

	(\$000s)
Ministry Operations	2014/15
EA01 Salaries and Benefits	235,608
EA02 Operating Costs	164,135
EA03 Government Transfers	14,878
EA04 Other Expenses	80,892
EA05 Recoveries	(30,060)
EA06 Recoveries External	(85,792)
Rounding	(3)
	<u>379,658</u>
Direct Fire/Fire Management	
EA01 Salaries and Benefits	72,663
EA02 Operating Costs	234,457
EA03 Government Transfers	0
EA04 Other Expenses	5,487
EA05 Recoveries	(1,880)
EA06 Recoveries External	(12,825)
Rounding	1
	<u>297,903</u>
BC Timber Sales	
EA01 Salaries and Benefits	19,161
EA02 Operating Costs	95,460
EA03 Government Transfers	0
EA04 Other Expenses	63,163
EA05 Recoveries	(14,785)
EA06 Recoveries External	(76)
Rounding	(1)
	<u>162,922</u>
Forest Stand Management Fund	
EA02 Operating Costs	650
EA03 Government Transfers	0
EA06 Recoveries External	(650)
Rounding	0
	<u>0</u>
Crown Land Special Account	
EA03 Government Transfers	3,801
EA04 Other Expenses	0
EA06 Recoveries External	(3,801)
	<u>0</u>
Transfers from Other Ministries	
EA01 Salaries and Benefits	303
EA02 Operating Costs	1,070
EA03 Government Transfers	1
EA04 Other Expenses	0
EA05 Recoveries	0
EA06 Recoveries External	0
Rounding	0
	<u>1,374</u>
Total All Appropriations	<u>841,857</u>

2014/15 Resource Sheet that reconciles to the Public Accounts

	(\$000s)
Operating Expenses	Actuals
Integrated Resource Operations	
EA01 Salaries and Benefits	43,291
EA02 Operating Costs	19,762
EA03 Government Transfers	8,686
EA04 Other Expenses	4,917
EA05 Recoveries	(1,254)
EA06 Recoveries External	(2,090)
Rounding	(1)
	<hr/> 73,311
Resource Stewardship	
EA01 Salaries and Benefits	24,476
EA02 Operating Costs	65,070
EA03 Government Transfers	522
EA04 Other Expenses	69,930
EA05 Recoveries	(1,216)
EA06 Recoveries External	(60,445)
Rounding	(1)
	<hr/> 98,336
Tenures, Competitiveness and Innovation	
EA01 Salaries and Benefits	7,328
EA02 Operating Costs	3,129
EA03 Government Transfers	3,218
EA04 Other Expenses	3,433
EA05 Recoveries	0
EA06 Recoveries External	(17,108)
Rounding	0
	<hr/> 0
Timber Operations, Pricing and First Nations	
EA01 Salaries and Benefits	7,552
EA02 Operating Costs	18,114

EA03 Government Transfers	18	
EA04 Other Expenses	10	
EA05 Recoveries	(443)	
EA06 Recoveries External	0	
Rounding	0	
		25,251
Regional Operations		
EA01 Salaries and Benefits	108,164	
EA02 Operating Costs	16,781	
EA03 Government Transfers	2,434	
EA04 Other Expenses	6	
EA05 Recoveries	(3,685)	
EA06 Recoveries External	(5,652)	
Rounding	0	
		118,048
Executive and Support Services		
EA01 Salaries and Benefits	44,797	
EA02 Operating Costs	41,279	
EA03 Government Transfers	0	
EA04 Other Expenses	2,596	
EA05 Recoveries	(23,462)	
EA06 Recoveries External	(497)	
Rounding	(1)	
		64,712
Sub-Total Ministry Operations Vote		379,658
Fire Management		
EA01 Salaries and Benefits	72,663	
EA02 Operating Costs	234,457	
EA03 Government Transfers	0	
EA04 Other Expenses	5,487	
EA05 Recoveries	(1,880)	
EA06 Recoveries External	(12,825)	

Rounding	1	
		297,903
BC Timber Sales		
EA01 Salaries and Benefits	19,161	
EA02 Operating Costs	95,460	
EA03 Government Transfers	0	
EA04 Other Expenses	63,163	
EA05 Recoveries	(14,785)	
EA06 Recoveries External	(76)	
Rounding	(1)	
		162,922
Crown Land Special Account		
EA03 Government Transfers	3,801	
EA04 Other Expenses	0	
EA06 Recoveries External	(3,801)	
		0
Forest Stand Management Account		
EA02 Operating Costs	650	
EA03 Government Transfers	0	
EA06 Recoveries External	(650)	
	0	
		0
Transfer from Ministry of International Trade		
EA01 Salaries and Benefits	303	
EA02 Operating Costs	1,070	
Rounding	1	
		1,374
Total - All Appropriations		841,857

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

OPERATING EXPENSES

Consolidated Revenue Fund operating expenses are presented in the Estimates and the Supplement to the Estimates on the basis of a group account classification system. Each group account represents a broad category of expenses and is composed of several specific components termed standard object of expense. These specific components are presented in the Supplement to the Estimates, and are then aggregated into the group account classification totals shown in the Estimates. This group account classification system is described below.

SALARIES AND BENEFITS

- 50 *Base Salaries* – includes the cost of the base salaries, overtime pay, and lump sum payments for all permanent and temporary direct employees of the government.
- 51 *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work, such as shift differentials, premiums, and allowances.
- 52 *Employee Benefits* – includes the cost of employer contributions to employee benefit plans, pensions, and other expenses related to employee salaries. Other benefits paid by the employer, such as relocation and transfer expenses, are also included.
- 54 *Legislative Salaries and Indemnities* – includes the cost of the annual Members of the Legislative Assembly (MLA) indemnity and supplementary salaries as authorized under section 4 of the *Members' Remuneration and Pensions Act*. Salaries for the officers of the Legislature are also included.

OPERATING COSTS

- 55 *Boards, Commissions and Courts – Fees and Expenses* – includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- 57 *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business, including prescribed allowances.
- 59 *Centralized Management Support Services* – includes central agency charges to ministries for services such as legal services.
- 60 *Professional Services* – includes fees and expenses for professional services rendered directly to government for the provision of goods and services in the delivery of government programs, the provision of goods or services that are required by statute or legislation and are billed directly to the government, and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- 63 *Information Systems – Operating* – includes all contract fees and costs related to data, voice, image, and text processing operations and services, such as data and word processing, data communications charges, supplies, repairs, maintenance, and short-term rentals of information processing equipment.
- 65 *Office and Business Expenses* – includes supplies and services required for the operation of offices.
- 67 *Informational Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.
- 68 *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.
- 69 *Utilities, Materials and Supplies* – includes the cost of services such as the supply of water and electricity, materials, and supplies required for normal operation of government services and food for institutions.
- 70 *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles and operating machinery and equipment.
- 72 *Non-Capital Roads and Bridges* – includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- 73 *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- 75 *Building Occupancy Charges* – includes payments to the private sector for the rental and/or maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

GOVERNMENT TRANSFERS

- 77 *Transfers – Grants* – includes payments to individuals, businesses, non-profit associations, and other entities which may include stipulations as to the use of the funds and which are not entitlements or shared cost arrangements.
- 79 *Transfers – Entitlements* – includes payments to individuals, businesses, and other entities where eligible recipients must be paid under statute or regulation once they meet all eligibility criteria, if any, outlined in the statute or regulation.
- 80 *Transfers – Shared Cost Arrangements* – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or agreement.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS *continued*

OTHER EXPENSES

- 81 *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.
- 83 *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.
- 85 *Other Expenses* – includes expenses, such as financing costs, valuation allowances, and other expenses, which cannot be reasonably allocated to another standard object of expense.

INTERNAL RECOVERIES

- 86 *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.
- 88 *Recoveries Within the Consolidated Revenue Fund* – includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

EXTERNAL RECOVERIES

- 89 *Recoveries Within the Government Reporting Entity* – includes costs and amounts recovered from government corporations, organizations, and agencies; the offset for commissions paid for the collection of government revenues and accounts; and the write-off of uncollectible revenue-related accounts.
- 90 *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

Ministry of Forests, Lands & Natural Resource Operations - Revenues
As per the various Budget & Fiscal Plan (Table A9) and the FY21 Q1 First Quarterly Report (\$ millions)

	2014/15 Actuals
Timber Tenures (net)	412
BC Timber Sales	254
Logging tax (1)	40
Other Forest Revenues (2)	24
Recoveries (3)	24
Forests - FLNR Revenue	754
Water Revenues	383
Recoveries for BC Hydro Tier 1 rebate	50
Fish & Wildlife	14
Recoveries for amount paid to Freshwater Fish Society of BC (FFSBC)	11
Other Natural Resources (per Ministry)	458
Other Revenue	
Crown Lands (4)	126
Federal Government Contributions (5)	0
Land Registry Fees	31
Other Revenue	1
	157
FLNR Revenue	1369

Notes:	
A Forests (as per Ministry)	754
Rounding adjustment by Finance	0
Forests (per Table A9)	754
B Other Natural Resources (as per Ministry)	458
Rounding adjustment by Finance	1
Other Natural Resources (per Table A9)	459

- 1 included to reconcile to Forest Revenue as reported in Table A5 and A9 of the Budget and Fiscal Plan
- Includes timber export fees, range permits & fees, waste, penalties and interest, other miscellaneous forestry fees, and softwood lumber border tax
- 2
- 3 Forest recoveries include log export admin fees, forest sciences and wildfire
- 4 Included in "Other energy" line in Table A9 of Budget & Fiscal Plan
- 5 Budget & Fiscal Plan

Table A9 Revenue by Source (\$ millions)	Actuals 14/15
Forests	754
Other Resources	458

Reconciled the revenue amounts with the links below:
<https://www2.gov.bc.ca/gov/content/governments/finances/reports/quarterly-reports?keyword=quarterly&keyword=report#1213>
https://www.bcbudget.gov.bc.ca/2020/pdf/2020_budget_and_fiscal_plan.pdf

Ministry of Forests, Lands and Natural Resource Operations

Revenue 2014/15 (\$thosands)

ADJ 4 - Public Accounts

(\$, millions)

Actuals

2014/15

Timber Tenures

Stumpage (Incl. Timber Licences)	396
Harvesting Rental & Fees	16
Sub-Total Timber Tenures	412

BC Timber Sales

Upset Stumpage	153
Bonus Stumpage	0
Harvesting Rental & Fees	93
Waste	5
Penalties	0
Miscellaneous	3
Foreign Exchange Gain/Loss	0
Recovery of Prior Year's Expenses	(0)
Miscellaneous - FIA	0
Sub-Total - BC Timber Sales	254

Other Forests Revenue

Timber Export Fees	17
Range Permits & Fees	2
Waste	3
Penalties	(0)
Interest	1
Miscellaneous	1
Softwood Lumber Border Tax	0
Subtotal - Other Forests Revenue	24

Recoveries	24
Subtotal - Recoveries	24

Logging Tax	40
Logging Tax	40

Forest Revenue 754

Water Resources

Water Licences - Major & minor producers	380
Water Licences BC Hydro Remission - Tier 3 revenue	(4)
Water Rentals - Local Authorities & General	7
First Nations Clean Energy Business Fund	0
Subtotal - Water Resources	383

Water Resources recoveries	50
Subtotal - Water Resources Recovery	50

Wildlife Act Fees and Licenses

Angling Permits and Licenses	10
Hunting Permits and Licenses	4
Subtotal - Wildlife Act Fees and Licences	14

Fish & Wildlife Recoveries	7
Recreation Stewardship Panel Recovery	3
Sub-Total Fish and Wildlife Recoveries	11

Other Natural Resources Revenue 458

Land Tenure Fees

Land Registry Fees	31
Real Estate Earnings of the Crown Land SA	
Land Tenure Revenue	54
Land Sales Revenue	6
SPP - Land Sales	53
Interest Earned	0
Land Sales Project Costs	(1)
SPP - Land Sales Project Costs	0
Other Income & Interest earned	1
Land Royalty Revenue	12
Subtotal - CLSA Real Estate Earnings	126
Other Miscellaneous Revenue	
Motor Vehicle (All Terrain) Act	1
Miscellaneous Fees, Licenses & Permits (Water)	0
Miscellaneous interest on overdue accounts	0
Other Fees and Licences	0
Foreign Exchange Gains/Losses	0
Rentals - Sundry licences and permits	0
Subtotal - Other Miscellaneous Revenue	1
Contributions from the federal government	
Low Carbon Emissions Leadership Fund (LCELF)	0
Ministry Revenue reported under Other Revenue	157
Total Ministry Revenue	1,369

Notes:

1. Water Revenue added back the recoveries that was deducted from Revenue
2. Fish&Wildlife added back the recoveries that was deducted from Revenue
3. Commissions, AFDA and prior yr's expense recoveries are not included