001M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

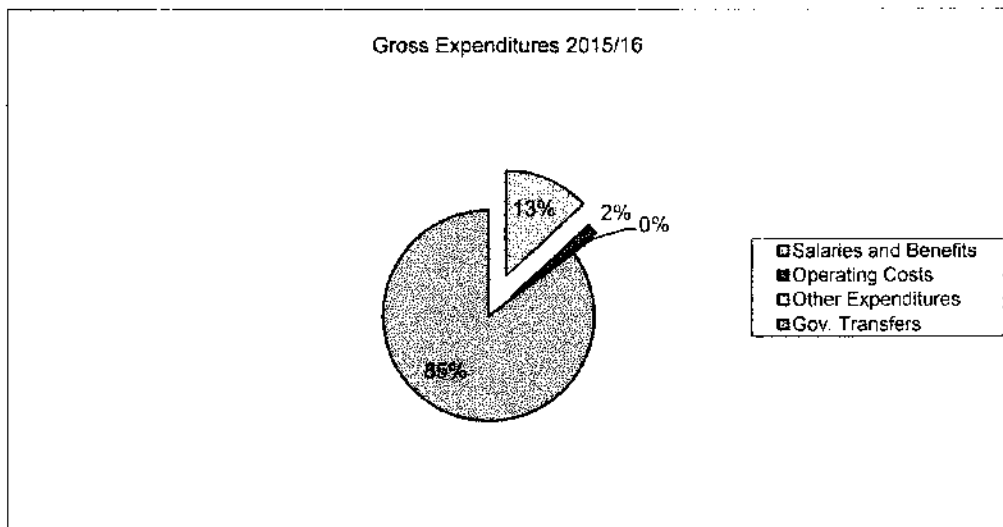
Reductions/Increases for 2016/17 and 2017/18

Compared to the 2015/16 budget, the division's net budget will increase by \$0.001M to \$16.642M in 2016/17, and \$0.004M to \$16.646M in 2017/18. These increases are attributable to the Economic Stability Mandate.

MINISTRY OF FINANCE
PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT

Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates	2015/16 Estimates	Increase (Decrease)	Increase (Decrease)
	\$000	\$000	\$000	%
Salaries and Benefits	2,047	2,180	133	6.5%
Operating Costs	279	279	0	0.0%
Government Transfers	14,324	14,188	-136	-0.9%
Other Expenditures	10	14	4	40.0%
Recoveries Internal to CRF	0	0	0	0.0%
Recoveries External to CRF	-20	-20	0	0.0%
Total	16,640	16,641	1	0.0%
Capital	0	0	0	0.0%



**MINISTRY OF FINANCE
INTERNAL AUDIT AND CROWN GOVERNANCE
IMPLICATIONS OF 2015/16 FUNDING**

Compared to its restated 2014/15 budget of \$3.164M, the division's net budget increased by \$0.002M to \$3.166M.

Highlights include:

- The division's expenditure budget increased by \$0.002M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

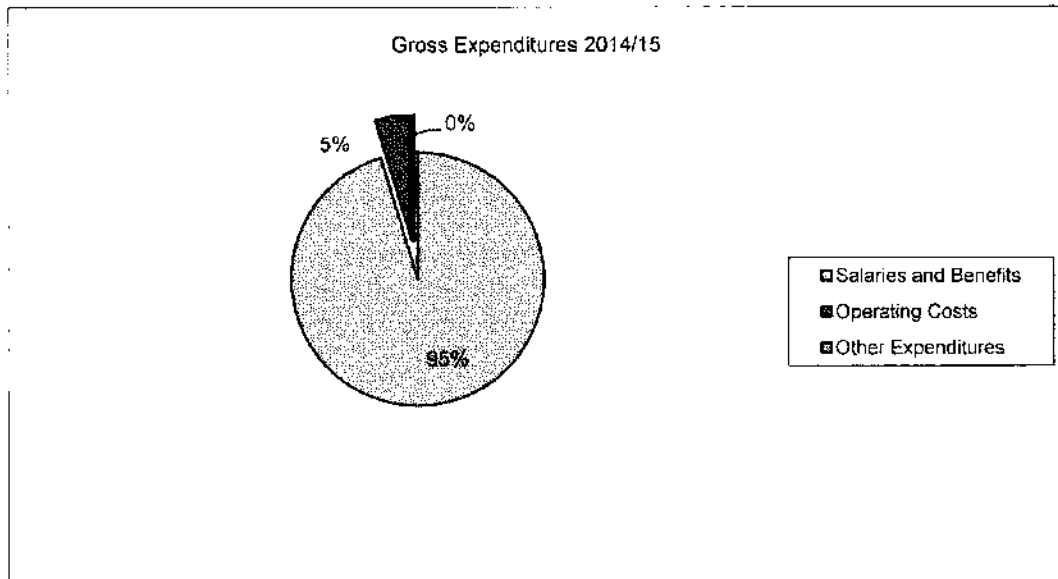
Reductions/Increases for 2014/15 and 2015/16

Compared to the 2015/16 budget, the division's net budget will increase by \$0.002M to \$3.168M in 2016/17, and \$0.005M to \$3.171M in 2017/18. These increases are attributable to the Economic Stability Mandate.

**MINISTRY OF FINANCE
INTERNAL AUDIT AND CROWN GOVERNANCE**

Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates \$000	2015/16 Estimates \$000	Increase (Decrease) \$000	Increase (Decrease) %
Salaries and Benefits	3,884	3,879	-5	-0.1%
Operating Costs	183	183	0	0.0%
Other Expenditures	2	9	7	350.0%
Recoveries Internal to CRF	-755	-755	0	0.0%
Recoveries External to CRF	-150	-150	0	0.0%
Total	3,164	3,166	2	0.1%
Capital	0	0	0	0.0%



**MINISTRY OF FINANCE
EXECUTIVE AND SUPPORT SERVICES
IMPLICATIONS OF 2015/16 FUNDING**

Compared to its restated 2014/15 budget of \$11.398M, the division's net budget decreased by \$0.157M to \$11.241M.

The Executive and Support Services sub-vote is comprised of two sub-sub-votes: the Minister's Office and Corporate Services. The Corporate Services sub-sub-vote includes the Deputy Minister's Office, Government House, and Corporate Services Division (Strategic Human Resources Branch, Information Management Branch, Performance Management and Corporate Priorities Branch, Corporate Financial and Facilities Services Branch, and the Divisional Operations Branch).

Minister's Office

- The Minister's Office net budget slightly increased by \$0.003M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

Corporate Services

- The Corporate Services net budget decreased by \$0.160M to \$10.552M.
 - The division's budget increased by \$0.056M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.
 - Budget savings of \$0.215M in operating costs were realized through administrative efficiencies.

CRF Capital Budget

The ministry's capital budget of \$0.473M is centrally held under Executive and Support Services. This figure reflects a decrease of \$0.238M from the 2014/15 budget. The capital budget is utilized for various legislated and ministry systems. The reduction is due to reallocations based on historical capital spending.

Reductions/Increases for 2016/17 and 2017/18

Compared to 2015/16, the Minister's Office budget will slightly increase by \$0.001M to \$0.690M in 2017/18. This increase is attributable to the Economic Stability Mandate.

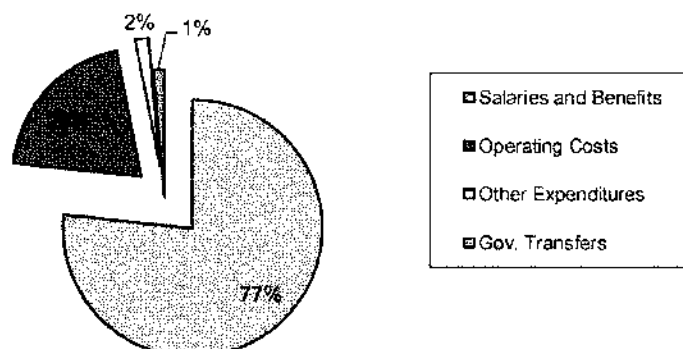
Compared to 2015/16, the Corporate Services budget will increase by \$0.038M to \$10.590M in 2016/17, and by \$0.122M to \$10.674M in 2017/18. These increases are attributable to the Economic Stability Mandate.

MINISTRY OF FINANCE
EXECUTIVE AND SUPPORT SERVICES

Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates \$000	2015/16 Estimates \$000	Increase (Decrease) \$000	Increase (Decrease) %
MINISTER'S OFFICE				
Salaries and Benefits	605	607	2	0.3%
Operating Costs	57	57	0	0.0%
Other Expenditures	24	25	1	4.2%
Total	686	689	3	0.4%
Capital	0	0	0	0.0%
CORPORATE SERVICES				
Salaries and Benefits	8,437	8,478	41	0.5%
Operating Costs	2,561	2,346	-215	-8.4%
Government Transfers	170	170	0	0.0%
Other Expenditures	156	170	14	9.0%
Recoveries Internal to CRF	-610	-610	0	0.0%
Recoveries External to CRF	-2	-2	0	0.0%
Total	10,712	10,552	-160	-1.5%
Capital	711	473	-238	-33.5%
TOTAL EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION				
Salaries and Benefits	9,042	9,085	43	0.5%
Operating Costs	2,618	2,403	-215	-8.2%
Government Transfers	170	170	0	0.0%
Other Expenditures	180	195	15	8.3%
Recoveries Internal to CRF	-610	-610	0	0.0%
Recoveries External to CRF	-2	-2	0	0.0%
Total	11,398	11,241	-157	-1.4%
Capital	711	473	-238	-33.5%

Gross Expenditures 2015/16



**MINISTRY OF FINANCE
INSURANCE AND RISK MANAGEMENT
IMPLICATIONS OF 2015/16 FUNDING**

Insurance and Risk Management (IRMA) net budget for 2015/16 remains unchanged from the restated 2014/15 budget of \$4.191M.

CRF Capital Budget

The ministry's capital budget is centrally held under Executive and Support Services.

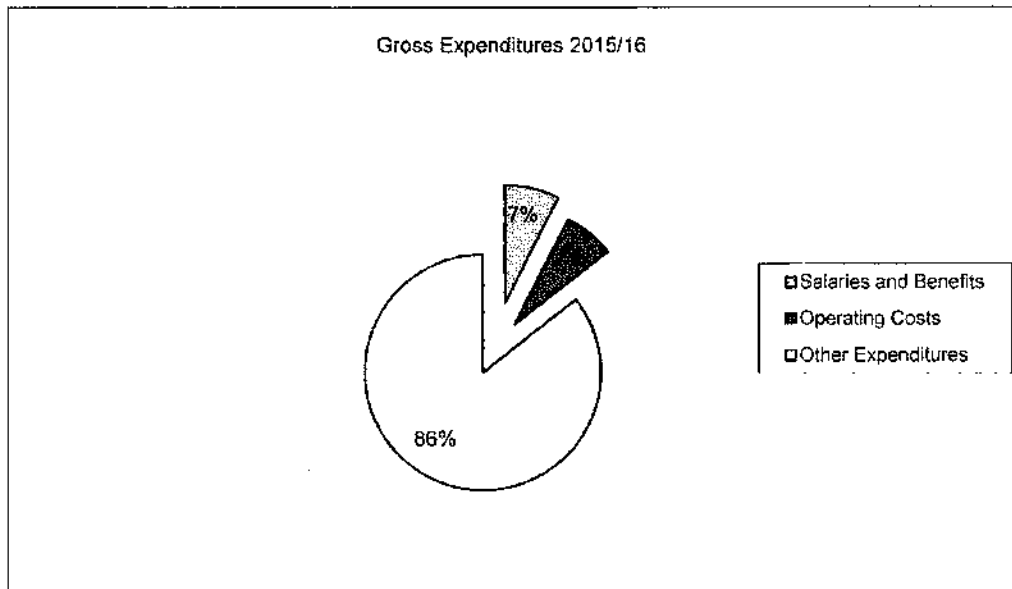
Reductions/Increases for 2016/17 and 2017/18

Insurance and Risk Management net budget will remain status quo for 2016/17 and 2017/18.

**MINISTRY OF FINANCE
INSURANCE AND RISK MANAGEMENT**

Group Account Classification by Sub-Sub-Vote

	Restated 2014/15 Estimates	2015/16 Estimates	Increase (Decrease)	Increase (Decrease)
	\$000	\$000	\$000	%
Salaries and Benefits	4,015	4,009	-6	-0.1%
Operating Costs	3,734	3,734	0	0.0%
Other Expenditures	45,873	45,879	6	0.0%
Recoveries Internal to CRF	-47,080	-47,080	0	0.0%
Recoveries External to CRF	-2,351	-2,351	0	0.0%
Total	4,191	4,191	0	0.0%
Capital	0	0	0	0.0%



MINISTRY OF FINANCE
Gaming Policy and Enforcement (Vote 24)
IMPLICATIONS OF 2015/16 FUNDING

Compared to the 2014/15 restated budget of \$19.819M, the budget for Gaming Policy and Enforcement (Vote 24) has increased by \$0.053M to \$19.872M.

The Gaming Policy and Enforcement vote is comprised of two sub-votes: Gaming Policy and Enforcement Operations and Distribution of Gaming Proceeds.

Gaming Policy and Enforcement Operations

- The sub-vote net budget increased by \$0.053M for the Economic Stability Mandate (ESM). Corporate funding was set aside in the Contingencies Vote as part of Budget 2014 for the ESM based on the mandate set by government in 2013. As part of Budget 2015 these funds were allocated to ministries.

Distribution of Gaming Proceeds

- This is a fully cost recovered sub-vote (\$1K Vote). Compared to the restated 2014/15 budget, the net budget remains unchanged.
- Increase of \$5.2M in Host Local Government (grant payments to municipalities that have a casino or community gaming center), decrease of \$2.1M for Destination Casino Project Development, and \$0.6M decrease in Horseman's Purse grant payments. These are offset by an increase of \$2.5M in corresponding recoveries from BCLC gaming revenue resulting in net nil effect on the overall budget.

CRF Capital Budget

Compared to the 2014/15 budget of nil, the capital budget remains unchanged.

Reductions/Increases for 2016/17 and 2017/18

Compared to 2015/16, the net budget will increase by \$0.035M to \$19.907M in 2016/17, and by \$0.114M to \$19.986M in 2017/18. These increases are attributable to the Economic Stability Mandate.

MINISTRY OF FINANCE
GAMING POLICY AND ENFORCEMENT (Vote 24)
Group Account Classification by Sub-Vote

	Restated 2014/15 Estimates \$000	2015/16 Estimates \$000	Increase (Decrease) \$000	Increase (Decrease) %
GAMING POLICY AND ENFORCEMENT OPERATIONS				
Salaries and Benefits	13,115	13,146	31	0.2%
Operating Costs	2,844	2,844	0	0.0%
Government Transfers	9,105	9,105	0	0.0%
Other Expenditures	27	49	22	81.5%
Recoveries External to CRF	-5,273	-5,273	0	0.0%
Total	19,818	19,871	53	0.3%

Capital	0	0	0	0.0%
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DISTRIBUTION OF GAMING PROCEEDS

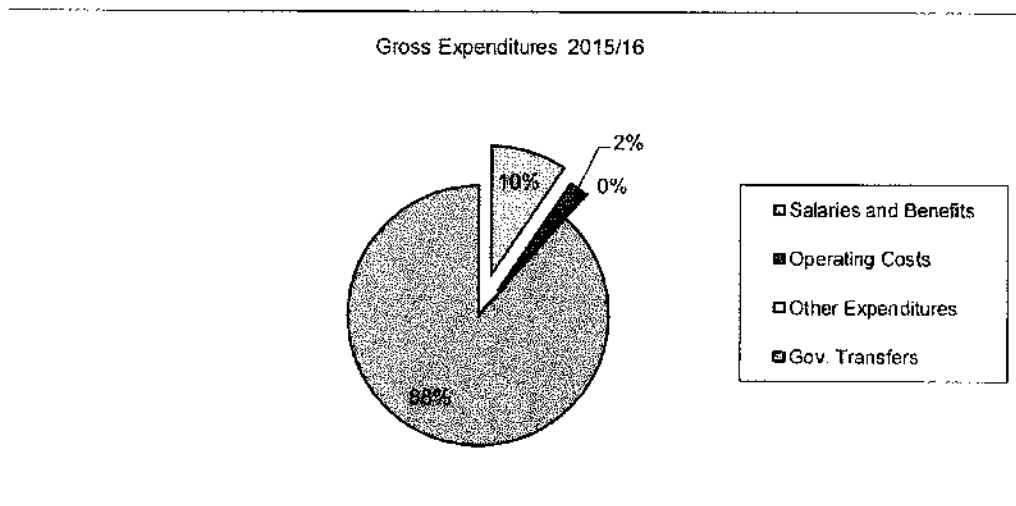
Salaries and Benefits	0	0	0	0.0%
Operating Costs	0	0	0	0.0%
Government Transfers	111,200	113,700	2,500	0.0%
Other Expenditures	0	0	0	0.0%
Recoveries External to CRF	-111,199	-113,699	-2,500	2.2%
Total	1	1	0	0.0%

Capital	0	0	0	0.0%
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TOTAL EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	13,115	13,146	31	0.2%
Operating Costs	2,844	2,844	0	0.0%
Government Transfers	120,305	122,805	2,500	2.1%
Other Expenditures	27	49	22	81.5%
Recoveries External to CRF	-116,472	-118,972	-2,500	2.1%
Total	19,819	19,872	53	0.3%

Capital	0	0	0	0.0%
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Ministry of Finance
Fiscal 2014/15 and 2015/16 Variance by STOB

STOB	Description	Estimates 2014/15 (Restated)	Estimates 2015/16 (Feb 2015)	Variance \$	Variance %
50EA	Base Salaries and Overtime	77,349,000	88,705,000	11,356,000	14.68%
51EA	Supplementary Salary Costs	1,065,000	1,274,000	209,000	19.62%
5298	Employee Benefits Chargeback	19,336,000	21,998,000	2,662,000	13.77%
52EA	Employee Benefits	91,000	92,000	1,000	1.10%
54EA	Legislative Salaries & Indemnities	53,000	54,000	1,000	1.89%
55EA	Boards/Commissions/Courts - Fees & Expenses	106,000	106,000	0	0.00%
57EA	Public Servant Travel	1,681,000	2,413,000	732,000	43.55%
5901	Legal Services	5,000,000	4,810,000	-190,000	(3.80%)
5935	Corporate Services Secretariat	13,000	13,000	0	0.00%
60EA	Professional Services - Operational & Regulatory	84,358,000	79,163,000	-5,195,000	(6.16%)
61EA	Professional Services - Advisory	826,000	921,000	95,000	11.50%
63EA	Information Systems - Operating	17,610,000	16,947,000	-663,000	(3.76%)
65EA	Office and Business Expenses	9,875,000	11,510,000	1,635,000	16.56%
67EA	Informational Advertising & Publications	773,000	773,000	0	0.00%
68EA	Statutory Advertising and Publications	105,000	105,000	0	0.00%
69EA	Utilities, Materials & Supplies	39,000	39,000	0	0.00%
70EA	Operating Equipment & Vehicles	379,000	368,000	-11,000	(2.90%)
73EA	Amortization Expenses	11,167,000	7,850,000	-3,317,000	(29.70%)
75EA	Building Occupancy Charges	1,321,000	1,386,000	65,000	4.92%
77EA	Grants	14,497,000	14,358,000	-139,000	(0.96%)
79EA	Entitlements	400,000	375,000	-25,000	(6.25%)
80EA	Transfers Under Agrmnt Incl Shrd Cost	7,537,000	5,632,000	-1,905,000	(25.28%)

Ministry of Finance
Fiscal 2014/15 and 2015/16 Variance by STOB

STOB	Description	Estimates 2014/15 (Restated)	Estimates 2015/16 (Feb 2015)	Variance \$	Variance %
84EA	Interest Costs - Non Public Debt	3,000,000	3,000,000	0	0.00%
85EA	Other Expenses	75,494,000	75,788,000	294,000	0.39%
8859	Centralized Mgmt. Support Services Recovered	-234,000	-234,000	0	0.00%
88EA	Recoveries Within Government	-17,615,000	-15,529,000	2,086,000	(11.84%)
89EA	Recoveries-Within Gov. Reporting Entity	-1,347,000	-1,346,000	1,000	(0.07%)
9001	Recoveries-Social Services Tax	-300,000	-300,000	0	0.00%
9002	Recoveries-External - Fees & Licenses	-22,243,000	-23,714,000	-1,471,000	6.61%
9003	Recoveries-External - Other Misc. Revenues	-30,979,000	-30,807,000	172,000	(0.56%)
9007	Recoveries-External - Fiscal Agency Loans	-37,164,000	-37,364,000	-200,000	0.54%
9008	Recoveries-External - Medical Services Plan Fees	-94,832,000	-83,524,000	11,308,000	(11.92%)
TOTAL MINISTRY OPERATIONS (Vote 23), IRMA and PHA (Special Accounts)		127,361,000	144,862,000	17,501,000	13.74%
IRMA (Special Account)		4,191,000	4,191,000	0	0.00%
PHA (Special Account)		10,000	10,000	0	0.00%
TOTAL MINISTRY OPERATIONS (Vote 23), IRMA and PHA (Special Accounts)		131,562,000	149,063,000	17,501,000	13.30%
TOTAL PSA AND BENEFITS (Vote 25 & 26)		50,808,000	50,958,000	150,000	0.30%
GAMING POLICY AND ENFORCEMENT (Vote 24)		19,819,000	19,872,000	53,000	0.27%
TOTAL MINISTRY OF FINANCE		202,189,000	219,893,000	17,704,000	8.76%

Vote 24 - Gaming Policy and Enforcement
Fiscal 2014/15 and 2015/16 Budget Variance by STOB

STOB	Description	Estimates 2014/15 (Restated)	Estimates 2015/16 (Feb 2015)	Variance \$	Variance %
50EA	Base Salaries and Overtime	10,432,000	10,473,000	41,000	0.39%
51EA	Supplementary Salary Costs	76,000	76,000	0	0.00%
5298	Employee Benefits Chargeback	2,607,000	2,597,000	-10,000	(0.38%)
57EA	Public Servant Travel	476,000	476,000	0	0.00%
5901	Legal Services	333,000	333,000	0	0.00%
60EA	Professional Services - Operational & Regulatory	312,000	312,000	0	0.00%
63EA	Information Systems - Operating	524,000	524,000	0	0.00%
65EA	Office and Business Expenses	655,000	625,000	-30,000	(4.58%)
68EA	Statutory Advertising and Publications	90,000	120,000	30,000	33.33%
69EA	Utilities, Materials & Supplies	2,000	2,000	0	0.00%
70EA	Operating Equipment & Vehicles	8,000	8,000	0	0.00%
73EA	Amortization Expenses	444,000	444,000	0	0.00%
77EA	Grants	9,105,000	9,105,000	0	0.00%
85EA	Other Expenses	27,000	49,000	22,000	81.48%
9002	Recoveries-External- Fees & Licenses	-4,000,000	-4,000,000	0	0.00%
9003	Recoveries-External- Other Misc. Revenues	-1,245,000	-1,245,000	0	0.00%
9004	Recoveries - Contributions from Federal Government	-28,000	-28,000	0	0.00%
Gaming Policy and Enforcement Operations		19,818,000	19,871,000	53,000	0.27%

STOB	Description	Estimates 2014/15 (Restated)	Estimates 2015/16 (Feb 2014)	Variance \$	Variance %
77EA	Grants	9,700,000	9,100,000	-600,000	(6.19%)
80EA	Transfers Under Agrmnt Incl Shrd Cost	101,500,000	104,600,000	3,100,000	3.05%
9005	Recoveries - Gaming Revenue Transfers	-111,199,000	-113,699,000	-2,500,000	2.25%
Distribution of Gaming Proceeds		1,000	1,000	0	0.00%

Vote 24 - TOTAL		19,819,000	19,872,000	53,000	0.27%
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