



OTHER APPROPRIATIONS

SUMMARY

(\$000)

	Estimates 2003/04 ¹	Estimates 2004/05
VOTED APPROPRIATIONS		
Vote 40 — Contingencies (All Ministries) and New Programs	116,000	240,000
Vote 41 — BC Family Bonus	85,000	59,000
Vote 42 — Citizens' Assembly	3,400	2,600
Vote 43 — Commissions on Collection of Public Funds	1	1
Vote 44 — Allowances for Doubtful Revenue Accounts	—	1
Vote 45 — Environmental Assessment Office	2,897	2,897
Vote 46 — Environmental Appeal Board and Forest Appeals Commission	1,895	1,895
Vote 47 — Forest Practices Board	4,344	3,307
VOTED APPROPRIATIONS - ELIMINATED FOR 2004/05		
Government Restructuring (All Ministries)	190,000	—
STATUTORY APPROPRIATIONS		
Insurance and Risk Management Special Account	—	—
Unclaimed Property Special Account	809	75
STATUTORY APPROPRIATIONS - ELIMINATED FOR 2004/05		
Build BC Special Account	—	—
Industry Training and Apprenticeship Special Account	78,438	—
Less: Transfer from Vote 9	(78,438)	—
Medical and Health Care Services Special Account	—	—
Provincial Home Acquisition Special Account	25	—
Provincial Treasury Revenue Program Special Account	—	—
Vancouver Island Natural Gas Pipeline Special Account	—	—
OPERATING EXPENSE	<u>404,371</u>	<u>309,776</u>
PREPAID CAPITAL ADVANCES ²	—	—
CAPITAL EXPENDITURES ³	46,118	30,925
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ⁴	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁵	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT ⁶	111	107

NOTES

¹ For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the 2004/05 Estimates. Schedule A presents a detailed reconciliation.

² Details of prepaid capital advances are presented in Schedule C.

³ Details of capital expenditures are presented in Schedule D.

⁴ Details of loans, investments and other requirements are presented in Schedule E.

⁵ Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

⁶ Details of FTEs are presented in Schedule G.

OTHER APPROPRIATIONS

SUMMARY

\$000

	2003/04	2004/05 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Voted Appropriations				
Contingencies (All Ministries) and New Programs	116,000	240,000	—	240,000
BC Family Bonus	85,000	60,000	(1,000)	59,000
Citizens' Assembly	3,400	2,600	—	2,600
Commissions on Collection of Public Funds	1	57,270	(57,269)	1
Allowances for Doubtful Revenue Accounts	—	155,960	(155,959)	1
Environmental Assessment Office	2,897	3,197	(300)	2,897
Environmental Appeal Board and Forest Appeals Commission	1,895	1,895	—	1,895
Forest Practices Board	4,344	3,307	—	3,307
Voted Appropriations - Eliminated for 2004/05				
Government Restructuring (All Ministries)	190,000	—	—	—
Statutory Appropriations				
Insurance and Risk Management Special Account	—	3,100	(3,100)	—
Unclaimed Property Special Account	809	75	—	75
Statutory Appropriations - Eliminated for 2004/05				
Build BC Special Account	—	—	—	—
Industry Training and Apprenticeship Special Account	—	—	—	—
Medical and Health Care Services Special Account	—	—	—	—
Provincial Home Acquisition Special Account	25	—	—	—
Provincial Treasury Revenue Program Special Account	—	—	—	—
Vancouver Island Natural Gas Pipeline Special Account	—	—	—	—
TOTAL OPERATING EXPENSES	404,371	527,404	(217,628)	309,776
CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Voted Appropriations				
Contingencies (All Ministries) and New Programs	30,000	30,000	—	30,000
Environmental Assessment Office	103	70	—	70
Environmental Appeal Board and Forest Appeals Commission	45	30	—	30
Forest Practices Board	100	100	—	100
Voted Appropriations - Eliminated for 2004/05				
Government Restructuring (All Ministries)	15,000	—	—	—
Statutory Appropriations				
Insurance and Risk Management Special Account	670	725	—	725
Unclaimed Property Special Account	10	—	—	—
Statutory Appropriations - Eliminated for 2004/05				
Industry Training and Apprenticeship Special Account	190	—	—	—
TOTAL CAPITAL EXPENDITURES	46,118	30,925	—	30,925

OPERATING EXPENSE BY VOTE

\$000

Estimates
2003/04Estimates
2004/05**VOTE 40 - CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS
(Minister of Finance)**

This vote provides 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 unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

OPERATING EXPENSE

Contingencies (All Ministries) and New Programs	116,000	240,000
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CAPITAL EXPENDITURES

Contingencies (All Ministries) and New Programs	30,000	30,000
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**VOTE 41 - BC FAMILY BONUS
(Minister of Finance)**

This vote provides funding for payments to low income families with children. Recoveries are received from the federal government for the payment of Family Bonus to aboriginal families on reserves. A payment is made to Canada Customs and Revenue Agency for program administration.

OPERATING EXPENSE

BC Family Bonus.....	85,000	59,000
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**VOTE 42 - CITIZENS' ASSEMBLY
(Attorney General and Minister Responsible for Treaty Negotiations)**

This vote provides for the operation of the Citizens' Assembly on Electoral Reform, which is to assess and make recommendations regarding the voting systems for provincial elections. The Citizens' Assembly, in consultation with the public, will make recommendations to the provincial government on this issue during calendar year 2004.

OPERATING EXPENSE

Citizens' Assembly	3,400	2,600
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OTHER APPROPRIATIONS

OPERATING EXPENSE BY VOTE (Continued)

\$000

Estimates
2003/04Estimates
2004/05

VOTE 43 - COMMISSIONS ON COLLECTION OF PUBLIC FUNDS

Minister of Advanced Education	Minister of Human Resources
Minister of Agriculture, Food and Fisheries	Minister of Management Services
Attorney General and Minister Responsible for Treaty Negotiations	Minister of Provincial Revenue
Minister of Children and Family Development	Minister of Public Safety and Solicitor General
Minister of Community, Aboriginal and Women's Services	Minister of Skills Development and Labour
Minister of Education	Minister of Small Business and Economic Development
Minister of Energy and Mines	Minister of Sustainable Resource Management
Minister of Finance	Minister of Transportation
Minister of Forests	Minister of Water, Land and Air Protection
Minister of Health Services	

This vote provides for the 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 Loans Administration Branch, Ministry of Provincial Revenue and Legal Services Branch, Ministry of Attorney General. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

OPERATING EXPENSE

Ministry of Advanced Education	3,100	2,300
Ministry of Agriculture, Food and Fisheries	—	1
Ministry of Attorney General	50	10
Ministry of Children and Family Development	—	1
Ministry of Community, Aboriginal and Women's Services	35	1
Ministry of Education	—	1
Ministry of Energy and Mines	—	1
Ministry of Finance	462	454
Ministry of Forests	—	1
Ministry of Health Services	3,737	10,981
Ministry of Human Resources	2,400	3,300
Ministry of Management Services	—	1
Ministry of Provincial Revenue	31,762	33,770
Ministry of Public Safety and Solicitor General	4,362	4,258
Ministry of Skills Development and Labour	—	1
Ministry of Small Business and Economic Development	—	1
Ministry of Sustainable Resource Management	30	332
Ministry of Transportation	1	1
Ministry of Water, Land and Air Protection	1,062	1,855
Recoveries	(47,000)	(57,269)
	<u>1</u>	<u>1</u>

OPERATING EXPENSE BY VOTE (Continued)
\$000

	Estimates 2003/04	Estimates 2004/05
VOTE 44 - ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS		
Minister of Advanced Education		
Minister of Agriculture, Food and Fisheries		
Attorney General and Minister Responsible for Treaty Negotiations		
Minister of Children and Family Development		
Minister of Community, Aboriginal and Women's Services		
Minister of Education		
Minister of Energy and Mines		
Minister of Finance		
Minister of Forests		
Minister of Health Services		
Minister of Human Resources		
Minister of Management Services		
Minister of Provincial Revenue		
Minister of Public Safety and Solicitor General		
Minister of Skills Development and Labour		
Minister of Small Business and Economic Development		
Minister of Sustainable Resource Management		
Minister of Transportation		
Minister of Water, Land and Air Protection		

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. Recoveries represent allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

OPERATING EXPENSE

Ministry of Advanced Education	—	1
Ministry of Agriculture, Food and Fisheries	1	1
Ministry of Attorney General	5,650	3,958
Ministry of Children and Family Development	—	50
Ministry of Community, Aboriginal and Women's Services	18	1
Ministry of Education	—	1
Ministry of Energy and Mines	—	1
Ministry of Finance	—	1
Ministry of Forests	—	1
Ministry of Health Services	92,078	98,573
Ministry of Human Resources	11,900	16,500
Ministry of Management Services	—	1
Ministry of Provincial Revenue	35,585	30,200
Ministry of Public Safety and Solicitor General	8,200	5,500
Ministry of Skills Development and Labour	—	1
Ministry of Small Business and Economic Development	—	1
Ministry of Sustainable Resource Management	518	518
Ministry of Transportation	—	1
Ministry of Water, Land and Air Protection	50	650
Recoveries	(154,000)	(155,959)
	<u>—</u>	<u>1</u>

OPERATING EXPENSE BY VOTE (Continued)
\$000

	Estimates 2003/04	Estimates 2004/05
VOTE 45 - ENVIRONMENTAL ASSESSMENT OFFICE (Minister of Sustainable Resource Management)		
OPERATING EXPENSE		
Environmental Assessment Office	<u>2,897</u>	<u>2,897</u>
CAPITAL EXPENDITURES		
Environmental Assessment Office	<u>103</u>	<u>70</u>
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Environmental Assessment Office	<u>29</u>	<u>29</u>

VOTE 46 - ENVIRONMENTAL APPEAL BOARD AND FOREST APPEALS COMMISSION
(Minister of Forests and Minister of Water, Land and Air Protection)

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 certain health legislation. This vote also provides for operation of the Forest Appeals Commission in meeting the requirements of the *Forest Practices Code of British Columbia Act*, including hearing appeals under the Act, evaluating how the Act, regulations and standards are functioning, and recommending amendments. This vote further provides for the hearing of appeals by the Forest Appeals Commission under the *Forest Act* and the *Range Act*.

OPERATING EXPENSE		
Administration and Support Services	1,153	1,153
Environmental Appeal Board	410	410
Forest Appeals Commission	332	332
	<u>1,895</u>	<u>1,895</u>
CAPITAL EXPENDITURES		
Administration and Support Services	<u>45</u>	<u>30</u>
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Administration and Support Services	<u>11</u>	<u>11</u>

OPERATING EXPENSE BY VOTE (Continued)
\$000

	Estimates 2003/04	Estimates 2004/05
VOTE 47 - FOREST PRACTICES BOARD (Minister of Forests)		
OPERATING EXPENSE		
Forest Practices Board.....	<u>4,344</u>	<u>3,307</u>
CAPITAL EXPENDITURES		
Forest Practices Board.....	<u>100</u>	<u>100</u>
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Forest Practices Board.....	<u>26</u>	<u>24</u>

VOTE (Eliminated for 2004/05) - GOVERNMENT RESTRUCTURING (ALL MINISTRIES)
(Minister of Finance)

This vote provided funding for costs associated with Voluntary Departure and Early Retirement Incentive programs, employee termination benefits and related severance costs, facility closure costs, costs to consolidate and relocate operations and other costs associated with the government's approved plan for restructuring. This vote was eliminated on March 31, 2004.

OPERATING EXPENSE		
Government Restructuring All Ministries.....	<u>190,000</u>	<u>—</u>
Capital	<u>15,000</u>	<u>—</u>

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	76,282	8,599
Operating Costs	81,146	12,984
Government Transfers	159,904	60,230
Other Expenses.....	413,108	493,263
Internal Recoveries	(121,588)	(47,672)
External Recoveries	<u>(204,481)</u>	<u>(217,628)</u>
TOTAL OPERATING EXPENSE.....	<u>404,371</u>	<u>309,776</u>

OTHER APPROPRIATIONS

SPECIAL ACCOUNT¹

\$000

INSURANCE AND RISK MANAGEMENT (Minister of Finance)

This account was established by the *Financial Administration Amendment Act*, 1989, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Finance.

Revenue and recoveries represent amounts paid into the account by, or in respect of, participants under agreements and earnings of the account. Expenses represent the cost of services provided to, or on behalf of, participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenses are for administrative costs associated with risk management services; costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self-insurance services provided to government bodies, ministries, public authorities, persons, hospitals, regional health authorities, schools, colleges, and universities; and for investigation and settlement of claims. Recoveries are received from ministries and government entities and are netted against expenses.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR³	168,721	174,160
OPERATING TRANSACTIONS		
Revenue	3,250	4,752
Expense	(45,009)	(50,442)
Internal and External Recoveries	45,009	50,442
Net Revenue (Expense)	3,250	4,752
Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense)	1,900	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	(670)	(725)
Disbursements - Other	—	—
Net Cash Source (Requirement)	(670)	(725)
Difference Between 2003/04 Estimates and Projected Actual Net Cash Source (Requirement)	470	
Working Capital Adjustments ²	489	489
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR³	174,160	178,676
FULLTIME EQUIVALENT (FTE) EMPLOYMENT	43	43

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 Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.

³ 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 2003/04 is based on the 2002/03 Public Accounts.

SPECIAL ACCOUNT¹

\$000

UNCLAIMED PROPERTY (Minister of Finance)

This account was established by the *Unclaimed Property Act*, 1999. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Management of the program has been transferred to an external service provider. Expenses from the account represent costs associated with the administration of the Act and regulation.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR³	195	150
OPERATING TRANSACTIONS		
Revenue	2,500	—
Expense	(809)	(75)
Net Revenue (Expense)	1,691	(75)
Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense)	(1,738)	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	(10)	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	(10)	—
Difference Between 2003/04 Estimates and Projected Actual Net Cash Source (Requirement)	10	
Working Capital Adjustments ²	2	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR³	150	75
FULLTIME EQUIVALENT (FTE) EMPLOYMENT	2	—

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 Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.
- ³ 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 2003/04 is based on the 2002/03 Public Accounts.

SPECIAL ACCOUNT (Eliminated for 2004/05)¹
\$000

BUILD BC (Minister of Transportation)

This account was established in 1993 by the *Build BC Act*, and was eliminated on March 31, 2004. The purpose of the account was to provide for projects and initiatives that facilitated the expansion and diversification of the British Columbia economy in a manner consistent with the Act.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	<u>58,822</u>	<u>—</u>
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	<u>—</u>	<u>—</u>
Return to General Fund	(58,822)	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	<u>—</u>	<u>—</u>

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 2003/04 is based on the 2002/03 Public Accounts.

SPECIAL ACCOUNT (Eliminated for 2004/05)¹

\$000

INDUSTRY TRAINING AND APPRENTICESHIP (Minister of Advanced Education)

This account was established by the *Industry Training and Apprenticeship Act*, and was eliminated on January 2, 2004. The purpose of the account was to support projects and initiatives under the *Industry Training and Apprenticeship Act*, including the designation of trades and occupations; the establishment of industry training and apprenticeship programs; the allocation of funds including transfers to other agencies, organization and individuals to support training in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; and increasing the proportion of members of under-represented groups in designated trades and occupations.

Revenue was received through a transfer from the Ministry of Advanced Education, Ministry Operations Vote and from fees charged under the *Industry Training and Apprenticeship Act* to employers and individuals. Expenses were for transfers, contractual agreements with private sector and post secondary institutions to support training in designated trades and occupations, new initiatives in work-based training, and administration costs.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR³	5,222	—
OPERATING TRANSACTIONS		
Revenue	78,968	—
Expense	(78,438)	—
Net Revenue (Expense)	530	—
Return to General Fund	(5,723)	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	(190)	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	(190)	—
Working Capital Adjustments ²	161	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR³	—	—

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 Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.

³ 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 2003/04 is based on the 2002/03 Public Accounts.

SPECIAL ACCOUNT (Eliminated for 2004/05)¹
\$000

MEDICAL AND HEALTH CARE SERVICES (Minister of Health Services)

This account was established by the *Medical and Health Care Services Special Account Act*, 1994, and was administered by the Ministry of Health Services. The special account was eliminated on March 31, 2004. The purpose of the account was to facilitate arrangements to manage year-to-year fluctuations in payments by the Medical Services Plan to members of various health care professions. These arrangements were established by regulation or contained in agreements between the government and the professions under the authority of the *Medicare Protection Act*.

Revenue was provided from voted appropriations and consisted of unused portions of the available amount for each profession and from any amount specified by an agreement. Expenses were made where savings from under-utilization in prior years were applied to offset over-utilization in a subsequent year or specified by an agreement.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	305	—
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	—
Return to General Fund	(305)	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	—	—

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 2003/04 is based on the 2002/03 Public Accounts.

SPECIAL ACCOUNT (Eliminated for 2004/05)¹
\$000

PROVINCIAL HOME ACQUISITION (Minister of Provincial Revenue)

This account was created as a fund by the *Provincial Home Acquisition Act, 1967*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. This special account was eliminated on March 31, 2004. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Mortgage financing was provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act, 1979*. Most of the BC Second Mortgage program portfolio has been sold to private sector lenders. The province repurchased mortgage accounts which became more than 90 days in arrears.

Revenue consisted of interest on outstanding mortgage principal. Expenses included statutory rebates and other miscellaneous program costs. Receipts represented repayment of outstanding mortgage loan principal. Disbursements represented new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	482,712	—
OPERATING TRANSACTIONS		
Revenue	25	—
Expense	(25)	—
Net Revenue (Expense)	—	—
Return to General Fund	(482,747)	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	75	—
Disbursements - Capital	—	—
Disbursements - Other	(40)	—
Net Cash Source (Requirement)	35	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	—	—

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 2003/04 is based on the 2002/03 Public Accounts.

OTHER APPROPRIATIONS

SPECIAL ACCOUNT (Eliminated for 2004/05)¹
\$000

PROVINCIAL TREASURY REVENUE PROGRAM (Minister of Finance)

This account was established in 1990 by amendments to the *Financial Administration Act*, and was eliminated on March 31, 2004. The account provided for revenue generated from financial agreements managed by the Ministry of Finance.

Net revenue (expense) represented the net income (deficiency) from the Provincial Treasury revenue program in the Management of Public Funds and Debt Vote.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	9,090	—
OPERATING TRANSACTIONS		
Revenue	310	—
Expense.....	—	—
Net Revenue (Expense)	310	—
Return to General Fund.....	(9,400)	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts.....	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	—	—

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 2003/04 is based on the 2002/03 Public Accounts.

SPECIAL ACCOUNT (Eliminated for 2004/05)¹
\$000

VANCOUVER ISLAND NATURAL GAS PIPELINE (Minister of Energy and Mines)

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act, 1989*, and was eliminated on March 31, 2004. Of the original \$80,000,000 authorized for this account, \$25,000,000 was disbursed as loans in 1990/91 and 1991/92 for capital construction of the pipeline to Vancouver Island. As of March 31, 2003, the full remaining balance of the account was expended for the provision of financial assistance for the conversion of oil, propane, and other fuel-fired appliances to the use of natural gas. Expenses to the account consisted of transfers for persons that applied for and qualified for financial assistance. No interest or other revenue was credited to the account. Administration costs were funded through the Ministry of Energy and Mines Operations Vote.

	Estimates 2003/04	Estimates 2004/05
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	—	—
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	—	—

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 2003/04 is based on the 2002/03 Public Accounts.

