

ESTIMATES, 04/05

## Schedule B

**SPECIAL ACCOUNTS<sup>1</sup> — SUMMARY**  
 (for the Fiscal Year Ending March 31, 2005)  
 (\$000)

	Spending Authority Available April 1, 2004	Operating Transactions		General Fund Transfer <sup>2</sup>	Financing Transactions		Working Capital Adjustment <sup>3</sup>	Spending Authority Available March 31, 2005
		Revenue	Expense		Receipts	Disbursements		
<b>Special Accounts</b>								
BC Timber Sales	39,718	252,857	(131,800)	(37,565)	—	(73,481)	366	50,095
Crown Land	50,000	288,140	(210,620)	(78,420)	900	—	—	50,000
First Citizens Fund	26,311	4,200	(4,200)	9,000	—	—	—	35,311
Forest Stand Management Fund	18,935	4,646	(1,490)	—	—	—	—	22,091
Forfeited Crime Proceeds Fund	426	—	—	—	—	—	—	426
Health Special Account	—	147,250	(147,250)	—	—	—	—	—
Inmate Work Program	1,987	1,560	(1,554)	—	—	(93)	61	1,961
Insurance and Risk Management	174,160	4,752	—	—	—	(725)	489	178,676
Livestock Protection	109	10	(10)	—	—	—	—	109
Northern Development Fund	7,466	575	(500)	—	—	—	—	7,541
Olympic Arts Fund	10,087	625	(625)	5,000	—	—	—	15,087
Physical Fitness and Amateur Sports Fund	12,937	2,200	(2,200)	5,500	—	—	—	18,437
Provincial Home Acquisition Wind Up	15,000	25	(25)	—	50	(40)	—	15,010
Public Guardian and Trustee of British Columbia	11,450	18,307	(17,392)	—	—	(794)	652	12,223
South Moresby Forest Replacement	25,975	711	(3,000)	—	—	—	—	23,686
Sustainable Environment Fund	23,503	35,705	(35,705)	—	—	—	—	23,503
Unclaimed Property	150	—	(75)	—	—	—	—	75
University Endowment Lands Administration	13,584	3,142	(3,142)	—	—	—	—	13,584
<i>Victims of Crime Act</i>	22,162	8,350	(7,325)	—	—	—	—	23,187
	<u>453,960</u>	<u>773,055</u>	<u>(566,913)</u>	<u>(96,485)</u>	<u>950</u>	<u>(75,133)</u>	<u>1,568</u>	<u>491,002</u>
<b>Transfers from Voted Appropriations to Special Accounts<sup>4</sup></b>								
Public Guardian and Trustee of British Columbia	—	(6,950)	6,950	—	—	—	—	—
	<u>—</u>	<u>(6,950)</u>	<u>6,950</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<b>Total Special Accounts (net of transfers)</b>	<u>453,960</u>	<u>766,105</u>	<u>(559,963)</u>	<u>(96,485)</u>	<u>950</u>	<u>(75,133)</u>	<u>1,568</u>	<u>491,002</u>

<sup>1</sup> 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*.

<sup>2</sup> General Fund Transfers consist of changes in statutory spending authority.

<sup>3</sup> Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.

<sup>4</sup> Transfers from voted appropriations are eliminated to establish the amount of special account expenses that do not require voted appropriations. This net amount of special account expense is then deducted from total expenses in the determination of *Supply Act* requirements shown on page 13.