

# Estimates

**Fiscal Year Ending March 31, 2026**



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# **Estimates**

**Fiscal Year Ending March 31, 2026**

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## INTRODUCTION TO THE ESTIMATES

The main Estimates for each fiscal year are presented to the Legislative Assembly by the Minister of Finance. The contents of the main Estimates are outlined in section 5 of the *Budget Transparency and Accountability Act* and the timing of their presentation is outlined in section 6.

The main Estimates serve two purposes:

For the broader government reporting entity, which includes the Consolidated Revenue Fund (CRF) as well as Crown corporations and service delivery agencies that are controlled by the government, the main Estimates provide an overview of government's fiscal plan for 2025/26. This includes forecasts of staff utilization and the projected financial results of the larger service delivery agencies. The Estimates also include restated main Estimates and updated forecast information for the 2024/25 fiscal year for comparative purposes.

For core government (CRF), the Estimates form the basis for annual appropriations approved by the Legislature for both operating and financing transactions upon the enactment of a *Supply Act*.

The General Fund is the main operating fund within the CRF and includes a number of Special Accounts where the statutory authority for expenditures is derived from statutes other than a *Supply Act*.

The BC Prosperity Fund is a special fund whose general purpose is to set aside portions of government's annual surplus as a long-term legacy intended to help eliminate taxpayer-supported debt of the government reporting entity over time; improves the cost of living for families; makes investments in health care, education, transportation, and other priorities; and provides a permanent legacy endowment that provides future benefits to British Columbia. The BC Prosperity Fund will earn and retain investment earnings to be used for these purposes.

All expenditures from the CRF must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute. The Votes in the Estimates are the details of that year's appropriations for each special office, ministry, and other purpose. The vote descriptions provide the framework for legislative control of government spending, since funds can only be expended for purposes stated in the Estimates. Special types of appropriation for capital expenditures, loans and advances, and dedicated revenue (financing transactions) are voted on a total amount basis, although the Estimates do provide allocations by ministry for disclosure purposes.

Legislative authority for voted appropriations is provided by the *Supply Act*, which includes a summary of the Estimates appropriations as schedules to the Act. Expenses cannot exceed individual Vote totals without additional legislative authority. Expenses from Special Accounts are also disclosed in the Estimates; however, they are not included in *Supply Act* totals as these accounts have separate statutory spending authority.

The allocation of voted and statutory appropriation to standard objects of expense (STOB) is disclosed in the Supplement to the Estimates. While section 23(4) of the *Financial Administration Act* authorizes the spending of an appropriation on any activity or STOB, this more detailed presentation provides additional information and establishes a framework for administrative control by Treasury Board. The Supplement to the Estimates can be found on the Government of British Columbia's budget website at <https://www.bcbudget.gov.bc.ca/>.

The 2025/26 Estimates are composed of three separate sections:

1. **Summary Information** — This section presents an outline of the accounting policies on which the Estimates have been prepared and significant presentation changes in the Estimates from the previous year. This section also provides information on the projected results of the broader government reporting entity, including a statement of financial position; a statement of operations; a reconciliation of the projected surplus (deficit) to the forecast change in debt; details on the components of forecast revenue and expense; and a summary of estimated General Fund appropriations.
2. **Estimates of Special Offices, Ministries and Other Appropriations** — This section presents the details of the appropriations from the General Fund arranged by special office, ministry, or other grouping (such as Other Appropriations). The details in the Estimates include breakdowns by core businesses and group account classification.

Each special office, ministry, or other grouping is presented on a similar basis.

1. **Summary** — summarizes total voted and statutory expense, capital, and other financing transactions.
  2. **Summary by Core Business** — for ministries, discloses operating expenses, capital expenditures, and other financing transactions by core business on both a gross (before deducting estimated external recoveries) and net (after deducting estimated external recoveries) basis. A core business includes programs and/or functions grouped together based on common roles and/or purposes. For special offices and other groupings, these items are disclosed by vote.
  3. **Vote and Statutory Appropriations Descriptions** — for ministries, includes a description of the purpose for each vote and operating expenses for both voted and statutory appropriations broken down by core business. For special offices and other groupings, these items are disclosed by vote.
  4. **Special Accounts** — discloses revenue, expense, capital, other financing transactions, and projected spending authority available for all special accounts.
  5. **Financing Transactions** — discloses financing transactions that are the responsibility of the special office or ministry, including loans, investments and other requirements by core business and revenue collected for, and transferred to, other entities by core business.
3. **Schedules** — This section consists of supporting schedules that include the following: a reconciliation of the 2024/25 main Estimates to the restated 2024/25 main Estimates; a summary of operating and financial requirements and opening and closing balances for all Special Accounts; a summary of financing transactions for capital expenditures; a summary of financing transactions for loans, investments and other requirements; a summary of financing transactions for revenue collected for, and transferred to, other entities; a summary of ministerial accountability for voted operating expenses; an estimated CRF operating result, including segmented results for both the General Fund and the BC Prosperity Fund; a summary of major service delivery agency revenues and expenses; and an estimate of the staff utilization for the taxpayer-supported government reporting entity.

## EXPLANATORY NOTES

### The Relationship Between Net Expense and Spending Authority

Consolidated Revenue Fund (CRF) expense budgets are established based on the gross amount of funds required for a particular purpose, with anticipated recoveries being deducted to arrive at the net expense. It is the net expense that is included in an annual *Supply Act* and voted on by the Legislative Assembly.

Section 23(3) of the *Financial Administration Act* (FAA) provides that where a vote in the Estimates approved by the Legislature shows an item as a credit or recovery, the vote is deemed to appropriate spending authority for the net expense plus the estimated amount of the credit or recovery, whether or not this latter amount is actually realized. An under-realization of recoveries without a corresponding decrease in spending would have the same effect on the CRF operating result as an equivalent shortfall in anticipated government revenue.

Section 23(3)(c) of the FAA also provides that excess recoveries (amounts earned over and above those estimated) may be used for additional expenses. Prior approval of Treasury Board is not required, unless otherwise directed. This incremental spending would have no impact on the CRF operating result since the incremental recoveries would offset the incremental spending with no change to net expense.

There are a number of checks and balances to the use of recoveries to understate net expense. The *Balanced Budget and Ministerial Accountability Act* requires ministers to meet their net expense targets as outlined in Schedule F. As well, section 27(1)(a) of the FAA authorizes Treasury Board to restrict spending under any appropriation – voted or statutory.

### Recoveries in the Estimates

Recoveries are disclosed in each special office, ministry, or other appropriation section of the Estimates in two places: the Summary by Core Business or the Summary by Vote; and the Group Account Classification Summary.

There are two forms of recoveries:

*Internal Recoveries* — represent transfers within the CRF and generally include inter-ministry chargebacks for costs budgeted centrally in government for the provision of certain goods and services that are recovered from areas elsewhere in government that consume and/or use those goods and services. Employee benefits, workplace technology services, legal services, accommodation and real estate services, alternate service delivery services, postal services, King's Printer services, and Provincial Treasury banking charges are examples of internal recoveries.

*External Recoveries* — represent recoveries from entities outside of the CRF, including costs and amounts recovered from government corporations, education and health sector organizations, other levels of government, non-government organizations, individuals, and businesses. External recoveries also include sinking fund interest earnings, an offset for commissions paid for the collection of government revenues and accounts, and increases in provisions for, or the write-off of, uncollectible revenue-related accounts. An example of a major external recovery is interest costs relating to funds borrowed by government and re-loaned to public bodies.

The expense disclosures in the Summary by Core Business and the Summary by Vote only add External Recoveries to Net Expense to arrive at Gross Expense (i.e., the FAA section 23(3) spending authority), as the spending related to Internal Recoveries may be restricted by Treasury Board – in effect, limiting their inherent spending authority. \$1,000 placeholders are used when a reasonable estimate is not available. Details on internal and external recoveries by vote are provided in the Supplement to the Estimates.

### Financing Transactions

The government capitalizes a number of costs in its financial statements in accordance with generally accepted accounting principles (GAAP). In addition, the government requires spending authority for disbursements which are made for purposes such as loans, investments and other requirements, and revenue collected for, and transferred to, other entities. The annual amounts are shown in each special office or ministry section of the Estimates and are summarized in schedules to the Estimates. These costs are not included in their operating budgets; rather, each schedule is voted as one amount in the *Supply Act*.

### Capital Expenditures – Schedule C

These expenditures reflect the acquisition cost of tangible capital assets. While the initial expenditure is not part of operating expenses, the amortization of the cost of tangible capital assets is included in operating budgets. Schedule C summarizes core government capital acquisitions that are voted on by the Legislative Assembly and the total estimated cost of capital acquisitions for all taxpayer-supported organizations.

### Loans, Investments and Other Requirements – Schedule D

The government disburses funds from the General Fund of the CRF for a variety of purposes related to ministry operations, including student loans, land development, timber inventory acquisition, land tax deferral program costs, international fuel tax agreement payments, and returns of deposits. Receipts represent recoveries of these amounts plus loan repayments, deposits accepted by government, and interest on deposits.

### Revenue Collected for, and Transferred to, Other Entities – Schedule E

The government has dedicated certain revenue sources to specific programs or entities. The government collects the revenue on behalf of programs or entities and remits it to them. The total estimated disbursements set out in Schedule E are included in the *Supply Act*. Actual disbursements may vary depending on the amount of receipts in each program area and may exceed the estimated amounts to the extent authorized by other appropriations.



## **SUMMARY INFORMATION**

Estimates Accounting Policies and Presentation Changes

Estimated Statement of Financial Position

Estimated Statement of Operations

Reconciliation of Estimated Surplus/Deficit to Estimated Change in Debt

Estimated Revenue by Source

Estimated Expense by Function

Estimated Expense by Organization

Estimated General Fund Appropriations

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## ESTIMATES ACCOUNTING POLICIES AND PRESENTATION CHANGES

### Estimates Accounting Policies

1. **Basis of Accounting** — The Estimated Statement of Financial Position and the Estimated Statement of Operations in the *2025/26 Estimates* are prepared in accordance with generally accepted accounting principles (GAAP) for senior governments as required by the *Budget Transparency and Accountability Act* (BTAA) and as recommended by the independent Public Sector Accounting Board of the Chartered Professional Accountants of Canada, with the exception of regulatory accounting, where Treasury Board has adopted the US Financial Accounting Standards Board guidance in accordance with the provisions in the BTAA. Details on the significant accounting policies that form government's basis of accounting can be found in Note 1 of the *2023/24 Public Accounts* on the Ministry of Finance website at: <https://www2.gov.bc.ca/gov/content/governments/finances/public-accounts>.
2. **Reporting Entity** — The government reporting entity includes organizations that meet the criteria of control by the Province as established under GAAP. This includes the Consolidated Revenue Fund, service delivery agencies, government partnerships, and self-supported Crown corporations. Service delivery agencies include school districts, post-secondary institutions, health authorities and hospital societies, and taxpayer-supported Crown corporations and agencies.
3. **Consolidation** — The *2025/26 Estimates* fully consolidate the Consolidated Revenue Fund with the individual assets, liabilities, revenues, and expenses of service delivery agencies on a line-by-line basis. Government's interests in government partnerships are reported on a proportional consolidation basis. Self-supported Crown corporation results are consolidated using the modified equity basis, which reports net assets as an investment and net income/loss as revenue.

### Significant Presentation Changes in the *2025/26 Estimates*

For comparative purposes, the *2024/25 Estimates* and Updated Forecast amounts have been restated to be consistent with the *2025/26 Estimates* presentation. These restatements reflect the government reorganizations since the *2024/25 Estimates* were presented to the Legislative Assembly on February 22, 2024; incorporate a number of inter-ministry transfers and/or changes; and adjust expenses for presentation changes.

A reconciliation of the restated General Fund operating expenses and capital expenditures for transfers between ministries is presented in Schedule A.

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ESTIMATED STATEMENT OF FINANCIAL POSITION<sup>1</sup>

(\$000)

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
		<b>Financial Assets<sup>2</sup></b>	
3,616,000	8,742,000	Cash and temporary investments .....	4,854,000
7,205,000	9,028,000	Receivables and inventories for resale .....	9,964,000
10,898,000	12,889,000	Loans and other investments .....	15,361,000
567,000	594,000	Sinking Funds .....	397,000
13,872,000	16,649,000	Equity in self-supported Crown corporations .....	18,194,000
33,182,000	33,790,000	Financed assets of self-supported Crown corporations <sup>3</sup> .....	36,297,000
<u>69,340,000</u>	<u>81,692,000</u>	Total Financial Assets .....	<u>85,067,000</u>
		<b>Liabilities</b>	
22,337,000	21,545,000	Accounts payable and accrued liabilities .....	23,209,000
17,226,000	15,862,000	Deferred revenue .....	17,531,000
<u>39,563,000</u>	<u>37,407,000</u>		<u>40,740,000</u>
		<b>Debt</b>	
123,267,000	133,016,000	Total provincial debt <sup>4</sup> .....	156,632,000
567,000	594,000	Add: Debt offset by sinking funds .....	397,000
—	915,000	Add: Foreign exchange adjustments .....	1,267,000
(1,446,000)	(1,520,000)	Less: Guarantees and non-guaranteed debt .....	(2,221,000)
<u>122,388,000</u>	<u>133,005,000</u>	Total Debt .....	<u>156,075,000</u>
161,951,000	170,412,000	Total Liabilities .....	196,815,000
<u>(92,611,000)</u>	<u>(88,720,000)</u>	<b>Net Liabilities</b> .....	<u>(111,748,000)</u>
		<b>Non-Financial Assets<sup>2</sup></b>	
77,840,000	73,789,000	Investment in capital assets (net) <sup>5</sup> .....	85,827,000
2,388,000	2,433,000	Restricted assets .....	2,506,000
1,261,000	1,742,000	Other assets .....	1,747,000
<u>81,489,000</u>	<u>77,964,000</u>	Total Non-Financial Assets .....	<u>90,080,000</u>
<u>(11,122,000)</u>	<u>(10,756,000)</u>	<b>Accumulated Deficit</b> .....	<u>(21,668,000)</u>

<sup>1</sup> Figures have been rounded to the nearest million.

<sup>2</sup> Includes assets not available to meet the government's general obligations due to external restrictions on use or limitation in the rights of government to those assets in the event of disposal or discontinuation of the program or service to which those assets relate.

<sup>3</sup> Includes loans to Crown corporations for the purchase of capital assets.

<sup>4</sup> Total provincial debt is reported net of sinking funds, excludes hedged foreign exchange adjustments, and includes loan guarantees made by the Province and debt held by self-supported corporations under provincial government control. These amounts are shown and adjusted out to report total debt consistent with general accepted accounting principles (GAAP) requirements.

<sup>5</sup> Investment in capital assets is reported net of amortization.

**ESTIMATED STATEMENT OF OPERATIONS<sup>1</sup>**

(\$000)

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
81,523,000	82,868,000	Total Revenue .....	84,003,000
89,434,000	92,003,000	Total Expense .....	94,915,000
(7,911,000)	(9,135,000)	<b>Deficit</b> .....	<b>(10,912,000)</b>
(3,009,000)	(1,213,000)	Accumulated deficit, beginning of year, before remeasurement gains (losses) .....	(10,348,000)
(10,920,000)	(10,348,000)	Accumulated deficit before remeasurement gains (losses).....	(21,260,000)
(202,000)	(408,000)	Effect of remeasurement gains (losses).....	(408,000)
<u>(11,122,000)</u>	<u>(10,756,000)</u>	<b>Accumulated Deficit, end of year</b> .....	<b>(21,668,000)</b>

**RECONCILIATION OF ESTIMATED SURPLUS/DEFICIT TO ESTIMATED CHANGE IN DEBT<sup>1</sup>**

(\$000)

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
7,911,000	9,135,000	Deficit <sup>2</sup> .....	10,912,000
(3,170,000)	(3,142,000)	Adjustment for non-cash items <sup>3</sup> .....	(3,336,000)
751,000	1,972,000	Self-supported Crown corporation retained earnings for the year <sup>4</sup> .....	1,545,000
(1,468,000)	(809,000)	(Increase) decrease in deferred revenue .....	(1,669,000)
38,000	122,000	Increase (decrease) in restricted and other assets .....	78,000
<u>(2,192,000)</u>	<u>3,285,000</u>	Working capital changes (net) .....	<u>(2,933,000)</u>
1,870,000	10,563,000	<b>Operating Requirement (Repayment)</b> .....	<b>4,597,000</b>
802,000	802,000	Loans, investments and other requirements (Schedule D) .....	789,000
50,000	103,000	Increase (decrease) in debt sinking fund balances .....	(197,000)
<u>852,000</u>	<u>905,000</u>	<b>Investing Requirement (Repayment)</b> .....	<b>592,000</b>
14,104,000	11,348,000	Capital investment requirement of taxpayer-supported organizations (Schedule C) .....	15,374,000
2,723,000	3,218,000	Increase (decrease) in financed assets of self-supported Crown corporations .....	2,507,000
<u>16,827,000</u>	<u>14,566,000</u>	<b>Financing Requirement</b> .....	<b>17,881,000</b>
19,549,000	26,034,000	<b>Net increase in total debt</b> .....	<b>23,070,000</b>
102,839,000	106,971,000	Total debt, beginning of year .....	133,005,000
<u>122,388,000</u>	<u>133,005,000</u>	<b>Total Debt, end of year</b> .....	<b>156,075,000</b>

<sup>1</sup> Figures have been rounded to the nearest million.

<sup>2</sup> For purposes of the debt reconciliation, a deficit is shown as a positive amount as it increases government debt.

<sup>3</sup> These adjustments include amortization of capital assets and valuation adjustments.

<sup>4</sup> Represents self-supported Crown corporation income which is included in the surplus but has not been transferred to the Consolidated Revenue Fund.

**ESTIMATED REVENUE BY SOURCE<sup>1</sup>**

(\$000)

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
		<b>Taxation Revenue</b>	
16,638,000	17,027,000	Personal income .....	17,751,000
8,236,000	8,262,000	Corporate income .....	6,209,000
2,803,000	3,130,000	Employer health .....	3,147,000
10,762,000	10,412,000	Sales .....	10,961,000
1,020,000	963,000	Fuel .....	950,000
2,565,000	2,558,000	Carbon .....	3,046,000
510,000	450,000	Tobacco .....	450,000
3,779,000	3,839,000	Property .....	4,025,000
2,055,000	2,020,000	Property transfer .....	2,247,000
846,000	871,000	Insurance premium and other tax .....	913,000
<u>49,214,000</u>	<u>49,532,000</u>	Total Taxation Revenue .....	<u>49,699,000</u>
		<b>Natural Resource Revenue</b>	
754,000	576,000	Natural gas royalties .....	920,000
689,000	501,000	Forests .....	639,000
1,707,000	1,257,000	Other natural resources .....	1,438,000
<u>3,150,000</u>	<u>2,334,000</u>	Total Natural Resource Revenue .....	<u>2,997,000</u>
		<b>Other Revenue</b>	
5,468,000	5,481,000	Fees and licences .....	5,272,000
1,424,000	1,874,000	Investment earnings .....	1,815,000
4,508,000	4,963,000	Miscellaneous <sup>2</sup> .....	4,932,000
<u>11,400,000</u>	<u>12,318,000</u>	Total Other Revenue .....	<u>12,019,000</u>
		<b>Contributions from the Federal Government</b>	
9,475,000	9,544,000	Health and social transfers .....	9,911,000
4,971,000	4,645,000	Other federal government contributions <sup>3</sup> .....	5,366,000
<u>14,446,000</u>	<u>14,189,000</u>	Total Contributions from the Federal Government .....	<u>15,277,000</u>
		<b>Self-supported Crown Corporations</b>	
712,000	572,000	British Columbia Hydro and Power Authority .....	712,000
1,090,000	1,076,000	Liquor Distribution Branch .....	1,027,000
1,323,000	1,284,000	British Columbia Lottery Corporation <sup>4</sup> .....	1,279,000
—	1,400,000	Insurance Corporation of British Columbia .....	800,000
188,000	163,000	Other <sup>5</sup> .....	193,000
<u>3,313,000</u>	<u>4,495,000</u>	Net Earnings of Self-supported Crown Corporations .....	<u>4,011,000</u>
<u>81,523,000</u>	<u>82,868,000</u>	<b>Total Revenue</b> .....	<u>84,003,000</u>

<sup>1</sup> Figures have been rounded to the nearest million.

<sup>2</sup> Includes reimbursements for health care and other services provided to external agencies, and other recoveries.

<sup>3</sup> Includes contributions for health, education, community development, housing and social service programs, transportation projects, and payments under the Disaster Financial Assistance Arrangements.

<sup>4</sup> Net of payments to the federal government and payments to the BC First Nations Gaming Revenue Sharing Limited Partnership in accordance with section 14.3 of the *Gaming Control Act (B.C.)*.

<sup>5</sup> Includes Columbia Power Corporation, BC Railway Company, Columbia Basin power projects, and other agencies' self-supported subsidiaries.

**ESTIMATED EXPENSE BY FUNCTION**<sup>1</sup>  
(\$000)

Estimates <sup>2</sup> 2024/25	Updated Forecast <sup>2</sup> 2024/25		Estimates 2025/26
		<b>Health</b>	
7,836,000	7,836,000	Medical Services Plan .....	8,355,000
2,101,000	2,101,000	Pharmacare .....	2,118,000
24,931,000	26,344,000	Regional services .....	27,460,000
1,073,000	1,064,000	Other healthcare expenses .....	1,114,000
<u>35,941,000</u>	<u>37,345,000</u>	Total Health .....	<u>39,047,000</u>
		<b>Education</b>	
9,741,000	9,780,000	Elementary and secondary .....	10,039,000
9,277,000	9,099,000	Post-secondary .....	9,345,000
461,000	462,000	Other education expenses .....	465,000
<u>19,479,000</u>	<u>19,341,000</u>	Total Education .....	<u>19,849,000</u>
		<b>Social Services</b>	
3,359,000	3,673,000	Social assistance .....	3,741,000
4,260,000	4,298,000	Child welfare .....	4,549,000
1,072,000	1,030,000	Low income tax credit transfers .....	1,070,000
1,782,000	1,786,000	Community living and other services .....	1,976,000
<u>10,473,000</u>	<u>10,787,000</u>	Total Social Services .....	<u>11,336,000</u>
2,557,000	2,941,000	<b>Protection of persons and property</b> .....	2,672,000
2,775,000	2,686,000	<b>Transportation</b> .....	2,897,000
4,441,000	5,058,000	<b>Natural resources and economic development</b> .....	4,567,000
3,706,000	3,562,000	<b>Other</b> <sup>3</sup> .....	3,423,000
3,885,000	3,885,000	<b>Contingencies</b> .....	4,000,000
2,072,000	2,025,000	<b>General government</b> .....	2,064,000
4,105,000	4,373,000	<b>Debt servicing</b> .....	5,060,000
<u>89,434,000</u>	<u>92,003,000</u>	<b>Total Expense</b> .....	<u>94,915,000</u>

<sup>1</sup> Figures have been rounded to the nearest million.

<sup>2</sup> The 2024/25 Estimates and Updated Forecast amounts have been restated to be consistent with the 2025/26 Estimates presentation. See Significant Presentation Changes in Summary Information section for details.

<sup>3</sup> Other expense in the 2025/26 Estimates is net of \$300 million expenditure management savings target.



ESTIMATED EXPENSE BY ORGANIZATION<sup>1</sup>

(\$'000)

Estimates <sup>2</sup> 2024/25	Updated Forecast <sup>2</sup> 2024/25		Estimates 2025/26
129,660	129,660	Legislative Assembly .....	138,852
178,556	180,433	Officers of the Legislature .....	99,775
17,377	17,377	Office of the Premier .....	18,450
130,136	228,757	Ministry of Agriculture and Food .....	142,977
877,116	877,116	Ministry of Attorney General .....	900,044
2,121,197	2,121,197	Ministry of Children and Family Development .....	2,442,836
705,319	705,319	Ministry of Citizens' Services .....	705,355
9,587,702	9,587,702	Ministry of Education and Child Care .....	9,827,605
115,245	466,545	Ministry of Emergency Management and Climate Readiness .....	125,127
109,867	109,867	Ministry of Energy and Climate Solutions .....	112,095
217,457	225,457	Ministry of Environment and Parks .....	221,476
1,671,038	2,741,033	Ministry of Finance .....	1,533,864
844,766	1,389,766	Ministry of Forests .....	890,778
32,885,059	32,885,059	Ministry of Health .....	35,144,178
1,292,008	1,292,008	Ministry of Housing and Municipal Affairs .....	1,541,971
160,096	160,096	Ministry of Indigenous Relations and Reconciliation .....	186,958
46,277	46,277	Ministry of Infrastructure .....	55,332
115,646	115,646	Ministry of Jobs, Economic Development and Innovation .....	116,723
25,407	25,407	Ministry of Labour .....	25,986
59,596	65,596	Ministry of Mining and Critical Minerals .....	61,012
3,403,866	3,403,866	Ministry of Post-Secondary Education and Future Skills .....	3,515,868
1,083,128	1,083,128	Ministry of Public Safety and Solicitor General .....	1,137,182
5,175,972	5,175,972	Ministry of Social Development and Poverty Reduction .....	5,747,116
188,957	188,957	Ministry of Tourism, Arts, Culture and Sport .....	191,478
1,135,439	1,135,439	Ministry of Transportation and Transit .....	1,191,816
219,449	219,449	Ministry of Water, Land and Resource Stewardship .....	221,318
1,976,474	2,345,852	Management of Public Funds and Debt .....	2,762,120
14,046,190	12,116,019	Other Appropriations .....	14,670,708
78,519,000	79,039,000	<b>Total Appropriations .....</b>	<b>83,729,000</b>
(32,000)	(31,000)	<b>Elimination of transactions between appropriations<sup>3</sup> .....</b>	<b>(24,000)</b>
—	(24,000)	<b>Reversal of prior year over accruals .....</b>	<b>—</b>
78,487,000	78,984,000	<b>Consolidated Revenue Fund Expense .....</b>	<b>83,705,000</b>
5,841,000	5,994,000	<b>Expenses recovered from external entities<sup>4</sup> .....</b>	<b>6,221,000</b>
(48,056,000)	(48,879,000)	<b>Grants to service delivery agencies and other internal transfers<sup>5</sup> .....</b>	<b>(52,755,000)</b>
36,272,000	36,099,000	<b>Ministries and special offices program expense .....</b>	<b>37,171,000</b>
		<b>Service delivery agency expense<sup>6</sup></b>	
9,111,000	9,286,000	School districts .....	9,361,000
8,722,000	8,993,000	Post-secondary institutions .....	9,182,000
26,639,000	29,011,000	Health authorities and hospital societies .....	30,509,000
8,690,000	8,614,000	Other service delivery agencies .....	8,992,000
53,162,000	55,904,000	<b>Service delivery agency expense .....</b>	<b>58,044,000</b>
89,434,000	92,003,000	<b>Subtotal Expense .....</b>	<b>95,215,000</b>
—	—	Expenditure management .....	(300,000)
89,434,000	92,003,000	<b>Total Expense .....</b>	<b>94,915,000</b>

<sup>1</sup> Figures, other than appropriations, have been rounded to the nearest million.

<sup>2</sup> The 2024/25 Estimates and Updated Forecast amounts have been restated to be consistent with the 2025/26 Estimates presentation. See Significant Presentation Changes in Summary Information section for details.

<sup>3</sup> Reflects payments made under an agreement where an expense from a voted appropriation is recorded as revenue by a special account.

<sup>4</sup> Consolidated Revenue Fund expenses are reported net of cost recoveries received from external entities in order to arrive at net Vote requirements. On consolidation, the cost recoveries are added to expense for purposes of reporting total spending by government.

<sup>5</sup> Grants and other payments between the Consolidated Revenue Fund and the service delivery agencies are eliminated to avoid double counting.

<sup>6</sup> See Schedule H for details on estimated revenues and expenses for the major service delivery agencies.

**ESTIMATED GENERAL FUND APPROPRIATIONS**  
(\$000)

Estimates <sup>1</sup> 2024/25	Vote No. <sup>2</sup>		Estimates 2025/26
		<b>Legislative Assembly</b>	
129,660	1	Legislative Assembly .....	138,852
<u>129,660</u>		Total Voted Appropriations .....	<u>138,852</u>
<u>129,660</u>		<b>Total Appropriations .....</b>	<u>138,852</u>
		<b>Officers of the Legislature</b>	
26,356	2	Auditor General .....	26,981
899	3	Conflict of Interest Commissioner .....	893
94,749	4	Elections BC .....	14,802
7,668	5	Human Rights Commissioner .....	7,668
11,011	6	Information and Privacy Commissioner .....	10,933
1,667	7	Merit Commissioner .....	1,697
15,081	8	Ombudsperson .....	15,332
8,296	9	Police Complaint Commissioner .....	8,866
12,829	10	Representative for Children and Youth .....	12,603
<u>178,556</u>		Total Voted Appropriations .....	<u>99,775</u>
<u>178,556</u>		<b>Total Appropriations .....</b>	<u>99,775</u>
		<b>Office of the Premier</b>	
17,377	11	Office of the Premier .....	18,450
<u>17,377</u>		Total Voted Appropriations .....	<u>18,450</u>
<u>17,377</u>		<b>Total Appropriations .....</b>	<u>18,450</u>
		<b>Ministry of Agriculture and Food</b>	
95,004	12	Ministry Operations .....	99,120
5,453	13	Agricultural Land Commission .....	5,508
<u>100,457</u>		Total Voted Appropriations .....	<u>104,628</u>
41,679	(S)	Production Insurance Account .....	55,209
(12,000)		Less: Transfer from Ministry Operations Vote .....	(16,860)
<u>29,679</u>		Total Statutory Appropriations .....	<u>38,349</u>
<u>130,136</u>		<b>Total Appropriations .....</b>	<u>142,977</u>

<sup>1</sup> For comparison purposes, amounts shown for 2024/25 *Estimates* have been restated to be consistent with the presentation of the 2025/26 *Estimates*. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

<sup>2</sup> An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

## ESTIMATES, 25/26

**ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)**  
(\$000)

Estimates <sup>1</sup> 2024/25	Vote No. <sup>2</sup>		Estimates 2025/26
<b>Ministry of Attorney General</b>			
729,517	14	Ministry Operations .....	750,254
110,671	15	Judiciary .....	112,638
24,500	16	<i>Crown Proceeding Act</i> .....	24,500
12,428	17	Independent Investigations Office .....	12,652
<u>877,116</u>		Total Voted Appropriations .....	<u>900,044</u>
12,394	(S)	Public Guardian and Trustee Operating Account .....	12,452
<u>(12,394)</u>		Less: Transfer from Ministry Operations Vote .....	<u>(12,452)</u>
—		Total Statutory Appropriations .....	—
<u>877,116</u>		<b>Total Appropriations</b> .....	<u>900,044</u>
<b>Ministry of Children and Family Development</b>			
2,121,197	18	Ministry Operations .....	2,442,836
<u>2,121,197</u>		Total Voted Appropriations .....	<u>2,442,836</u>
<u>2,121,197</u>		<b>Total Appropriations</b> .....	<u>2,442,836</u>
<b>Ministry of Citizens' Services</b>			
705,319	19	Ministry Operations .....	705,355
<u>705,319</u>		Total Voted Appropriations .....	<u>705,355</u>
<u>705,319</u>		<b>Total Appropriations</b> .....	<u>705,355</u>
<b>Ministry of Education and Child Care</b>			
9,549,101	20	Ministry Operations .....	9,788,522
<u>9,549,101</u>		Total Voted Appropriations .....	<u>9,788,522</u>
30,001	(S)	British Columbia Training and Education Savings Program special account .....	30,001
8,600	(S)	<i>Teachers Act</i> Special Account.....	9,082
<u>38,601</u>		Total Statutory Appropriations .....	<u>39,083</u>
<u>9,587,702</u>		<b>Total Appropriations</b> .....	<u>9,827,605</u>
<b>Ministry of Emergency Management and Climate Readiness</b>			
78,825	21	Ministry Operations .....	88,707
36,420	22	<i>Emergency and Disaster Management Act</i> .....	36,420
<u>115,245</u>		Total Voted Appropriations .....	<u>125,127</u>
<u>115,245</u>		<b>Total Appropriations</b> .....	<u>125,127</u>

<sup>1</sup> For comparison purposes, amounts shown for 2024/25 *Estimates* have been restated to be consistent with the presentation of the 2025/26 *Estimates*. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

<sup>2</sup> An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

**ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)**  
(\$000)

Estimates <sup>1</sup> 2024/25	Vote No. <sup>2</sup>		Estimates 2025/26
<b>Ministry of Energy and Climate Solutions</b>			
89,724	23	Ministry Operations .....	90,831
<u>89,724</u>		Total Voted Appropriations .....	<u>90,831</u>
8,375	(S)	First Nations Clean Energy Business Fund special account .....	10,359
11,768	(S)	Innovative Clean Energy Fund special account .....	10,905
<u>20,143</u>		Total Statutory Appropriations .....	<u>21,264</u>
<u>109,867</u>		<b>Total Appropriations .....</b>	<u><b>112,095</b></u>
<b>Ministry of Environment and Parks</b>			
161,259	24	Ministry Operations .....	162,410
17,074	25	Environmental Assessment Office .....	17,343
<u>178,333</u>		Total Voted Appropriations .....	<u>179,753</u>
12,989	(S)	Park Enhancement Fund special account .....	13,033
26,135	(S)	Sustainable Environment Fund .....	28,690
<u>39,124</u>		Total Statutory Appropriations .....	<u>41,723</u>
<u>217,457</u>		<b>Total Appropriations .....</b>	<u><b>221,476</b></u>
<b>Ministry of Finance</b>			
413,239	26	Ministry Operations .....	426,950
31,660	27	Government Communications and Public Engagement .....	32,453
70,491	28	BC Public Service Agency .....	71,872
1	29	Benefits and Other Employment Costs .....	1
<u>515,391</u>		Total Voted Appropriations .....	<u>531,276</u>
—	(S)	First Nations Equity Financing special account .....	—
1,038,949	(S)	Housing Priority Initiatives special account .....	878,154
6,218	(S)	Insurance and Risk Management Account .....	6,358
83,469	(S)	Long Term Disability Fund special account .....	76,496
(53,999)		Less: Transfer from Ministry Operations Vote .....	(50,430)
10	(S)	Provincial Home Acquisition Wind Up special account .....	10
<u>81,000</u>		<i>Land Tax Deferment Act</i> .....	<u>92,000</u>
<u>1,155,647</u>		Total Statutory Appropriations .....	<u>1,002,588</u>
<u>1,671,038</u>		<b>Total Appropriations .....</b>	<u><b>1,533,864</b></u>

<sup>1</sup> For comparison purposes, amounts shown for 2024/25 *Estimates* have been restated to be consistent with the presentation of the 2025/26 *Estimates*. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

<sup>2</sup> An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

**ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)**  
(\$000)

Estimates <sup>1</sup> 2024/25	Vote No. <sup>2</sup>		Estimates 2025/26
<b>Ministry of Forests</b>			
408,089	30	Ministry Operations .....	412,584
232,736	31	Fire Management .....	238,047
<u>640,825</u>		Total Voted Appropriations .....	<u>650,631</u>
203,941	(S)	BC Timber Sales Account .....	240,147
<u>—</u>	(S)	Forest Stand Management Fund .....	<u>—</u>
<u>203,941</u>		Total Statutory Appropriations .....	<u>240,147</u>
<u>844,766</u>		<b>Total Appropriations .....</b>	<u><b>890,778</b></u>
<b>Ministry of Health</b>			
32,737,809	32	Ministry Operations .....	34,996,928
<u>32,737,809</u>		Total Voted Appropriations .....	<u>34,996,928</u>
147,250	(S)	Health Special Account .....	147,250
<u>147,250</u>		Total Statutory Appropriations .....	<u>147,250</u>
<u>32,885,059</u>		<b>Total Appropriations .....</b>	<u><b>35,144,178</b></u>
<b>Ministry of Housing and Municipal Affairs</b>			
1,264,242	33	Ministry Operations .....	1,513,975
<u>1,264,242</u>		Total Voted Appropriations .....	<u>1,513,975</u>
12,884	(S)	Housing Endowment Fund special account .....	12,884
14,882	(S)	University Endowment Lands Administration Account .....	15,112
<u>27,766</u>		Total Statutory Appropriations .....	<u>27,996</u>
<u>1,292,008</u>		<b>Total Appropriations .....</b>	<u><b>1,541,971</b></u>
<b>Ministry of Indigenous Relations and Reconciliation</b>			
59,002	34	Ministry Operations .....	75,134
94,704	35	Treaty and Other Agreements Funding .....	105,204
4,567	36	Declaration Act Secretariat .....	4,574
<u>158,273</u>		Total Voted Appropriations .....	<u>184,912</u>
1,823	(S)	First Citizens Fund .....	2,046
<u>1,823</u>		Total Statutory Appropriations .....	<u>2,046</u>
<u>160,096</u>		<b>Total Appropriations .....</b>	<u><b>186,958</b></u>
<b>Ministry of Infrastructure</b>			
46,277	37	Ministry Operations .....	55,332
<u>46,277</u>		Total Voted Appropriations .....	<u>55,332</u>
<u>46,277</u>		<b>Total Appropriations .....</b>	<u><b>55,332</b></u>

<sup>1</sup> For comparison purposes, amounts shown for 2024/25 Estimates have been restated to be consistent with the presentation of the 2025/26 Estimates. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

<sup>2</sup> An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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. Schedule B presents a summary of all Special Accounts.

**ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)**  
(\$000)

Estimates <sup>1</sup> 2024/25	Vote No. <sup>2</sup>		Estimates 2025/26
		<b>Ministry of Jobs, Economic Development and Innovation</b>	
115,146	38	Ministry Operations .....	116,223
<u>115,146</u>		Total Voted Appropriations .....	<u>116,223</u>
500	(S)	Northern Development Fund .....	500
<u>500</u>		Total Statutory Appropriations .....	<u>500</u>
<u>115,646</u>		<b>Total Appropriations .....</b>	<b><u>116,723</u></b>
		<b>Ministry of Labour</b>	
25,407	39	Ministry Operations .....	25,986
<u>25,407</u>		Total Voted Appropriations .....	<u>25,986</u>
<u>25,407</u>		<b>Total Appropriations .....</b>	<b><u>25,986</u></b>
		<b>Ministry of Mining and Critical Minerals</b>	
59,596	40	Ministry Operations .....	61,012
<u>59,596</u>		Total Voted Appropriations .....	<u>61,012</u>
<u>59,596</u>		<b>Total Appropriations .....</b>	<b><u>61,012</u></b>
		<b>Ministry of Post-Secondary Education and Future Skills</b>	
3,403,866	41	Ministry Operations .....	3,515,868
<u>3,403,866</u>		Total Voted Appropriations .....	<u>3,515,868</u>
<u>3,403,866</u>		<b>Total Appropriations .....</b>	<b><u>3,515,868</u></b>
		<b>Ministry of Public Safety and Solicitor General</b>	
1,067,906	42	Ministry Operations .....	1,121,960
<u>1,067,906</u>		Total Voted Appropriations .....	<u>1,121,960</u>
437	(S)	Civil Forfeiture Account .....	437
1,281	(S)	Corrections Work Program Account .....	1,281
—	(S)	Criminal Asset Management Fund .....	—
<u>13,504</u>	(S)	Victim Surcharge Special Account .....	<u>13,504</u>
<u>15,222</u>		Total Statutory Appropriations .....	<u>15,222</u>
<u>1,083,128</u>		<b>Total Appropriations .....</b>	<b><u>1,137,182</u></b>
		<b>Ministry of Social Development and Poverty Reduction</b>	
5,175,972	43	Ministry Operations .....	5,747,116
<u>5,175,972</u>		Total Voted Appropriations .....	<u>5,747,116</u>
<u>5,175,972</u>		<b>Total Appropriations .....</b>	<b><u>5,747,116</u></b>

<sup>1</sup> For comparison purposes, amounts shown for 2024/25 *Estimates* have been restated to be consistent with the presentation of the 2025/26 *Estimates*. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

<sup>2</sup> An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

## ESTIMATES, 25/26

**ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)**  
(\$000)

Estimates <sup>1</sup> 2024/25	Vote No. <sup>2</sup>		Estimates 2025/26
		<b>Ministry of Tourism, Arts, Culture and Sport</b>	
183,527	44	Ministry Operations .....	186,048
<u>183,527</u>		Total Voted Appropriations .....	<u>186,048</u>
4,230	(S)	BC Arts and Culture Endowment special account .....	4,230
1,200	(S)	Physical Fitness and Amateur Sports Fund .....	1,200
<u>5,430</u>		Total Statutory Appropriations .....	<u>5,430</u>
<u>188,957</u>		<b>Total Appropriations .....</b>	<u><b>191,478</b></u>
		<b>Ministry of Transportation and Transit</b>	
1,135,439	45	Ministry Operations .....	1,191,816
<u>1,135,439</u>		Total Voted Appropriations .....	<u>1,191,816</u>
<u>1,135,439</u>		<b>Total Appropriations .....</b>	<u><b>1,191,816</b></u>
		<b>Ministry of Water, Land and Resource Stewardship</b>	
218,949	46	Ministry Operations .....	220,818
<u>218,949</u>		Total Voted Appropriations .....	<u>220,818</u>
500	(S)	Crown Land special account .....	500
<u>500</u>		Total Statutory Appropriations .....	<u>500</u>
<u>219,449</u>		<b>Total Appropriations .....</b>	<u><b>221,318</b></u>
		<b>Management of Public Funds and Debt</b>	
1,976,474	47	Management of Public Funds and Debt .....	2,762,120
<u>1,976,474</u>		Total Voted Appropriations .....	<u>2,762,120</u>
<u>1,976,474</u>		<b>Total Appropriations .....</b>	<u><b>2,762,120</b></u>
		<b>Other Appropriations</b>	
3,885,000	48	Contingencies.....	4,000,000
6,665,197	49	Capital Funding .....	7,258,544
1	50	Commissions on Collection of Public Funds .....	1
1	51	Allowances for Doubtful Revenue Accounts .....	1
3,492,000	52	Tax Transfers .....	3,408,000
3,991	53	Forest Practices Board .....	4,162
<u>14,046,190</u>		Total Voted Appropriations .....	<u>14,670,708</u>
<u>14,046,190</u>		<b>Total Appropriations .....</b>	<u><b>14,670,708</b></u>
		<b>Summary</b>	
76,833,374		Total Voted Appropriations .....	82,146,902
1,685,626		Total Statutory Appropriations.....	1,582,098
<u>78,519,000</u>		<b>Total Appropriations .....</b>	<u><b>83,729,000</b></u>

<sup>1</sup> For comparison purposes, amounts shown for 2024/25 Estimates have been restated to be consistent with the presentation of the 2025/26 Estimates. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

<sup>2</sup> An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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. Schedule B presents a summary of all Special Accounts.

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## **ESTIMATES OF SPECIAL OFFICES, MINISTRIES AND OTHER APPROPRIATIONS**

Legislative Assembly

Officers of the Legislature

Office of the Premier

Ministry of Agriculture and Food

Ministry of Attorney General

Ministry of Children and Family Development

Ministry of Citizens' Services

Ministry of Education and Child Care

Ministry of Emergency Management and Climate Readiness

Ministry of Energy and Climate Solutions

Ministry of Environment and Parks

Ministry of Finance

Ministry of Forests

Ministry of Health

Ministry of Housing and Municipal Affairs

Ministry of Indigenous Relations and Reconciliation

Ministry of Infrastructure

Ministry of Jobs, Economic Development and Innovation

Ministry of Labour

Ministry of Mining and Critical Minerals

Ministry of Post-Secondary Education and Future Skills

Ministry of Public Safety and Solicitor General

Ministry of Social Development and Poverty Reduction

Ministry of Tourism, Arts, Culture and Sport

Ministry of Transportation and Transit

Ministry of Water, Land and Resource Stewardship

Management of Public Funds and Debt

Other Appropriations

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## LEGISLATIVE ASSEMBLY

### SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 1 — Legislative Assembly.....	129,660	138,852
<b>OPERATING EXPENSES</b>	129,660	138,852
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	14,207	10,732
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

**NOTES**

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## LEGISLATIVE ASSEMBLY

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26

## VOTE 1 — LEGISLATIVE ASSEMBLY

This vote provides for the operation and administration of the Legislative Assembly and its parliamentary committees; it also includes provisions for Members' and staff compensation, constituency office allowances, caucus support services, Parliament Buildings and precinct services, and other related costs. Costs may be recovered from ministries, officers of the Legislature, government organizations, individuals, and others for services described within this vote.

**OPERATING EXPENSES**

Caucus Operations.....	10,300	11,151
Constituency Operations.....	35,557	37,203
Members' Remuneration.....	25,299	23,245
Independent Respectful Workplace Office.....	250	250
Parliamentary Operations.....	1,372	2,684
Legislative Assembly Administration.....	53,395	54,994
General Centralized and Accounting.....	3,487	9,325
	<u>129,660</u>	<u>138,852</u>

**CAPITAL EXPENDITURES**

Legislative Assembly Administration.....	14,207	10,732
	<u>14,207</u>	<u>10,732</u>

## GROUP ACCOUNT CLASSIFICATION SUMMARY

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	66,387	72,756
Operating Costs .....	23,606	29,039
Other Expenses .....	40,817	38,244
Internal Recoveries .....	(169)	(150)
External Recoveries .....	(981)	(1,037)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>129,660</u>	<u>138,852</u>

## OFFICERS OF THE LEGISLATURE

### SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 2 — Auditor General.....	26,356	26,981
Vote 3 — Conflict of Interest Commissioner.....	899	893
Vote 4 — Elections BC.....	94,749	14,802
Vote 5 — Human Rights Commissioner.....	7,668	7,668
Vote 6 — Information and Privacy Commissioner.....	11,011	10,933
Vote 7 — Merit Commissioner.....	1,667	1,697
Vote 8 — Ombudsperson.....	15,081	15,332
Vote 9 — Police Complaint Commissioner.....	8,296	8,866
Vote 10 — Representative for Children and Youth.....	12,829	12,603
<b>OPERATING EXPENSES</b>	<b>178,556</b>	<b>99,775</b>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	<b>1,518</b>	<b>893</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	<b>—</b>	<b>—</b>
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	<b>—</b>	<b>—</b>

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## OFFICERS OF THE LEGISLATURE

## SUMMARY BY VOTE

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
Auditor General.....	26,356	26,981	—	26,981
Conflict of Interest Commissioner.....	899	893	—	893
Elections BC.....	94,749	14,802	—	14,802
Human Rights Commissioner.....	7,668	7,670	(2)	7,668
Information and Privacy Commissioner.....	11,011	10,935	(2)	10,933
Merit Commissioner.....	1,667	1,697	—	1,697
Ombudsperson.....	15,081	15,333	(1)	15,332
Police Complaint Commissioner.....	8,296	8,867	(1)	8,866
Representative for Children and Youth.....	12,829	12,605	(2)	12,603
<b>TOTAL OPERATING EXPENSES .....</b>	<b>178,556</b>	<b>99,783</b>	<b>(8)</b>	<b>99,775</b>

  

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Auditor General.....	263	450	—	450
Conflict of Interest Commissioner.....	25	10	—	10
Elections BC.....	92	—	—	—
Human Rights Commissioner.....	35	35	—	35
Information and Privacy Commissioner.....	105	98	—	98
Merit Commissioner.....	39	12	—	12
Ombudsperson.....	102	163	—	163
Police Complaint Commissioner.....	789	75	—	75
Representative for Children and Youth.....	68	50	—	50
<b>TOTAL .....</b>	<b>1,518</b>	<b>893</b>	<b>—</b>	<b>893</b>

## OFFICERS OF THE LEGISLATURE

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26

## VOTE 2 — AUDITOR GENERAL

This vote provides for the operations of the office of the Auditor General. The Auditor General, an independent officer of the Legislature under the authority of the *Auditor General Act*, exists to help Members of the Legislative Assembly hold the government accountable. Through audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and referred to the Select Standing Committee on Public Accounts.

## OPERATING EXPENSES

Auditor General.....	26,356	<u>26,981</u>
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## CAPITAL EXPENDITURES

Auditor General.....	263	<u>450</u>
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## VOTE 3 — CONFLICT OF INTEREST COMMISSIONER

This vote provides for the operations of the office of the Conflict of Interest Commissioner. The commissioner is an independent officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

## OPERATING EXPENSES

Conflict of Interest Commissioner.....	899	<u>893</u>
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## CAPITAL EXPENDITURES

Conflict of Interest Commissioner.....	25	<u>10</u>
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## VOTE 4 — ELECTIONS BC

This vote provides for the ongoing operating costs of the office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, provincial and local election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the electoral process. The chief electoral officer is an independent officer of the Legislature and is responsible for the administration of the *Election Act*, the *Recall and Initiative Act*, and the *Local Elections Campaign Financing Act*.

## OPERATING EXPENSES

Elections BC.....	94,749	<u>14,802</u>
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## CAPITAL EXPENDITURES

Elections BC.....	92	<u>—</u>
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## OFFICERS OF THE LEGISLATURE

### VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
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#### VOTE 5 — HUMAN RIGHTS COMMISSIONER

This vote provides for the operations of the office of the Human Rights Commissioner. The Human Rights Commissioner is an independent officer of the Legislature under the *Human Rights Code* and is responsible for protecting and promoting human rights through education, research, and investigations into issues of systemic discrimination. This vote also provides for educational workshops and training, and engagement initiatives and events hosted or sponsored by the Commissioner. Costs may be recovered from other officers of the Legislature, ministries, participants, and sponsoring organizations for activities described within this vote.

##### OPERATING EXPENSES

Human Rights Commissioner.....	7,668	7,668
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##### CAPITAL EXPENDITURES

Human Rights Commissioner.....	35	35
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#### VOTE 6 — INFORMATION AND PRIVACY COMMISSIONER

This vote provides for the operations of the office of the Information and Privacy Commissioner and provides for other duties and functions given to the commissioner by statute. The commissioner is an independent officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* and under the *Personal Information Protection Act*, with a broad mandate to protect the rights given to the public under the *Freedom of Information and Protection of Privacy Act* and the *Personal Information Protection Act*. This includes conducting reviews of access to information requests, investigating access and privacy complaints, monitoring general compliance with the Acts, and promoting freedom of information and protection of privacy principles. The commissioner is also designated the registrar under the *Lobbyists Transparency Act* with a mandate to establish and maintain a registry for lobbyists, develop and conduct public education about the Act, and to oversee and enforce compliance under that Act. This vote also provides for freedom of information and protection of privacy conferences sponsored or hosted by the office of the Information and Privacy Commissioner. Costs may be recovered from ministries, participants, and sponsoring organizations for activities described within this vote.

##### OPERATING EXPENSES

Information and Privacy Commissioner.....	11,011	10,933
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##### CAPITAL EXPENDITURES

Information and Privacy Commissioner.....	105	98
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#### VOTE 7 — MERIT COMMISSIONER

This vote provides for the operations of the office of the Merit Commissioner. The merit commissioner is an independent officer of the Legislature with a mandate to monitor the principle of merit in appointments to and within the BC Public Service and to conduct reviews of the processes resulting in BC Public Service dismissals for just cause as defined in the *Public Service Act*.

##### OPERATING EXPENSES

Merit Commissioner.....	1,667	1,697
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##### CAPITAL EXPENDITURES

Merit Commissioner.....	39	12
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**OFFICERS OF THE LEGISLATURE**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 8 — OMBUDSPERSON**

This vote provides for the operations of the office of the Ombudsperson, an independent officer of the Legislature pursuant to the *Ombudsperson Act*. The Ombudsperson also has specific investigatory and reporting roles under the *Public Interest Disclosure Act*. The office of the Ombudsperson fairly and impartially investigates the actions and the decisions of government bodies, including provincial ministries, agencies, boards and commissions, Crown corporations, local governments, health authorities, school districts, colleges, universities, governing bodies of professional and occupational associations, and other authorities listed in the schedule to the *Ombudsperson Act*. The Ombudsperson undertakes initiatives to increase public understanding of the role of the Ombudsperson and to promote the principles of administrative fairness and natural justice. This vote also provides for the delivery of corporate shared services to other officers of the Legislature and database application services to other jurisdictions. Costs may be recovered from officers of the Legislature, other jurisdictions, and external organizations for activities described within this vote.

**OPERATING EXPENSES**

Ombudsperson.....	15,081	<b>15,332</b>
	<u>          </u>	<u>          </u>

**CAPITAL EXPENDITURES**

Ombudsperson.....	102	<b>163</b>
	<u>          </u>	<u>          </u>

**VOTE 9 — POLICE COMPLAINT COMMISSIONER**

This vote provides for the operations of the police complaint commissioner and staff and the costs incurred by the office of the Police Complaint Commissioner in generally ensuring the purposes of Part 11 of the *Police Act* are achieved, including overseeing and monitoring complaints, investigations, and proceedings involving municipal police and members of policing units designated by the Lieutenant Governor in Council. The police complaint commissioner is an independent officer of the Legislature under the authority of the *Police Act*. Costs may be recovered from external organizations for activities described within this vote.

**OPERATING EXPENSES**

Police Complaint Commissioner.....	8,296	<b>8,866</b>
	<u>          </u>	<u>          </u>

**CAPITAL EXPENDITURES**

Police Complaint Commissioner.....	789	<b>75</b>
	<u>          </u>	<u>          </u>

## OFFICERS OF THE LEGISLATURE

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
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## VOTE 10 — REPRESENTATIVE FOR CHILDREN AND YOUTH

This vote provides for the operations of the office of the Representative for Children and Youth. The representative is an independent officer of the Legislature appointed under the authority of the *Representative for Children and Youth Act*. The representative reviews, investigates, and reports on the critical injuries and deaths of children in care or children receiving reviewable services from public bodies; advocates on behalf of children and their families with respect to designated services, as well as young adults up to age 27 who are eligible for Community Living British Columbia services, and Strengthening Abilities and Journeys of Empowerment or Tuition Waiver; and monitors, reviews, and audits the provision of designated services. This vote also provides for the delivery of corporate shared services to other officers of the Legislature and for conferences and events hosted or sponsored by the Representative for Children and Youth. Costs may be recovered from other officers of the Legislature, ministries, participants, and sponsoring organizations for activities described within this vote.

## OPERATING EXPENSES

Representative for Children and Youth.....	12,829	12,603
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## CAPITAL EXPENDITURES

Representative for Children and Youth.....	68	50
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## GROUP ACCOUNT CLASSIFICATION SUMMARY

## GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits .....	104,631	73,814
Operating Costs .....	68,191	25,978
Government Transfers .....	6,047	325
Other Expenses .....	2,552	2,585
Internal Recoveries .....	(2,857)	(2,919)
External Recoveries .....	(8)	(8)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>178,556</b>	<b>99,775</b>

## OFFICE OF THE PREMIER

The mission of the Office of the Premier is to provide leadership across government and Crown agencies to ensure timely decision making and effective service delivery, supported by the transparency and accountability of government practices.

### SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 11 — Office of the Premier.....	17,377	18,450
<b>OPERATING EXPENSES</b>	17,377	18,450
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3	3
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

**OFFICE OF THE PREMIER**  
**SUMMARY BY CORE BUSINESS**  
(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Intergovernmental Relations Secretariat.....	4,838	5,892	(701)	5,191
Cabinet Operations.....	2,421	2,467	(2)	2,465
Executive and Support Services.....	10,118	10,796	(2)	10,794
<b>TOTAL OPERATING EXPENSES .....</b>	<b>17,377</b>	<b>19,155</b>	<b>(705)</b>	<b>18,450</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	3	3	—	3
<b>TOTAL .....</b>	<b>3</b>	<b>3</b>	<b>—</b>	<b>3</b>

## OFFICE OF THE PREMIER

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26

## VOTE 11 — OFFICE OF THE PREMIER

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Intergovernmental Relations Secretariat, Cabinet Operations, and Executive and Support Services.

## INTERGOVERNMENTAL RELATIONS SECRETARIAT

**Voted Appropriation**

Intergovernmental Relations Secretariat.....	<u>4,838</u>	<u>5,191</u>
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**Voted Appropriation Description:** This sub-vote provides for management and administrative support for the Executive Council (Cabinet) in the development and coordination of advice, policy, negotiations, issues management, public consultation, and strategic relations relating to federal-provincial, interprovincial, and international relations, and local government and rural community initiatives. This sub-vote includes support for the Premier and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, Joint Cabinet Meetings with neighbouring jurisdictions, and ministerial conferences. This sub-vote manages the Canada-British Columbia Agreement on French Language Services. This sub-vote provides for the deputy minister of the Intergovernmental Relations Secretariat and includes the Office of Protocol; and for costs of official ceremonies, programs for visiting dignitaries, government-hosted functions, and government honours and awards by authority of the *Provincial Symbols and Honours Act*. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

## CABINET OPERATIONS

**Voted Appropriation**

Cabinet Operations.....	<u>2,421</u>	<u>2,465</u>
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**Voted Appropriation Description:** This sub-vote provides for the support of Executive Council and Executive Council Committees; the provision of policy, planning, and operational support to the Executive Council and its committees; the provision of support to ministries and Crown agencies in the development and submission of materials to Executive Council and its committees; and for the planning and coordination of legislative priorities, including coordination of Orders in Council. Costs may be recovered from ministries, organizations within the government reporting entity, and parties both internal and external to government for activities described within this sub-vote.

## OFFICE OF THE PREMIER

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Premier's Office.....	5,932	6,534
Deputy Minister's Office.....	4,186	4,260
	<u>10,118</u>	<u>10,794</u>
<b>Voted Appropriations Description:</b> This sub-vote provides for the Premier's office, the Minister of State for Local Governments and Rural Communities, and the deputy minister's office. This sub-vote also provides for the management of cross-government issues and corporate planning; support for cross-government and other initiatives that support government's mandate; and providing policy, planning, communications, and strategic support to the Executive Council, ministries, and Crown agencies, including government administration. Costs may be recovered from ministries, organizations within the government reporting entity, and parties both internal and external to government for activities described within this sub-vote.		
<b>VOTE 11 — OFFICE OF THE PREMIER</b>	17,377	18,450

## GROUP ACCOUNT CLASSIFICATION SUMMARY

## GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits .....	15,010	15,717
Operating Costs .....	2,113	2,611
Government Transfers .....	1,003	1,068
Other Expenses .....	559	556
Internal Recoveries .....	(601)	(797)
External Recoveries .....	(707)	(705)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>17,377</u>	<u>18,450</u>

## MINISTRY OF AGRICULTURE AND FOOD

The mission of the Ministry of Agriculture and Food is to support the production, marketing, processing, and merchandising of agriculture and seafood products, as well as supporting the province's food security, and developing a resilient food system and economy.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 12 — Ministry Operations.....	95,004	99,120
Vote 13 — Agricultural Land Commission.....	5,453	5,508
<b>STATUTORY APPROPRIATIONS</b>		
Production Insurance Account Special Account.....	41,679	55,209
Less: Transfer from Ministry Operations Vote.....	(12,000)	(16,860)
<b>OPERATING EXPENSES</b>	<u>130,136</u>	<u>142,977</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	853	853
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF AGRICULTURE AND FOOD

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Science, Policy and Inspection.....	18,064	32,178	(13,867)	18,311
Agriculture Resources.....	68,425	82,757	(10,552)	72,205
BC Farm Industry Review Board.....	1,457	1,475	(2)	1,473
Executive and Support Services.....	7,058	7,133	(2)	7,131
Agricultural Land Commission.....	5,453	5,510	(2)	5,508
Production Insurance Account Special Account.....	29,679	38,350	(1)	38,349
<b>TOTAL OPERATING EXPENSES .....</b>	<b>130,136</b>	<b>167,403</b>	<b>(24,426)</b>	<b>142,977</b>
<b>CAPITAL EXPENDITURES</b>	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	853	853	—	853
<b>TOTAL .....</b>	<b>853</b>	<b>853</b>	<b>—</b>	<b>853</b>



**MINISTRY OF AGRICULTURE AND FOOD**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 12 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Science, Policy and Inspection; Agriculture Resources; BC Farm Industry Review Board; and Executive and Support Services.

**SCIENCE, POLICY AND INSPECTION**

**Voted Appropriation**

Science, Policy and Inspection.....	18,064	18,311
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**Voted Appropriation Description:** This sub-vote provides for surveillance, diagnostic services, and management systems, including licensing and inspection to monitor and improve plant, animal, and public health; for the creation and delivery of industry initiatives, including research and innovation. This sub-vote provides for the development of strategic policy to support the ministry's objectives, priorities, and response to sector issues; manages land use planning, resolves management issues, and identifies opportunities; and provides support for intergovernmental relations. This sub-vote also provides for contributions to the improvement of public health protection; consumer and retailer confidence in the safety of British Columbia meat, seafood, and food products through inspection and regulatory compliance, education, surveillance, and risk assessment; support of the oversight of agricultural labour and development of policy and programs; and development of policy, programs, and strategies to address identified risks. This sub-vote also provides for planning, establishing, and ensuring program compliance with federal-provincial agreements and legislation related to a competitive and profitable agriculture sector; policy and regulatory development; economic and statistical analysis for the agrifood and seafood sectors; and corporate leadership related to business transformation. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

**AGRICULTURE RESOURCES**

**Voted Appropriation**

Agriculture Resources.....	68,425	72,205
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**Voted Appropriation Description:** This sub-vote provides for provincial and federal-provincial agricultural risk management programs, insurance schemes, and funding of programs and trusts; regional sector support in emergency management; support for agrifood and seafood industry growth, agrifood and seafood business development, youth development, and agroforestry; and promotion of public support for the agriculture food and seafood sector. This sub-vote also funds initiatives related to strengthening farming programs and new entrants, including partnerships with industry, First Nations, and local governments. This sub-vote also provides for agri-environmental initiatives supporting program development and addressing environmental risks to and from the sector; development of beneficial management practices, agri-tech adoption, and domestic and international marketing programs; climate adaptation; and development and implementation of a premise identification registry. This sub-vote also provides for leadership and integration of climate change and emergency management practices into ministry operations and ministry modernization efforts. This sub-vote also provides for the management of provincial food systems and supply chain security. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

**BC FARM INDUSTRY REVIEW BOARD**

**Voted Appropriation**

BC Farm Industry Review Board.....	1,457	1,473
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**Voted Appropriation Description:** This sub-vote provides for the supervision of the agriculture marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, the hearing of appeals of marketing board and commission orders, decisions and determinations, the hearing of complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*, and the hearing of animal seizure appeals under the *Prevention of Cruelty to Animals Act*. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

**MINISTRY OF AGRICULTURE AND FOOD**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<hr/>		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	729	746
Corporate Services.....	6,329	6,385
	7,058	7,131
	7,058	7,131
<b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Agriculture and Food; the Parliamentary Secretary for Agriculture; executive support, including the deputy minister's office; and corporate administration. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resources, and information management services and systems; information and privacy; revenue collection; and trust fund management for ministry operations, programs, and clients. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.		
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<b>VOTE 12 — MINISTRY OPERATIONS</b>	95,004	99,120
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MINISTRY OF AGRICULTURE AND FOOD

VOTE DESCRIPTIONS  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

VOTE 13 — AGRICULTURAL LAND COMMISSION

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Agricultural Land Commission.

AGRICULTURAL LAND COMMISSION

Voted Appropriation

Agricultural Land Commission.....	<u>5,453</u>	<u>5,508</u>
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**Voted Appropriation Description:** This sub-vote provides for the operation of the Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies, programs, and compliance and enforcement activities that foster long-term sustainability and encourage farm businesses. The commission works with a wide range of stakeholders, including industry groups, First Nations, and provincial and local governments to enable and encourage farm use of land in the agricultural land reserve. A portion of the fees for the applications made under the *Agricultural Land Commission Act* is retained by local governments for services provided in the application process. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

<b>VOTE 13 — AGRICULTURAL LAND COMMISSION</b>	<b>5,453</b>	<b>5,508</b>
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**MINISTRY OF AGRICULTURE AND FOOD**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Production Insurance Account.

**PRODUCTION INSURANCE ACCOUNT**

**Statutory Appropriation**

Production Insurance Account.....	41,679	55,209
Less: Transfer from Ministry Operations Vote.....	(12,000)	(16,860)
	29,679	38,349
	29,679	38,349

**Statutory Appropriation Description:** This statutory appropriation provides for the Production Insurance Account which is governed under the *Special Accounts Appropriation and Control Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	41,534	42,265
Operating Costs .....	14,910	15,210
Government Transfers .....	54,188	51,048
Other Expenses .....	43,939	58,889
Internal Recoveries .....	(9)	(9)
External Recoveries .....	(24,426)	(24,426)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>130,136</b>	<b>142,977</b>
	<b>130,136</b>	<b>142,977</b>

**MINISTRY OF AGRICULTURE AND FOOD**

**SPECIAL ACCOUNTS<sup>1</sup>**  
(*\$000*)

	Estimates 2024/25	Estimates 2025/26
<b>PRODUCTION INSURANCE ACCOUNT</b>		
This account was established as a special account under the <i>Special Accounts Appropriation and Control Act</i> in 2005 and replaces the Crop Insurance Fund created by a regulation under the <i>Insurance for Crops Act</i> . Production Insurance is an insurance scheme that stabilizes farm income by minimizing, at an individual level, the detrimental economic effects of losses due to uncontrollable natural perils. The purpose of this account is to receive premiums from the federal government, the Province, producers, and indemnity and other payments through reinsurance. This account also earns interest on accumulated funds. Expenses include indemnification payments to producers, reinsurance premiums to third parties, and any third-party costs of adjustments. Costs may be recovered from external organizations for reinsurance proceeds.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>72,543</b>	<b>12,403</b>
OPERATING TRANSACTIONS		
Revenue.....	28,700	44,640
Expense.....	(41,680)	(55,210)
Internal and External Recoveries.....	1	1
Transfer from Ministry Operations Vote.....	12,000	16,860
Net Revenue (Expense).....	(979)	6,291
Difference Between 2024/25 Estimates and Projected Actual Net Revenue (Expense).....	(59,161)	
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>12,403</b>	<b>18,694</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

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## MINISTRY OF ATTORNEY GENERAL

The mission of the Ministry of Attorney General is to administer justice and provide legal advice to government; and to support inclusive communities that value multiculturalism and anti-racism.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 14 — Ministry Operations.....	729,517	750,254
Vote 15 — Judiciary.....	110,671	112,638
Vote 16 — <i>Crown Proceeding Act</i> .....	24,500	24,500
Vote 17 — Independent Investigations Office.....	12,428	12,652
<b>STATUTORY APPROPRIATIONS</b>		
Public Guardian and Trustee Operating Account Special Account.....	12,394	12,452
Less: Transfer from Ministry Operations Vote.....	(12,394)	(12,452)
<b>OPERATING EXPENSES</b>	<b>877,116</b>	<b>900,044</b>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	<b>10,117</b>	<b>9,891</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	<b>—</b>	<b>—</b>
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	<b>—</b>	<b>—</b>

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF ATTORNEY GENERAL

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Justice Services.....	197,700	208,856	(2,402)	206,454
Indigenous Justice Secretariat.....	22,363	22,098	(1,765)	20,333
Prosecution Services.....	212,499	214,827	(1)	214,826
Court Services.....	156,067	164,064	(2,853)	161,211
Legal Services.....	40,682	43,584	(300)	43,284
Agencies, Boards, Commissions and Other Tribunals.....	52,506	82,309	(27,210)	55,099
Multiculturalism and Anti-Racism.....	6,804	6,630	(2)	6,628
Executive and Support Services.....	40,896	42,421	(2)	42,419
Judiciary.....	110,671	112,639	(1)	112,638
<i>Crown Proceeding Act</i> .....	24,500	24,500	—	24,500
Independent Investigations Office.....	12,428	12,654	(2)	12,652
Public Guardian and Trustee Operating Account Special Account.....	—	30,050	(30,050)	—
<b>TOTAL OPERATING EXPENSES</b> .....	<b>877,116</b>	<b>964,632</b>	<b>(64,588)</b>	<b>900,044</b>

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Agencies, Boards, Commissions and Other Tribunals.....	10	—	—	—
Executive and Support Services.....	8,925	8,758	—	8,758
Judiciary.....	819	770	—	770
Public Guardian and Trustee Operating Account Special Account.....	363	363	—	363
<b>TOTAL</b> .....	<b>10,117</b>	<b>9,891</b>	<b>—</b>	<b>9,891</b>



**MINISTRY OF ATTORNEY GENERAL**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 14 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Justice Services; Indigenous Justice Secretariat; Prosecution Services; Court Services; Legal Services; Agencies, Boards, Commissions and Other Tribunals; Multiculturalism and Anti-Racism; and Executive and Support Services.

**JUSTICE SERVICES**

**Voted Appropriation**

Justice Services.....	197,700	206,454
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**Voted Appropriation Description:** This sub-vote provides for the administration, management, and transformation of justice services throughout the province, including administrative justice reform; public, criminal, civil, and family law reform; and broad justice system policy development to support a more accessible, efficient, and effective justice system. This sub-vote also provides for legal aid, human rights, poverty law services, and other publicly-funded legal counsel services; development and management of legislation; access to justice services; support for the federal/provincial/territorial process for discussion of national justice issues and negotiations between the various levels of government; the investigations of matters relating to the administration of the *Correction Act* and court services; services to locate individuals and assets; maintenance enforcement and services associated with inter-jurisdictional support court orders; information and alternative-to-court dispute resolution services for separating and divorcing parents and their children; preparation of Provincial and Supreme Court ordered parenting assessments and views of the child reports in *Family Law Act* matters; parenting after separation programs; developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government; development of policy and legislation regarding consumer protection; oversight of delegated consumer protection authorities; and public legal education and information coordination. Costs may be recovered from ministries, the Legal Services Society (Legal Aid BC), the federal government, and parties external to government for activities described within this sub-vote.

**INDIGENOUS JUSTICE SECRETARIAT**

**Voted Appropriation**

Indigenous Justice Secretariat.....	22,363	20,333
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**Voted Appropriation Description:** This sub-vote provides for the operations of the Indigenous Justice Secretariat, including the administration, management, reform, and transformation of Indigenous justice services throughout the province; support for reclamation of Indigenous laws, legal institutions, and legal traditions; and advancing self-determination. This sub-vote also provides for support for the federal/provincial/territorial process for the discussion of national Indigenous justice issues, negotiations between various levels of government related to Indigenous justice services, support for the process to establish new Indigenous Courts, and support for Indigenous-led justice strategies and action plans. Costs may be recovered from ministries, other entities within government, other levels of government, and parties external to government for activities described within this sub-vote.

**PROSECUTION SERVICES**

**Voted Appropriation**

Prosecution Services.....	212,499	214,826
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**Voted Appropriation Description:** This sub-vote provides for the operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences; advice to government on all criminal law matters; and responsibility for all other matters mandated by the *Crown Counsel Act*. Costs may be recovered from the Victim Surcharge Special Account to enable compliance with the *Victims of Crime Act*. Costs may also be recovered from ministries and the federal government for activities described within this sub-vote.

**COURT SERVICES**

**Voted Appropriation**

Court Services.....	156,067	161,211
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**Voted Appropriation Description:** This sub-vote provides for court registry operations, court administration, juror support services, document service and warrants, prisoner escort, and court security support to the Court of Appeal, Supreme Court, and Provincial Court and for services provided under the *Sheriff Act*. Costs may be recovered from ministries and public bodies for activities described within this sub-vote; from the federal and municipal governments for costs related to ticket enforcement, circuit courts, and other justice-related initiatives; from contracted bailiffs for civil execution services; and from parties or the public for costs associated with activities described within this sub-vote.

**MINISTRY OF ATTORNEY GENERAL**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>LEGAL SERVICES</b>		
<b>Voted Appropriation</b>		
Legal Services.....	40,682	43,284

**Voted Appropriation Description:** This sub-vote provides for legal and related services, including legal advice; representation in civil litigation; and drafting, preparing, filing, and publishing statutes, regulations, and Orders in Council to the Province and various agencies, boards and commissions, and other organizations. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, individuals, and parties external to government for activities described within this sub-vote.

**AGENCIES, BOARDS, COMMISSIONS AND OTHER TRIBUNALS**

**Voted Appropriations**

Agencies, Boards, Commissions and Other Tribunals.....	52,505	55,098
British Columbia Utilities Commission.....	1	1
	52,506	55,099

**Voted Appropriations Description:** This sub-vote provides for the costs of the British Columbia Ferry Commission and partial funding of the Public Guardian and Trustee Operating Account. This sub-vote also provides for the operation, administration, and support services of the following tribunals: British Columbia Human Rights Tribunal; British Columbia Review Board; British Columbia Utilities Commission; Building Code Appeal Board; Civil Resolution Tribunal; Community Care and Assisted Living Appeal Board; Employment Standards Tribunal; Energy Resource Appeal Tribunal; Environmental Appeal Board; Financial Services Tribunal; Forest Appeals Commission; Health Professions Review Board; Hospital Appeal Board; Labour Relations Board; Mental Health Review Board; Passenger Transportation Board; Property Assessment Appeal Board; Safety Standards Appeal Board; Skilled Trades BC Appeal Board; and Surface Rights Board; including budgeting, expenditure management, human resources, information and systems management, performance management, appointments coordination, fees and expenses of appointees, and their governing legislation. Costs may be recovered from ministries, health authorities, regulated entities, Crown agencies, boards, commissions and other tribunals, other levels of government, parties external to government, public bodies, organizations, and individuals for activities described within this sub-vote.

**MULTICULTURALISM AND ANTI-RACISM**

**Voted Appropriation**

Multiculturalism and Anti-Racism.....	6,804	6,628
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**Voted Appropriation Description:** This sub-vote provides for policy development, research, and the administration and delivery of multiculturalism and anti-racism programs and services. Programs and services include branch operations, support for the Resilience BC Anti-Racism Network, public education, community engagement, and other programming that supports intercultural interaction, racism and hate prevention, addressing systemic barriers, and building community responsiveness. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, external organizations, licensees, and individuals for activities described within this sub-vote.

**MINISTRY OF ATTORNEY GENERAL**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<hr/>		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	891	784
Corporate Services.....	40,005	41,635
	40,896	42,419
	40,896	42,419
<b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Attorney General, executive direction of the ministry, including the Deputy Attorney General's office; general services to support program delivery; policy development; and management services for the ministry and the Ministry of Emergency Management and Climate Readiness and the Ministry of Public Safety and Solicitor General, including information and systems management and service planning. This sub-vote also provides for other initiatives sponsored by the Attorney General, the ministry, and for the Parliamentary Secretary for Anti-Racism Initiatives. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, and individuals for activities described within this sub-vote.		
<hr/>		
<b>VOTE 14 — MINISTRY OPERATIONS</b>	729,517	750,254
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## MINISTRY OF ATTORNEY GENERAL

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26

## VOTE 15 — JUDICIARY

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core business: Judiciary.

## JUDICIARY

## Voted Appropriations

Superior Courts.....	24,002	25,420
Provincial Courts.....	86,669	87,218
	<u>110,671</u>	<u>112,638</u>

**Voted Appropriations Description:** This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia. Costs may be recovered from ministries and the federal government for activities described within this sub-vote.

## VOTE 15 — JUDICIARY

110,671

112,638

MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 16 — CROWN PROCEEDING ACT**

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: *Crown Proceeding Act*.

**CROWN PROCEEDING ACT**

**Voted Appropriation**

<i>Crown Proceeding Act</i> .....	24,500	24,500
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**Voted Appropriation Description:** This sub-vote provides for the payments made under the authority of the *Crown Proceeding Act*.

**VOTE 16 — CROWN PROCEEDING ACT**

24,500

24,500

MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

VOTE 17 — INDEPENDENT INVESTIGATIONS OFFICE

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Independent Investigations Office.

INDEPENDENT INVESTIGATIONS OFFICE

**Voted Appropriation**

Independent Investigations Office.....	12,428	12,652
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**Voted Appropriation Description:** This sub-vote provides for the operation of the Independent Investigations Office which operates under the provisions of the *Police Act*. This office conducts investigations into all incidents where the actions or inactions of police may have caused serious injury or death to any person. This includes all on and off duty police who are members of the Royal Canadian Mounted Police in British Columbia, a municipal police force, and on duty special provincial constables. When such investigations result in Crown counsel laying charges under the *Criminal Code* of Canada or any other statute, the Independent Investigations Office supports prosecution of the charges. Costs may be recovered from ministries, Crown agencies, boards and commissions, other provincial governments, and other organizations for activities described within this sub-vote.

<b>VOTE 17 — INDEPENDENT INVESTIGATIONS OFFICE</b>	<b>12,428</b>	<b>12,652</b>
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**MINISTRY OF ATTORNEY GENERAL**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Public Guardian and Trustee Operating Account.

**PUBLIC GUARDIAN AND TRUSTEE OPERATING ACCOUNT**

**Statutory Appropriation**

Public Guardian and Trustee Operating Account.....	12,394	<b>12,452</b>
Less: Transfer from Ministry Operations Vote.....	<u>(12,394)</u>	<u><b>(12,452)</b></u>
	<u>—</u>	<u>—</u>

**Statutory Appropriation Description:** This statutory appropriation provides for the Public Guardian and Trustee Operating Account which is governed under the *Public Guardian and Trustee Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	690,659	<b>707,412</b>
Operating Costs .....	153,728	<b>156,659</b>
Government Transfers .....	190,718	<b>195,027</b>
Other Expenses .....	28,643	<b>28,728</b>
Internal Recoveries .....	(123,395)	<b>(123,194)</b>
External Recoveries .....	<u>(63,237)</u>	<u><b>(64,588)</b></u>
<b>TOTAL OPERATING EXPENSES.....</b>	<u><b>877,116</b></u>	<u><b>900,044</b></u>

## MINISTRY OF ATTORNEY GENERAL

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>PUBLIC GUARDIAN AND TRUSTEE OPERATING ACCOUNT</b>		
This account was established as a special account by the <i>Public Trustee Amendment Act</i> in 1989 and is governed by section 24 of the <i>Public Guardian and Trustee Act</i> . The account's revenue sources are transfers from the Ministry Operations Vote. Approved expenses provide for services to clients and for the administration of the Public Guardian and Trustee. Costs may be recovered from clients and parties external to government and from fees, commissions, and charges earned.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>21,962</b>	<b>22,102</b>
OPERATING TRANSACTIONS		
Revenue.....	—	—
Expense.....	(38,474)	(42,502)
Internal and External Recoveries.....	26,080	30,050
Transfer from Ministry Operations Vote.....	12,394	12,452
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	(363)	(363)
Net Cash Source (Requirement).....	(363)	(363)
Working Capital Adjustments and Other Spending Authority Committed <sup>3</sup> .....	503	501
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>22,102</b>	<b>22,240</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

<sup>3</sup> 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 CHILDREN AND FAMILY DEVELOPMENT

The mission of the Ministry of Children and Family Development is to work together to deliver inclusive, culturally respectful, responsive, and accessible services to support the well-being of children, youth, and families.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 18 — Ministry Operations.....	2,121,197	2,442,836
<b>OPERATING EXPENSES</b>	<u>2,121,197</u>	<u>2,442,836</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	2,230	2,230
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	(31)	(31)
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Early Childhood Development.....	45,701	46,525	(2)	46,523
Services for Children and Youth with Support Needs.....	590,207	645,167	(2,285)	642,882
Child and Youth Mental Health Services.....	128,213	131,063	(775)	130,288
Child Safety, Family Support and Children in Care Services.....	1,064,630	1,405,525	(77,814)	1,327,711
Adoption Services.....	40,224	36,140	(2)	36,138
Youth Justice Services.....	54,295	73,509	(17,985)	55,524
Service Delivery Support.....	174,142	179,833	(199)	179,634
Executive and Support Services.....	23,785	24,817	(681)	24,136
<b>TOTAL OPERATING EXPENSES</b> .....	<u>2,121,197</u>	<u>2,542,579</u>	<u>(99,743)</u>	<u>2,442,836</u>
<b>CAPITAL EXPENDITURES</b>	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Service Delivery Support.....	2,230	2,230	—	2,230
<b>TOTAL</b> .....	<u>2,230</u>	<u>2,230</u>	<u>—</u>	<u>2,230</u>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Executive and Support Services.....	(31)	—	(31)	(31)
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b> .....	<u>(31)</u>	<u>—</u>	<u>(31)</u>	<u>(31)</u>

**MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 18 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Early Childhood Development; Services for Children and Youth with Support Needs; Child and Youth Mental Health Services; Child Safety, Family Support and Children in Care Services; Adoption Services; Youth Justice Services; Service Delivery Support; and Executive and Support Services.

**EARLY CHILDHOOD DEVELOPMENT**

**Voted Appropriation**

Early Childhood Development.....	45,701	<u>46,523</u>
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**Voted Appropriation Description:** This sub-vote provides funding for early childhood development and services primarily aimed at infants, young children, and their families. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**SERVICES FOR CHILDREN AND YOUTH WITH SUPPORT NEEDS**

**Voted Appropriation**

Services for Children and Youth with Support Needs.....	590,207	<u>642,882</u>
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**Voted Appropriation Description:** This sub-vote provides funding for programs and services dedicated to children and youth with support needs and their families. These include early intervention programs; supported child development; family support services; residential and guardianship services for children and youth with special needs agreements under the *Child, Family and Community Service Act*; and specialized provincial services. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**CHILD AND YOUTH MENTAL HEALTH SERVICES**

**Voted Appropriation**

Child and Youth Mental Health Services.....	128,213	<u>130,288</u>
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**Voted Appropriation Description:** This sub-vote provides funding for specialized and community-based intervention, treatment, and support services to children and youth experiencing mental health issues and their families. This includes, but is not limited to, the operation of the Maples provincial adolescent mental health facility and services as provided for under the *Mental Health Act*. This sub-vote also provides for transfers to Indigenous Governing Bodies and other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**CHILD SAFETY, FAMILY SUPPORT AND CHILDREN IN CARE SERVICES**

**Voted Appropriation**

Child Safety, Family Support and Children in Care Services.....	1,064,630	<u>1,327,711</u>
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**Voted Appropriation Description:** This sub-vote provides funding for the welfare of children, youth, and young adults through programs and services provided for under the *Child, Family and Community Service Act*, the *Community Care and Assisted Living Act*, the *Employment and Assistance Act*, and the *Infants Act*, or other supports consistent with the intent of legislation. These include family supports; collaborative planning and decision-making services; child protection; children and youth in care; alternatives to care; services for youth and young adults; and for the support of organizations serving Indigenous children, youth, and families. This sub-vote also provides funding for programs and services dedicated to young adults transitioning from in-care or out-of-care services and arrangements. This sub-vote provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>ADOPTION SERVICES</b>		
<b>Voted Appropriation</b>		
Adoption Services.....	40,224	36,138

**Voted Appropriation Description:** This sub-vote provides funding for adoption services as provided for under the *Adoption Act* and to facilitate the adoption of children in care. This includes funding for recruitment of adoptive families, promotion of adoptions, planning for permanency, and post-adoption assistance or other supports consistent with the intent of legislation. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of adoption programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**YOUTH JUSTICE SERVICES**

**Voted Appropriation**

Youth Justice Services.....	54,295	55,524
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**Voted Appropriation Description:** This sub-vote provides funding for youth justice services as provided for under the *Forensic Psychiatry Act*, the *Mental Health Act*, the *Youth Justice Act*, and the federal *Youth Criminal Justice Act*. These include specialized community-based and provincial facility-based programs and services which promote crime prevention and rehabilitation and support law-abiding behaviour among youth who have been charged with or found guilty of a criminal offence; youth custody centres and youth forensic psychiatric services; and other supportive programs consistent with the intent of legislation. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of youth justice programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**SERVICE DELIVERY SUPPORT**

**Voted Appropriation**

Service Delivery Support.....	174,142	179,634
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**Voted Appropriation Description:** This sub-vote provides funding for strategic and operational services which support ministry practices. These include service delivery administration; policy development; integrated case management system; quality assurance; and other supporting services under the *Adoption Act*, the *Child, Family and Community Service Act*, the *Community Care and Assisted Living Act*, the *Employment and Assistance Act*, the *Infants Act*, the *Mental Health Act*, the *Youth Justice Act*, and the federal *Youth Criminal Justice Act*. It also provides for participation in the negotiation and development of coordination, reconciliation, and other agreements with First Nations, Indigenous Peoples and organizations, and the federal government to further the socio-cultural and socio-economic priorities of the ministry, including the transfer of jurisdiction for child and family service programs to Indigenous Governing Bodies or other Indigenous parties. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	835	994
Corporate Services.....	22,950	23,142
	23,785	24,136
 <b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Children and Family Development and the Minister without portfolio; overall direction, development, and corporate support for all ministry services; and for the administration of the <i>Human Resource Facility Act</i> . Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.		
<hr/>		
<b>VOTE 18 — MINISTRY OPERATIONS</b>	2,121,197	2,442,836

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	480,843	499,420
Operating Costs .....	69,914	70,203
Government Transfers .....	1,674,695	1,989,120
Other Expenses .....	29,980	29,980
Internal Recoveries .....	(46,144)	(46,144)
External Recoveries .....	(88,091)	(99,743)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>2,121,197</b>	<b>2,442,836</b>

**MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT**

**LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS**

(\$000)

Estimates 2024/25	Estimates 2025/26
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**EXECUTIVE AND SUPPORT SERVICES**

HUMAN SERVICES PROVIDERS FINANCING PROGRAM — Receipts represent repayment of loans provided in previous fiscal years for capital purposes to stimulate investment in efficiencies and innovation by British Columbia community social services providers, including funds under the *Human Resource Facility Act*. Administration costs are funded through the ministry's voted appropriations.

Disbursements.....	—	—
Receipts.....	<u>(31)</u>	<u>(31)</u>
Net Cash Requirement (Source).....	<u>(31)</u>	<u>(31)</u>

## MINISTRY OF CITIZENS' SERVICES

The mission of the Ministry of Citizens' Services is to enable cost-effective, accessible, and responsive service delivery to the public through multiple access points and provide efficient services to government.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 19 — Ministry Operations.....	705,319	705,355
<b>OPERATING EXPENSES</b>	<u>705,319</u>	<u>705,355</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	337,706	329,287
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	1,800	3,600
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF CITIZENS' SERVICES

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Services to Citizens and Businesses.....	46,359	59,755	(12,532)	47,223
Office of the Chief Information Officer.....	2,288	3,670	(1,273)	2,397
BC Data Service.....	29,757	30,585	(478)	30,107
Connectivity.....	24,167	24,237	(2)	24,235
Procurement and Supply Services.....	11,648	58,449	(46,184)	12,265
Real Property.....	378,711	481,567	(105,862)	375,705
Enterprise Services.....	176,336	199,801	(22,963)	176,838
Corporate Information and Records Management Office.....	25,638	27,336	(1,343)	25,993
Executive and Support Services.....	10,415	10,627	(35)	10,592
<b>TOTAL OPERATING EXPENSES .....</b>	<b>705,319</b>	<b>896,027</b>	<b>(190,672)</b>	<b>705,355</b>

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
BC Data Service.....	110,600	110,000	—	110,000
Procurement and Supply Services.....	403	150	—	150
Real Property.....	179,246	166,609	—	166,609
Enterprise Services.....	46,904	52,318	—	52,318
Executive and Support Services.....	553	210	—	210
<b>TOTAL .....</b>	<b>337,706</b>	<b>329,287</b>	<b>—</b>	<b>329,287</b>

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Real Property.....	1,800	4,200	(600)	3,600
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS .....</b>	<b>1,800</b>	<b>4,200</b>	<b>(600)</b>	<b>3,600</b>



## MINISTRY OF CITIZENS' SERVICES

### VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25

Estimates  
2025/26

### VOTE 19 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Services to Citizens and Businesses, Office of the Chief Information Officer, BC Data Service, Connectivity, Procurement and Supply Services, Real Property, Enterprise Services, Corporate Information and Records Management Office, and Executive and Support Services.

#### SERVICES TO CITIZENS AND BUSINESSES

##### Voted Appropriations

Service BC Operations.....	45,568	46,432
BC Online.....	790	790
BC Registry Services.....	1	1
	46,359	47,223

**Voted Appropriations Description:** This sub-vote provides for service delivery to the public through multiple access points, including in-person, telephone, web, online, and virtual; as well as corporate leadership, planning, and implementation of cross-government initiatives such as user research, service and content design, and public engagement to improve service delivery to citizens and businesses. This sub-vote also provides for corporate, personal property, manufactured home, and business registry services for people and the business community, as well as onboarding and support for identity and credential management. Costs may be recovered from ministries, Crown agencies, boards and commissions, the federal government, other public sector organizations, public and private organizations, and the public for products, services, and activities described within this sub-vote.

#### OFFICE OF THE CHIEF INFORMATION OFFICER

##### Voted Appropriation

Office of the Chief Information Officer.....	2,288	2,397
	2,288	2,397

**Voted Appropriation Description:** This sub-vote provides for strategic planning and technology governance and direction for government. This includes the development of strategy, standards, policies, and programs to support government information management and information technology initiatives; as well as the planning, sourcing, policies, and strategies for telecommunications services and infrastructure across all levels of government, agencies, organizations, private sector partners, and other jurisdictions on behalf of the Province. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

#### BC DATA SERVICE

##### Voted Appropriation

BC Data Service.....	29,757	30,107
	29,757	30,107

**Voted Appropriation Description:** This sub-vote provides for strategic planning, governance, and leadership for digital initiatives across government, including both technology and data. This scope includes the development of strategy, standards, enterprise architecture, policies, and programs to support government information management and information technology initiatives; review, prioritization, and support for government information management and information technology initiatives and investments; and the promotion and integration of information management and information technology to improve people-centred service delivery and public sector modernization. This sub-vote also includes services, advice, and capacity-building support to government in relation to digital services, infrastructure and the transformation of information management, information technology and business processes. Funding may be provided to organizations to support initiatives described in this sub-vote, as well as other related activities. This sub-vote includes the Province's suite of corporate data services, including advice, technology, support, planning, and capacity building for data-driven policy, initiatives, and programming across government and among key external partners. This includes advancing government's commitment to racial equity, the development of data standards and directives, and annually releasing statistics or other information under the *Anti-Racism Data Act*. This sub-vote also provides for the production of linkable datasets for population-level insights by government analysts and academic researchers. This sub-vote includes government's central statistics agency, which produces economic, social, business, and demographic statistical information along with data dissemination, survey, and analytic services under the *Statistics Act*. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

**MINISTRY OF CITIZENS' SERVICES**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>CONNECTIVITY</b>		
<b>Voted Appropriation</b>		
Connectivity.....	<u>24,167</u>	<u>24,235</u>
<p><b>Voted Appropriation Description:</b> This sub-vote provides leadership and expertise for the planning, development, funding, and coordination of programs, initiatives, and investments related to the access to, and expansion of, internet connectivity, cellular services, and other telecommunication services throughout British Columbia. Project funding may be supplemented by other levels of government, the private sector, and other parties. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.</p>		
<b>PROCUREMENT AND SUPPLY SERVICES</b>		
<b>Voted Appropriation</b>		
Procurement and Supply Services.....	<u>11,648</u>	<u>12,265</u>
<p><b>Voted Appropriation Description:</b> This sub-vote provides for procurement and supply services as outlined under the <i>Procurement Services Act</i>, including warehousing, product distribution, asset disposition services, mail distribution and financial payment processing, print and publications, and intellectual property services to ministries and certain external customers. This sub-vote also provides for procurement transformation and advisory services to government ministries as well as support to a portfolio of strategic contracts and other complex, high-value service contracts across government and, as applicable, broader public sector entities. Costs may be recovered from ministries, Crown agencies, boards and commissions, other public sector organizations, public and private organizations, and the public for products and activities described within this sub-vote.</p>		
<b>REAL PROPERTY</b>		
<b>Voted Appropriation</b>		
Real Property.....	<u>378,711</u>	<u>375,705</u>
<p><b>Voted Appropriation Description:</b> This sub-vote provides for the delivery of property and real estate services, accommodation, client services, strategic infrastructure planning, supply management, and project coordination services related to facilities, including property management, construction, development, environmental, and technical services. Activities may include the acquisition of land on behalf of government, disposal of or making available land, and provision of services to public agencies in relation to land, as set out in the <i>Public Agency Accommodation Act</i>, except to the extent that such activities fall under the portfolio of the Minister of Infrastructure. This sub-vote also provides for directly-related accommodation to Indigenous Peoples resulting from the rental, lease, or disposal of Crown land or other related property. Costs associated with the disposal of real property, such as land and buildings, are recovered from the revenues from the rental, lease, or disposal of Crown Land or other related property. Costs may also be recovered from ministries, public agencies, and other public or private sector organizations or other parties for activities described within this sub-vote.</p>		
<b>ENTERPRISE SERVICES</b>		
<b>Voted Appropriation</b>		
Enterprise Services.....	<u>176,336</u>	<u>176,838</u>
<p><b>Voted Appropriation Description:</b> This sub-vote provides for strategic infrastructure planning, supply management, operational support and governance; programs in support of digital government and project coordination services related to information management and information technology; corporate business application management; and information technology infrastructure, including network services, device services, security policy and operations, voice and data communications, application hosting, data services, and technical stewardship and standards. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for products and activities described within this sub-vote.</p>		

**MINISTRY OF CITIZENS' SERVICES**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>CORPORATE INFORMATION AND RECORDS MANAGEMENT OFFICE</b>		
<b>Voted Appropriation</b>		
Corporate Information and Records Management Office.....	25,638	25,993
<b>Voted Appropriation Description:</b> This sub-vote provides for strategic corporate information management governance, including access to information, records management, privacy protection, and the development of information management policy; the general operations of the Corporate Information and Records Management Office, including the administration of the <i>Freedom of Information and Protection of Privacy Act</i> , the <i>Personal Information Protection Act</i> , the <i>Information Management Act</i> , and related standards, policies, and operational tools; the development of new legislation and administrative tools to support government's strategic initiatives in information management; records management services, privacy protection, and information access services to government and other public sector organizations, as well as activities to assure compliance with legislation, standards, policies, programs, and practices. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, and other parties both internal and external to government for activities described within this sub-vote.		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	703	715
Corporate Services.....	9,712	9,877
	<u>10,415</u>	<u>10,592</u>
<b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Citizens' Services and for executive direction of the ministry and administrative support services, including legislative and policy support, corporate planning, performance management, corporate human resource strategies, including employee engagement and employee communications; and other administrative services, including financial, facility, and security management. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.		
<b>VOTE 19 — MINISTRY OPERATIONS</b>	<b>705,319</b>	<b>705,355</b>

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	208,990	212,487
Operating Costs .....	730,836	727,171
Government Transfers .....	20,000	20,000
Other Expenses .....	118,432	118,636
Internal Recoveries .....	(182,267)	(182,267)
External Recoveries .....	(190,672)	(190,672)
<b>TOTAL OPERATING EXPENSES.....</b>	<b><u>705,319</u></b>	<b><u>705,355</u></b>

## MINISTRY OF CITIZENS' SERVICES

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>REAL PROPERTY</b>		
STRATEGIC REAL ESTATE SERVICES — Disbursements represent expenditures associated with the development and sale of surplus properties and/or buildings on behalf of the Province as set out in the <i>Public Agency Accommodation Act</i> , except to the extent that such activities fall under the portfolio of the Minister of Infrastructure. Receipts represent a portion of the proceeds of the sale of the properties and/or buildings applied to costs that are under the portfolio of the Minister of Citizens' Services. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	2,100	4,200
Receipts.....	(300)	(600)
Net Cash Requirement (Source).....	<u>1,800</u>	<u>3,600</u>

## MINISTRY OF EDUCATION AND CHILD CARE

The mission of the Ministry of Education and Child Care is to set legal, financial, curricular, and accountability frameworks to achieve the vision of capable children and young people thriving in a rapidly changing world; and to increase access to quality, inclusive, affordable child care.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 20 — Ministry Operations.....	9,549,101	9,788,522
<b>STATUTORY APPROPRIATIONS</b>		
British Columbia Training and Education Savings Program Special Account.....	30,001	30,001
Teachers Act Special Account.....	8,600	9,082
<b>OPERATING EXPENSES</b>	9,587,702	9,827,605
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3	3
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF EDUCATION AND CHILD CARE

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Public Schools.....	8,000,122	8,250,435	(34,698)	8,215,737
Independent Schools.....	571,217	589,291	(200)	589,091
Transfers to Other Partners.....	58,053	69,283	(5,756)	63,527
Child Care.....	865,255	1,997,405	(1,131,552)	865,853
Executive and Support Services.....	54,454	62,012	(7,698)	54,314
British Columbia Training and Education Savings Program Special Account....	30,001	30,001	—	30,001
Teachers Act Special Account.....	8,600	9,082	—	9,082
<b>TOTAL OPERATING EXPENSES .....</b>	<b>9,587,702</b>	<b>11,007,509</b>	<b>(1,179,904)</b>	<b>9,827,605</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	3	3	—	3
<b>TOTAL .....</b>	<b>3</b>	<b>3</b>	<b>—</b>	<b>3</b>

MINISTRY OF EDUCATION AND CHILD CARE

VOTE DESCRIPTIONS  
(\$000)

Estimates	<b>Estimates</b>
2024/25	<b>2025/26</b>

VOTE 20 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Public Schools, Independent Schools, Transfers to Other Partners, Child Care, and Executive and Support Services.

**PUBLIC SCHOOLS**

**Voted Appropriation**

Public Schools.....	<u>8,000,122</u>	<u><b>8,215,737</b></u>
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**Voted Appropriation Description:** This sub-vote provides for funding to support public schools, including support for K-12 education, early learning, the Official Languages in Education Protocol, and funding to address class organization in public schools. Costs may be recovered from ministries, boards of education, and the federal government for activities described within this sub-vote.

**INDEPENDENT SCHOOLS**

**Voted Appropriation**

Independent Schools.....	<u>571,217</u>	<u><b>589,091</b></u>
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**Voted Appropriation Description:** This sub-vote provides for funding to support eligible independent schools. Costs may be recovered from independent schools and the federal government for activities described within this sub-vote.

**TRANSFERS TO OTHER PARTNERS**

**Voted Appropriation**

Transfers to Other Partners.....	<u>58,053</u>	<u><b>63,527</b></u>
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**Voted Appropriation Description:** This sub-vote provides for funding to support K-12 education, early learning and literacy, post-secondary and career transition programs, including scholarships and awards, and the Official Languages in Education Protocol. Costs may be recovered from public sector agencies and the federal government for activities described within this sub-vote.

**CHILD CARE**

**Voted Appropriation**

Child Care.....	<u>865,255</u>	<u><b>865,853</b></u>
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**Voted Appropriation Description:** This sub-vote provides for funding for child care programs and services primarily aimed at infants, young children, and their families. This sub-vote also provides for funding to enable the director of the Early Childhood Educator Registry to fulfill legislated obligations under the *Community Care and Assisted Living Act*; and for the payment of child care benefits to parents and grant payments under the *Early Learning and Child Care Act*. This also includes payments to organizations which provide or support child care services. This sub-vote also provides funding for strategic and operational services which support child care service delivery, including service delivery administration; policy development; information systems; quality assurance; and other supporting services. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**MINISTRY OF EDUCATION AND CHILD CARE**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<hr/>		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	1,317	1,023
Corporate Services.....	53,137	53,291
	54,454	54,314
	54,454	54,314
<b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Education and Child Care; the Minister of State; the Parliamentary Secretary for Child Care; and for corporate services to the ministry and the boards, agencies, and commissions supported by the ministry. This sub-vote also provides for executive direction for the ministry and management and support for ministry programs and initiatives. Costs may be recovered from special accounts, ministries, public sector agencies, other levels of government, organizations, and individuals for activities described within this sub-vote.		
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<b>VOTE 20 — MINISTRY OPERATIONS</b>	9,549,101	9,788,522
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**MINISTRY OF EDUCATION AND CHILD CARE**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: British Columbia Training and Education Savings Program and *Teachers Act* Special Account.

**BRITISH COLUMBIA TRAINING AND EDUCATION SAVINGS PROGRAM**

**Statutory Appropriation**

British Columbia Training and Education Savings Program special account.....	30,001	30,001
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**Statutory Appropriation Description:** This statutory appropriation provides for the British Columbia Training and Education Savings Program special account which is governed under the *Special Accounts Appropriation and Control Act*.

**TEACHERS ACT SPECIAL ACCOUNT**

**Statutory Appropriation**

Teachers Act Special Account.....	8,600	9,082
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**Statutory Appropriation Description:** This statutory appropriation provides for the *Teachers Act* Special Account which is governed under the *Teachers Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	114,190	116,446
Operating Costs .....	62,379	48,773
Government Transfers .....	10,492,078	10,838,728
Other Expenses .....	4,202	4,209
Internal Recoveries .....	(647)	(647)
External Recoveries .....	(1,084,500)	(1,179,904)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>9,587,702</b>	<b>9,827,605</b>

## MINISTRY OF EDUCATION AND CHILD CARE

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>BRITISH COLUMBIA TRAINING AND EDUCATION SAVINGS PROGRAM SPECIAL ACCOUNT</b>		
This account was established as a special account under the <i>Special Accounts Appropriation and Control Act</i> in 2007. The British Columbia Training and Education Savings Program special account provides funding for a grant program for the benefit of eligible students born on or after January 1, 2006. Expenses also include program administration costs recovered by the Ministry Operations Vote from the special account. Revenues represent investment earnings on the fund balance.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>450,960</b>	<b>440,068</b>
OPERATING TRANSACTIONS		
Revenue.....	19,109	10,783
Expense.....	(30,001)	(30,001)
Net Revenue (Expense).....	(10,892)	(19,218)
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>440,068</b>	<b>420,850</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF EDUCATION AND CHILD CARE

SPECIAL ACCOUNTS<sup>1</sup>

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>TEACHERS ACT SPECIAL ACCOUNT</b>		
This account was established as a special account under the <i>Teachers Act</i> in 2012. The <i>Teachers Act</i> Special Account provides funding for costs and expenses incurred in connection with the administration of the <i>Teachers Act</i> and any debts, obligations, and liabilities transferred to the government under the dissolution of the British Columbia College of Teachers. Revenues include money transferred to government under section 87 of the <i>Teachers Act</i> ; proceeds realized on disposition of rights, property, and assets transferred to government under section 87 of the <i>Teachers Act</i> ; and fees, remittances, and costs paid to government under the <i>Teachers Act</i> , the <i>School Act</i> , and the <i>Independent School Act</i> .		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>2,487</b>	<b>2,548</b>
OPERATING TRANSACTIONS		
Revenue.....	9,040	9,200
Expense.....	(8,600)	(9,082)
Net Revenue (Expense).....	440	118
Difference Between 2024/25 Estimates and Projected Actual Net Revenue (Expense).....	(379)	
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>2,548</b>	<b>2,666</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

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## MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS

The mission of the Ministry of Emergency Management and Climate Readiness is to lead emergency and disaster risk management, build and foster collaborative relationships and partnerships, advance meaningful and lasting reconciliation with Indigenous Peoples, and support all people in British Columbia to reduce climate and disaster risk. The ministry is responsible for providing cross-ministry coordination to enhance British Columbia's readiness and resilience towards climate and disaster risks and ensuring a comprehensive and interconnected approach to achieve climate and disaster risk reduction.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 21 — Ministry Operations.....	78,825	88,707
Vote 22 — <i>Emergency and Disaster Management Act</i> .....	36,420	36,420
<b>OPERATING EXPENSES</b>	115,245	125,127
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	548	53
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Emergency and Disaster Management Operations.....	39,033	39,209	(491)	38,718
Climate Readiness Programs.....	28,429	48,459	(10,001)	38,458
Executive and Support Services.....	11,363	11,533	(2)	11,531
<i>Emergency and Disaster Management Act</i> .....	30,000	30,001	(1)	30,000
Financial Assistance.....	6,420	6,420	—	6,420
<b>TOTAL OPERATING EXPENSES</b> .....	<b>115,245</b>	<b>135,622</b>	<b>(10,495)</b>	<b>125,127</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Emergency and Disaster Management Operations.....	548	53	—	53
<b>TOTAL</b> .....	<b>548</b>	<b>53</b>	<b>—</b>	<b>53</b>

**MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 21 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Emergency and Disaster Management Operations, Climate Readiness Programs, and Executive and Support Services.

**EMERGENCY AND DISASTER MANAGEMENT OPERATIONS**

**Voted Appropriation**

Emergency and Disaster Management Operations.....	<u>39,033</u>	<u>38,718</u>
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**Voted Appropriation Description:** This sub-vote provides for costs related to emergency and disaster management operations, including legislative and policy development, strategic partnerships and agreements management, and program design and administration. Costs may be recovered from ministries, Crown agencies, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

**CLIMATE READINESS PROGRAMS**

**Voted Appropriation**

Climate Readiness Programs.....	<u>28,429</u>	<u>38,458</u>
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**Voted Appropriation Description:** This sub-vote provides for costs related to climate readiness risk management, disaster preparedness, disaster mitigation and adaptation, including strategic reviews, policy development, program design and delivery, and training and exercising. Costs may be recovered from ministries, Crown agencies, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

**EXECUTIVE AND SUPPORT SERVICES**

**Voted Appropriations**

Minister's Office.....	704	809
Corporate Services.....	<u>10,659</u>	<u>10,722</u>
	<u>11,363</u>	<u>11,531</u>

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Emergency Management and Climate Readiness; and executive direction of the ministry, including the deputy minister's office; general services to support program delivery; and management services for the ministry, including financial operations, human resources management, corporate planning, organizational development, internal communications, information technology management, and facilities management. Costs may be recovered from ministries, Crown agencies, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

**VOTE 21 — MINISTRY OPERATIONS**

78,825

88,707

**MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>VOTE 22 — EMERGENCY AND DISASTER MANAGEMENT ACT</b>		
This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: <i>Emergency and Disaster Management Act</i> and Financial Assistance.		
<b>EMERGENCY AND DISASTER MANAGEMENT ACT</b>		
<b>Voted Appropriation</b>		
<i>Emergency and Disaster Management Act</i> .....	30,000	<b>30,000</b>
<b>Voted Appropriation Description:</b> This sub-vote provides for the costs of preparing for, responding to, and recovering from critical incidents; taking emergency measures; and acquiring emergency resources as described in the <i>Emergency and Disaster Management Act</i> . This sub-vote allows for statutory appropriation under the <i>Emergency and Disaster Management Act</i> . Costs may be recovered from ministries, other governments, agencies, organizations, and individuals for activities described within this sub-vote.		
<b>FINANCIAL ASSISTANCE</b>		
<b>Voted Appropriation</b>		
Financial Assistance.....	6,420	<b>6,420</b>
<b>Voted Appropriation Description:</b> This sub-vote provides for the provision of financial assistance under the <i>Emergency and Disaster Management Act</i> as prescribed in regulation.		
<b>VOTE 22 — EMERGENCY AND DISASTER MANAGEMENT ACT</b>	36,420	<b>36,420</b>

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	40,073	<b>40,355</b>
Operating Costs .....	35,265	<b>34,865</b>
Government Transfers .....	50,899	<b>60,899</b>
Other Expenses .....	33	<b>33</b>
Internal Recoveries .....	(530)	<b>(530)</b>
External Recoveries .....	(10,495)	<b>(10,495)</b>
<b>TOTAL OPERATING EXPENSES</b> .....	115,245	<b>125,127</b>



## MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

The mission of the Ministry of Energy and Climate Solutions is to align energy and climate policies and programs to facilitate a clean, competitive and sustainable economy for the benefit of all peoples in British Columbia, now and in the future.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 23 — Ministry Operations.....	89,724	90,831
<b>STATUTORY APPROPRIATIONS</b>		
First Nations Clean Energy Business Fund Special Account.....	8,375	10,359
Innovative Clean Energy Fund Special Account.....	11,768	10,905
<b>OPERATING EXPENSES</b>	109,867	112,095
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	1	3
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	10,000	10,000
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Climate Action.....	19,064	19,356	(83)	19,273
CleanBC Program for Industry and BC-Output Based Pricing System.....	5,661	5,663	(2)	5,661
Energy Decarbonization.....	37,651	37,786	(2)	37,784
Electricity and Utility Regulation.....	3,206	8,962	(5,675)	3,287
Energy Resources.....	18,821	18,943	(2)	18,941
Executive and Support Services.....	5,321	5,889	(4)	5,885
First Nations Clean Energy Business Fund Special Account.....	8,375	10,361	(2)	10,359
Innovative Clean Energy Fund Special Account.....	11,768	10,907	(2)	10,905
<b>TOTAL OPERATING EXPENSES .....</b>	<b>109,867</b>	<b>117,867</b>	<b>(5,772)</b>	<b>112,095</b>
<b>CAPITAL EXPENDITURES</b>	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	1	3	—	3
<b>TOTAL .....</b>	<b>1</b>	<b>3</b>	<b>—</b>	<b>3</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Climate Action.....	10,000	10,000	—	10,000
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS .....</b>	<b>10,000</b>	<b>10,000</b>	<b>—</b>	<b>10,000</b>
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES</b>	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Energy Resources.....	—	54,510	(54,510)	—
<b>TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES .....</b>	<b>—</b>	<b>54,510</b>	<b>(54,510)</b>	<b>—</b>

**MINISTRY OF ENERGY AND CLIMATE SOLUTIONS**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 23 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Climate Action, CleanBC Program for Industry and BC-Output Based Pricing System, Energy Decarbonization, Electricity and Utility Regulation, Energy Resources, and Executive and Support Services.

**CLIMATE ACTION**

**Voted Appropriation**

Climate Action.....	19,064	19,273
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**Voted Appropriation Description:** This sub-vote provides for support for the activities required to meet the province's climate action targets under the *Climate Change Accountability Act*, along with British Columbia's climate policies, the requirements under the *Greenhouse Gas Industrial Reporting and Control Act*, and for adapting to the impacts of climate change. This includes leading engagement processes across ministries, other governments, a diverse range of stakeholders, and the general public. Activities include developing and leading the Province's climate action strategy; research and policy development on climate action measures; education and communication on impacts of climate change; advising and supporting Executive Council and its committees on matters of climate action and clean energy; the evaluation, management, and delivery of cross-government initiatives; and developing greenhouse gas requirements for industry, standardized offsets program, Carbon Neutral Government, and all related legislation and regulations. This sub-vote also provides for policy, planning, coordination and operational support, consultations, outreach, partnerships, education, research, and the procurement of carbon offsets. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

**CLEANBC PROGRAM FOR INDUSTRY AND BC-OUTPUT BASED PRICING SYSTEM**

**Voted Appropriation**

CleanBC Program for Industry and BC-Output Based Pricing System.....	5,661	5,661
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**Voted Appropriation Description:** This sub-vote provides for the administration and implementation of carbon pricing programs that improve the competitiveness of large industrial emitters operating within British Columbia, supports projects that identify or reduce greenhouse gas emissions from large industrial emitters, and incentivizes large industrial emitters to identify or reduce emissions. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

**ENERGY DECARBONIZATION**

**Voted Appropriation**

Energy Decarbonization.....	37,651	37,784
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**Voted Appropriation Description:** This sub-vote provides for the development of policies and programs to support province-wide energy efficiency and clean fuel-switching measures and programs, alternative energy resource development, and the advancement of leading-edge energy technologies. This sub-vote also provides for legislative and regulatory initiatives to increase the adoption of zero emission vehicles; reduce the carbon intensity of transportation fuels; expand the production and use of renewable fuels; and set minimum energy efficiency standards. This sub-vote supports the provision of policy advice or direction to electrical and gas utilities, the private sector, Indigenous communities, and local governments regarding investment in new clean energy resources and demand-side measures. This sub-vote also provides support for strategic and operational management of funding to support reconciliation initiatives and negotiations for the First Nations Clean Energy Business Fund special account. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

**MINISTRY OF ENERGY AND CLIMATE SOLUTIONS**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>ELECTRICITY AND UTILITY REGULATION</b>		
<b>Voted Appropriation</b>		
Electricity and Utility Regulation.....	3,206	3,287
<p><b>Voted Appropriation Description:</b> This sub-vote provides for development of legislation, policies, and programs to support all forms of electrical power generation, transmission, distribution, and marketing; regional electricity trading and electricity system reliability and coordination, including the Columbia River Treaty; alternative energy resource development; and the advancement of leading-edge energy technologies. This sub-vote supports the provision of policy and energy policy frameworks and planning advice or direction to electrical and gas utilities and the regulator, the British Columbia Utilities Commission; ministers' governance roles in respect of Crown corporations; private sector and Indigenous investment in new electricity and alternative energy resources; and strategic policy development for clean, renewable energy producers. Costs may be recovered from the proceeds of the sale of downstream power benefits under the Columbia River Treaty, and revenues arising from activities related to the Columbia Basin Trust and Columbia Power Corporation. Costs may also be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
<b>ENERGY RESOURCES</b>		
<b>Voted Appropriation</b>		
Energy Resources.....	18,821	18,941
<p><b>Voted Appropriation Description:</b> This sub-vote provides for the management and responsible development of the province's energy resources, including petroleum, natural gas, hydrogen, methanol, and ammonia; management of geothermal resources; issuing and administering Crown petroleum and natural gas subsurface tenures, and storage reservoir tenures, as well as the revenues associated with those tenures; working with Indigenous Nations and industry to heal the land, and reduce emissions; undertaking analysis to develop and implement policies and programs, including the province's royalty regime; identifying, stimulating, and facilitating development and market opportunities that add value to British Columbia's energy resources; developing provincial statutes and regulations that apply to the energy sector; representing the province's interests before energy regulatory tribunals; facilitating and leading the development and implementation of major energy projects and related infrastructure; developing and maintaining petroleum geology databases; assessing and collaborating cross-government on environmental monitoring and research, as well as on managing cumulative effects and land planning; providing for the restoration and remediation of oil and gas and related sites; and engaging and collaborating with Indigenous communities, stakeholders, local and federal governments, and the public. This sub-vote also provides for the receipt of funds to support Surface Rights Board orders relating to private land by oil and gas companies. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	998	833
Corporate Services.....	4,323	5,052
	5,321	5,885
<p><b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Energy and Climate Solutions and executive support, including the deputy minister's office, and coordination of legislation. This sub-vote also provides for corporate services, correspondence, records management, and information and privacy. This sub-vote also provides for executive direction to the ministry; finance, administrative, and strategic human resources; information management services and systems; revenue collection; and trust fund management for ministry operations, programs, and clients. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
<b>VOTE 23 — MINISTRY OPERATIONS</b>	89,724	90,831

## MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

## STATUTORY DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26

## STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: First Nations Clean Energy Business Fund and Innovative Clean Energy Fund.

## FIRST NATIONS CLEAN ENERGY BUSINESS FUND

**Statutory Appropriation**

First Nations Clean Energy Business Fund special account.....	<u>8,375</u>	<u>10,359</u>
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**Statutory Appropriation Description:** This statutory appropriation provides for the First Nations Clean Energy Business Fund special account which is governed under the *Clean Energy Act*.

## INNOVATIVE CLEAN ENERGY FUND

**Statutory Appropriation**

Innovative Clean Energy Fund special account.....	<u>11,768</u>	<u>10,905</u>
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**Statutory Appropriation Description:** This statutory appropriation provides for the Innovative Clean Energy Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	41,024	40,527
Operating Costs .....	31,711	29,986
Government Transfers .....	49,166	48,787
Other Expenses .....	1,780	1,880
Internal Recoveries .....	(8,042)	(3,313)
External Recoveries .....	(5,772)	(5,772)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>109,867</u>	<u>112,095</u>

## MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>FIRST NATIONS CLEAN ENERGY BUSINESS FUND SPECIAL ACCOUNT</b>		
This account was created as a fund under the <i>Clean Energy Act</i> in 2010. It provides for increased First Nations participation in the clean energy sector through sharing of revenue government receives from clean power projects and supporting First Nation capacity and equity in clean energy projects. The account also provides for administration costs of the account. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this account.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>16,770</b>	<b>16,266</b>
OPERATING TRANSACTIONS		
Revenue.....	8,375	10,359
Expense.....	(8,378)	(10,362)
Internal and External Recoveries.....	3	3
Net Revenue (Expense).....	—	—
Difference Between 2024/25 Estimates and Projected Actual Net Revenue (Expense).....	(504)	
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>16,266</b>	<b>16,266</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>INNOVATIVE CLEAN ENERGY FUND SPECIAL ACCOUNT</b>		
This account was created by the <i>Finance Statutes (Innovative Clean Energy Fund) Amendment Act</i> in 2007 and is continued under the <i>Special Accounts Appropriation and Control Act</i> . The purpose of the account is to support government's energy and environmental priorities through programs, projects, and initiatives that promote the expanded use of clean energy resources and technologies, energy efficiency and conservation initiatives, and the accelerated commercialization of emerging clean energy technologies. Revenues credited to the account come from a levy applied to all final purchases of specified 'energy products' in British Columbia administered under the <i>Provincial Sales Tax Act</i> or any amount received for payment into the special account. Program expenses are recovered from the special account and are limited to those permitted within the scope of the <i>Special Accounts Appropriation and Control Act</i> , including administration of the account. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this account.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>10,498</b>	<b>7,730</b>
OPERATING TRANSACTIONS		
Revenue.....	9,000	8,000
Expense.....	(11,771)	(10,908)
Internal and External Recoveries.....	3	3
Net Revenue (Expense).....	(2,768)	(2,905)
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>7,730</b>	<b>4,825</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

**MINISTRY OF ENERGY AND CLIMATE SOLUTIONS**

**LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>CLIMATE ACTION</b>		
GREENHOUSE GAS EMISSIONS OFFSET — Disbursements represent the purchase of greenhouse gas emissions offsets for extinguishment in accordance with government's carbon neutral initiative. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	10,000	<b>10,000</b>
Receipts.....	<u>—</u>	<u>—</u>
Net Cash Requirement (Source).....	<u>10,000</u>	<u><b>10,000</b></u>



## MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

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

	Estimates 2024/25	Estimates 2025/26
<b>ENERGY RESOURCES</b>		
BRITISH COLUMBIA ENERGY REGULATOR — Disbursements are provided by the Province to the British Columbia Energy Regulator with respect to energy resource industry fees, levies, and taxes assessed and collected on behalf of the British Columbia Energy Regulator under the <i>Energy Resource Activities Act</i> , and the Fee, Levy and Security Regulation. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	53,600	<b>54,510</b>
Receipts.....	<u>(53,600)</u>	<u><b>(54,510)</b></u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>

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## MINISTRY OF ENVIRONMENT AND PARKS

The mission of the Ministry of Environment and Parks is to provide leadership in ensuring our natural legacy for future generations and to support positive economic outcomes for British Columbia.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 24 — Ministry Operations.....	161,259	162,410
Vote 25 — Environmental Assessment Office.....	17,074	17,343
<b>STATUTORY APPROPRIATIONS</b>		
Park Enhancement Fund Special Account.....	12,989	13,033
Sustainable Environment Fund Special Account.....	26,135	28,690
<b>OPERATING EXPENSES</b>	217,457	221,476
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	45,086	32,956
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF ENVIRONMENT AND PARKS

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Environmental Protection.....	31,989	34,696	(2,216)	32,480
Conservation and Recreation Division.....	100,741	101,535	(355)	101,180
Executive and Support Services.....	28,529	28,752	(2)	28,750
Environmental Assessment Office.....	17,074	18,244	(901)	17,343
Park Enhancement Fund Special Account.....	12,989	13,533	(500)	13,033
Sustainable Environment Fund Special Account.....	26,135	28,690	—	28,690
<b>TOTAL OPERATING EXPENSES .....</b>	<b>217,457</b>	<b>225,450</b>	<b>(3,974)</b>	<b>221,476</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	44,686	32,556	—	32,556
Park Enhancement Fund Special Account.....	400	400	—	400
<b>TOTAL .....</b>	<b>45,086</b>	<b>32,956</b>	<b>—</b>	<b>32,956</b>

**MINISTRY OF ENVIRONMENT AND PARKS**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 24 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Environmental Protection, Conservation and Recreation Division, and Executive and Support Services.

**ENVIRONMENTAL PROTECTION**

**Voted Appropriation**

Environmental Protection.....	<u>31,989</u>	<u>32,480</u>
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**Voted Appropriation Description:** This sub-vote provides for clean, healthy, and safe water, land, and air for all living things; administering the *Sustainable Environment Fund Act*; setting emission and discharge standards; monitoring and reporting on ambient air and water quality; reducing and removing contaminating toxins and waste; managing pesticide use; responding to high-risk environmental emergencies; and administering extended producer responsibility programs. This sub-vote also provides for the provision of laboratory services to ministry-related vote activities, and to other public and private sector entities on a cost recovery basis. Activities also include the acquisition, collection, analysis, interpretation, inventorying, and reporting of data and activities related to emissions and discharges into the environment. Transfers are provided for activities concerned with protecting and managing the environment. Eligible costs are recovered from the Sustainable Environment Fund. Costs may also be recovered from special accounts, ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

**CONSERVATION AND RECREATION DIVISION**

**Voted Appropriation**

Conservation and Recreation Division.....	<u>100,741</u>	<u>101,180</u>
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**Voted Appropriation Description:** This sub-vote provides for the planning and protection of natural spaces, including provincial parks and protected areas and recreation sites and trails, as well as natural resource law enforcement and public safety services related to human-wildlife conflicts, regulated activities, and emergency management. This sub-vote provides for acquisition, planning, management, administration, and utilization of areas for recreation and conservation. This includes the planning, protection, inventory, maintenance, and restoration of terrestrial and aquatic ecosystems in BC Parks and protected areas, recreation sites and trails, and reconciliation efforts with Indigenous Peoples through joint stewardship, cultural acknowledgement, and other government-to-government partnership activities; wildfire planning, prevention, and awareness; initiation of compliance and enforcement activities; provision of commercial and non-commercial recreational opportunities; development and maintenance of provincial park and recreation site facilities supporting public use of the front country, back country, and marine areas; promotion and management of recreation services; monitoring and reporting on park attendance, visitor satisfaction, and land status and condition; provision of information, marketing, education, community engagement, volunteers, and stewardship activities; promotion of use and awareness of the protected areas system; and fundraising from external sources to support program delivery. Transfers are provided for stewardship, information and education, and management and administration of parks and protected areas by third parties. This sub-vote also provides for activities related to upholding British Columbia and Canada laws and supporting the continuous improvement in compliance with requirements established by government to protect the environment, the province's natural resources, and related human health and safety, including education and promotion, inspections, investigations, and enforcement of standards for the protection of fish, wildlife, habitat, and the environment. This sub-vote also provides for monitoring, compliance, and enforcement of environmental standards for natural resources management for government and revenue policies; managing public safety issues related to emergency management, regulated activities, human/wildlife conflicts, and predator/livestock issues; combating natural resources crimes; and enforcing rules governing the use of forest service recreation sites, trails, and fire bans. This sub-vote also provides for legislation and policy development and implementation. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, licensees, and individuals for activities described within this sub-vote.

**MINISTRY OF ENVIRONMENT AND PARKS**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	658	832
Corporate Services.....	27,871	27,918
	28,529	28,750
 <b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Environment and Parks and executive support, including the deputy minister's office, strategic services, and Indigenous partnerships. This sub-vote provides executive direction and corporate administration to the ministry; finance, administrative, and strategic human resources; facilities; information and privacy; revenue collection; and trust fund management for ministry operations, programs, and clients. This sub-vote also provides for corporate service transformation; strategic and business planning; systems planning; corporate policy development; coordination of legislation and intergovernmental relations; developing and maintaining relationships with Indigenous Peoples, including through reconciliation activities and Indigenous partnerships; program evaluation; economic and regulatory impact analysis; and regulatory effectiveness. Transfers are provided for activities concerned with access, protection, and management of the environment. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.		
<b>VOTE 24 — MINISTRY OPERATIONS</b>	161,259	162,410

MINISTRY OF ENVIRONMENT AND PARKS

VOTE DESCRIPTIONS  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

VOTE 25 — ENVIRONMENTAL ASSESSMENT OFFICE

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Environmental Assessment Office.

ENVIRONMENTAL ASSESSMENT OFFICE

**Voted Appropriation**

Environmental Assessment Office.....	<u>17,074</u>	<u>17,343</u>
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**Voted Appropriation Description:** This sub-vote provides for the administration and continuous improvement of an objective, publicly accessible, and neutrally administered process under the *Environmental Assessment Act*. The process assesses environmental, economic, social, cultural, and health effects of major projects proposed in British Columbia; identifies means for preventing or reducing adverse effects; and regulates certified projects to ensure compliance with legally-binding project conditions. The Environmental Assessment Office promotes sustainability and supports reconciliation with Indigenous Peoples in British Columbia. The Environmental Assessment Office also facilitates public participation in environmental assessments and coordinates assessments with other governments, including Indigenous nations, and with other provincial ministries and agencies. Where projects have proceeded successfully through the process, the Environmental Assessment Office leads compliance and effectiveness monitoring, audit, and management, often in collaboration with other government agencies. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, businesses, and individuals for activities described within this sub-vote.

<b>VOTE 25 — ENVIRONMENTAL ASSESSMENT OFFICE</b>	17,074	<b>17,343</b>
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**MINISTRY OF ENVIRONMENT AND PARKS**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: Park Enhancement Fund and Sustainable Environment Fund.

**PARK ENHANCEMENT FUND**

**Statutory Appropriation**

Park Enhancement Fund special account.....	12,989	13,033
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**Statutory Appropriation Description:** This statutory appropriation provides for the Park Enhancement Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

**SUSTAINABLE ENVIRONMENT FUND**

**Statutory Appropriation**

Sustainable Environment Fund.....	26,135	28,690
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**Statutory Appropriation Description:** This statutory appropriation provides for the Sustainable Environment Fund which is governed under the *Sustainable Environment Fund Act* and regulations.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	119,789	121,432
Operating Costs .....	75,416	77,822
Government Transfers .....	10,200	10,200
Other Expenses .....	40,861	43,386
Internal Recoveries .....	(24,835)	(27,390)
External Recoveries .....	(3,974)	(3,974)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>217,457</b>	<b>221,476</b>



MINISTRY OF ENVIRONMENT AND PARKS

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>PARK ENHANCEMENT FUND SPECIAL ACCOUNT</b>		
This account was created by the <i>Special Accounts Appropriation and Control Act</i> in 2008. It provides for enhanced management, facilities, and services benefiting parks and protected areas, including increased information, education, and interpretation programs; higher levels of natural and cultural resource assessment, management, research, and restoration; additional capital investments supporting the conservation and recreation goals of the ministry; improved volunteer program support; supplementary recreation program delivery; regional systems planning for conservation and recreation; and development and production of promotional, educational, and partnership products. Transfers are provided to support the programs, services, and activities provided for in this account. Revenues are received from ministries, other levels of government, organizations, businesses, licensees, and individuals; from stumpage from tree removal in parks and protected areas; from the sale or licensing of promotional and educational goods and services; from park reservation service charges; from the sale of BC Parks license plates; from donations, bequests, contributions from agreements under the Act; and earnings on account balances.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>24,839</b>	<b>24,350</b>
<b>OPERATING TRANSACTIONS</b>		
Revenue.....	12,900	12,900
Expense.....	(13,489)	(13,533)
Internal and External Recoveries.....	500	500
Net Revenue (Expense).....	(89)	(133)
<b>FINANCING TRANSACTIONS</b>		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	(400)	(400)
Net Cash Source (Requirement).....	(400)	(400)
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>24,350</b>	<b>23,817</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF ENVIRONMENT AND PARKS

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>SUSTAINABLE ENVIRONMENT FUND</b>		
This account was created in 1990 by the <i>Sustainable Environment Fund Act</i> and subsequent amendments. It provides for the protection of the air, land, and water; and for environmental renewal by preventing pollution, controlling pollutants and administering remediation activities under the <i>Environmental Management Act</i> , the <i>Integrated Pest Management Act</i> , and related regulations. Revenue is derived from environmental levies, fees, and licences; and from contributions from the federal government, other organizations, and individuals. Expenses represent transfers provided to the Ministry of Environment and Parks for administration and development of policies, legislation, regulations, standards and criteria for discharges and emissions; monitoring and understanding of the receiving environment; education and encouragement of activities to prevent pollution; enforcement of waste reduction; air and water quality; administering contaminated sites, hazardous waste management, and soil and water remediation projects. Transfers are also provided to local governments, other organizations, and individuals to assist in waste management and to support various environmental protection initiatives.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u>12,261</u>	<u>14,816</u>
OPERATING TRANSACTIONS		
Revenue.....	28,690	29,190
Expense.....	<u>(26,135)</u>	<u>(28,690)</u>
Net Revenue (Expense).....	2,555	500
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	<u>—</u>	<u>—</u>
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u><u>14,816</u></u>	<u><u>15,316</u></u>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF FINANCE

The mission of the Ministry of Finance is to be trusted partners delivering responsible, consistent, and valued financial and fiscal services, leadership, and advice; provide human resource leadership and services that contribute to better business performance of ministries and government as a whole; plan, coordinate, and deliver communications programs, policies, research, and services for ministries and certain public bodies; enhance access to government services and information for citizens; and directly engage with citizens on issues and decisions made by government.

### MINISTRY SUMMARY

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	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 26 — Ministry Operations.....	413,239	426,950
Vote 27 — Government Communications and Public Engagement.....	31,660	32,453
Vote 28 — BC Public Service Agency.....	70,491	71,872
Vote 29 — Benefits and Other Employment Costs.....	1	1
<b>STATUTORY APPROPRIATIONS</b>		
First Nations Equity Financing Special Account.....	—	—
Housing Priority Initiatives Special Account.....	1,038,949	878,154
Insurance and Risk Management Account Special Account.....	6,218	6,358
Long Term Disability Fund Special Account.....	83,469	76,496
Less: Transfer from Ministry Operations Vote.....	(53,999)	(50,430)
Provincial Home Acquisition Wind Up Special Account.....	10	10
Land Tax Deferment Act.....	81,000	92,000
<b>OPERATING EXPENSES</b>	<b>1,671,038</b>	<b>1,533,864</b>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	<b>351</b>	<b>310</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	<b>633,039</b>	<b>647,430</b>
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	<b>—</b>	<b>—</b>

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

**MINISTRY OF FINANCE**  
**SUMMARY BY CORE BUSINESS**  
(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Treasury Board Staff.....	9,910	10,111	(10)	10,101
Office of the Comptroller General.....	23,722	24,291	(209)	24,082
Treasury.....	1	45,665	(45,664)	1
Revenue Division.....	284,501	314,390	(18,707)	295,683
Policy and Legislation.....	8,999	11,348	(2,182)	9,166
Public Sector Employers' Council Secretariat.....	31,257	32,081	(21)	32,060
Crown Agencies Secretariat.....	8,243	92,366	(84,003)	8,363
Executive and Support Services.....	46,606	47,496	(2)	47,494
Government Communications.....	31,660	32,714	(261)	32,453
BC Public Service Agency.....	70,491	75,892	(4,020)	71,872
Benefits and Other Employment Costs.....	1	89,731	(89,730)	1
First Nations Equity Financing Special Account.....	—	—	—	—
Housing Priority Initiatives Special Account.....	1,038,949	887,654	(9,500)	878,154
Insurance and Risk Management Account Special Account.....	6,218	8,779	(2,421)	6,358
Long Term Disability Fund Special Account.....	29,470	38,750	(12,684)	26,066
Provincial Home Acquisition Wind Up Special Account.....	10	10	—	10
Land Tax Deferment Act.....	81,000	92,000	—	92,000
<b>TOTAL OPERATING EXPENSES .....</b>	<b>1,671,038</b>	<b>1,803,278</b>	<b>(269,414)</b>	<b>1,533,864</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	341	300	—	300
BC Public Service Agency.....	10	10	—	10
<b>TOTAL .....</b>	<b>351</b>	<b>310</b>	<b>—</b>	<b>310</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Revenue Division.....	633,039	907,430	(260,000)	647,430
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS .....</b>	<b>633,039</b>	<b>907,430</b>	<b>(260,000)</b>	<b>647,430</b>
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Revenue Division.....	—	1,635,616	(1,635,616)	—
<b>TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES .....</b>	<b>—</b>	<b>1,635,616</b>	<b>(1,635,616)</b>	<b>—</b>

## MINISTRY OF FINANCE

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26

## VOTE 26 — MINISTRY OPERATIONS

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

## TREASURY BOARD STAFF

## Voted Appropriation

Treasury Board Staff.....	9,910	<u>10,101</u>
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**Voted Appropriation Description:** This sub-vote provides for 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. This sub-vote also provides for the 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 activities described within this sub-vote.

## OFFICE OF THE COMPTROLLER GENERAL

## Voted Appropriations

Office of the Comptroller General.....	20,903	<u>21,189</u>
Internal Audit and Advisory Services.....	2,819	<u>2,893</u>
	<u>23,722</u>	<u>24,082</u>

**Voted Appropriations Description:** This sub-vote provides for a corporate governance framework over financial management, procurement, and general administration for the provincial government. Activities include the development of legislation, policies, procedures, and guidelines; directing the methods of accounting; administration of the central accounts of government; evaluation of financial management throughout government; management advisory services; and preparation of the Public Accounts, other statements, and financial reports. This sub-vote also provides for the operation, maintenance, and upgrading of the Corporate Financial System. This sub-vote also provides for performance management, compliance monitoring, payment diversion, forensic examinations, and internal audits. This sub-vote also provides for the administration of unclaimed property and other duties assigned to the Comptroller General by Treasury Board. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

## TREASURY

## Voted Appropriation

Treasury.....	<u>1</u>	<u>1</u>
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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. In addition, the sub-vote provides for administration, related due diligence and other services in respect of the First Nations Equity Financing special account. 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 Central Deposit Program, 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 the Management of Public Funds and Debt Vote, ministries, Crown corporations and agencies, and parties external to government for activities described within this sub-vote.

## MINISTRY OF FINANCE

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>REVENUE DIVISION</b>		
<b>Voted Appropriation</b>		
Revenue Division.....	284,501	295,683

**Voted Appropriation Description:** This sub-vote provides for the administration and enforcement of revenue 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; ongoing administration of the reconstruction loan portfolio under the *Homeowner Protection Act*; collection of Medical Services Plan premiums; administration of the Anti-Money Laundering Secretariat; and policy development in relation to the Province's First Nations Equity Financing Program. Costs may be recovered from revenue administered by the ministry. Costs may also be recovered from ministries, organizations within the government reporting entity, and parties external to government for services described within this sub-vote.

## POLICY AND LEGISLATION

## Voted Appropriations

Policy and Legislation.....	8,998	9,165
Assessment Services.....	1	1
	<u>8,999</u>	<u>9,166</u>

**Voted Appropriations Description:** This sub-vote provides for the legislative frameworks for the corporate and personal property registries, as well as the regulation of financial services, capital markets, occupational pension plans, real estate services, mortgage brokers, corporations, cooperatives, partnerships, and societies. This sub-vote provides for the legislative framework creating and overseeing the Land Title and Survey Authority. This sub-vote is also responsible for the coordination of budget and non-budget legislation for the ministry. In addition, this sub-vote provides advice to the Minister of Finance and government on tax policy, property assessment policy, and intergovernmental fiscal relations and income security; 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 and assessment policy through legislation and regulation. This sub-vote provides for anti-money laundering initiatives, including landowner transparency initiatives, and data analytics capabilities. This sub-vote also provides for transfers to Crown corporations and agencies for which the ministry is responsible. This sub-vote also provides for the administration of the *Assessment Act*, and the *Assessment Authority Act*, and for the operation of the Property Assessment Review Panels, including the fees and expenses of appointees to the Panels. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for activities described within this sub-vote.

**MINISTRY OF FINANCE**

**VOTE DESCRIPTIONS**  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT</b>		
<b>Voted Appropriation</b>		
Public Sector Employers' Council Secretariat.....	31,257	32,060
	<u>31,257</u>	<u>32,060</u>
<b>Voted Appropriation Description:</b> This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established pursuant the <i>Public Sector Employers Act</i> , and includes government's financial contributions to employers' associations established under the <i>Public Sector Employers Act</i> . 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 <i>Public Sector Pension Plans Act</i> . Costs may be recovered from pension boards for activities described within this sub-vote. Costs may also be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for activities described within this sub-vote.		
<b>CROWN AGENCIES SECRETARIAT</b>		
<b>Voted Appropriation</b>		
Crown Agencies Secretariat.....	8,243	8,363
	<u>8,243</u>	<u>8,363</u>
<b>Voted Appropriation Description:</b> This sub-vote provides for the operations of the Crown Agencies Secretariat, specifically its role to oversee governance, finances, operational policy, major projects, and corporate accountability for certain Crown corporations and other public sector organizations. This includes working with Crown corporations and other public sector organizations and responsible ministries to review, develop, implement and/or monitor governance structures, policies and legislation, financial results, major project planning and delivery, and corporate planning and reporting. This sub-vote also provides for the oversight of and contribution to policy development for gaming initiatives in the province, including in relation to the generation of revenues and the availability of gaming opportunities, and for the distribution of certain gaming proceeds. This sub-vote also provides for leadership, direction and/or strategic advice on issues related to Crown corporations and other public sector organizations, including financial matters, policy and legislation, issues management and stakeholder relations, leadership, and delivery of public sector board governance best practices and training, as well as recruitment of candidates and recommendations for appointments to all Crown corporations, agencies, boards, and commissions. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	1,112	1,450
Corporate Services.....	45,494	46,044
	<u>46,606</u>	<u>47,494</u>
<b>Voted Appropriations Description:</b> This sub-vote provides for executive direction and related support services to the ministry, including the office of the Minister of Finance; the Parliamentary Secretary for Gender Equity and the Parliamentary Secretary for Rural Development; the deputy minister's office; Government House; the Gender Equity Office; and executive, strategic, and administrative support for the ministry, including financial, strategic human resources, corporate planning, communications, information management and information technology, facility and other executive and corporate support services. Executive and support services are provided to the BC Public Service Agency, Government Communications and Public Engagement, Public Sector Employers' Council Secretariat, Crown Agencies Secretariat, 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, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.		
<b>VOTE 26 — MINISTRY OPERATIONS</b>	<b>413,239</b>	<b>426,950</b>

**MINISTRY OF FINANCE**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 27 — GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT**

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Government Communications.

**GOVERNMENT COMMUNICATIONS**

**Voted Appropriation**

Government Communications.....	<u>31,660</u>	<u>32,453</u>
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**Voted Appropriation Description:** This sub-vote provides for planning, coordination, and delivery of communications about public services to people in British Columbia including programs, policies, research, and services for ministries and certain public bodies. Transfers may be provided to ministries, Crown corporations, other levels of government, and private bodies for communications-related activities. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

<b>VOTE 27 — GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT</b>	<b>31,660</b>	<b>32,453</b>
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## MINISTRY OF FINANCE

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26**VOTE 28 — BC PUBLIC SERVICE AGENCY**

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

**BC PUBLIC SERVICE AGENCY****Voted Appropriations**

Human Resources Operations.....	17,925	<b>18,306</b>
Strategy, Policy and Partnerships.....	10,824	<b>10,952</b>
Communications, Learning and Engagement.....	2,033	<b>2,207</b>
Employee Relations.....	5,654	<b>5,841</b>
Corporate Services.....	34,055	<b>34,566</b>
	<u>70,491</u>	<u><b>71,872</b></u>

**Voted Appropriations Description:** This sub-vote provides for the BC Public Service Agency programs and operations, including a full range of human resource services to assist clients in meeting their business goals, including diversity and inclusion, compensation and classification, payroll, learning services, performance management, development, recognition and engagement programs, succession management, hiring, and other human resource related programs. This sub-vote also provides for a full range of labour relations and employment 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 and Other Employment Costs 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 special accounts, ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

**VOTE 28 — BC PUBLIC SERVICE AGENCY**

70,491

**71,872**

## MINISTRY OF FINANCE

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26**VOTE 29 — BENEFITS AND OTHER EMPLOYMENT COSTS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core business: Benefits and Other Employment Costs.

**BENEFITS AND OTHER EMPLOYMENT COSTS****Voted Appropriations**

Pension Contribution and Retirement Benefits.....	491,241	511,118
Employer Health Tax.....	60,126	67,826
Employee Health Benefits.....	169,995	167,783
Long Term Disability.....	52,668	49,099
Other Benefits.....	9,082	9,079
Benefits Administration.....	11,542	11,970
Recoveries.....	(794,653)	(816,874)
	<u>1</u>	<u>1</u>

**Voted Appropriations Description:** This sub-vote provides for services and payment of costs related to employment-related benefits, including pension, retirement, employer contributions to Canada Pension Plan and Employment Insurance, 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 payment of the Employer Health Tax. 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 special accounts, ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

**VOTE 29 — BENEFITS AND OTHER EMPLOYMENT COSTS**

1

1

**MINISTRY OF FINANCE**  
**STATUTORY DESCRIPTIONS**  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: First Nations Equity Financing, Housing Priority Initiatives, Insurance and Risk Management Account, Long Term Disability Fund, and Provincial Home Acquisition Wind Up; and the *Land Tax Deferment Act*.

**FIRST NATIONS EQUITY FINANCING**

**Statutory Appropriation**

First Nations Equity Financing special account.....	—	—
	<u>          </u>	<u>          </u>

**Statutory Appropriation Description:** This statutory appropriation provides for the First Nations Equity Financing special account which is governed under the *Special Accounts Appropriation and Control Act*.

**HOUSING PRIORITY INITIATIVES**

**Statutory Appropriation**

Housing Priority Initiatives special account.....	1,038,949	878,154
	<u>          </u>	<u>          </u>

**Statutory Appropriation Description:** This statutory appropriation provides for the Housing Priority Initiatives special account which is governed under the *Special Accounts Appropriation and Control Act*.

**INSURANCE AND RISK MANAGEMENT ACCOUNT**

**Statutory Appropriation**

Insurance and Risk Management Account.....	6,218	6,358
	<u>          </u>	<u>          </u>

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

**LONG TERM DISABILITY FUND**

**Statutory Appropriation**

Long Term Disability Fund special account.....	83,469	76,496
Less: Transfer from Ministry Operations Vote.....	(53,999)	(50,430)
	<u>          </u>	<u>          </u>
	29,470	26,066
	<u>          </u>	<u>          </u>

**Statutory Appropriation Description:** This statutory appropriation provides for the Long Term Disability Fund special account which is governed under the *Public Service Benefit Plan Act*.

**PROVINCIAL HOME ACQUISITION WIND UP**

**Statutory Appropriation**

Provincial Home Acquisition Wind Up special account.....	10	10
	<u>          </u>	<u>          </u>

**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 OF FINANCE**  
**STATUTORY DESCRIPTIONS**  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>LAND TAX DEFERMENT ACT</b>		
<b>Statutory Appropriation</b>		
<i>Land Tax Deferment Act</i> .....	81,000	92,000

**Statutory Appropriation Description:** This statutory appropriation provides for the expenses recognized as a result of the concessionary terms of agreements under the *Land Tax Deferment Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	1,173,527	1,203,675
Operating Costs .....	142,504	142,602
Government Transfers .....	1,330,098	1,181,326
Other Expenses .....	180,017	196,024
Internal Recoveries .....	(897,937)	(920,349)
External Recoveries .....	(257,171)	(269,414)
<b>TOTAL OPERATING EXPENSES</b> .....	<u>1,671,038</u>	<u>1,533,864</u>

## MINISTRY OF FINANCE

SPECIAL ACCOUNTS<sup>1</sup>

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>FIRST NATIONS EQUITY FINANCING SPECIAL ACCOUNT</b>		
This account is established as a special account under the <i>Special Accounts Appropriation and Control Act</i> effective April 1, 2024, for the purposes of supporting First Nations equity interest participation in existing and new projects in British Columbia. Expenses include support for capacity building, project application and financing due diligence, grants to support reductions in equity loans to be guaranteed by the Province, payments or provisions made in respect of defaulted equity loan guarantees, and administrative costs. Revenue and recoveries include transfers authorized by Treasury Board, guarantee fees, and recovery and repayment of amounts in relation to grants and defaulted loan guarantees.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>10,000</b>	<b>10,000</b>
OPERATING TRANSACTIONS		
Revenue.....	—	—
Expense.....	—	—
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>10,000</b>	<b>10,000</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF FINANCE

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>HOUSING PRIORITY INITIATIVES SPECIAL ACCOUNT</b>		
This account was established under the <i>Special Accounts Appropriation and Control Act</i> in 2016 for the purposes of supporting housing, rental, and shelter programs as set out under the Act. Expenses include acquisition, construction, maintenance, renovation, support payments, and administrative costs; revenue and recoveries include transfers, receipts, and interest allocated; receipts include repayment of loans issued and interest paid on those loans; and disbursements include loans issued, support payments, and payments in respect of loan guarantees.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>928,031</b>	<b>928,031</b>
OPERATING TRANSACTIONS		
Revenue.....	1,038,949	878,154
Expense.....	(1,048,449)	(887,654)
Internal and External Recoveries.....	9,500	9,500
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>928,031</b>	<b>928,031</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF FINANCE

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>INSURANCE AND RISK MANAGEMENT ACCOUNT</b>		
This account was established by the <i>Financial Administration Amendment Act</i> in 1989 and was continued as a special account under the <i>Financial Administration Act</i> , for the purpose of providing insurance and/or risk management services to or for 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 or for 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 or for 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.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>678,557</b>	<b>695,662</b>
OPERATING TRANSACTIONS		
Revenue.....	23,273	23,273
Expense.....	(56,705)	(56,845)
Internal and External Recoveries.....	50,487	50,487
Net Revenue (Expense).....	17,055	16,915
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
Working Capital Adjustments and Other Spending Authority Committed <sup>3</sup> .....	50	50
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>695,662</b>	<b>712,627</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

<sup>3</sup> 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 ACCOUNTS<sup>1</sup>

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>LONG TERM DISABILITY FUND SPECIAL ACCOUNT</b>		
This account was established under the <i>Public Service Benefit Plan Act</i> in 2017 for the purpose of continuing the operations of the Long Term Disability Plan. Revenues and recoveries include premiums paid into the special account by participating employers and interest amounts credited to the special account balance as prescribed by regulation. Expenses of the special account include benefit payments, expenses relating to changes in the actuarial estimate of plan liabilities, and plan administrative costs.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>896,035</b>	<b>917,636</b>
OPERATING TRANSACTIONS		
Revenue.....	51,071	53,762
Expense.....	(99,247)	(89,885)
Internal and External Recoveries.....	15,778	13,389
Transfer from Ministry Operations Vote.....	53,999	50,430
Net Revenue (Expense).....	<u>21,601</u>	<u>27,696</u>
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	<u>—</u>	<u>—</u>
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b><u>917,636</u></b>	<b><u>945,332</u></b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.



## MINISTRY OF FINANCE

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>PROVINCIAL HOME ACQUISITION WIND UP SPECIAL ACCOUNT</b>		
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.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u>15,469</u>	<u>15,463</u>
OPERATING TRANSACTIONS		
Revenue.....	4	4
Expense.....	<u>(10)</u>	<u>(10)</u>
Net Revenue (Expense).....	(6)	(6)
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	<u>—</u>	<u>—</u>
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u><u>15,463</u></u>	<u><u>15,457</u></u>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF FINANCE

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>REVENUE DIVISION</b>		
<b>INTERNATIONAL FUEL TAX AGREEMENT (MOTOR FUEL TAX ACT)</b> — 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.....	7,000	<b>8,000</b>
Receipts.....	<u>(15,000)</u>	<u><b>(17,000)</b></u>
Net Cash Requirement (Source).....	<u>(8,000)</u>	<u><b>(9,000)</b></u>
<b>LAND TAX DEFERMENT ACT</b> — 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 Families with Children Tax Deferment 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 General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	445,000	<b>475,000</b>
Receipts.....	<u>(120,000)</u>	<u><b>(120,000)</b></u>
Net Cash Requirement (Source).....	<u>325,000</u>	<u><b>355,000</b></u>
<b>LOCAL GOVERNMENT ACT</b> — Disbursements are made to Improvement Districts by the Province to purchase capital assets and are charged interest and an administration fee. The minister may authorize that the amount required to be collected from property owners benefiting from the use of the assets, including interest and administration fees, be levied over a number of years and in the manner that the minister considers appropriate. Receipts represent repayments of outstanding principal recovered by rural property tax levy. Interest and fee revenues recovered by the levy are credited to the General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	2,000	<b>2,000</b>
Receipts.....	<u>(2,000)</u>	<u><b>(2,000)</b></u>
Net Cash Requirement (Source).....	<u>—</u>	<u><b>—</b></u>
<b>RECONSTRUCTION LOAN PORTFOLIO</b> — Disbursements are made to individuals, including strata property owners, who qualify for loans under the reconstruction loan program as set out in the <i>Homeowner Protection Act</i> . Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	—	—
Receipts.....	<u>(1,000)</u>	<u><b>(1,000)</b></u>
Net Cash Requirement (Source).....	<u>(1,000)</u>	<u><b>(1,000)</b></u>
<b>STUDENTAID BC LOAN PROGRAM</b> — Disbursements, in the form of student loans made to individuals who are eligible, lead to expenditures associated with loans under the StudentAid BC Loan Program. Receipts represent principal repayments on outstanding student loans. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	432,039	<b>422,430</b>
Receipts.....	<u>(115,000)</u>	<u><b>(120,000)</b></u>
Net Cash Requirement (Source).....	<u>317,039</u>	<u><b>302,430</b></u>

## MINISTRY OF FINANCE

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

	Estimates 2024/25	Estimates 2025/26
<b>REVENUE DIVISION</b>		
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.....	18,000	18,000
Receipts.....	<u>(18,000)</u>	<u>(18,000)</u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>
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.....	469,000	449,500
Receipts.....	<u>(469,000)</u>	<u>(449,500)</u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>
COWICHAN TRIBES — Disbursements are provided by the Province to the Cowichan Tribes based upon an estimate of the annual band tobacco tax collected as per a formula set out in the Consolidated Cowichan Tribes Tobacco Tax Collection Agreement. A commission is deducted to compensate the Province for administrative costs. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	4,100	4,116
Receipts.....	<u>(4,100)</u>	<u>(4,116)</u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>
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 General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	165,000	178,000
Receipts.....	<u>(165,000)</u>	<u>(178,000)</u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>
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 General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	450,000	600,000
Receipts.....	<u>(450,000)</u>	<u>(600,000)</u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>
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.....	418,000	386,000
Receipts.....	<u>(418,000)</u>	<u>(386,000)</u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>

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## MINISTRY OF FORESTS

The mission of the Ministry of Forests is to transform the forest sector; manage forests, range, and archaeology; and lead wildfire response and mitigation to ensure a resilient and sustainable land base for British Columbians.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 30 — Ministry Operations.....	408,089	412,584
Vote 31 — Fire Management.....	232,736	238,047
<b>STATUTORY APPROPRIATIONS</b>		
BC Timber Sales Account Special Account.....	203,941	240,147
Forest Stand Management Fund Special Account.....	—	—
<b>OPERATING EXPENSES</b>	844,766	890,778
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	125,543	118,508
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	106,017	91,419
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

**MINISTRY OF FORESTS**  
**SUMMARY BY CORE BUSINESS**  
(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Forest Resiliency and Archaeology.....	3,690	3,885	(81)	3,804
Integrated Resource Operations.....	58,468	59,019	(2)	59,017
Office of the Chief Forester.....	130,293	134,122	(3,127)	130,995
Timber, Range and Economics.....	11,781	12,019	(2)	12,017
Fire Preparedness.....	46,992	47,781	(37)	47,744
Regional Operations.....	98,994	106,245	(5,213)	101,032
Executive and Support Services.....	57,871	58,405	(430)	57,975
Fire Management.....	232,736	255,238	(17,191)	238,047
BC Timber Sales Account Special Account.....	203,941	240,149	(2)	240,147
Forest Stand Management Fund Special Account.....	—	1,024	(1,024)	—
<b>TOTAL OPERATING EXPENSES .....</b>	<b>844,766</b>	<b>917,887</b>	<b>(27,109)</b>	<b>890,778</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	55,448	54,903	—	54,903
Fire Management.....	16,000	14,762	—	14,762
BC Timber Sales Account Special Account.....	54,095	48,843	—	48,843
<b>TOTAL .....</b>	<b>125,543</b>	<b>118,508</b>	<b>—</b>	<b>118,508</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
BC Timber Sales Account Special Account.....	106,017	91,419	—	91,419
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS .....</b>	<b>106,017</b>	<b>91,419</b>	<b>—</b>	<b>91,419</b>

**MINISTRY OF FORESTS**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

**VOTE 30 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Forest Resiliency and Archaeology; Integrated Resource Operations; Office of the Chief Forester; Timber, Range and Economics; Fire Preparedness; Regional Operations; and Executive and Support Services.

**FOREST RESILIENCY AND ARCHAEOLOGY**

**Voted Appropriation**

Forest Resiliency and Archaeology.....	3,690	<u><u>3,804</u></u>
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**Voted Appropriation Description:** This sub-vote provides for forest management and planning activities and related initiatives. This sub-vote also provides for activities relating to archaeological permitting, archaeological site registry, and archaeological resource management. This sub-vote also provides for engaging and collaborating with First Nations and supporting reconciliation initiatives. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**INTEGRATED RESOURCE OPERATIONS**

**Voted Appropriation**

Integrated Resource Operations.....	58,468	<u><u>59,017</u></u>
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**Voted Appropriation Description:** This sub-vote provides for stewardship and management activities related to the sustainable management of forests and rangeland, including legislation, policies, compliance and enforcement of laws relating to natural resource use. This sub-vote also provides for timber tenure policy, administration, and analysis; the construction and maintenance of forest service roads and bridges and associated infrastructure; engineering; resource road policy and legislation; and resource worker safety. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**OFFICE OF THE CHIEF FORESTER**

**Voted Appropriation**

Office of the Chief Forester.....	130,293	<u><u>130,995</u></u>
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**Voted Appropriation Description:** This sub-vote provides for forest management activities, including timber supply planning and allowable annual cut determinations; tree improvement; land-based research; land-based investment; growth and yield modeling; forest genetics; forest inventory and analysis; climate change adaptation and mitigation; forest carbon initiatives; integrated investment planning; bio-economy; innovation and Indigenous opportunities; silviculture policy, planning, and practices; reforestation and fertilization; forest health monitoring and treatments; forest and range evaluation; forest health, harvest performance monitoring and reporting; and forest management legislation, regulation and policy. Costs may be recovered from tree seed sales. Costs may also be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

**TIMBER, RANGE AND ECONOMICS**

**Voted Appropriation**

Timber, Range and Economics.....	11,781	<u><u>12,017</u></u>
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**Voted Appropriation Description:** This sub-vote provides for pricing activities, including establishing policies and administering the province's timber measurement, pricing, revenue forecasting and billing systems; *Forest Act* related compensation; log export policy; forest sector economic analysis, investor support, and forestry intelligence; and management of British Columbia's participation in Softwood Lumber trade litigation and negotiations. This sub-vote also provides for activities related to rangeland and invasive plant management, including legislation, policies, practices, and planning. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

## MINISTRY OF FORESTS

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>FIRE PREPAREDNESS</b>		
<b>Voted Appropriation</b>		
Fire Preparedness.....	46,992	47,744
<b>Voted Appropriation Description:</b> This sub-vote provides for fire preparedness activities, including fire prevention, fire operations, strategic initiatives, corporate wildfire services, wildfire risks, enforcement and support for wildfire-related litigation, research and innovation, partnerships and strategic engagement, Geographic Information System, and organizational development. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.		
<b>REGIONAL OPERATIONS</b>		
<b>Voted Appropriation</b>		
Regional Operations.....	98,994	101,032
<b>Voted Appropriation Description:</b> This sub-vote provides for licensing, permitting, administration, monitoring, reporting, stewardship management, research, treatment, protection, and other operational activities in relation to forests, invasive species, rangeland, ecosystem restoration, and traceability and eco-certification. This sub-vote also provides for forest service road and bridge engineering, timber pricing, forest and range tenure administration, consultation and reconciliation with First Nations, land use initiatives, and for the operation of regional offices that provide client assistance with access to natural resource organizations. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	1,139	975
Corporate Services.....	56,732	57,000
	57,871	57,975
<b>Voted Appropriations Description:</b> This sub-vote provides for executive direction and related support services to the ministry, including the office of the Minister of Forests; the deputy minister's office; corporate governance and service delivery activities for strategic human resources, asset and infrastructure, finance, information management and information technology, executive and executive support, corporate and strategic policy legislation and initiatives; intergovernmental relations; legal and litigation support services; and revenue collection. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.		
<b>VOTE 30 — MINISTRY OPERATIONS</b>	<b>408,089</b>	<b>412,584</b>



**MINISTRY OF FORESTS**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 31 — FIRE MANAGEMENT**

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Fire Management.

**FIRE MANAGEMENT**

**Voted Appropriation**

Fire Management.....	<u>232,736</u>	<u>238,047</u>
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**Voted Appropriation Description:** This sub-vote provides for authorized expenditures under the *Wildfire Act*, including direct fire control, abatement of public safety risks as a result of fire control, abatement of public safety risks on Crown land as a result of fire, rehabilitation of land damaged by fire control, rehabilitation of Crown land damaged by fire, abatement of fire hazard risks on Crown land, compensation to the owner of private land and any tenant of private land for damage caused to the private land by the government in carrying out the fire control, and fire prevention and fire preparedness. Costs may be recovered from special accounts, ministries, Crown corporations, other governments, agencies, organizations, and individuals for activities described within this sub-vote.

<b>VOTE 31 — FIRE MANAGEMENT</b>	232,736	238,047
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**MINISTRY OF FORESTS**  
**STATUTORY DESCRIPTIONS**  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: BC Timber Sales Account and Forest Stand Management Fund.

**BC TIMBER SALES ACCOUNT**

**Statutory Appropriation**

BC Timber Sales Account.....	203,941	240,147
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**Statutory Appropriation Description:** This statutory appropriation provides for the BC Timber Sales Account which is governed under the *Forest Act*.

**FOREST STAND MANAGEMENT FUND**

**Statutory Appropriation**

Forest Stand Management Fund.....	—	—
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**Statutory Appropriation Description:** This statutory appropriation provides for the Forest Stand Management Fund which is governed under the *Special Accounts Appropriation and Control Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	343,584	356,832
Operating Costs .....	382,874	407,473
Government Transfers .....	48,501	53,421
Other Expenses .....	140,452	148,617
Internal Recoveries .....	(48,456)	(48,456)
External Recoveries .....	(22,189)	(27,109)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>844,766</b>	<b>890,778</b>

## MINISTRY OF FORESTS

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>BC TIMBER SALES ACCOUNT</b>		
This account was originally established in 1988 as the Small Business Forest Enterprise Account and became the BC Timber Sales Account in 2003 through an amendment to section 109 of the <i>Forest Act</i> . The purpose of the account is to identify all revenues for BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program. Revenue is collected from the following sources: upset stumpage; bonus stumpage; waste billings; annual fees and billings (annual rent, trespass charges, extension fees, forfeited deposits, and scaling fees), and the proceeds from the sale of hard or soft assets incidental to the operation of the program; and sales of logs. Expenditures are for preparing forest development plans and logging plans; assessments required to formulate these plans for timber sales licences; costs of meeting requirements of applicable legislation; construction and maintenance of logging roads, bridges, and log dumps; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; the costs associated with BC Timber Sales disposition agreements entered into under the <i>Forest Act</i> ; and other forest management requirements incidental to the program, including certification and safety initiatives. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations, and individuals. Revenue in excess of current expenditures and outstanding obligations may be transferred to the General Fund as directed by Treasury Board. Disbursements reflect capitalized costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>854,239</b>	<b>795,893</b>
OPERATING TRANSACTIONS		
Revenue.....	213,899	252,057
Expense.....	(233,824)	(270,030)
Internal and External Recoveries.....	29,883	29,883
Net Revenue (Expense).....	9,958	11,910
Difference Between 2024/25 Estimates and Projected Actual Net Revenue (Expense).....	2,037	
Transfer from (to) the General Fund.....	—	(80,000)
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	(106,017)	(91,419)
Capital Expenditures.....	(54,095)	(48,843)
Net Cash Source (Requirement).....	(160,112)	(140,262)
Difference Between 2024/25 Estimates and Projected Actual Net Cash Source (Requirement).....	32,985	—
Working Capital Adjustments and Other Spending Authority Committed <sup>3</sup> .....	56,786	107,074
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>795,893</b>	<b>694,615</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

<sup>3</sup> 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 FORESTS

SPECIAL ACCOUNTS<sup>1</sup>

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>FOREST STAND MANAGEMENT FUND</b>		
This account was originally established as a fund by the <i>Forest Stand Management Fund Act</i> in 1986 and was changed to a special account under the <i>Special Accounts Appropriation and Control Act</i> in 1988. Expenses provide for enhanced management of British Columbia's forest and rangelands, silviculture work, and costs related to environmental remediation performed in accordance with applicable legislation, the costs of investigating contraventions of applicable legislation, fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, reforestation, and road deactivation in areas subject to stumpage levies and costs related to the sustainable development, and promotion of safe and responsible use of provincial off-road vehicle trail networks. Recoveries include funds collected in accordance with applicable legislation, penalties levied in accordance with application legislation, stumpage levies, and registration fees for off-road vehicles. Costs may be recovered or spent from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this account.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>14,611</b>	<b>14,611</b>
<b>OPERATING TRANSACTIONS</b>		
Revenue.....	—	—
Expense.....	(1,024)	(1,024)
Internal and External Recoveries.....	1,024	1,024
Net Revenue (Expense).....	—	—
<b>FINANCING TRANSACTIONS</b>		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>14,611</b>	<b>14,611</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF HEALTH

The mission of the Ministry of Health is to guide and enhance the province's health services to ensure British Columbians are supported in their efforts to maintain and improve their health.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 32 — Ministry Operations.....	32,737,809	34,996,928
<b>STATUTORY APPROPRIATION</b>		
Health Special Account.....	147,250	147,250
<b>OPERATING EXPENSES</b>	<u>32,885,059</u>	<u>35,144,178</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	30	30
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

**MINISTRY OF HEALTH**  
**SUMMARY BY CORE BUSINESS**  
(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Health Programs.....	32,491,600	36,030,872	(1,268,328)	34,762,544
Recoveries from Health Special Account.....	(147,250)	(147,250)	—	(147,250)
Executive and Support Services.....	393,459	418,921	(37,287)	381,634
Health Special Account.....	147,250	147,250	—	147,250
<b>TOTAL OPERATING EXPENSES .....</b>	<b>32,885,059</b>	<b>36,449,793</b>	<b>(1,305,615)</b>	<b>35,144,178</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	30	30	—	30
<b>TOTAL .....</b>	<b>30</b>	<b>30</b>	<b>—</b>	<b>30</b>

**MINISTRY OF HEALTH**  
**VOTE DESCRIPTIONS**  
(\$000)

	Estimates 2024/25	Estimates 2025/26
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**VOTE 32 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Health Programs, Recoveries from Health Special Account, and Executive and Support Services.

**HEALTH PROGRAMS**

**Voted Appropriations**

Regional Services.....	23,030,454	<b>24,782,281</b>
Medical Services Plan.....	7,608,887	<b>8,128,050</b>
PharmaCare.....	1,800,569	<b>1,787,903</b>
Health Benefits Operations.....	51,690	<b>64,310</b>
	<u>32,491,600</u>	<u><b>34,762,544</b></u>

**Voted Appropriations Description:** This sub-vote provides for the administration, operation, and delivery of health programs, and other matters related to health. Regional Services provides funding for the management and delivery of health programs and services, including mental health and addictions services, public and preventive health services, acute care services, emergency medical services, provincial programs, home and community care services, multidisciplinary comprehensive self-care and health services information to British Columbians and health care providers, and other health services. Medical Services Plan provides funding for services provided by medical practitioners, health care practitioners, diagnostic facilities and laboratory facilities, as well as human resource and planning initiatives with respect to physicians and other providers of health care. PharmaCare provides funding to individuals, agencies, or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, and other approved items and services that complement PharmaCare programs. Health Benefits Operations provides funding for the administration of the Medical Services Plan and PharmaCare programs, including enrolment. Costs may be recovered from ministries, health authorities, other levels of government, organizations, and individuals for activities described within this sub-vote.

**RECOVERIES FROM HEALTH SPECIAL ACCOUNT**

**Voted Appropriation**

Recoveries from Health Special Account.....	(147,250)	<b>(147,250)</b>
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**Voted Appropriation Description:** This sub-vote provides for recoveries from the Health Special Account.

**EXECUTIVE AND SUPPORT SERVICES**

**Voted Appropriations**

Minister's Office.....	1,158	<b>1,281</b>
Stewardship and Corporate Services.....	392,301	<b>380,353</b>
	<u>393,459</u>	<u><b>381,634</b></u>

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Health, the Parliamentary Secretary for Rural Health, the Parliamentary Secretary for Seniors' Services and Long-Term Care, and the Parliamentary Secretary for Mental Health and Addictions. This sub-vote also provides for stewardship and corporate services functions, including direction to health authorities and other health providers; support to partners in delivering health care services; monitoring of health authority compliance and performance; central financial and operational management services of the ministry; general services to support program delivery; development of the policy and legislative framework for the health care system; development of long-term health plans; monitoring and regulation of professional associations; administration, registration, record maintenance, certification, statistical analysis, and reporting births, deaths, and marriages occurring in the province through Vital Statistics; public health reports on population health through the Provincial Health Officer; and monitoring and reporting on a range of services for seniors related to health care, personal care, housing, transportation, and income support through the Office of the Seniors Advocate. Costs may be recovered from ministries, health authorities, other levels of government, organizations, and individuals for activities described within this sub-vote.

<b>VOTE 32 — MINISTRY OPERATIONS</b>	<b>32,737,809</b>	<b>34,996,928</b>
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**MINISTRY OF HEALTH**  
**STATUTORY DESCRIPTIONS**  
 (\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Health Special Account.

**HEALTH SPECIAL ACCOUNT**

**Statutory Appropriation**

Health Special Account.....	147,250	147,250
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**Statutory Appropriation Description:** This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	228,817	231,973
Operating Costs .....	268,328	263,922
Government Transfers .....	33,494,337	35,972,706
Other Expenses .....	156,230	156,230
Internal Recoveries .....	(175,038)	(175,038)
External Recoveries .....	(1,087,615)	(1,305,615)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>32,885,059</b>	<b>35,144,178</b>



MINISTRY OF HEALTH

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>HEALTH SPECIAL ACCOUNT</b>		
This account was established by the <i>Health Special Account Act</i> in 1992. Administered by the Ministry of Health, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care; health research; health promotion; and health education services. Expenses of the special account represent transfers to the Ministry Operations Vote.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>—</b>	<b>—</b>
OPERATING TRANSACTIONS		
Revenue.....	147,250	147,250
Expense.....	(147,250)	(147,250)
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>—</b>	<b>—</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

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## MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS

The mission of the Ministry of Housing and Municipal Affairs is to provide access to more affordable, safe and appropriate housing through housing and land use policy and programs, oversight of British Columbia Housing Management Commission, development of technical codes and standards, provision of services for landlords and tenants, and coordinated services and programs to prevent and reduce homelessness; and to provide British Columbians with liveable environments by helping local governments and residents build sustainable, well-governed communities.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 33 — Ministry Operations.....	1,264,242	1,513,975
<b>STATUTORY APPROPRIATIONS</b>		
Housing Endowment Fund Special Account.....	12,884	12,884
University Endowment Lands Administration Account Special Account.....	14,882	15,112
<b>OPERATING EXPENSES</b>	<u>1,292,008</u>	<u>1,541,971</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	4,838	1,816
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Housing and Land Use Policy.....	17,664	18,650	(2)	18,648
Homelessness, Partnerships and Housing Supports.....	23,648	23,866	(2)	23,864
Strategy, Governance and Accountability.....	1,286	1,288	(2)	1,286
Housing Innovations Division.....	4,410	4,412	(2)	4,410
Local Government.....	221,809	424,613	(199,389)	225,224
Transfers to Crown Corporations and Agencies.....	980,293	1,224,953	—	1,224,953
Executive and Support Services.....	15,132	15,595	(5)	15,590
Housing Endowment Fund Special Account.....	12,884	12,884	—	12,884
University Endowment Lands Administration Account Special Account.....	14,882	15,112	—	15,112
<b>TOTAL OPERATING EXPENSES .....</b>	<b>1,292,008</b>	<b>1,741,373</b>	<b>(199,402)</b>	<b>1,541,971</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	5	3	—	3
University Endowment Lands Administration Account Special Account.....	4,833	1,813	—	1,813
<b>TOTAL .....</b>	<b>4,838</b>	<b>1,816</b>	<b>—</b>	<b>1,816</b>

**MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS**

**VOTE DESCRIPTIONS**  
(*\$000*)

Estimates  
2024/25                      Estimates  
2025/26

**VOTE 33 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Housing and Land Use Policy; Homelessness, Partnerships and Housing Supports; Strategy, Governance and Accountability; Housing Innovations Division; Local Government; Transfers to Crown Corporations and Agencies; and Executive and Support Services.

**HOUSING AND LAND USE POLICY**

**Voted Appropriation**

Housing and Land Use Policy.....	17,664	<u>18,648</u>
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**Voted Appropriation Description:** This sub-vote provides for housing and land use development and program delivery. This scope includes policy development, administering the housing targets program, and oversight for short-term rental regulation. This sub-vote also provides for the administration of the *Ministry of Lands, Parks and Housing Act*, the *Housing Supply Act*, the *Short-Term Rental Accommodations Act*, and the *Strata Property Act*. This sub-vote also has shared responsibility for the *Local Government Act* and the *Vancouver Charter* which may involve collaboration with other ministries, agencies, and local governments. Transfers are made to ministries, organizations, agencies, and individuals for services described within this sub-vote. Costs may be recovered from revenues paid into the General Fund of the Consolidated Revenue Fund from fees for Short-Term Rental registration applications. Costs may also be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

**HOMELESSNESS, PARTNERSHIPS AND HOUSING SUPPORTS**

**Voted Appropriations**

Residential Tenancy.....	16,811	17,015
Homelessness Policy and Partnership Branch.....	6,837	6,849
	<u>23,648</u>	<u>23,864</u>

**Voted Appropriations Description:** This sub-vote provides for homelessness, supportive housing, rent supplement policy development and program delivery, and residential tenancy branch operations and policy development, including dispute resolution and enforcement associated to landlord and tenant disputes. This sub-vote also provides for the administration of the *Residential Tenancy Act*, the *Manufactured Home Park Tenancy Act*, the *Assistance to Shelter Act*, the *Commercial Tenancy Act*, and the *Rent Distress Act*. Transfers are also made to ministries, organizations, agencies, and individuals for services described within this sub-vote. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

**STRATEGY, GOVERNANCE AND ACCOUNTABILITY**

**Voted Appropriation**

Strategy, Governance and Accountability.....	1,286	<u>1,286</u>
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**Voted Appropriation Description:** This sub-vote provides for strategic oversight, governance, and accountability in the development and implementation of Housing and Homelessness Strategies. This includes oversight for the British Columbia Housing Management Commission, as well as working with other divisions and ministries to develop, implement, and/or monitor initiatives from project planning to delivery. This sub-vote also provides for leadership, direction, and/or strategic advice on issues, including policy and legislation, issues management, and stakeholder relations and partnerships. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

**HOUSING INNOVATIONS DIVISION**

**Voted Appropriation**

Housing Innovations Division.....	4,410	<u>4,410</u>
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**Voted Appropriation Description:** This sub-vote provides for program and project development and advice and leadership on innovations in housing construction, development, and partnerships. This scope includes building and safety technical analysis and advice respecting the regulatory framework for the built environment. This sub-vote also provides for the administration of the *Homeowner Protection Act*, the *Safety Standards Act*, the *Safety Authority Act*, the *Ministry of Lands, Parks and Housing Act*, the *Building Officials' Association Act*, the British Columbia Fire Code under the *Fire Services Act*, the *Building Act*, and concurrent authority for buildings and other structures under the *Community Charter*. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

## MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>LOCAL GOVERNMENT</b>		
<b>Voted Appropriations</b>		
Local Government Services and Transfers.....	215,609	219,024
University Endowment Lands.....	6,200	6,200
	<u>221,809</u>	<u>225,224</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for the administration of core local government legislation, including the <i>Community Charter</i> , the <i>Local Government Act</i> , and the <i>Local Government Grants Act</i> ; financial and other support to local governments and related organizations; development and administration of policy, legislation, and regulations; and the management and delivery of cross-government initiatives. These activities may involve consultation with other ministries; agencies; governments, including local governments; First Nations; and external stakeholders. This sub-vote also provides for the operation of the University Endowment Lands, and for funding to support the public library system. Costs may be recovered from special accounts, ministries, organizations within the government reporting entity, other organizations, and local and federal governments for activities described within this sub-vote.		
 <b>TRANSFERS TO CROWN CORPORATIONS AND AGENCIES</b>		
<b>Voted Appropriation</b>		
British Columbia Housing Management Commission.....	980,293	1,224,953
 <b>Voted Appropriation Description:</b> This sub-vote provides for transfers to Crown corporations and agencies including British Columbia Housing Management Commission.		
 <b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	1,064	1,357
Corporate Services.....	14,068	14,233
	<u>15,132</u>	<u>15,590</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for executive direction and related support services of the ministry, including the office of the Minister for Housing and Municipal Affairs; the deputy minister's office; and executive, strategic, and administrative support for the ministry, including financial, strategic human resources, corporate planning, communications, information management and information technology, facility and other executive and corporate support services. This sub-vote also provides for other initiatives sponsored by the ministry. Costs may be recovered from ministries, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.		
<b>VOTE 33 — MINISTRY OPERATIONS</b>	1,264,242	1,513,975

**MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: Housing Endowment Fund and University Endowment Lands Administration Account.

**HOUSING ENDOWMENT FUND**

**Statutory Appropriation**

Housing Endowment Fund special account.....	12,884	12,884
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**Statutory Appropriation Description:** This statutory appropriation provides for the Housing Endowment Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

**UNIVERSITY ENDOWMENT LANDS ADMINISTRATION ACCOUNT**

**Statutory Appropriation**

University Endowment Lands Administration Account.....	14,882	15,112
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**Statutory Appropriation Description:** This statutory appropriation provides for the University Endowment Lands Administration Account which is governed under the *University Endowment Land Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	60,085	62,557
Operating Costs .....	25,765	24,817
Government Transfers .....	1,403,858	1,653,728
Other Expenses .....	15,411	15,391
Internal Recoveries .....	(14,889)	(15,120)
External Recoveries .....	(198,222)	(199,402)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>1,292,008</b>	<b>1,541,971</b>

## MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS

SPECIAL ACCOUNTS<sup>1</sup>

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>HOUSING ENDOWMENT FUND SPECIAL ACCOUNT</b>		
This account was established as a special account under the <i>Special Accounts Appropriation and Control Act</i> in 2007. The account exists for purposes relating to innovation in affordable, social, or supportive housing and in housing development and management. The account operates as an endowment fund with a restricted balance of \$250 million which is not permitted to be spent. Net earnings of the account are credited to the account as revenue. Expenses of the account consist of grants in support of authorized housing initiatives.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>94,483</b>	<b>94,483</b>
OPERATING TRANSACTIONS		
Revenue.....	12,884	12,884
Expense.....	(12,884)	(12,884)
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>94,483</b>	<b>94,483</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.



MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>UNIVERSITY ENDOWMENT LANDS ADMINISTRATION ACCOUNT</b>		
This account was established as a Miscellaneous Statutory Account by authority of the <i>University Endowment Lands Administration Act</i> and was continued under the <i>University Endowment Land Act</i> in 1979. This account provides for services to residents of the University Endowment Lands. Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences, and property taxes. Other revenue sources (net of direct costs) include land sales, rent from land tenures, fees, and the recovery of costs associated with a redevelopment/rezoning process. Expenses include the ratepayer's portion of costs transferred from the Ministry Operations Vote for services provided.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>23,545</b>	<b>19,872</b>
OPERATING TRANSACTIONS		
Revenue.....	14,882	15,112
Expense.....	(14,882)	(15,112)
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	(4,833)	(1,813)
Net Cash Source (Requirement).....	(4,833)	(1,813)
Difference Between 2024/25 Estimates and Projected Actual Net Cash Source (Requirement).....	833	—
Working Capital Adjustments and Other Spending Authority Committed <sup>3</sup> .....	327	406
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>19,872</b>	<b>18,465</b>

**NOTES**

- <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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the *2023/24 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.
- <sup>3</sup> 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.

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## MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

The mission of the Ministry of Indigenous Relations and Reconciliation is to guide the Province of British Columbia's efforts towards true, lasting reconciliation with Indigenous Peoples in British Columbia. The ministry works towards reconciliation with First Nations, Métis, and Inuit peoples through the implementation of the United Nations Declaration on the Rights of Indigenous Peoples, and through treaties, agreements, partnerships, and other social and economic initiatives.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 34 — Ministry Operations.....	59,002	75,134
Vote 35 — Treaty and Other Agreements Funding.....	94,704	105,204
Vote 36 — Declaration Act Secretariat.....	4,567	4,574
<b>STATUTORY APPROPRIATION</b>		
First Citizens Fund Special Account.....	1,823	2,046
<b>OPERATING EXPENSES</b>	160,096	186,958
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3	3
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	43,867	30,000
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Negotiations and Regional Operations Division.....	17,897	18,238	(2)	18,236
Strategic Partnerships and Initiatives Division.....	24,763	40,446	(2)	40,444
Reconciliation Transformation and Strategies Division.....	3,558	3,621	(2)	3,619
Executive and Support Services.....	12,784	12,837	(2)	12,835
Treaty and Other Agreements Funding.....	94,704	477,655	(372,451)	105,204
Declaration Act Secretariat.....	4,567	4,576	(2)	4,574
First Citizens Fund Special Account.....	1,823	2,046	—	2,046
<b>TOTAL OPERATING EXPENSES .....</b>	<b>160,096</b>	<b>559,419</b>	<b>(372,461)</b>	<b>186,958</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	3	3	—	3
<b>TOTAL .....</b>	<b>3</b>	<b>3</b>	<b>—</b>	<b>3</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Treaty and Other Agreements Funding.....	43,867	30,000	—	30,000
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS .....</b>	<b>43,867</b>	<b>30,000</b>	<b>—</b>	<b>30,000</b>
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Treaty and Other Agreements Funding.....	—	96,000	(96,000)	—
<b>TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES .....</b>	<b>—</b>	<b>96,000</b>	<b>(96,000)</b>	<b>—</b>

**MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION**

**VOTE DESCRIPTIONS**  
(*\$000*)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 34 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Negotiations and Regional Operations Division, Strategic Partnerships and Initiatives Division, Reconciliation Transformation and Strategies Division, and Executive and Support Services.

**NEGOTIATIONS AND REGIONAL OPERATIONS DIVISION**

**Voted Appropriation**

Negotiations and Regional Operations Division.....	<u>17,897</u>	<u>18,236</u>
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**Voted Appropriation Description:** This sub-vote provides for the leadership of government's role in building new, lasting, and transformative relationships with Indigenous Peoples through the negotiation and implementation of treaties, incremental treaty agreements, comprehensive reconciliation agreements, revenue-sharing agreements, and other agreements with First Nations, Indigenous Peoples and organizations, and the federal government. In addition, this sub-vote supports negotiation policy development, including emerging policy directives that strive to achieve rights, recognition, and reconciliation outcomes. This sub-vote also provides for cross-government coordination of engagements with First Nations and Indigenous Peoples, including development of government-to-government resource management protocols, cross-government coordination of First Nations and Indigenous Peoples consultation and accommodation, and treaty implementation and treaty-related measures. This sub-vote also provides for ongoing engagement with local governments and regional districts regarding negotiations, agreement implementation, and relationship building priorities with Indigenous communities in regions across the province. This sub-vote also provides for the operation of Victoria-based and regional offices that execute negotiations, agreement implementation, operations, and relationship management approaches. Regional offices support agencies across government at the regional level to coordinate engagements with First Nations and Indigenous Peoples, including providing day-to-day advice on relationships with First Nations and Indigenous Peoples, negotiation mandate development, negotiation leadership and support, and implementation to ensure that provincial government obligations are met. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.

**STRATEGIC PARTNERSHIPS AND INITIATIVES DIVISION**

**Voted Appropriation**

Strategic Partnerships and Initiatives Division.....	<u>24,763</u>	<u>40,444</u>
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**Voted Appropriation Description:** This sub-vote provides for the support and enhancement of the government's approach to reconciliation with First Nations and Indigenous Peoples through negotiations both inside and outside the treaty process considered strategically important to furthering the socio-cultural and socio-economic priorities of government. This sub-vote also provides for leadership of government's negotiations with the federal government to cost-share treaties, incremental treaty agreements, comprehensive reconciliation agreements, and other arrangements. This sub-vote also supports community support and emergency management; provides for activities supporting the closing and bringing into effect of agreements with First Nations, such as the development of legislation and the closing and implementation of agreements under the British Columbia Treaty Commission process; supports other agencies across government to implement treaties and other agreements and ensure provincial obligations within treaties and other agreements are addressed; and facilitates engagement and negotiation among First Nations, Indigenous communities and organizations, provincial ministries, and key stakeholders with the aim of accommodating First Nation and Indigenous interests and promoting collaboration and coordination on Indigenous issues across sectors and orders of government. This sub-vote also provides for initiatives to address the socio-economic gaps between Indigenous Peoples and other British Columbians, including the identification of opportunities, removal of barriers, cross-ministry coordination of resources and services provided to Indigenous Peoples, and support for data development and reporting out on progress. This sub-vote also provides for leadership in fiscal policy development, tripartite fiscal negotiations (including revenue-sharing agreements with First Nations), and development of financial and specific mandates for treaty negotiations. This sub-vote also provides support for strategic and operational management of funding to support reconciliation initiatives and negotiations, including the First Citizens Fund, the Long-Term BC First Nations Gaming Revenue Sharing and Financial Agreement, and related transfers. This sub-vote also supports relationship building, cultural initiatives, community development and innovation, and support to Indigenous leadership and advisory bodies. This sub-vote also provides support for the policy development of a new fiscal framework and resource revenue-sharing with Indigenous Peoples in British Columbia. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.

**MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>RECONCILIATION TRANSFORMATION AND STRATEGIES DIVISION</b>		
<b>Voted Appropriation</b>		
Reconciliation Transformation and Strategies Division.....	3,558	3,619
<b>Voted Appropriation Description:</b> This sub-vote provides for work across government to guide the adoption of the United Nations Declaration on the Rights of Indigenous Peoples (UN Declaration), and the Truth and Reconciliation Commission of Canada: Calls to Action, and to support the implementation of the Tsilhqot'in Supreme Court Decision and learnings from other relevant case law. This sub-vote provides for the identification and pursuit of key cross-government linkages to support alignment, collaboration and implementation of the UN Declaration, including the development of strategic policy tools and resources for the public service. This sub-vote also provides for the implementation of the <i>Declaration on the Rights of Indigenous Peoples Act</i> , and provides for the engagement processes towards, and the development of, the government's reconciliation vision and leadership of the necessary transformation associated with this vision. This sub-vote also provides for collaboration with the federal government and Indigenous governments and organizations; and working with internal and external partners and stakeholders to identify and help drive economic growth and opportunities. This sub-vote provides for strategic advice and coordination to help drive economic growth and opportunities in Indigenous communities that support meaningful advancement of self-determination outcomes. This sub-vote provides for development, cross-ministry coordination, implementation, and monitoring of Indigenous, external stakeholder, and intergovernmental engagement. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	871	843
Corporate Services.....	11,913	11,992
	12,784	12,835
<b>VOTE 34 — MINISTRY OPERATIONS</b>	59,002	75,134

**MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

**Estimates**  
**2025/26**

**VOTE 35 — TREATY AND OTHER AGREEMENTS FUNDING**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core business: Treaty and Other Agreements Funding.

**TREATY AND OTHER AGREEMENTS FUNDING**

**Voted Appropriations**

Treaty and Other Agreements Funding.....	4,242	<b>10,608</b>
Non Treaty Funding.....	<u>90,462</u>	<u><b>94,596</b></u>
	<u>94,704</u>	<u><b>105,204</b></u>

**Voted Appropriations Description:** This sub-vote provides for transfers and costs to First Nations, Indigenous Peoples and organizations, and third parties as a result of the settlement of treaties, incremental treaty agreements, economic benefit agreements, forest consultation and revenue-sharing agreements, and other agreements, including as a result of the federal/provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*. This sub-vote also provides for costs associated with acquisition, administration, and disposal of land and other assets as a result of the settlement of treaties, incremental treaties, and other agreements. Costs may be recovered from revenue received from stumpage, petroleum, natural gas, and minerals extraction or other sources. Costs may also be recovered from ministries, other entities within government, and parties external to government for transfers described within this sub-vote.

**VOTE 35 — TREATY AND OTHER AGREEMENTS FUNDING**

94,704

**105,204**

**MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION**

**VOTE DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 36 — DECLARATION ACT SECRETARIAT**

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Declaration Act Secretariat.

**DECLARATION ACT SECRETARIAT**

**Voted Appropriation**

Declaration Act Secretariat.....	<u>4,567</u>	<u>4,574</u>
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**Voted Appropriation Description:** This sub-vote provides for the operations of the Declaration Act Secretariat, including the facilitation, coordination, and guidance to meet the alignment of laws obligations under the *Declaration on the Rights of Indigenous Peoples Act* (Declaration Act), including policy and legislative process reform and guidance to government on ensuring that measures align with the United Nations Declaration on the Rights of Indigenous Peoples are taken in consultation and cooperation with Indigenous Peoples. In addition, this sub-vote provides for engagement with Indigenous Peoples to implement the *Declaration on the Rights of Indigenous Peoples Act* and align laws with the United Nations Declaration on the Rights of Indigenous Peoples and to do so in consultation and cooperation with Indigenous Peoples. This sub-vote provides for executive support, including executive services, delivering planning and support focused on major government initiatives and corporate administration. This sub-vote also provides for the Secretariat's strategic, service, and internal communications planning efforts; and business plans and performance monitoring, measurement, and reporting. This sub-vote also provides for finance, administrative, human resources, and information management services and systems; and information and privacy. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.

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**VOTE 36 — DECLARATION ACT SECRETARIAT**

4,567

4,574

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**MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

This statutory appropriation provides for the programs, operations, and other activities of the following special account: First Citizens Fund.

**FIRST CITIZENS FUND**

**Statutory Appropriation**

First Citizens Fund.....	<u>1,823</u>	<u>2,046</u>
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**Statutory Appropriation Description:** This statutory appropriation provides for the First Citizens Fund which is governed under the *Special Accounts Appropriation and Control Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	35,108	35,704
Operating Costs .....	9,562	9,590
Government Transfers .....	491,040	511,338
Other Expenses .....	2,943	2,943
Internal Recoveries .....	(156)	(156)
External Recoveries .....	(378,401)	(372,461)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>160,096</u>	<u>186,958</u>

## MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

SPECIAL ACCOUNTS<sup>1</sup>

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>FIRST CITIZENS FUND</b>		
This account was originally created as a fund under the <i>Revenue Surplus Appropriation Act</i> in 1969, was continued under the <i>Funds Control Act</i> in 1979, and was changed to a special account under the <i>Special Accounts Appropriation and Control Act</i> in 1988. The endowment fund has a restricted balance of \$66.5 million which is not permitted to be spent. The account promotes the economic, educational, and cultural well-being of Indigenous Peoples who are normally residents of British Columbia by providing financial assistance through loan guarantees and government transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of cultural, educational, and economic opportunities. The account also provides funds for the administration costs of certain social and economic development programs. No financing transactions are provided for under this account.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>964</b>	<b>964</b>
OPERATING TRANSACTIONS		
Revenue.....	1,823	2,046
Expense.....	(1,823)	(2,046)
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>964</b>	<b>964</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

(\$000)

Estimates	<b>Estimates</b>
2024/25	<b>2025/26</b>

TREATY AND OTHER AGREEMENTS FUNDING

LAND TRANSFERS — Disbursements represent expenditures for acquisition, administration, and disposal of land and other assets as a result of the settlement of treaties, incremental treaties, and other agreements. Negotiation and implementation costs are funded through the ministry's voted appropriations.

Disbursements.....	43,867	<b>30,000</b>
Receipts.....	—	—
Net Cash Requirement (Source).....	<u>43,867</u>	<u><b>30,000</b></u>

## MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

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

	Estimates 2024/25	Estimates 2025/26
<b>TREATY AND OTHER AGREEMENTS FUNDING</b>		
BRITISH COLUMBIA FIRST NATIONS GAMING REVENUE SHARING LIMITED PARTNERSHIP — Disbursements are made by the Province to the British Columbia First Nations Gaming Revenue Sharing Limited Partnership (Partnership) or to a limited partner of the Partnership at the written request of the Partnership in accordance with the <i>Gaming Control Act</i> , further supported by the Long-Term BC First Nations Gaming Revenue Sharing and Financial Agreement in respect of a portion of the actual net income (receipts) of the British Columbia Lottery Corporation collected on behalf of the Partnership under the <i>Gaming Control Act</i> . Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	100,000	<b>96,000</b>
Receipts.....	<u>(100,000)</u>	<u><b>(96,000)</b></u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>

## MINISTRY OF INFRASTRUCTURE

The mission of the Ministry of Infrastructure is to provide strategic infrastructure project planning, procurement, delivery and oversight supports to successfully deliver provincial vertical infrastructure projects, such as schools, post-secondary facilities, health care facilities and others, needed for British Columbia's growing communities.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 37 — Ministry Operations.....	46,277	55,332
<b>OPERATING EXPENSES</b>	46,277	55,332
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	54,352	34,503
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

**NOTES**

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

**MINISTRY OF INFRASTRUCTURE**  
**SUMMARY BY CORE BUSINESS**  
(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Policy and Partnerships.....	—	3,095	(2)	3,093
Community Capital Development.....	40,341	40,394	(2)	40,392
Executive and Support Services.....	5,936	11,849	(2)	11,847
<b>TOTAL OPERATING EXPENSES .....</b>	<b>46,277</b>	<b>55,338</b>	<b>(6)</b>	<b>55,332</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Community Capital Development.....	54,349	34,500	—	34,500
Executive and Support Services.....	3	3	—	3
<b>TOTAL .....</b>	<b>54,352</b>	<b>34,503</b>	<b>—</b>	<b>34,503</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Community Capital Development.....	—	1	(1)	—
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS .....</b>	<b>—</b>	<b>1</b>	<b>(1)</b>	<b>—</b>

**MINISTRY OF INFRASTRUCTURE**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

**VOTE 37 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Policy and Partnerships, Community Capital Development, and Executive and Support Services.

**POLICY AND PARTNERSHIPS**

**Voted Appropriation**

Policy and Partnerships.....	—	<b>3,093</b>
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**Voted Appropriation Description:** This sub-vote provides for establishment of policy and accountability, research, planning, program monitoring and evaluation, legislation development, cross-agency oversight activities, and partnerships and engagement with other organizations and levels of government, in respect of provincial vertical infrastructure projects. Costs may be recovered from ministries, organizations within the government reporting entity, including Crown corporations, boards and commissions, other levels of government, societies, other organizations, and parties external to government for activities described within this sub-vote.

**COMMUNITY CAPITAL DEVELOPMENT**

**Voted Appropriation**

Community Capital Development.....	40,341	<b>40,392</b>
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**Voted Appropriation Description:** This sub-vote provides for program support, management and procurement for capital projects and initiatives related to K-12 education and childcare, health and post-secondary education sectors, and other provincial capital infrastructure and related spending initiatives. This sub-vote provides for funding or transfers of funding to school districts, universities, colleges, institutes and other educational agencies, health authorities, other government entities and organizations, and the private sector. This sub-vote provides for project coordination services related to provincial vertical infrastructure projects, including property management, construction, development, environmental, and technical services. Activities may include the acquisition of land on behalf of government and other public agencies and organizations, disposal of or making available land, and provision of services to public agencies in relation to land, as set out in the *Public Agency Accommodation Act*, except to the extent that such activities fall under the portfolio of the Minister of Citizens' Services. This sub-vote also provides for directly-related accommodation to Indigenous Peoples resulting from the rental, lease, or disposal of Crown land or other related property. Costs associated with the disposal of real property are recovered from the revenues from the rental, lease, or disposal of Crown land or other related property. Costs may also be recovered from ministries, organizations within the government reporting entity, including Crown corporations, boards and commissions, other levels of government, societies, other organizations, and parties external to government for activities described within this sub-vote.

## MINISTRY OF INFRASTRUCTURE

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	715	767
Corporate Services.....	5,221	11,080
	<u>5,936</u>	<u>11,847</u>
<b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Infrastructure, the deputy minister's office, executive leadership and direction, services to support program delivery, and corporate administration, including finance, strategic human resources, facilities management, information management services and systems and privacy, and services to support program delivery. Costs may be recovered from ministries, Crown corporations, boards and commissions, other levels of government, societies, other organizations, and parties external to government for activities described within this sub-vote.		
<b>VOTE 37 — MINISTRY OPERATIONS</b>	46,277	55,332

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

## GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits .....	10,640	16,531
Operating Costs .....	1,828	4,593
Government Transfers .....	33,752	33,752
Other Expenses .....	57	465
Internal Recoveries .....	—	(3)
External Recoveries .....	—	(6)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>46,277</u>	<u>55,332</u>



MINISTRY OF INFRASTRUCTURE

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

(\$000)

Estimates  
2024/25

Estimates  
2025/26

COMMUNITY CAPITAL DEVELOPMENT

REAL ESTATE DEVELOPMENT — Disbursements represent expenditures associated with the development and sale of surplus properties and/or buildings on behalf of the Province as set out in the *Public Agency Accommodation Act*, except to the extent that such activities fall under the portfolio of the Minister of Citizens' Services. Receipts represent a portion of the proceeds of the sale or disposal of properties and/or buildings applied to costs that are under the portfolio of the Minister of Infrastructure. Administration costs are funded through the ministry's voted appropriations.

Disbursements.....	—	1
Receipts.....	—	(1)
Net Cash Requirement (Source).....	—	—

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## MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

The mission of the Ministry of Jobs, Economic Development and Innovation is to incorporate key lines of government services to grow British Columbia's economy for the benefit of all residents and communities. The ministry's work includes establishing British Columbia as a preferred location for new and emerging technologies, supporting programs related to economic growth, job creation and community transition, providing integrated trade and investment programs to help increase exports for British Columbia businesses, supporting innovation and strategic investments across the province, and developing British Columbia's national and international trade relations.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 38 — Ministry Operations.....	115,146	116,223
<b>STATUTORY APPROPRIATION</b>		
Northern Development Fund Special Account.....	500	500
<b>OPERATING EXPENSES</b>	<u>115,646</u>	<u>116,723</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3	3
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Trade and Industry Development.....	29,739	30,060	(4)	30,056
Small Business and Economic Development.....	35,890	36,085	(6)	36,079
Investment and Sustainable Economy.....	13,936	14,119	(3)	14,116
Transfers to Crown Corporations and Agencies.....	26,499	26,727	—	26,727
Executive and Support Services.....	9,082	9,248	(3)	9,245
Northern Development Fund Special Account.....	500	500	—	500
<b>TOTAL OPERATING EXPENSES .....</b>	<b>115,646</b>	<b>116,739</b>	<b>(16)</b>	<b>116,723</b>
<b>CAPITAL EXPENDITURES</b>	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	3	3	—	3
<b>TOTAL .....</b>	<b>3</b>	<b>3</b>	<b>—</b>	<b>3</b>

**MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

**VOTE 38 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Trade and Industry Development, Small Business and Economic Development, Investment and Sustainable Economy, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

**TRADE AND INDUSTRY DEVELOPMENT**

**Voted Appropriation**

Trade and Industry Development.....	29,739	<u>30,056</u>
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**Voted Appropriation Description:** This sub-vote provides for the facilitation of trade development and investment attraction to advance strategic sectors and industries in all regions of the province; promoting British Columbia internationally; showcasing British Columbia at national and international events; and the operation of the Province's international network of trade offices. This sub-vote supports the development and delivery of inbound and outbound trade and investment missions in conjunction with public and private sector partners and programming to assist British Columbia based companies to conduct international business. This sub-vote provides for domestic and international partnerships with public and private sector organizations with the aim of better alignment and efficiency in achieving the Province's trade and investment objectives. This sub-vote provides for the management of British Columbia's participation in domestic and international trade agreements and initiatives; the facilitation of trade and investment through resolution of trade disputes; the promotion of business development opportunities provided by trade agreements; and the provision of strategic advice with respect to the Province's trade obligations. This sub-vote provides for the development of research and analysis to support effective market and sector strategies that will benefit all regions of the province. This sub-vote also provides support for the development and implementation of strategies to strengthen domestic industries across a range of sectors, including core and emerging industries through research, business intelligence, strategy and support for industry growth, and acts as lead in working with Forestry Innovation Investment Ltd. This sub-vote provides for operational and industry support activities related to the implementation of mass timber and construction innovation. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, and parties external to government for activities described within this sub-vote.

**SMALL BUSINESS AND ECONOMIC DEVELOPMENT**

**Voted Appropriations**

Small Business and Economic Development.....	7,903	<b>8,003</b>
Regional Development.....	27,987	<b>28,076</b>
	<u>35,890</u>	<u><b>36,079</b></u>

**Voted Appropriations Description:** This sub-vote provides for the development and implementation of provincial plans, programs, and policies related to small business and regulatory reform in British Columbia, including negotiating and entering into agreements or arrangements with parties inside and outside of British Columbia. This sub-vote also provides for operational, programming, and research activities related to small business; the operation of the Small Business Roundtable; the provision of strategic direction to the Province regarding advancing economic development and competitiveness, and streamlining access to government services; and the development and implementation of regional economic strategies, initiatives, and policies and legislation. This sub-vote also provides for the delivery of regional and provincial economic development programs, community transition services, and services to foster economic growth and job creation, as well as leads the ministry's partnerships and economic development activities with Indigenous organizations and communities. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, other public-sector organizations, and parties external to government for activities described within this sub-vote.

**MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>INVESTMENT AND SUSTAINABLE ECONOMY</b>		
<b>Voted Appropriation</b>		
Investment and Sustainable Economy.....	13,936	14,116
<p><b>Voted Appropriation Description:</b> This sub-vote provides for the coordination of investment programming and working with investors to facilitate investment in British Columbia, including working with stakeholders to identify barriers impeding investment projects and working to overcome them. This sub-vote also provides for the delivery of investment capital and venture capital programming by administering tax credits under the <i>Small Business Venture Capital Act</i> and the <i>Employee Investment Act</i> and acts as a lead in working with and providing transfers to InBC Investment Corp. This sub-vote provides for the policy, administration, operation, delivery, and support of research, innovation, technology sector development, and commercialization programs, projects, and services; and providing strategic direction to remove barriers to innovation and commercialization, including acting as lead in working with Innovate BC and other technology and innovation focused organizations. This sub-vote provides for programming, research, and analysis for clean and inclusive economic growth and strategy, advice, and initiatives to support long-term economic planning, performance tracking, and reporting. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, other public-sector organizations, and parties external to government for activities described within this sub-vote.</p>		
<b>TRANSFERS TO CROWN CORPORATIONS AND AGENCIES</b>		
<b>Voted Appropriations</b>		
Forestry Innovation Investment Ltd.....	20,187	20,366
Innovate BC.....	6,312	6,361
	26,499	26,727
<p><b>Voted Appropriations Description:</b> This sub-vote provides for transfers to Crown corporations and agencies including Forestry Innovation Investment Ltd. and Innovate BC.</p>		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Ministers' Offices.....	1,232	1,253
Corporate Services.....	7,850	7,992
	9,082	9,245
<p><b>Voted Appropriations Description:</b> This sub-vote provides for the offices of the Minister of Jobs, Economic Development and Innovation, the Minister of State for Trade, and for the Parliamentary Secretary for Asia-Pacific Trade. This sub-vote also provides for executive direction of the Ministry of Jobs, Economic Development and Innovation and administrative services for the operating programs of the Ministry of Jobs, Economic Development and Innovation; the Ministry of Labour; the Ministry of Housing and Municipal Affairs; and the Ministry of Tourism, Arts, Culture and Sport; including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, accommodation, and information systems. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
<b>VOTE 38 — MINISTRY OPERATIONS</b>	115,146	116,223

**MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

**Estimates**  
**2025/26**

**STATUTORY APPROPRIATIONS**

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Northern Development Fund.

**NORTHERN DEVELOPMENT FUND**

**Statutory Appropriation**

Northern Development Fund.....	<u>500</u>	<u>500</u>
--------------------------------	------------	------------

**Statutory Appropriation Description:** This statutory appropriation provides for the Northern Development Fund which is governed under the *BC-Alcan Northern Development Fund Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	42,843	<b>43,692</b>
Operating Costs .....	19,174	<b>19,174</b>
Government Transfers .....	54,950	<b>55,178</b>
Other Expenses .....	188	<b>188</b>
Internal Recoveries .....	(1,493)	<b>(1,493)</b>
External Recoveries .....	(16)	<b>(16)</b>
<b>TOTAL OPERATING EXPENSES.....</b>	<u>115,646</u>	<u><b>116,723</b></u>

## MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>NORTHERN DEVELOPMENT FUND</b>		
This account was established by the <i>BC-Alcan Northern Development Fund Act</i> in 1998. The purpose is to promote sustainable economic development in north-western British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the Nechako-Kitamaat Development Fund Society. Interest earned on the fund balance is credited to the account as revenue. Administration costs are funded through the Ministry Operations Vote.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>846</b>	<b>846</b>
OPERATING TRANSACTIONS		
Revenue.....	500	500
Expense.....	(500)	(500)
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>846</b>	<b>846</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.



## MINISTRY OF LABOUR

The mission of the Ministry of Labour is to promote fair, healthy, and safe labour and employment relationships in support of a strong, sustainable, and inclusive economy and to ensure provincial employment standards reflect the needs of British Columbians.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 39 — Ministry Operations.....	25,407	25,986
<b>OPERATING EXPENSES</b>	25,407	25,986
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3	3
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

**NOTES**

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

**MINISTRY OF LABOUR**  
**SUMMARY BY CORE BUSINESS**  
(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Labour Programs.....	23,322	65,406	(41,503)	23,903
Executive and Support Services.....	2,085	2,438	(355)	2,083
<b>TOTAL OPERATING EXPENSES .....</b>	<b>25,407</b>	<b>67,844</b>	<b>(41,858)</b>	<b>25,986</b>
<b>CAPITAL EXPENDITURES</b>				
<b>Core Business</b>				
Labour Programs.....	3	3	—	3
<b>TOTAL .....</b>	<b>3</b>	<b>3</b>	<b>—</b>	<b>3</b>

## MINISTRY OF LABOUR

VOTE DESCRIPTIONS  
(\$000)Estimates  
2024/25Estimates  
2025/26

## VOTE 39 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Labour Programs and Executive and Support Services.

## LABOUR PROGRAMS

## Voted Appropriations

Employment Standards.....	21,263	21,783
WorkSafeBC Funded Services.....	1	1
Labour Policy and Legislation.....	2,058	2,119
	<u>23,322</u>	<u>23,903</u>

**Voted Appropriations Description:** This sub-vote provides for services promoting harmonious labour and employment relations through the administration of the *Workers Compensation Act*, the *Employment Standards Act*, the *Temporary Foreign Worker Protection Act*, and the *Labour Relations Code*; the operations of the Workers' Compensation Appeal Tribunal, Compensation Advisory Services, and other employment and labour relations initiatives; and worker support programs. This sub-vote also provides for legislative and policy support for activities described within this sub-vote. Costs associated with the Workers' Compensation Appeal Tribunal and Compensation Advisory Services are fully recovered from the accident fund established pursuant to the *Workers Compensation Act*. Costs may also be recovered from ministries, Crown corporations and agencies, and parties external to government for other activities described within this sub-vote.

## EXECUTIVE AND SUPPORT SERVICES

## Voted Appropriations

Minister's Office.....	732	704
Corporate Services.....	1,353	1,379
	<u>2,085</u>	<u>2,083</u>

**Voted Appropriations Description:** This sub-vote provides for the office for the Minister of Labour and for the Parliamentary Secretary for Labour. This sub-vote also provides for executive direction of the Ministry of Labour; and administrative services for the operating programs of the Ministry of Labour, including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, accommodation, and information systems, some of which are provided by the Ministry of Jobs, Economic Development and Innovation and the Ministry of Housing and Municipal Affairs. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, and parties external to government for activities described within this sub-vote.

## VOTE 39 — MINISTRY OPERATIONS

25,407

25,986

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

## GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits .....	49,572	53,085
Operating Costs .....	12,663	14,218
Government Transfers .....	90	90
Other Expenses .....	456	456
Internal Recoveries .....	(5)	(5)
External Recoveries .....	(37,369)	(41,858)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>25,407</u>	<u>25,986</u>

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## MINISTRY OF MINING AND CRITICAL MINERALS

The mission of the Ministry of Mining and Critical Minerals is to align regulatory frameworks and policy to support the advancement of mining opportunities and facilitate a safe, environmentally responsible, and competitive mining sector for the benefit of all peoples in British Columbia, now and in the future.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 40 — Ministry Operations.....	59,596	61,012
<b>OPERATING EXPENSES</b>	59,596	61,012
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	545	548
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

**NOTES**

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF MINING AND CRITICAL MINERALS

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Responsible Mining and Competitiveness.....	29,927	33,729	(3,053)	30,676
Mines Health, Safety and Enforcement.....	14,120	14,253	(2)	14,251
Strategic and Indigenous Partnerships.....	3,570	3,632	(2)	3,630
Executive and Support Services.....	11,979	12,457	(2)	12,455
<b>TOTAL OPERATING EXPENSES .....</b>	<b>59,596</b>	<b>64,071</b>	<b>(3,059)</b>	<b>61,012</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	545	548	—	548
<b>TOTAL .....</b>	<b>545</b>	<b>548</b>	<b>—</b>	<b>548</b>



**MINISTRY OF MINING AND CRITICAL MINERALS**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	693	699
Corporate Services.....	11,286	11,756
	<u>11,979</u>	<u>12,455</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Mining and Critical Minerals and executive support, including the deputy minister's office, and coordination of legislation. This sub-vote also provides for corporate services, correspondence, records management, and information and privacy. This sub-vote also provides for executive direction to the ministry; finance, administrative, and strategic human resources; information management services and systems; revenue collection; and trust fund management for ministry operations, programs, and clients. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.		
<b>VOTE 40 — MINISTRY OPERATIONS</b>	59,596	61,012

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	44,132	45,291
Operating Costs .....	16,205	16,364
Government Transfers .....	275	275
Other Expenses .....	2,047	2,145
Internal Recoveries .....	(4)	(4)
External Recoveries .....	(3,059)	(3,059)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>59,596</u>	<u>61,012</u>



## MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

The mission of the Ministry of Post-Secondary Education and Future Skills is to champion innovation, inclusive and sustainable communities, within an integrated, coordinated post-secondary education and skills training system that is affordable and accessible to empower British Columbians from all backgrounds to thrive.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 41 — Ministry Operations.....	3,403,866	3,515,868
<b>OPERATING EXPENSES</b>	<u>3,403,866</u>	<u>3,515,868</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	504	504
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Educational Institutions and Organizations.....	3,116,407	3,225,815	(2)	3,225,813
Student Services Programs.....	73,697	76,594	(2,802)	73,792
Private Training Institutions.....	1	3,565	(3,564)	1
Labour Market Development.....	39,469	137,830	(98,093)	39,737
Immigration and Strategic Planning.....	38,069	57,703	(18,174)	39,529
Transfers to Crown Corporations and Agencies.....	106,960	107,221	—	107,221
Executive and Support Services.....	29,263	30,293	(518)	29,775
<b>TOTAL OPERATING EXPENSES .....</b>	<b>3,403,866</b>	<b>3,639,021</b>	<b>(123,153)</b>	<b>3,515,868</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	504	504	—	504
<b>TOTAL .....</b>	<b>504</b>	<b>504</b>	<b>—</b>	<b>504</b>

MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

VOTE DESCRIPTIONS  
(\$000)

Estimates  
2024/25  
Estimates  
2025/26

VOTE 41 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Educational Institutions and Organizations, Student Services Programs, Private Training Institutions, Labour Market Development, Immigration and Strategic Planning, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation

Educational Institutions and Organizations.....	3,116,407	<u>3,225,813</u>
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**Voted Appropriation Description:** This sub-vote provides for funding to universities, colleges, institutes, educational agencies, and other organizations to support the post-secondary education system and for initiatives that enhance student access and outcomes. Costs may be recovered from ministries, educational organizations, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.

STUDENT SERVICES PROGRAMS

Voted Appropriation

Student Services Programs.....	73,697	<u>73,792</u>
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**Voted Appropriation Description:** This sub-vote provides for the administration, operations, and delivery of student services programs. This sub-vote also provides financial, income, and other assistance to and for students, including scholarships, bursaries, loan forgiveness programs, transfers to students, and transfers for initiatives that enhance student performance and access. Costs may be recovered from ministries, educational organizations, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.

PRIVATE TRAINING INSTITUTIONS

Voted Appropriation

Private Training Institutions.....	1	<u>1</u>
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**Voted Appropriation Description:** This sub-vote provides for the policy, administration, operations, and compliance activities related to providing for quality education standards for private post-secondary institutions certified under the *Private Training Act*. This sub-vote also provides for the administration of the Student Tuition Protection Fund. Costs may be recovered from ministries, private post-secondary institutions, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.

LABOUR MARKET DEVELOPMENT

Voted Appropriations

Labour Market Strategic Planning.....	5,904	<u>5,994</u>
Labour Market Policy and Planning.....	3,429	<u>3,480</u>
Labour Market and Skills Training Programs.....	30,136	<u>30,263</u>
	<u>39,469</u>	<u>39,737</u>

**Voted Appropriations Description:** This sub-vote provides for the development and implementation of policy, programs, and legislation to support the development and training of British Columbia's workforce. It includes oversight of SkilledTradesBC and the negotiation and implementation of federal/provincial agreements related to workforce development and training. This sub-vote also provides for the development of labour market information that is disseminated to British Columbians through multiple platforms and methods and development of industry-led workforce development strategies and strategic initiatives. Costs may be recovered from ministries, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.

**MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>IMMIGRATION AND STRATEGIC PLANNING</b>		
<b>Voted Appropriations</b>		
Immigration Strategic Planning.....	348	353
Provincial Nominee Program.....	1	1
Workforce and Immigration.....	37,720	39,175
	<u>38,069</u>	<u>39,529</u>
<b>Voted Appropriations Description:</b> This sub-vote provides for the development and implementation of provincial plans, programs, and policies related to immigration, including the administration of the British Columbia Provincial Nominee Program and immigrant settlement and integration services, including negotiating and entering into agreements or arrangements with parties inside and outside of British Columbia. Costs related to the British Columbia Provincial Nominee Program are cost-recoverable from fees. Costs may also be recovered from ministries, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.		
<b>TRANSFERS TO CROWN CORPORATIONS AND AGENCIES</b>		
<b>Voted Appropriation</b>		
SkilledTradesBC.....	106,960	107,221
<b>Voted Appropriation Description:</b> This sub-vote provides for transfers to Crown corporations and agencies including SkilledTradesBC.		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	845	868
Corporate Services.....	28,418	28,907
	<u>29,263</u>	<u>29,775</u>
<b>Voted Appropriations Description:</b> This sub-vote provides for ministry leadership and direction, establishment of policy and accountability, and provides program support for the post-secondary system and student services programs. This sub-vote also provides for quality assessment for public and private post-secondary degree-granting institutions; and the <i>Professional Governance Act</i> . This sub-vote also provides for the office of the Minister of Post-Secondary Education and Future Skills, Parliamentary Secretary for International Credentials, and for corporate services to the ministry. This sub-vote also provides for the development and implementation of policy and programs to increase the ability for qualified, internationally trained professionals to achieve certification in British Columbia to work in regulated occupations. Costs may be recovered from ministries, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.		
<b>VOTE 41 — MINISTRY OPERATIONS</b>	<b>3,403,866</b>	<b>3,515,868</b>

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	66,485	69,669
Operating Costs .....	20,756	20,439
Government Transfers .....	3,496,027	3,607,288
Other Expenses .....	3,074	3,121
Internal Recoveries .....	(61,496)	(61,496)
External Recoveries .....	(120,980)	(123,153)
<b>TOTAL OPERATING EXPENSES.....</b>	<b><u>3,403,866</u></b>	<b><u>3,515,868</u></b>

## MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

The mission of the Ministry of Public Safety and Solicitor General is to deliver public safety services and programs, to administer regulations for the liquor and cannabis industries, and to ensure that the public has confidence in British Columbia's gaming sector.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 42 — Ministry Operations.....	1,067,906	1,121,960
<b>STATUTORY APPROPRIATIONS</b>		
Civil Forfeiture Account Special Account.....	437	437
Corrections Work Program Account Special Account.....	1,281	1,281
Criminal Asset Management Fund Special Account.....	—	—
Victim Surcharge Special Account.....	13,504	13,504
<b>OPERATING EXPENSES</b>	1,083,128	1,137,182
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	2,997	4,701
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Corrections.....	316,804	327,533	(2,281)	325,252
Policing and Security.....	541,647	629,333	(52,251)	577,082
Community Safety and Victim Services.....	88,310	94,214	(300)	93,914
BC Coroners Service.....	29,284	31,375	(2)	31,373
RoadSafetyBC.....	36,440	40,631	(4,139)	36,492
Liquor and Cannabis Regulation.....	8,275	23,252	(14,862)	8,390
Gaming Policy and Enforcement.....	21,461	34,983	(12,772)	22,211
Cannabis and Corporate Policy.....	3,597	3,644	(2)	3,642
Office of the Fire Commissioner.....	3,261	4,378	—	4,378
Executive and Support Services.....	18,827	19,228	(2)	19,226
Civil Forfeiture Account Special Account.....	437	14,981	(14,544)	437
Corrections Work Program Account Special Account.....	1,281	1,281	—	1,281
Criminal Asset Management Fund Special Account.....	—	—	—	—
Victim Surcharge Special Account.....	13,504	13,504	—	13,504
<b>TOTAL OPERATING EXPENSES .....</b>	<b>1,083,128</b>	<b>1,238,337</b>	<b>(101,155)</b>	<b>1,137,182</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Corrections.....	1,062	3,262	—	3,262
BC Coroners Service.....	12	12	—	12
Office of the Fire Commissioner.....	36	475	—	475
Executive and Support Services.....	1,887	952	—	952
<b>TOTAL .....</b>	<b>2,997</b>	<b>4,701</b>	<b>—</b>	<b>4,701</b>

**MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates 2024/25	Estimates 2025/26
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**VOTE 42 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Corrections, Policing and Security, Community Safety and Victim Services, BC Coroners Service, RoadSafetyBC, Liquor and Cannabis Regulation, Gaming Policy and Enforcement, Cannabis and Corporate Policy, Office of the Fire Commissioner, and Executive and Support Services.

**CORRECTIONS**

**Voted Appropriation**

Corrections.....	<u>316,804</u>	<u>325,252</u>
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**Voted Appropriation Description:** This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community and for the planning and management of correctional programs. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of governments, and other parties both internal and external to government for activities described within this sub-vote.

**POLICING AND SECURITY**

**Voted Appropriation**

Policing and Security.....	<u>541,647</u>	<u>577,082</u>
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**Voted Appropriation Description:** This sub-vote provides for superintending policing and law enforcement in the province; management of contract policing; development and administration of policy and legislation regarding cannabis enforcement, including stakeholder consultation and public engagement; and developing and delivering initiatives to maintain safe and secure communities. This sub-vote also provides for security industry regulations and other protective programs and for the activities of the cross-government Compliance and Enforcement Secretariat. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, and other parties both internal and external to government for activities described within this sub-vote.

**COMMUNITY SAFETY AND VICTIM SERVICES**

**Voted Appropriation**

Community Safety and Victim Services.....	<u>88,310</u>	<u>93,914</u>
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**Voted Appropriation Description:** This sub-vote provides for direct services to support victims of crime, counselling and outreach services for people impacted by violence, and financial assistance and benefits to assist victims in their recovery from the impacts of violent crime. This sub-vote also provides for facilitating restitution to victims and support to communities to prevent crime, violence, and victimization. Costs may be recovered from the Victim Surcharge Special Account for victim service programs, from ministries for special public safety initiatives, and from other levels of government for activities described within this sub-vote.

**BC CORONERS SERVICE**

**Voted Appropriation**

BC Coroners Service.....	<u>29,284</u>	<u>31,373</u>
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**Voted Appropriation Description:** This sub-vote provides for the operation of the BC Coroners Service and the administration of the *Coroners Act*, including investigating unnatural, sudden, and unexpected deaths; investigating and reviewing children's deaths; identifying, and publicly reporting on relevant facts about, deceased persons; advancing recommendations aimed at the prevention of death; holding inquests and Death Review Panels; and reporting on issues affecting public health and safety. Costs may be recovered from ministries, Crown agencies, and other levels of government for activities described within this sub-vote.

**MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>ROADSAFETYBC</b>		
<b>Voted Appropriation</b>		
RoadSafetyBC.....	36,440	36,492

**Voted Appropriation Description:** This sub-vote provides for programs and activities of RoadSafetyBC, including leading and supporting government traffic safety initiatives, administration of driver regulatory and traffic safety programs, setting driver licensing policies, monitoring and regulating unfit drivers, conducting appeals of driving prohibitions and conducting hearings and reviews of the Insurance Corporation of British Columbia's decisions respecting driver licence sanctions, driver training schools, driver trainer licences, and other driver-related programs. This sub-vote also provides for expenses related to participation in national organizations and reimbursements for programs administered by RoadSafetyBC. Costs may be recovered from appeal fees and program fees. Costs may also be recovered from ministries, Crown agencies, boards and commissions, other levels of government, and organizations for activities described within this sub-vote.

**LIQUOR AND CANNABIS REGULATION**

**Voted Appropriations**

Liquor Regulation.....	1	1
Cannabis Regulation.....	8,274	8,389
	8,275	8,390

**Voted Appropriations Description:** This sub-vote provides for the overall policy development, administration, licensing, and enforcement of cannabis and liquor in support of the *Liquor Control and Licensing Act* and regulations, and the *Cannabis Control and Licensing Act* and regulations to establish and operate ongoing programs to reduce the incidence of underage consumption and increase public awareness about responsible consumption. Costs may be recovered from ministries, organizations within the government reporting entity, and parties both internal and external to government for activities described within this sub-vote.

**GAMING POLICY AND ENFORCEMENT**

**Voted Appropriations**

Gaming Policy and Enforcement Operations.....	21,460	22,210
Distribution of Gaming Proceeds.....	1	1
	21,461	22,211

**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; regulation of gaming supplies; 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 General Fund of 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 activities described within this sub-vote. Costs may also be recovered from ministries for activities described within this sub-vote.

**CANNABIS AND CORPORATE POLICY**

**Voted Appropriation**

Cannabis and Corporate Policy.....	3,597	3,642
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**Voted Appropriation Description:** This sub-vote provides for service planning for the Ministry of Public Safety and Solicitor General; development of policy and legislation regarding corporate priorities; development of research, policy, and legislation regarding cannabis; negotiation of agreements with First Nations; and stakeholder consultation and public engagement. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, and other parties both internal and external to government for activities described within this sub-vote.



**MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>OFFICE OF THE FIRE COMMISSIONER</b>		
<b>Voted Appropriation</b>		
Office of the Fire Commissioner.....	3,261	4,378
	<u>3,261</u>	<u>4,378</u>
<b>Voted Appropriation Description:</b> This sub-vote provides for the Office of the Fire Commissioner, which implements fire safety regulations and activities, promotes fire safety, and assists major fire investigations and the response to major wildland urban interface fire emergencies. Costs may be recovered from ministries for activities described within this sub-vote.		
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Ministers' Offices.....	810	985
Corporate Services.....	18,017	18,241
	<u>18,827</u>	<u>19,226</u>
<b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Public Safety and Solicitor General; the Minister of State for Community Safety and Integrated Services; executive direction of the ministry, including the Deputy Solicitor General's office; general services to support program delivery; policy development; and management services for the ministry, including oversight of Crown corporations, and for the Ministry of Attorney General, including financial administration, facilities management, business planning, and human resource management. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, and individuals for activities described within this sub-vote.		
<b>VOTE 42 — MINISTRY OPERATIONS</b>	1,067,906	1,121,960

**MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: Civil Forfeiture Account, Corrections Work Program Account, Criminal Asset Management Fund, and Victim Surcharge Special Account.

**CIVIL FORFEITURE ACCOUNT**

**Statutory Appropriation**

Civil Forfeiture Account.....	437	437
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**Statutory Appropriation Description:** This statutory appropriation provides for the Civil Forfeiture Account which is governed under the *Civil Forfeiture Act*.

**CORRECTIONS WORK PROGRAM ACCOUNT**

**Statutory Appropriation**

Corrections Work Program Account.....	1,281	1,281
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**Statutory Appropriation Description:** This statutory appropriation provides for the Corrections Work Program Account which is governed under the *Correction Act*.

**CRIMINAL ASSET MANAGEMENT FUND**

**Statutory Appropriation**

Criminal Asset Management Fund.....	—	—
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**Statutory Appropriation Description:** This statutory appropriation provides for the Criminal Asset Management Fund which is governed under the *Criminal Asset Management Act*.

**VICTIM SURCHARGE SPECIAL ACCOUNT**

**Statutory Appropriation**

Victim Surcharge Special Account.....	13,504	13,504
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**Statutory Appropriation Description:** This statutory appropriation provides for the Victim Surcharge Special Account which is governed under the *Victims of Crime Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	381,972	392,838
Operating Costs .....	75,338	77,448
Government Transfers .....	723,919	764,948
Other Expenses .....	20,231	20,280
Internal Recoveries .....	(17,177)	(17,177)
External Recoveries .....	(101,155)	(101,155)
<b>TOTAL OPERATING EXPENSES.....</b>	<b>1,083,128</b>	<b>1,137,182</b>

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

**SPECIAL ACCOUNTS<sup>1</sup>**  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>CIVIL FORFEITURE ACCOUNT</b>		
This account was established by the <i>Civil Forfeiture Act</i> in 2005. The purpose of the Act is to suppress unlawful activities by removing the associated economic incentive and to fund crime prevention, crime remediation, and victim compensation initiatives. The account is established to receive the liquidated value of forfeited assets and to distribute the net revenue in the form of grants. The net revenue represents the excess of recoveries over expenses in a given fiscal year. Expenses are limited to those permitted within the scope of the Act and include administration of the Act. Costs may be recovered from proceeds from judgments or settlements of concluded legal proceedings.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u>18,105</u>	<u>17,668</u>
OPERATING TRANSACTIONS		
Revenue.....	—	—
Expense.....	(14,981)	(14,981)
Internal and External Recoveries.....	<u>14,544</u>	<u>14,544</u>
Net Revenue (Expense).....	(437)	(437)
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u><u>17,668</u></u>	<u><u>17,231</u></u>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>CORRECTIONS WORK PROGRAM ACCOUNT</b>		
This account was established by the <i>Miscellaneous Statutes Amendment Act (No. 2)</i> in 1987 and is governed under the <i>Correction Act</i> . The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits. Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs related to the Corrections Work Program. Administration costs are funded through the ministry's voted appropriations.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u>1,592</u>	<u>1,721</u>
OPERATING TRANSACTIONS		
Revenue.....	650	650
Expense.....	(1,281)	(1,281)
Transfer from Ministry Operations Vote.....	<u>700</u>	<u>700</u>
Net Revenue (Expense).....	<u>69</u>	<u>69</u>
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
Working Capital Adjustments and Other Spending Authority Committed <sup>3</sup> .....	<u>60</u>	<u>60</u>
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u><u>1,721</u></u>	<u><u>1,850</u></u>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the *2023/24 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

<sup>3</sup> 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 PUBLIC SAFETY AND SOLICITOR GENERAL

**SPECIAL ACCOUNTS<sup>1</sup>**  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

**CRIMINAL ASSET MANAGEMENT FUND**

The Forfeited Crime Proceeds Fund account was established by the *Special Accounts Appropriation and Control Act* in 1988, as amended by the *Attorney General Amendment Act* in 1989. This account was continued in 2012, under the name Criminal Asset Management Fund, by the *Criminal Asset Management Act*. The purpose of this account is to use the proceeds that government obtains from criminal forfeitures and certain fines for certain criminal justice purposes. Revenue represents money received by government from proceeds of crime provided by certain other governments, money paid as a fine under a provision of the *Criminal Code* of Canada or under similar legislation, and money forfeited under certain sections of the *Criminal Code* of Canada. Revenue also represents money realized from the disposition of forfeited property governed by the Act and other money, interest, and income provided for in the Act. Expenses are for compensation of eligible victims, crime prevention and remediation, administration of the Act, and other prescribed purposes. Administrative costs may be funded through the ministry's voted appropriations.

<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>2,517</b>	<b>2,517</b>
<b>OPERATING TRANSACTIONS</b>		
Revenue.....	—	—
Expense.....	—	—
Net Revenue (Expense).....	—	—
<b>FINANCING TRANSACTIONS</b>		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>2,517</b>	<b>2,517</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>VICTIM SURCHARGE SPECIAL ACCOUNT</b>		
This account was established by the <i>Victims of Crime Act</i> in 1996. The purpose of the account is to fund services to victims of crime as provided for in the Act. Revenue represents proceeds from a victim surcharge levy on fines from all provincial offences, both court-imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the <i>Criminal Code</i> of Canada, fines issued under the <i>Controlled Drugs and Substances Act</i> , the <i>Cannabis Act</i> , and interest earned on the balance of the fund. Expenses are for justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime. Administration costs are funded through the ministry's voted appropriations.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>27,113</b>	<b>25,609</b>
OPERATING TRANSACTIONS		
Revenue.....	12,000	12,000
Expense.....	(13,504)	(13,504)
Net Revenue (Expense).....	(1,504)	(1,504)
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>25,609</b>	<b>24,105</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

## MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

The mission of the Ministry of Social Development and Poverty Reduction is to make a difference in the lives of British Columbians trying to overcome social and economic barriers by believing in their ability to realize their full potential and make meaningful contributions to their community, and by providing access to services to help them achieve their goals.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 43 — Ministry Operations.....	5,175,972	5,747,116
<b>OPERATING EXPENSES</b>	<u>5,175,972</u>	<u>5,747,116</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	2,124	1,854
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Income Assistance.....	3,502,169	3,913,813	(20,914)	3,892,899
Employment.....	30,897	327,330	(296,204)	31,126
Community Living Services.....	1,626,906	1,806,809	(1)	1,806,808
Employment and Assistance Appeal Tribunal.....	1,945	1,959	—	1,959
Executive and Support Services.....	14,055	14,364	(40)	14,324
<b>TOTAL OPERATING EXPENSES .....</b>	<b>5,175,972</b>	<b>6,064,275</b>	<b>(317,159)</b>	<b>5,747,116</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	2,124	1,854	—	1,854
<b>TOTAL .....</b>	<b>2,124</b>	<b>1,854</b>	<b>—</b>	<b>1,854</b>



MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

VOTE DESCRIPTIONS  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

VOTE 43 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Income Assistance, Employment, Community Living Services, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

INCOME ASSISTANCE

Voted Appropriations

Income Assistance - Program Management.....	194,598	196,464
Temporary Assistance.....	703,312	966,549
Disability Assistance.....	2,103,535	2,204,432
Supplementary Assistance.....	500,724	525,454
	<u>3,502,169</u>	<u>3,892,899</u>

**Voted Appropriations Description:** This sub-vote provides for assistance, in the form of income assistance, disability assistance, hardship assistance, and health and other supplements for family units eligible in accordance with the *Employment and Assistance Act* or the *Employment and Assistance for Persons with Disabilities Act*. This sub-vote also provides for supports that are not provided under the *Employment and Assistance Act* or the *Employment and Assistance for Persons with Disabilities Act* but are consistent with or promote the intent or purpose of these Acts. In addition, this sub-vote provides for support services and direct operating costs. Costs may be recovered from the BC Bus Pass Program user fees, assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments of assistance described within this sub-vote. Costs may also be recovered from ministries, other levels of government, and parties external to government for activities described within this sub-vote.

EMPLOYMENT

Voted Appropriations

Employment Programs.....	30,896	31,125
Labour Market Development Agreement.....	1	1
	<u>30,897</u>	<u>31,126</u>

**Voted Appropriations Description:** This sub-vote provides for the operation and administration of programs to assist eligible individuals to find sustainable employment. This sub-vote also provides for the operations and administration of employment-related programs to support individuals with multiple barriers and disabilities. In addition, this sub-vote supports organizations that provide employment services to unemployed persons and provides for developing and implementing strategies for dealing with labour force adjustments and meeting human resource requirements. Costs may be recovered from ministries, other levels of government, and parties external to government under cost-sharing agreements for activities described within this sub-vote.

COMMUNITY LIVING SERVICES

Voted Appropriation

Community Living Services.....	1,626,906	1,806,808
	<u>1,626,906</u>	<u>1,806,808</u>

**Voted Appropriation Description:** This sub-vote provides for general support and advice to the minister regarding Adult Community Living Services and includes transfer payments to Community Living British Columbia for the governance, management, operations, and delivery of services and support to adults with developmental disabilities. Payments for the provision of these services are in accordance with the *Community Living Authority Act*. Costs may be recovered from other levels of government under cost-sharing agreements for activities described within this sub-vote.

EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL

Voted Appropriation

Employment and Assistance Appeal Tribunal.....	1,945	1,959
	<u>1,945</u>	<u>1,959</u>

**Voted Appropriation Description:** This sub-vote provides for the operation and administration of the Employment and Assistance Appeal Tribunal, which provides for an independent and impartial appeal of the ministry's reconsideration decisions. The Employment and Assistance Appeal Tribunal is a single-level, community-based appeal system established under the *Employment and Assistance Act*. Ministry clients that are dissatisfied with the outcome of the ministry's reconsideration decisions may appeal to the Employment and Assistance Appeal Tribunal. Costs may be recovered from ministries for activities described within this sub-vote.

**MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	941	1,020
Corporate Services.....	13,114	13,304
	<u>14,055</u>	<u>14,324</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Social Development and Poverty Reduction, for executive direction of the ministry and administrative services for the operating programs of the ministry, and for the Parliamentary Secretary for Accessibility and the Parliamentary Secretary for Community Development and Non-Profits. This includes strategic and business planning, financial administration and budget management, strategic human resource management, asset and risk management, and facilities. This sub-vote provides for strategic planning, research, and development of accessibility legislation and associated initiatives, an Accessibility Directorate, and poverty reduction initiatives. This sub-vote also provides for corporate and community-based service delivery, including services provided by ministries and agencies on behalf of the ministry. Costs may be recovered from ministries, other levels of government, and parties external to government for activities described within this sub-vote.		
<b>VOTE 43 — MINISTRY OPERATIONS</b>	5,175,972	5,747,116

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	201,542	203,917
Operating Costs .....	62,605	62,634
Government Transfers .....	5,239,354	5,808,231
Other Expenses .....	20,581	20,581
Internal Recoveries .....	(31,088)	(31,088)
External Recoveries .....	(317,022)	(317,159)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>5,175,972</u>	<u>5,747,116</u>

## MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

The mission of the Ministry of Tourism, Arts, Culture and Sport is to promote people and communities across British Columbia that are vibrant and thriving, with a diversity of opportunities that enrich well-being and support a strong, sustainable economy. The ministry contributes to community and economic well-being by creating conditions for British Columbia's tourism, arts, culture, sport, creative, and heritage sectors to thrive.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 44 — Ministry Operations.....	183,527	186,048
<b>STATUTORY APPROPRIATIONS</b>		
BC Arts and Culture Endowment Special Account.....	4,230	4,230
Physical Fitness and Amateur Sports Fund Special Account.....	1,200	1,200
<b>OPERATING EXPENSES</b>	188,957	191,478
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3	3
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	600	600
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Tourism Sector Strategy.....	25,908	30,660	(4,547)	26,113
Arts and Culture.....	41,417	181,648	(140,002)	41,646
Sport and Creative Sector.....	27,117	27,975	(736)	27,239
Transfers to Crown Corporations and Agencies.....	86,581	88,432	—	88,432
Executive and Support Services.....	2,504	2,620	(2)	2,618
BC Arts and Culture Endowment Special Account.....	4,230	4,230	—	4,230
Physical Fitness and Amateur Sports Fund Special Account.....	1,200	1,200	—	1,200
<b>TOTAL OPERATING EXPENSES .....</b>	<b>188,957</b>	<b>336,765</b>	<b>(145,287)</b>	<b>191,478</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	3	3	—	3
<b>TOTAL .....</b>	<b>3</b>	<b>3</b>	<b>—</b>	<b>3</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Tourism Sector Strategy.....	600	600	—	600
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS .....</b>	<b>600</b>	<b>600</b>	<b>—</b>	<b>600</b>

**MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 44 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Tourism Sector Strategy, Arts and Culture, Sport and Creative Sector, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

**TOURISM SECTOR STRATEGY**

**Voted Appropriation**

Tourism Sector Strategy.....	25,908	<b>26,113</b>
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**Voted Appropriation Description:** This sub-vote provides for the strategy, development, and implementation of provincial plans, policies, programs, and legislation related to tourism and/or the tourism industry in British Columbia; resort development; heritage property management; and emergency response and recovery. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, external organizations, and individuals for activities described within this sub-vote.

**ARTS AND CULTURE**

**Voted Appropriations**

Arts and Culture.....	38,965	<b>39,156</b>
Community Gaming Grants.....	2,452	<b>2,490</b>
	<u>41,417</u>	<u><b>41,646</b></u>

**Voted Appropriations Description:** This sub-vote provides for arts and cultural policy, programs, and sector grants under the *Arts Council Act*, administration of the BC150 Cultural Fund and Arts Legacy Fund sub-accounts held under the BC Arts and Culture Endowment special account; and the administration of community gaming grants under the *Gaming Control Act* by the manager of community gaming grants, as well as the distribution of gaming proceeds through community gaming grants. Costs may be recovered from special accounts, ministries, Crown corporations and agencies, other levels of government, external organizations, and individuals for activities described within this sub-vote.

**SPORT AND CREATIVE SECTOR**

**Voted Appropriations**

Sport.....	23,480	<b>23,584</b>
Creative Sector.....	3,637	<b>3,655</b>
	<u>27,117</u>	<u><b>27,239</b></u>

**Voted Appropriations Description:** This sub-vote provides for support and funding for sport, physical activity, assistance to improve sport and physical activity infrastructure, local hosting of events, and the administration of the Physical Fitness and Amateur Sports Fund. This sub-vote also provides for the Office of the Athletic Commissioner. This sub-vote also provides for the support and promotion of British Columbia's creative economy and industries. Costs may be recovered from special accounts, ministries, Crown corporations and agencies, other levels of government, external organizations, licensees, and individuals for activities described within this sub-vote.

**TRANSFERS TO CROWN CORPORATIONS AND AGENCIES**

**Voted Appropriations**

BC Games Society.....	2,228	<b>2,242</b>
B.C. Pavilion Corporation.....	8,388	<b>9,897</b>
Destination BC Corp.....	56,268	<b>56,431</b>
Knowledge Network Corporation.....	6,611	<b>6,611</b>
Royal British Columbia Museum.....	13,086	<b>13,251</b>
	<u>86,581</u>	<u><b>88,432</b></u>

**Voted Appropriations Description:** This sub-vote provides for transfers to Crown corporations and agencies including BC Games Society, B.C. Pavilion Corporation, Destination BC Corp., Knowledge Network Corporation, and Royal British Columbia Museum.

**MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	852	924
Corporate Services.....	1,652	1,694
	<u>2,504</u>	<u>2,618</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for the offices for the Minister of Tourism, Arts, Culture and Sport, and the Parliamentary Secretary for Arts and Film. This sub-vote also provides for executive direction of the Ministry of Tourism, Arts, Culture and Sport; and administrative services for the operating programs of the Ministry of Tourism, Arts, Culture and Sport, including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, accommodation, and information systems, some of which are provided by the Ministry of Jobs, Economic Development and Innovation and the Ministry of Housing and Municipal Affairs. Costs may be recovered from ministries, Crown corporations and agencies, and parties external to government for activities described within this sub-vote.		
<b>VOTE 44 — MINISTRY OPERATIONS</b>	183,527	186,048

**MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: BC Arts and Culture Endowment and Physical Fitness and Amateur Sports Fund.

**BC ARTS AND CULTURE ENDOWMENT**

**Statutory Appropriation**

BC Arts and Culture Endowment special account.....	<u>4,230</u>	<u>4,230</u>
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**Statutory Appropriation Description:** This statutory appropriation provides for the BC Arts and Culture Endowment special account which is governed under the *Special Accounts Appropriation and Control Act*.

**PHYSICAL FITNESS AND AMATEUR SPORTS FUND**

**Statutory Appropriation**

Physical Fitness and Amateur Sports Fund.....	<u>1,200</u>	<u>1,200</u>
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**Statutory Appropriation Description:** This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund which is governed under the *Special Accounts Appropriation and Control Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	21,218	21,813
Operating Costs .....	2,902	2,977
Government Transfers .....	310,103	311,954
Other Expenses .....	27	27
Internal Recoveries .....	(6)	(6)
External Recoveries .....	<u>(145,287)</u>	<u>(145,287)</u>
<b>TOTAL OPERATING EXPENSES.....</b>	<u>188,957</u>	<u>191,478</u>

## MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>BC ARTS AND CULTURE ENDOWMENT SPECIAL ACCOUNT</b>		
This account was established as a special account under the <i>Special Accounts Appropriation and Control Act</i> in 2008. This account contains two sub-accounts, the BC150 Cultural Fund and the Arts Legacy Fund. The BC150 Cultural Fund sub-account operates as an endowment fund with a restricted balance of \$150 million which is not permitted to be spent. This sub-account will provide support for arts and culture in British Columbia as recommended by the British Columbia Arts Council. The Arts Legacy Fund sub-account also operates as an endowment fund with a restricted balance of \$20 million which is not permitted to be spent. Expenses consist of government grants to organizations and artists to support the creation, development, or presentation of works of art at events or venues the minister considers will provide significant exposure to those works of art. Interest or earnings paid on the sub-accounts will be credited to the sub-accounts as revenue.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>11,363</b>	<b>11,963</b>
OPERATING TRANSACTIONS		
Revenue.....	4,830	4,830
Expense.....	(4,230)	(4,230)
Net Revenue (Expense).....	600	600
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>11,963</b>	<b>12,563</b>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.



## MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>PHYSICAL FITNESS AND AMATEUR SPORTS FUND</b>		
This account was originally created as a fund under the <i>Revenue Surplus Appropriation Act</i> in 1969, continued under the <i>Funds Control Act</i> in 1979, and changed to a special account under the <i>Special Accounts Appropriation and Control Act</i> in 1988. The endowment fund has a restricted balance of \$42.5 million which is not permitted to be spent. The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to physical fitness and amateur sports projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u>2,482</u>	<u>2,482</u>
OPERATING TRANSACTIONS		
Revenue.....	1,200	1,200
Expense.....	<u>(1,200)</u>	<u>(1,200)</u>
Net Revenue (Expense).....	—	—
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<u><u>2,482</u></u>	<u><u>2,482</u></u>

**NOTES**

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

**MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT**

**LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>TOURISM SECTOR STRATEGY</b>		
TOURISM DEVELOPMENT — Disbursements represent expenditures for preparing land development plans, survey costs, and costs of developing land for sale and tenure disposition to resort developers. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	600	<b>600</b>
Receipts.....	—	—
Net Cash Requirement (Source).....	<u>600</u>	<u><b>600</b></u>

## MINISTRY OF TRANSPORTATION AND TRANSIT

The mission of the Ministry of Transportation and Transit is to create an integrated and safe transportation network that incorporates all modes of transport, reflects regional priorities, and provides a strong foundation for economic growth; and to maintain and improve the provincial highway system, ensuring the safe and efficient movement of people and goods provincially, nationally, and internationally.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 45 — Ministry Operations.....	1,135,439	1,191,816
<b>OPERATING EXPENSES</b>	<u>1,135,439</u>	<u>1,191,816</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3,473	3,135
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF TRANSPORTATION AND TRANSIT

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Transportation and Infrastructure Improvements.....	28,497	3,063,947	(3,035,390)	28,557
Public Transportation.....	373,351	2,975,087	(2,579,452)	395,635
Highway Operations.....	705,235	858,116	(119,371)	738,745
Commercial Transportation Regulation.....	1,969	14,683	(12,704)	1,979
Executive and Support Services.....	26,387	37,645	(10,745)	26,900
<b>TOTAL OPERATING EXPENSES .....</b>	<b>1,135,439</b>	<b>6,949,478</b>	<b>(5,757,662)</b>	<b>1,191,816</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Highway Operations.....	3,473	3,135	—	3,135
<b>TOTAL .....</b>	<b>3,473</b>	<b>3,135</b>	<b>—</b>	<b>3,135</b>

**MINISTRY OF TRANSPORTATION AND TRANSIT**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates  
2024/25

Estimates  
2025/26

**VOTE 45 — MINISTRY OPERATIONS**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Transportation and Infrastructure Improvements, Public Transportation, Highway Operations, Commercial Transportation Regulation, and Executive and Support Services.

**TRANSPORTATION AND INFRASTRUCTURE IMPROVEMENTS**

**Voted Appropriations**

Transportation Policy and Programs.....	24,494	<b>24,504</b>
Transportation Investments.....	1	<b>1</b>
Partnerships.....	1	<b>1</b>
Port and Airport Development.....	2,832	<b>2,872</b>
Enhancing Economic Development.....	1,169	<b>1,179</b>
	<u>28,497</u>	<u><b>28,557</b></u>

**Voted Appropriations Description:** This sub-vote provides for Transportation Policy and Programs, Transportation Investments, Partnerships, Port and Airport Development, and Enhancing Economic Development. Major activities include transportation and corporate policy, cross-government initiatives, the development of legislation, and integrated multi-modal transportation planning; capital program development and monitoring; integrated multi-modal corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, and land and property acquisition for provincial transportation assets, transit-oriented developments, and infrastructure; asset preservation, including roads and bridges; surfacing, rehabilitation, replacement, seismic retrofit, and safety improvements; rehabilitation of ferries and ferry landings; electrical installations and upgrades; minor roadwork; development and monitoring of public-private partnerships; land base and property management, including port and airport *Land Act* and other tenures; and managing funding to communities to build and improve infrastructure that contributes to their sustainable development. This sub-vote also provides for transfers to other parties to support transportation initiatives. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

**PUBLIC TRANSPORTATION**

**Voted Appropriations**

Public Transit.....	165,437	<b>187,721</b>
Coastal Ferry Services.....	207,914	<b>207,914</b>
	<u>373,351</u>	<u><b>395,635</b></u>

**Voted Appropriations Description:** This sub-vote provides for annual government contributions and payments towards Public Transit and Coastal Ferry Services, including costs incurred for providing public passenger and transportation services in, and between, various communities throughout the province. This sub-vote also includes provincial investments in transit capital infrastructure and operating expenses. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

**HIGHWAY OPERATIONS**

**Voted Appropriations**

Maintenance and Operations.....	642,980	<b>676,415</b>
Commercial Vehicle Safety and Enforcement.....	32,257	<b>32,307</b>
Inland Ferries.....	29,998	<b>30,023</b>
	<u>705,235</u>	<u><b>738,745</b></u>

**Voted Appropriations Description:** This sub-vote provides for Maintenance and Operations, Commercial Vehicle Safety and Enforcement, and Inland Ferries. Major activities include regional, district, and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; engineering; inspection station operations; the development, administration, and enforcement of commercial transport road safety programs and vehicle inspection and standards programs, truck licensing programs, passenger transportation services and operations; payments for maintenance of highways, roads, bridge structures, ferries, and tunnels; payments for pavement marking, electrical maintenance, and performance payments; the operation and maintenance of inland ferries and terminals and related infrastructure; and transfers to other parties. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

## MINISTRY OF TRANSPORTATION AND TRANSIT

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>COMMERCIAL TRANSPORTATION REGULATION</b>		
<b>Voted Appropriations</b>		
Container Trucking Commissioner.....	1	1
Passenger Transportation Branch.....	1,968	1,978
	<u>1,969</u>	<u>1,979</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for the offices of the Container Trucking Commissioner and Passenger Transportation Branch and for costs associated with the administration of the <i>Container Trucking Act</i> and the <i>Passenger Transportation Act</i> . The Container Trucking Commissioner issues, audits, and enforces container trucking licences, sets container trucking rates, oversees key drayage industry activities, and facilitates ongoing policy and regulatory review. The Passenger Transportation Branch verifies safety requirements, conducts investigations, when required, and in cooperation with other programs and agencies, provides overall provincial coordination and direction for enforcement and compliance activities against both licensed and unlicensed operators. The Registrar of Passenger Transportation reviews and approves applications for passenger transportation operations, such as sightseeing buses and hotel and airport shuttles, which are not adjudicated by the Passenger Transportation Board. This sub-vote also provides for transfers to other parties to support accessible passenger transportation programs. Costs may be recovered from ministries, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.		
 <b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	1,082	1,261
Corporate Services.....	25,305	25,639
	<u>26,387</u>	<u>26,900</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Transportation and Transit and the Parliamentary Secretary for Transit; the deputy minister's office; and services to support program delivery, including finance, administration, strategic human resources, service planning and performance measurement, information technology and management, oversight of Crown corporations, and facilities management. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.		
<b>VOTE 45 — MINISTRY OPERATIONS</b>	1,135,439	1,191,816

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

## GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits .....	186,096	189,552
Operating Costs .....	5,075,641	6,101,061
Government Transfers .....	875,057	671,594
Other Expenses .....	1,189	1,263
Internal Recoveries .....	(13,992)	(13,992)
External Recoveries .....	(4,988,552)	(5,757,662)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>1,135,439</u>	<u>1,191,816</u>

## MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

The mission of the Ministry of Water, Land and Resource Stewardship is to integrate water, land, and natural resource management, including objective setting for fish, wildlife, water, land and marine environments, effectively managing cumulative effects, and advancing reconciliation, environmental sustainability, and economic growth.

### MINISTRY SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 46 — Ministry Operations.....	218,949	220,818
<b>STATUTORY APPROPRIATION</b>		
Crown Land Special Account.....	500	500
<b>OPERATING EXPENSES</b>	219,449	221,318
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	3	333
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	6,382	6,382
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

## SUMMARY BY CORE BUSINESS

(\$000)

	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>OPERATING EXPENSES</b>				
<b>Core Business</b>				
Land Use Planning and Cumulative Effects.....	39,724	41,808	(1,891)	39,917
Resource Stewardship.....	37,547	38,697	(936)	37,761
Water, Fisheries and Coast.....	22,460	82,871	(60,263)	22,608
Natural Resource Information and Digital Services.....	29,716	31,811	(1,677)	30,134
Reconciliation, Lands and Natural Resource Policy.....	14,874	14,966	(2)	14,964
Permitting Transformation.....	44,523	44,915	(2)	44,913
Executive and Support Services.....	30,105	30,523	(2)	30,521
Crown Land Special Account.....	500	97,681	(97,181)	500
<b>TOTAL OPERATING EXPENSES</b> .....	<b>219,449</b>	<b>383,272</b>	<b>(161,954)</b>	<b>221,318</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Core Business</b>				
Executive and Support Services.....	3	333	—	333
<b>TOTAL</b> .....	<b>3</b>	<b>333</b>	<b>—</b>	<b>333</b>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Reconciliation, Lands and Natural Resource Policy.....	6,382	6,382	—	6,382
<b>TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS</b> .....	<b>6,382</b>	<b>6,382</b>	<b>—</b>	<b>6,382</b>
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES</b>				
	Net	Disbursements	Receipts	Net
<b>Core Business</b>				
Resource Stewardship.....	—	6,500	(6,500)	—
<b>TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES</b> .....	<b>—</b>	<b>6,500</b>	<b>(6,500)</b>	<b>—</b>



MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

VOTE DESCRIPTIONS  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

VOTE 46 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Land Use Planning and Cumulative Effects; Resource Stewardship; Water, Fisheries and Coast; Natural Resource Information and Digital Services; Reconciliation, Lands and Natural Resource Policy; Permitting Transformation; and Executive and Support Services.

LAND USE PLANNING AND CUMULATIVE EFFECTS

Voted Appropriation

Land Use Planning and Cumulative Effects.....	<u>39,724</u>	<u>39,917</u>
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**Voted Appropriation Description:** This sub-vote provides for land use planning activities and initiatives, including strategic land stewardship initiatives; ecosystem planning, objective setting, and operations; cumulative effects management; and promoting First Nation partnerships, and public and stakeholder awareness and understanding of natural resources. This sub-vote also provides for land, water, and resource stewardship agreements; leadership and support of First Nation initiatives and forums; and the operation of regional offices that support the delivery of activities related to this vote and provide client assistance with access to natural resource organizations. Costs may be recovered from ministries, other entities within government, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

RESOURCE STEWARDSHIP

Voted Appropriation

Resource Stewardship.....	<u>37,547</u>	<u>37,761</u>
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**Voted Appropriation Description:** This sub-vote provides for terrestrial resource stewardship activities, including legislation, policies, management, governance frameworks, protection, restoration, inventorying, enhancing, maintaining, and practices in relation to wildlife and habitat, invasive species, ecosystems, biodiversity, and species at risk recovery; supporting and leading research, science, and threat abatement programs to support conservation, management, and protection of all natural resource values; supporting and leading outreach programs to integrate natural resource management into industry; acquisition, collection, recording, management, interpretation, standardization, and coordination of natural resource related inventories and data within the ministry and from other ministries; and effectiveness monitoring and reporting on activities and outcomes related to this sub-vote. This sub-vote also provides for the management of wildlife resources, including the allocation of wildlife, as well as the legislation, policies, and practices supporting sustainable management of fish and wildlife, including hunting, angling, and trapping; and non-consumptive recreational activities. Costs may be recovered from ministries, other entities within government, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

WATER, FISHERIES AND COAST

Voted Appropriation

Water, Fisheries and Coast.....	<u>22,460</u>	<u>22,608</u>
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**Voted Appropriation Description:** This sub-vote provides for the management and protection of the province's surface and ground water and ecosystems, and aquatic resource stewardship activities, including legislation, policies, planning, management, governance frameworks, protection, restoration, inventorying, enhancing, maintaining, and practices in relation to the conservation and management of aquatic biodiversity, fish species and their habitats, aquatic invasive species, and aquatic ecosystems; the management of fish resources, including the allocation of fish; the management of water resources, including water rental remissions; river forecasts; water use regulation, planning, and licensing; dam and dike safety; regional dam and dike safety and regulation; regional drought and flood management; supporting and leading research, science, and threat abatement programs to support conservation, management, and protection of all aquatic natural resource values, such as the aquatic invasive species defence program; aquatic species at risk recovery; supporting and leading outreach programs to integrate water management into industry, municipal, and regional planning and development programs; promoting First Nation partnerships, and public and stakeholder awareness and understanding of the state and wise use of water; acquisition, collection, recording, management, interpretation, standardization, and coordination of water and natural resource related inventories and data within the ministry and from other ministries; and transboundary waters management. This sub-vote also provides for coastal and marine planning and policy; fisheries, seafood and aquaculture related activities, including planning, establishing, and ensuring program compliance with federal-provincial agreements and legislation related to a competitive and profitable fishery and aquaculture sector; and legislation, planning, policy, and regulatory development. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, licensees, and individuals for activities described within this sub-vote.

**MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>NATURAL RESOURCE INFORMATION AND DIGITAL SERVICES</b>		
<b>Voted Appropriation</b>		
Natural Resource Information and Digital Services.....	<u>29,716</u>	<u>30,134</u>
<p><b>Voted Appropriation Description:</b> This sub-vote provides for corporate governance, planning, and management in relation to information management/information technology innovation, transformation, and service delivery for the natural resource ministries. This sub-vote also provides for acquisition and creation of provincial resource and base-mapping information and geospatial services; leadership, services, advice, and support in relation to digital services of information management/information technology and business processes; library services to the natural resource sector; development of environmental information and related information management systems both internal and external to the ministry; and the acquisition, management, coordination and interpretation of natural resource related data and information that support the assessment of species and ecosystems. Costs may be recovered from ministries, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
<b>RECONCILIATION, LANDS AND NATURAL RESOURCE POLICY</b>		
<b>Voted Appropriation</b>		
Reconciliation, Lands and Natural Resource Policy.....	<u>14,874</u>	<u>14,964</u>
<p><b>Voted Appropriation Description:</b> This sub-vote provides for leadership and support in areas of strategic and cross-sector policy, including legislation, planning, and policy development; leadership and support in areas related to natural resource sector commitments to reconciliation, including developing First Nation related natural resource policy, guidance, and procedures to meet legal obligations and enhance First Nation participation in land and marine environment management and the natural resource economy; and developing policy and guidance. This sub-vote also provides for activities supporting the negotiation, closing and bringing into effect of land-related agreements with First Nations. This sub-vote also provides for Crown land policy and legislation, including maintaining the Crown Land Registry which is the legal registry of all natural resource tenures; off-road vehicle program management; Crown land allocation, including the management of development projects; remediation of contaminated sites on Crown land and other lands that affect provincial interests; and directly-related accommodation to First Nations resulting from the disposal of Crown land or other related property. This sub-vote also provides for socio-economic and regulatory impact analysis; investment reporting; and provides for support of sector governance structures and other services provided to other natural resource ministries. Costs may be recovered from ministries, other entities within government, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
<b>PERMITTING TRANSFORMATION</b>		
<b>Voted Appropriation</b>		
Permitting Transformation.....	<u>44,523</u>	<u>44,913</u>
<p><b>Voted Appropriation Description:</b> This sub-vote provides for licensing, permitting, administration, and other operational activities in relation to lands, water, soil, mining resources, and recreation; hunting, angling, and trapping; ministry and sector authorizations and business innovation activities; policy and legislative development; coordination and change management activities; program evaluation; and consultation and accommodation of First Nations. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.</p>		

**MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP**

**VOTE DESCRIPTIONS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>EXECUTIVE AND SUPPORT SERVICES</b>		
<b>Voted Appropriations</b>		
Minister's Office.....	876	979
Corporate Services.....	29,229	29,542
	<u>30,105</u>	<u>30,521</u>
 <b>Voted Appropriations Description:</b> This sub-vote provides for the office of the Minister of Water, Land and Resource Stewardship; executive and executive support, including the deputy minister's office, corporate administration, and executive direction to the ministry; finance, human resources, asset and infrastructure, information and privacy, legislation, and initiatives; legal and litigation support services; and corporate services provided to other natural resource ministries. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.		
<b>VOTE 46 — MINISTRY OPERATIONS</b>	218,949	220,818

**MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP**

**STATUTORY DESCRIPTIONS**

(\$000)

Estimates  
2024/25

Estimates  
2025/26

**STATUTORY APPROPRIATIONS**

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Crown Land.

**CROWN LAND**

**Statutory Appropriation**

Crown Land special account.....	<u>500</u>	<u>500</u>
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**Statutory Appropriation Description:** This statutory appropriation provides for the Crown Land special account which is governed under the *Ministry of Lands, Parks and Housing Act*.

**MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY**

**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	190,939	<b>192,786</b>
Operating Costs .....	61,388	<b>61,410</b>
Government Transfers .....	216,391	<b>122,560</b>
Other Expenses .....	52,290	<b>52,290</b>
Internal Recoveries .....	(45,774)	<b>(45,774)</b>
External Recoveries .....	<u>(255,785)</u>	<u><b>(161,954)</b></u>
<b>TOTAL OPERATING EXPENSES.....</b>	<u>219,449</u>	<u><b>221,318</b></u>

## MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

SPECIAL ACCOUNTS<sup>1</sup>  
(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>CROWN LAND SPECIAL ACCOUNT</b>		
This account was originally created as a fund by authority of section 7 of the <i>Department of Housing Act</i> in 1973, was replaced by the Crown Land Fund in 1979 pursuant to the <i>Ministry of Lands, Parks and Housing Act</i> , was changed to a special account under the <i>Special Appropriations Act</i> in 1982, and provisions were modified under the <i>Special Accounts Appropriation and Control Act</i> in 1988. Revenues include land sales, exchanges, tenures, royalties, interest, rental income, and fees. Costs of development include costs directly associated with the acquisition and development of Crown land for sale or tenure and costs incurred for the accommodation of First Nation interests directly related to the sale in fee simple, rental, lease, or exchange of Crown lands. Expenses include costs for Crown land clean-up and servicing. This special account also provides Free Crown Grants and Nominal Rent Tenures of land at less than fair market value. In accordance with generally accepted accounting principles, upon disposition Free Crown Grants are expensed at net book value if no consideration is received or are expensed at fair market value if a consideration is received, and Nominal Rent Tenures are expensed at fair market value. As Crown land is shown on the balance sheet as the nominal value of \$1, the revaluation of Crown land to fair market value is shown as a recovery against the expenses. Financing transaction receipts represent repayment of outstanding loans and deposits made on pending sales.		
<b>SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>50,000</b>	<b>50,000</b>
OPERATING TRANSACTIONS		
CROWN LAND		
Revenue.....	101,321	100,143
Less: Cost of Development.....	(968)	(888)
	100,353	99,255
Expense.....	(500)	(500)
Net Revenue (Expense).....	99,853	98,755
FREE CROWN GRANTS AND NOMINAL RENT TENURES <sup>3</sup>		
Expense: <sup>4</sup>		
– Ministry of Attorney General.....	(1)	(1)
– Ministry of Citizens' Services.....	—	(1)
– Ministry of Education and Child Care.....	(1)	(1)
– Ministry of Environment and Parks.....	(1)	(1)
– Ministry of Forests.....	(5,361)	(5,361)
– Ministry of Health.....	(1)	(1)
– Ministry of Housing and Municipal Affairs.....	(3,750)	(3,750)
– Ministry of Jobs, Economic Development and Innovation.....	(1)	(1)
– Ministry of Post-Secondary Education and Future Skills.....	(1)	(1)
– Ministry of Social Development and Poverty Reduction.....	(1)	(1)
– Ministry of Transportation and Transit.....	(149)	(149)
– Renewal of Nominal Rent Tenures.....	(179,594)	(85,343)
– First Nations Contingency.....	(2,150)	(2,569)
– Contingency.....	(1)	(1)
Total Expense.....	(191,012)	(97,181)
Internal and External Recoveries.....	191,012	97,181
Net Revenue (Expense).....	—	—
Transfer from (to) the General Fund.....	(99,853)	(98,755)
FINANCING TRANSACTIONS		
Receipts.....	—	—
Disbursements.....	—	—
Capital Expenditures.....	—	—
Net Cash Source (Requirement).....	—	—
<b>PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR <sup>2</sup>.....</b>	<b>50,000</b>	<b>50,000</b>

## NOTES

<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> The Spending Authority Available at the Beginning of the Fiscal Year 2024/25 is based on the 2023/24 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

<sup>3</sup> Expenses and recoveries reflect the net difference between the fair market value and book value of Crown land granted free or leased for a nominal fee.

<sup>4</sup> The amounts shown reflect the projected value of free Crown grants to be issued on behalf of the individual ministries shown, and the anticipated value of nominal rent tenures to be renewed in the 2025/26 fiscal year. A Contingency amount has been added to reflect potential unanticipated requests.

**MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP**

**LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS**

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>RECONCILIATION, LANDS AND NATURAL RESOURCE POLICY</b>		
CROWN LAND ADMINISTRATION — Disbursements represent expenditures for servicing, developing, tenuring, and disposing of Crown land. Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	6,382	<b>6,382</b>
Receipts.....	<u>—</u>	<u>—</u>
Net Cash Requirement (Source).....	<u>6,382</u>	<u><b>6,382</b></u>

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

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

	Estimates 2024/25	Estimates 2025/26
<b>RESOURCE STEWARDSHIP</b>		
HABITAT CONSERVATION TRUST — Disbursements are provided by the Province to the Habitat Conservation Trust Fund (HCTF) in respect of surcharges on hunting and angling licences collected on HCTF's behalf under the <i>Wildlife Act</i> . Administration costs are funded through the ministry's voted appropriations.		
Disbursements.....	6,500	<b>6,500</b>
Receipts.....	<u>(6,500)</u>	<u><b>(6,500)</b></u>
Net Cash Requirement (Source).....	<u>—</u>	<u>—</u>

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## MANAGEMENT OF PUBLIC FUNDS AND DEBT

### SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATION</b>		
Vote 47 — Management of Public Funds and Debt.....	1,976,474	2,762,120
<b>OPERATING EXPENSES</b>	<u>1,976,474</u>	<u>2,762,120</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	—	—
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

**NOTES**

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## MANAGEMENT OF PUBLIC FUNDS AND DEBT

## SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Core Business</b>				
Cost of Borrowing for Government Operating and Capital Funding.....	1,976,471	2,762,617	(500)	2,762,117
Cost of Borrowing for Relending to Government Bodies.....	1	2,147,600	(2,147,599)	1
Cost of Financial Agreements Entered into on Behalf				
of Government Bodies.....	1	1	—	1
Cost of Warehouse Borrowing Program.....	1	1	—	1
<b>TOTAL OPERATING EXPENSES .....</b>	<b>1,976,474</b>	<b>4,910,219</b>	<b>(2,148,099)</b>	<b>2,762,120</b>

**MANAGEMENT OF PUBLIC FUNDS AND DEBT**

**VOTE DESCRIPTIONS**  
(\$000)

Estimates  
2024/25                      Estimates  
2025/26

**VOTE 47 — MANAGEMENT OF PUBLIC FUNDS AND DEBT**  
**(Minister of Finance)**

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following 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.....	<u>1,976,471</u>	<u>2,762,117</u>
---	------------------	------------------

**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 amounts required to be paid in respect of 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, costs associated with business continuation planning in relation to debt management and banking and cash management functions, and management and administration of the rights and obligations of the government under agreements and other arrangements relating to government mortgages and other interests and investments. 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.....	<u>1</u>	<u>1</u>
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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, including amounts required to be paid in respect of 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.....	<u>1</u>	<u>1</u>
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**Voted Appropriation Description:** This sub-vote provides for all costs, expenses, charges, and fees associated with, including amounts required to be paid in respect of, 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, including amounts to be paid in respect of, 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 2024/25	Estimates 2025/26
<b>COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)</b>		
<b>Voted Appropriation</b>		
Cost of Warehouse Borrowing Program.....	<u>1</u>	<u>1</u>
<b>Voted Appropriation Description:</b> This sub-vote provides for interest and all other costs, expenses, charges, and fees associated with debt issued in advance of requirements, including amounts required to be paid in respect of related financial agreements (such as interest rate and currency swaps and forward rate agreements). 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 offset 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.		
<b>VOTE 47 — MANAGEMENT OF PUBLIC FUNDS AND DEBT</b>	<b>1,976,474</b>	<b>2,762,120</b>

## GROUP ACCOUNT CLASSIFICATION SUMMARY

<b>GROUP ACCOUNT CLASSIFICATION</b>		
Other Expenses .....	4,062,146	<b>4,910,219</b>
External Recoveries .....	<u>(2,085,672)</u>	<u><b>(2,148,099)</b></u>
<b>TOTAL OPERATING EXPENSES.....</b>	<u><b>1,976,474</b></u>	<u><b>2,762,120</b></u>

## OTHER APPROPRIATIONS

### SUMMARY

(\$000)

	Estimates 2024/25 <sup>1</sup>	Estimates 2025/26
<b>VOTED APPROPRIATIONS</b>		
Vote 48 — Contingencies.....	3,885,000	4,000,000
Vote 49 — Capital Funding.....	6,665,197	7,258,544
Vote 50 — Commissions on Collection of Public Funds.....	1	1
Vote 51 — Allowances for Doubtful Revenue Accounts.....	1	1
Vote 52 — Tax Transfers.....	3,492,000	3,408,000
Vote 53 — Forest Practices Board.....	3,991	4,162
<b>OPERATING EXPENSES</b>	<u>14,046,190</u>	<u>14,670,708</u>
<b>CAPITAL EXPENDITURES <sup>2</sup></b>	<u>100,000</u>	<u>100,000</u>
<b>LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>3</sup></b>	—	—
<b>REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>4</sup></b>	—	—

#### NOTES

<sup>1</sup> For comparative purposes, figures shown for the 2024/25 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 the 2025/26 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

<sup>2</sup> A listing of estimated capital expenditures by ministry is presented in Schedule C.

<sup>3</sup> A summary of loans, investments and other requirements by ministry is presented in Schedule D.

<sup>4</sup> A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

## OTHER APPROPRIATIONS

## SUMMARY BY VOTE

(\$000)

OPERATING EXPENSES	2024/25	2025/26 ESTIMATES		
	Net	Gross	External Recoveries	Net
<b>Voted Appropriations</b>				
Contingencies.....	3,885,000	4,000,001	(1)	4,000,000
Capital Funding.....	6,665,197	7,258,551	(7)	7,258,544
Commissions on Collection of Public Funds.....	1	91,771	(91,770)	1
Allowances for Doubtful Revenue Accounts.....	1	107,979	(107,978)	1
Tax Transfers.....	3,492,000	3,408,000	—	3,408,000
Forest Practices Board.....	3,991	4,164	(2)	4,162
<b>TOTAL OPERATING EXPENSES .....</b>	<b>14,046,190</b>	<b>14,870,466</b>	<b>(199,758)</b>	<b>14,670,708</b>
<b>CAPITAL EXPENDITURES</b>				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
<b>Voted Appropriations</b>				
Contingencies.....	100,000	100,000	—	100,000
<b>TOTAL.....</b>	<b>100,000</b>	<b>100,000</b>	<b>—</b>	<b>100,000</b>

## OTHER APPROPRIATIONS

VOTE DESCRIPTIONS  
(\$000)Estimates  
2024/25Estimates  
2025/26VOTE 48 — CONTINGENCIES  
(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. Costs may be recovered from the federal government and other parties external to the provincial government for activities funded by this vote.

## OPERATING EXPENSES

General Programs.....	3,885,000	<u>4,000,000</u>
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## CAPITAL EXPENDITURES

Project Reserves.....	100,000	<u>100,000</u>
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VOTE 49 — CAPITAL FUNDING  
(Minister of Housing and Municipal Affairs; Minister of Infrastructure;  
Minister of Tourism, Arts, Culture and Sport; and Minister of Finance)

This vote provides for government transfers to government organizations as defined in the *Budget Transparency and Accountability Act* for the funding of capital expenditures, including the costs of land acquisition; new facility acquisition and construction; and existing facility renovation, improvement, and maintenance. Government transfers may only be made under this vote by the Minister of Housing and Municipal Affairs; the Minister of Infrastructure; and the Minister of Tourism, Arts, Culture and Sport to government organizations whose capital activities and expenditures fall within the respective portfolios of those ministers. The Minister of Finance may make government transfers under this vote to any government organization. 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 may constitute 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, and other votes may also provide for transfers to government organizations for the funding of capital expenditures. Costs may be recovered from other levels of government contributing to capital expenditures for which transfers may be made under this vote.

## OPERATING EXPENSES

Schools (Minister of Infrastructure).....	1,046,194	1,389,634
Health Facilities (Minister of Infrastructure).....	3,529,550	3,997,516
Housing (Minister of Housing and Municipal Affairs).....	735,275	688,425
Post-secondary Institutions (Minister of Infrastructure).....	1,107,256	929,646
B.C. Pavilion Corporation (Minister of Tourism, Arts, Culture and Sport).....	10,000	59,222
Royal British Columbia Museum (Minister of Infrastructure).....	136,922	94,101
Other Capital Projects (Minister of Finance).....	100,000	100,000
	<u>6,665,197</u>	<u>7,258,544</u>

## OTHER APPROPRIATIONS

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
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## VOTE 50 — COMMISSIONS ON COLLECTION OF PUBLIC FUNDS

Minister of Agriculture and Food	Minister of Indigenous Relations and Reconciliation
Attorney General	Minister of Infrastructure
Minister of Children and Family Development	Minister of Jobs, Economic Development and Innovation
Minister of Citizens' Services	Minister of Labour
Minister of Education and Child Care	Minister of Mining and Critical Minerals
Minister of Emergency Management and Climate Readiness	Minister of Post-Secondary Education and Future Skills
Minister of Energy and Climate Solutions	Minister of Public Safety and Solicitor General
Minister of Environment and Parks	Minister of Social Development and Poverty Reduction
Minister of Finance	Minister of Tourism, Arts, Culture and Sport
Minister of Forests	Minister of Transportation and Transit
Minister of Health	Minister of Water, Land and Resource Stewardship
Minister of Housing and Municipal Affairs	

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 and the Ministry of Attorney General. 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 Agriculture and Food.....	1	1
Ministry of Attorney General.....	400	400
Ministry of Children and Family Development.....	1	1
Ministry of Citizens' Services.....	1	1
Ministry of Education and Child Care.....	1	1
Ministry of Emergency Management and Climate Readiness.....	1	1
Ministry of Energy and Climate Solutions.....	1	1
Ministry of Environment and Parks.....	1	1
Ministry of Finance.....	81,000	83,000
Ministry of Forests.....	366	366
Ministry of Health.....	946	946
Ministry of Housing and Municipal Affairs.....	2	2
Ministry of Indigenous Relations and Reconciliation.....	1	1
Ministry of Infrastructure.....	—	1
Ministry of Jobs, Economic Development and Innovation.....	1	1
Ministry of Labour.....	1	1
Ministry of Mining and Critical Minerals.....	—	1
Ministry of Post-Secondary Education and Future Skills.....	1	1
Ministry of Public Safety and Solicitor General.....	5,480	5,680
Ministry of Social Development and Poverty Reduction.....	480	480
Ministry of Tourism, Arts, Culture and Sport.....	1	1
Ministry of Transportation and Transit.....	1	1
Ministry of Water, Land and Resource Stewardship.....	881	881
Recoveries.....	(89,567)	(91,769)
	<u>1</u>	<u>1</u>



## OTHER APPROPRIATIONS

## VOTE DESCRIPTIONS

(\$000)

	Estimates 2024/25	Estimates 2025/26
<b>VOTE 51 — ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS</b>		
<b>Minister of Agriculture and Food</b>		
<b>Attorney General</b>		
<b>Minister of Children and Family Development</b>		
<b>Minister of Citizens' Services</b>		
<b>Minister of Education and Child Care</b>		
<b>Minister of Emergency Management and Climate Readiness</b>		
<b>Minister of Energy and Climate Solutions</b>		
<b>Minister of Environment and Parks</b>		
<b>Minister of Finance</b>		
<b>Minister of Forests</b>		
<b>Minister of Health</b>		
<b>Minister of Housing and Municipal Affairs</b>		
<b>Minister of Indigenous Relations and Reconciliation</b>		
<b>Minister of Infrastructure</b>		
<b>Minister of Jobs, Economic Development and Innovation</b>		
<b>Minister of Labour</b>		
<b>Minister of Mining and Critical Minerals</b>		
<b>Minister of Post-Secondary Education and Future Skills</b>		
<b>Minister of Public Safety and Solicitor General</b>		
<b>Minister of Social Development and Poverty Reduction</b>		
<b>Minister of Tourism, Arts, Culture and Sport</b>		
<b>Minister of Transportation and Transit</b>		
<b>Minister of Water, Land and Resource Stewardship</b>		

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 Agriculture and Food.....	1	1
Ministry of Attorney General.....	2,437	2,437
Ministry of Children and Family Development.....	50	50
Ministry of Citizens' Services.....	1	1
Ministry of Education and Child Care.....	1	1
Ministry of Emergency Management and Climate Readiness.....	1	1
Ministry of Energy and Climate Solutions.....	1	1
Ministry of Environment and Parks.....	50	50
Ministry of Finance.....	36,800	82,814
Ministry of Forests.....	5,000	5,000
Ministry of Health.....	4,502	4,502
Ministry of Housing and Municipal Affairs.....	2	2
Ministry of Indigenous Relations and Reconciliation.....	1	1
Ministry of Infrastructure.....	—	1
Ministry of Jobs, Economic Development and Innovation.....	1	1
Ministry of Labour.....	1	1
Ministry of Mining and Critical Minerals.....	—	1
Ministry of Post-Secondary Education and Future Skills.....	1	1
Ministry of Public Safety and Solicitor General.....	4,470	4,470
Ministry of Social Development and Poverty Reduction.....	8,029	8,029
Ministry of Tourism, Arts, Culture and Sport.....	1	1
Ministry of Transportation and Transit.....	10	10
Ministry of Water, Land and Resource Stewardship.....	602	602
Recoveries.....	(61,961)	(107,977)
	<u>1</u>	<u>1</u>

## OTHER APPROPRIATIONS

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26**VOTE 52 — TAX TRANSFERS  
(Minister of Finance)**

This vote provides for payment of refundable tax credits under the *Income Tax Act*. The BC Family Bonus program included in Other Personal Income Tax Credits also incorporates amounts paid to the federal government for administering the program.

**OPERATING EXPENSES**

Climate Action Tax Credit.....	1,022,000	<b>1,025,000</b>
BC Family Benefit.....	664,800	<b>582,000</b>
Renters Tax Credit.....	279,000	<b>206,000</b>
Sales Tax Credit.....	50,000	<b>45,000</b>
Small Business Venture Capital Tax Credit.....	40,000	<b>45,000</b>
Other Personal Income Tax Credits.....	167,200	<b>134,000</b>
Film and Television Tax Credit.....	162,500	<b>162,500</b>
Production Services Tax Credit.....	746,800	<b>861,800</b>
Scientific Research and Experimental Development Tax Credit.....	116,300	<b>121,300</b>
Interactive Digital Media Tax Credit.....	140,000	<b>141,300</b>
Clean Buildings Tax Credit.....	20,000	<b>1,000</b>
Other Corporate Income Tax Credits.....	83,400	<b>83,100</b>
	<u>3,492,000</u>	<u><b>3,408,000</b></u>

## OTHER APPROPRIATIONS

## VOTE DESCRIPTIONS

(\$000)

Estimates  
2024/25Estimates  
2025/26

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**VOTE 53 — FOREST PRACTICES BOARD**  
**(Minister of Forests)**

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 activities described within this vote.

**OPERATING EXPENSES**

Forest Practices Board.....	<u>3,991</u>	<u>4,162</u>
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**GROUP ACCOUNT CLASSIFICATION SUMMARY**
**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits .....	2,605	2,776
Operating Costs .....	1,386	1,386
Government Transfers .....	10,157,197	10,666,544
Other Expenses .....	4,036,543	4,199,761
Internal Recoveries .....	(1)	(1)
External Recoveries .....	(151,540)	(199,758)
<b>TOTAL OPERATING EXPENSES.....</b>	<u>14,046,190</u>	<u>14,670,708</u>

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# SCHEDULES

- A – General Fund Operating Expenses and Capital Expenditures Reconciliation – 2024/25
- B – General Fund Special Accounts Summary
- C – Financing Transactions – Capital Expenditures
- D – Financing Transactions – Loans, Investments and Other Requirements
- E – Financing Transactions – Revenue Collected for, and Transferred to, Other Entities
- F – Summary of Ministerial Accountability for Operating Expenses
- G – Estimated Consolidated Revenue Fund Operating Result
- H – Major Service Delivery Agencies Estimated Revenues and Expenses
- I – Estimated Taxpayer-supported Staff Utilization (FTEs)

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**GENERAL FUND**  
**OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25<sup>1</sup>**

Schedule A

	Operating Expenses (\$000)	Capital Expenditures (\$000)
<b>Office of the Premier</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	16,754	3
Transfer from Ministry of Municipal Affairs		
November 2024 Government Reorganization	623	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>17,377</u>	<u>3</u>
<b>Attorney General</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	876,923	10,117
Transfer from Ministry of Public Safety and Solicitor General		
February 2025 Government Reorganization	233	—
Reassignment of staff and funding	148	—
Transfer to Ministry of Housing and Municipal Affairs		
November 2024 Government Reorganization	(188)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>877,116</u>	<u>10,117</u>
<b>Citizens' Services</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	705,277	392,055
Transfer from Ministry of Public Safety and Solicitor General		
Reassignment of funding	42	—
Transfer to Ministry of Health		
November 2024 Government Reorganization	—	—
Transfer to Ministry of Infrastructure		
November 2024 Government Reorganization	—	(54,349)
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>705,319</u>	<u>337,706</u>
<b>Education and Child Care</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	9,615,382	3
Transfer to Ministry of Infrastructure		
November 2024 Government Reorganization	(27,212)	—
Reassignment of funding	(468)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>9,587,702</u>	<u>3</u>
<b>Emergency Management and Climate Readiness</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	115,467	548
Transfer to Ministry of Public Safety and Solicitor General		
Corporate Services Secretariat funding	(222)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>115,245</u>	<u>548</u>

<sup>1</sup>The transfers for the November 2024 and February 2025 government reorganizations reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

**GENERAL FUND**  
**OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25<sup>1</sup>**

Schedule A

	Operating Expenses (\$000)	Capital Expenditures (\$000)
<b>Energy and Climate Solutions (formerly Energy, Mines and Low Carbon Innovation)</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>141,254</b>	<b>546</b>
Transfer from Ministry of Environment and Parks November 2024 Government Reorganization	27,419	—
Transfer from Ministry of Finance November 2024 Government Reorganization	—	—
Transfer to Ministry of Mining and Critical Minerals November 2024 Government Reorganization	(58,806)	(545)
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><b>109,867</b></u>	<u><b>1</b></u>
<b>Environment and Parks (formerly Environment and Climate Change Strategy)</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>244,251</b>	<b>45,086</b>
Transfer from Ministry of Forests Reassignment of funding	818	—
Transfer to Ministry of Energy and Climate Solutions November 2024 Government Reorganization	(27,419)	—
Transfer to Ministry of Mining and Critical Minerals November 2024 Government Reorganization	(97)	—
Transfer to Ministry of Water, Land and Resource Stewardship Reassignment of funding	(96)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><b>217,457</b></u>	<u><b>45,086</b></u>
<b>Finance</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>1,670,230</b>	<b>351</b>
Transfer from Ministry of Jobs, Economic Development and Innovation November 2024 Government Reorganization	132	—
Transfer from Ministry of Mental Health and Addictions November 2024 Government Reorganization	676	—
Transfer to Ministry of Energy and Climate Solutions November 2024 Government Reorganization	—	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><b>1,671,038</b></u>	<u><b>351</b></u>
<b>Forests</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>850,670</b>	<b>125,543</b>
Transfer to Ministry of Environment and Parks Reassignment of funding	(818)	—
Transfer to Ministry of Water, Land and Resource Stewardship Reassignment of funding	(1,132)	—
Reassignment of staff and funding	(3,954)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><b>844,766</b></u>	<u><b>125,543</b></u>

<sup>1</sup>The transfers for the November 2024 and February 2025 government reorganizations reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.



**GENERAL FUND**  
**OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25<sup>1</sup>**

Schedule A

	Operating Expenses (\$000)	Capital Expenditures (\$000)
<b>Health</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>32,857,312</b>	<b>30</b>
Transfer from Ministry of Citizens' Services November 2024 Government Reorganization	—	—
Transfer from Ministry of Mental Health and Addictions November 2024 Government Reorganization	37,062	—
Transfer to Ministry of Infrastructure November 2024 Government Reorganization	(9,315)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>32,885,059</u></u>	<u><u>30</u></u>
<b>Housing and Municipal Affairs (formerly Housing)</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>1,046,139</b>	<b>3</b>
Transfer from Ministry of Attorney General November 2024 Government Reorganization	188	—
Transfer from Ministry of Municipal Affairs November 2024 Government Reorganization	245,357	4,835
Transfer from Ministry of Public Safety and Solicitor General November 2024 Government Reorganization	324	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>1,292,008</u></u>	<u><u>4,838</u></u>
<b>Infrastructure</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	—	—
Transfer from Ministry of Citizens' Services November 2024 Government Reorganization	—	54,349
Transfer from Ministry of Education and Child Care November 2024 Government Reorganization Reassignment of funding	27,212 468	— —
Transfer from Ministry of Health November 2024 Government Reorganization	9,315	—
Transfer from Ministry of Mental Health and Addictions November 2024 Government Reorganization	3,011	3
Transfer from Ministry of Municipal Affairs November 2024 Government Reorganization	803	—
Transfer from Ministry of Post-Secondary Education and Future Skills November 2024 Government Reorganization	5,468	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>46,277</u></u>	<u><u>54,352</u></u>
<b>Jobs, Economic Development and Innovation</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>115,778</b>	<b>3</b>
Transfer to Ministry of Finance November 2024 Government Reorganization	(132)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>115,646</u></u>	<u><u>3</u></u>

<sup>1</sup>The transfers for the November 2024 and February 2025 government reorganizations reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

**GENERAL FUND**  
**OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25<sup>1</sup>**

Schedule A

	Operating Expenses (\$000)	Capital Expenditures (\$000)
<b>Mining and Critical Minerals</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	—	—
Transfer from Ministry of Energy and Climate Solutions November 2024 Government Reorganization	58,806	545
Transfer from Ministry of Environment and Parks November 2024 Government Reorganization	97	—
Transfer from Ministry of Municipal Affairs November 2024 Government Reorganization	693	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>59,596</u>	<u>545</u>
<b>Mental Health and Addictions (Disestablished)</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	40,749	3
Transfer to Ministry of Finance November 2024 Government Reorganization	(676)	—
Transfer to Ministry of Health November 2024 Government Reorganization	(37,062)	—
Transfer to Ministry of Infrastructure November 2024 Government Reorganization	(3,011)	(3)
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>—</u>	<u>—</u>
<b>Municipal Affairs (Disestablished)</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	288,305	4,835
Transfer to Ministry of Housing and Municipal Affairs November 2024 Government Reorganization	(245,357)	(4,835)
Transfer to Ministry of Infrastructure November 2024 Government Reorganization	(803)	—
Transfer to Ministry of Mining and Critical Minerals November 2024 Government Reorganization	(693)	—
Transfer to Ministry of Post-Secondary Education and Future Skills November 2024 Government Reorganization	(38,291)	—
Transfer to Ministry of Tourism, Arts, Culture and Sport November 2024 Government Reorganization	(2,538)	—
Transfer to Office of the Premier November 2024 Government Reorganization	(623)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>—</u>	<u>—</u>
<b>Post-Secondary Education and Future Skills</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	3,371,043	504
Transfer from Ministry of Municipal Affairs November 2024 Government Reorganization	38,291	—
Transfer to Ministry of Infrastructure November 2024 Government Reorganization	(5,468)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u>3,403,866</u>	<u>504</u>

<sup>1</sup>The transfers for the November 2024 and February 2025 government reorganizations reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

**GENERAL FUND**  
**OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25<sup>1</sup>**

Schedule A

	Operating Expenses (\$000)	Capital Expenditures (\$000)
<b>Public Safety and Solicitor General</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>1,083,653</b>	<b>2,997</b>
Transfer from Ministry of Emergency Management and Climate Readiness Corporate Services Secretariat funding	222	—
Transfer to Ministry of Attorney General February 2025 Government Reorganization	(233)	—
Reassignment of staff and funding	(148)	—
Transfer to Ministry of Citizens' Services Reassignment of funding	(42)	—
Transfer to Ministry of Housing and Municipal Affairs November 2024 Government Reorganization	(324)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>1,083,128</u></u>	<u><u>2,997</u></u>
<b>Tourism, Arts, Culture and Sport</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>186,419</b>	<b>3</b>
Transfer from Ministry of Municipal Affairs November 2024 Government Reorganization	2,538	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>188,957</u></u>	<u><u>3</u></u>
<b>Water, Land and Resource Stewardship</b>		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>214,267</b>	<b>3</b>
Transfer from Ministry of Environment and Parks Reassignment of funding	96	—
Transfer from Ministry of Forests Reassignment of funding	1,132	—
Reassignment of staff and funding	3,954	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>219,449</u></u>	<u><u>3</u></u>
<b>All Special Offices, Ministries and Other Appropriations</b>		
Total General Fund Operating Expenses and Capital Expenditures — 2024/25 Estimates	<b>78,519,000</b>	<b>707,044</b>
Total Transfers from Special Offices, Ministries and Other Appropriations	465,128	59,732
Total Transfers to Special Offices, Ministries and Other Appropriations	(465,128)	(59,732)
Total General Fund Operating Expenses and Capital Expenditures — 2024/25 Restated	<u><u>78,519,000</u></u>	<u><u>707,044</u></u>

<sup>1</sup>The transfers for the November 2024 and February 2025 government reorganizations reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

## GENERAL FUND SPECIAL ACCOUNTS SUMMARY

Schedule B

(for the Fiscal Year Ending March 31, 2026)

(\$000)

	Spending Authority Available April 1, 2025	Operating Revenue	Transactions Expense	Transfer from (to) General Fund <sup>2</sup>	Financing Transactions Receipts (Disbursements)	Capital Expense	Working Capital Adjustment <sup>3</sup>	Spending Authority Available March 31, 2026
<b>Special Accounts<sup>1</sup></b>								
BC Arts and Culture Endowment special account	11,963	4,830	(4,230)	—	—	—	—	12,563
BC Timber Sales Account	795,893	252,057	(240,147)	(80,000)	(91,419)	(48,843)	107,074	694,615
British Columbia Training and Education Savings Program	440,068	10,783	(30,001)	—	—	—	—	420,850
Civil Forfeiture Account	17,668	—	(437)	—	—	—	—	17,231
Corrections Work Program Account	1,721	1,350	(1,281)	—	—	—	60	1,850
Criminal Asset Management Fund	2,517	—	—	—	—	—	—	2,517
Crown Land special account	50,000	99,255	(500)	(98,755)	—	—	—	50,000
First Citizens Fund	964	2,046	(2,046)	—	—	—	—	964
First Nations Clean Energy Business Fund special account	16,266	10,359	(10,359)	—	—	—	—	16,266
First Nations Equity Financing special account	10,000	—	—	—	—	—	—	10,000
Forest Stand Management Fund	14,611	—	—	—	—	—	—	14,611
Health Special Account	—	147,250	(147,250)	—	—	—	—	—
Housing Endowment Fund special account	94,483	12,884	(12,884)	—	—	—	—	94,483
Housing Priority Initiatives special account	928,031	878,154	(878,154)	—	—	—	—	928,031
Innovative Clean Energy Fund special account	7,730	8,000	(10,905)	—	—	—	—	4,825
Insurance and Risk Management Account	695,662	23,273	(6,358)	—	—	—	50	712,627
Long Term Disability Fund special account	917,636	104,192	(76,496)	—	—	—	—	945,332
Northern Development Fund	846	500	(500)	—	—	—	—	846
Park Enhancement Fund special account	24,350	12,900	(13,033)	—	—	(400)	—	23,817
Physical Fitness and Amateur Sports Fund	2,482	1,200	(1,200)	—	—	—	—	2,482
Production Insurance Account	12,403	61,500	(55,209)	—	—	—	—	18,694
Provincial Home Acquisition Wind Up special account	15,463	4	(10)	—	—	—	—	15,457
Public Guardian and Trustee Operating Account	22,102	12,452	(12,452)	—	—	(363)	501	22,240
Sustainable Environment Fund	14,816	29,190	(28,690)	—	—	—	—	15,316
Teachers Act Special Account	2,548	9,200	(9,082)	—	—	—	—	2,666
University Endowment Lands Administration Account	19,872	15,112	(15,112)	—	—	(1,813)	406	18,465
Victim Surcharge Special Account	25,609	12,000	(13,504)	—	—	—	—	24,105
	<u>4,145,704</u>	<u>1,708,491</u>	<u>(1,569,840)</u>	<u>(178,755)</u>	<u>(91,419)</u>	<u>(51,419)</u>	<u>108,091</u>	<u>4,070,853</u>
<b>Transfers from Voted Appropriations to Special Accounts<sup>4</sup></b>								
Long Term Disability Fund special account	—	(50,430)	50,430	—	—	—	—	—
Production Insurance Account	—	(16,860)	16,860	—	—	—	—	—
Public Guardian and Trustee Operating Account	—	(12,452)	12,452	—	—	—	—	—
	<u>—</u>	<u>(79,742)</u>	<u>79,742</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<b>Total Special Accounts (net of transfers)</b>	<u>4,145,704</u>	<u>1,628,749</u>	<u>(1,490,098)</u>	<u>(178,755)</u>	<u>(91,419)</u>	<u>(51,419)</u>	<u>108,091</u>	<u>4,070,853</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>Transfers from (to) the General Fund 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 may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

<sup>4</sup>Transfers from Voted Appropriations to Special Accounts are eliminated to establish the amount of special account expenses that require statutory appropriations. This net amount of special account expense is then deducted from total expenses in the determination of the *Supply Act* requirements.

## ESTIMATES, 25/26

**FINANCING TRANSACTIONS**  
**CAPITAL EXPENDITURES**  
(for the Fiscal Year ending March 31, 2026)  
(\$000)

Schedule C

The allocation of the total voted appropriations among special offices, ministries, and other appropriations is shown for information and planning purposes only. The amounts disclosed for Special Accounts are subject to the available spending authority within each account. Treasury Board may reallocate the total voted appropriations among special offices, ministries, and other appropriations. No reallocation may result in the total voted appropriations set out in this Schedule being exceeded.

	Capital Expenditures	P3 Liabilities	Disbursements	Receipts	Net Cash Requirement (Source)
<b>SUMMARY</b>					
Voted Appropriations	601,739	—	601,739	—	601,739
Special Accounts <sup>1</sup>	51,419	—	51,419	—	51,419
Service Delivery Agencies	14,721,295	(91)	14,721,204	(2,082,374)	12,638,830
<b>Total</b>	<b>15,374,453</b>	<b>(91)</b>	<b>15,374,362</b>	<b>(2,082,374)</b>	<b>13,291,988</b>
Legislative Assembly	10,732	—	10,732	—	10,732
Officers of the Legislature	893	—	893	—	893
Office of the Premier	3	—	3	—	3
Ministry of Agriculture and Food	853	—	853	—	853
Ministry of Attorney General	9,891	—	9,891	—	9,891
Ministry of Children and Family Development	2,230	—	2,230	—	2,230
Ministry of Citizens' Services	329,287	—	329,287	—	329,287
Ministry of Education and Child Care	3	—	3	—	3
Ministry of Emergency Management and Climate Readiness	53	—	53	—	53
Ministry of Energy and Climate Solutions	3	—	3	—	3
Ministry of Environment and Parks	32,956	—	32,956	—	32,956
Ministry of Finance	310	—	310	—	310
Ministry of Forests	118,508	—	118,508	—	118,508
Ministry of Health	30	—	30	—	30
Ministry of Housing and Municipal Affairs	1,816	—	1,816	—	1,816
Ministry of Indigenous Relations and Reconciliation	3	—	3	—	3
Ministry of Infrastructure	34,503	—	34,503	—	34,503
Ministry of Jobs, Economic Development and Innovation	3	—	3	—	3
Ministry of Labour	3	—	3	—	3
Ministry of Mining and Critical Minerals	548	—	548	—	548
Ministry of Post-Secondary Education and Future Skills	504	—	504	—	504
Ministry of Public Safety and Solicitor General	4,701	—	4,701	—	4,701
Ministry of Social Development and Poverty Reduction	1,854	—	1,854	—	1,854
Ministry of Tourism, Arts, Culture and Sport	3	—	3	—	3
Ministry of Transportation and Transit	3,135	—	3,135	—	3,135
Ministry of Water, Land and Resource Stewardship	333	—	333	—	333
Project Reserves <sup>2</sup>	100,000	—	100,000	—	100,000
<b>General Fund Total <sup>3</sup></b>	<b>653,158</b>	<b>—</b>	<b>653,158</b>	<b>—</b>	<b>653,158</b>
Health Facilities	5,009,192	(91)	5,009,101	(778,495)	4,230,606
Schools	1,508,405	-	1,508,405	(34,188)	1,474,217
Post-secondary Institutions	1,707,523	-	1,707,523	(284,750)	1,422,773
Transportation	5,358,279	-	5,358,279	(954,315)	4,403,964
Social Housing	888,142	-	888,142	(100)	888,042
Other	249,754	-	249,754	(30,526)	219,228
<b>Service Delivery Agencies Total <sup>4</sup></b>	<b>14,721,295</b>	<b>(91)</b>	<b>14,721,204</b>	<b>(2,082,374)</b>	<b>12,638,830</b>
<b>Total</b>	<b>15,374,453</b>	<b>(91)</b>	<b>15,374,362</b>	<b>(2,082,374)</b>	<b>13,291,988</b>

<sup>1</sup> The capital asset acquisitions of each special account are shown on the individual Special Account pages in the main section of the 2025/26 Estimates.

<sup>2</sup> Administered by the Minister of Finance.

<sup>3</sup> The allocation of capital expenditures by category of asset is available in the Supplement to the Estimates.

<sup>4</sup> Capital expenditures of service delivery agencies are disclosed for information purposes only.

**FINANCING TRANSACTIONS**  
**LOANS, INVESTMENTS AND OTHER REQUIREMENTS <sup>1</sup>**  
(for the Fiscal Year Ending March 31, 2026)  
(\$000)

Schedule D

The allocation of the total voted disbursements among special offices, ministries, and other appropriations, or among categories of loans, investments and other requirements, is shown for information and planning purposes only. The amounts disclosed for Special Accounts are subject to the available spending authority within each account. Treasury Board may reallocate the total voted disbursements among special offices, ministries, and other appropriations. No reallocation may result in the total voted disbursements set out in this Schedule being exceeded.

	Receipts	Disbursements	Net Cash Requirement (Source)
<b>SUMMARY</b>			
Voted Appropriations	(260,632)	958,613	697,981
Special Accounts	—	91,419	91,419
Service Delivery Agencies	—	1,331,000	1,331,000
<b>Total</b>	<u>(260,632)</u>	<u>2,381,032</u>	<u>2,120,400</u>
<b>Ministry of Children and Family Development</b>			
Human Services Providers Financing Program — Repayments of outstanding loans	(31)	—	(31)
<b>Ministry of Citizens' Services</b>			
Strategic Real Estate Services — Development and sale of surplus properties/buildings	(600)	4,200	3,600
<b>Ministry of Energy and Climate Solutions</b>			
Greenhouse Gas Emissions Offset — Purchase of greenhouse gas emissions offsets	—	10,000	10,000
<b>Ministry of Finance</b>			
International Fuel Tax Agreement ( <i>Motor Fuel Tax Act</i> ) — Moneys collected for, and transferred to, other jurisdictions	(17,000)	8,000	(9,000)
<i>Land Tax Deferral Act</i> — Repayments of outstanding loans and payments to local governments for property taxes	(120,000)	475,000	355,000
<i>Local Government Act</i> — Repayments of outstanding loans and payments of new loans to Improvement Districts by the Province to purchase capital assets	(2,000)	2,000	—
Reconstruction Loan Portfolio — Repayments of outstanding loans and payments of new loans	(1,000)	—	(1,000)
StudentAid BC Loan Program — Repayments of outstanding loans and payments of new loans	(120,000)	422,430	302,430
<b>Ministry of Forests</b>			
BC Timber Sales Account Special Account — Development of timber for sale in future years	—	91,419	91,419
<b>Ministry of Indigenous Relations and Reconciliation</b>			
Land Transfers — Acquisition of land and other assets for future final agreements	—	30,000	30,000
<b>Ministry of Infrastructure</b>			
Real Estate Development — Development and disposal of strategic infrastructure projects	(1)	1	—
<b>Ministry of Tourism, Arts, Culture and Sport</b>			
Tourism Development — Development of land for sale in future years	—	600	600
<b>Ministry of Water, Land and Resource Stewardship</b>			
Crown Land Administration — Development of land for sale in future years	—	6,382	6,382
<b>General Fund Total</b>	<u>(260,632)</u>	<u>1,050,032</u>	<u>789,400</u>
<b>Service Delivery Agencies <sup>2</sup></b>	<u>—</u>	<u>1,331,000</u>	<u>1,331,000</u>
<b>Total</b>	<u>(260,632)</u>	<u>2,381,032</u>	<u>2,120,400</u>

<sup>1</sup> Further information on these financing transactions is included in the relevant ministry section of the Estimates.

<sup>2</sup> The total net cash requirement (source) for service delivery agency financing transactions is disclosed for information purposes only.

**FINANCING TRANSACTIONS**  
**REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES <sup>1</sup>**  
 (for the Fiscal Year Ending March 31, 2026)  
 (\$000)

Schedule E

The estimated total voted disbursements among special offices, ministries, and other appropriations for revenue collected for, and transferred to, other entities are shown in the schedule below. Actual disbursements may vary depending on the amount of receipts in each program area and may exceed the estimated amounts to the extent authorized by other appropriations.

	Receipts	Disbursements	Net Cash Requirements (Source)
<b>Ministry of Energy and Climate Solutions</b>			
British Columbia Energy Regulator	(54,510)	54,510	—
<b>Ministry of Finance</b>			
BC Transit	(18,000)	18,000	—
BC Transportation Financing Authority	(449,500)	449,500	—
Cowichan Tribes	(4,116)	4,116	—
Municipalities or Eligible Entities	(178,000)	178,000	—
Rural Areas	(600,000)	600,000	—
South Coast British Columbia Transportation Authority	(386,000)	386,000	—
<b>Ministry of Indigenous Relations and Reconciliation</b>			
British Columbia First Nations Gaming Revenue Sharing Limited Partnership	(96,000)	96,000	—
<b>Ministry of Water, Land and Resource Stewardship</b>			
Habitat Conservation Trust	(6,500)	6,500	—
<b>General Fund Total</b>	<b><u>(1,792,626)</u></b>	<b><u>1,792,626</u></b>	<b><u>—</u></b>

<sup>1</sup> Further information on these financing transactions is included in the relevant ministry section of the Estimates.

**SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES**

Schedule F

(for the Fiscal Year Ending March 31, 2026)

(\$000)

Under section 3 of the *Balanced Budget and Ministerial Accountability Act* (BBMAA), each member of the Executive Council has 10 per cent of their salary held back, and restoration of a minister's holdback is contingent on that minister achieving individual goals as set out in section 5. For each minister with responsibility for operating expenses arising from a voted appropriation as accounted for in the Consolidated Revenue Fund, section 5(1) stipulates actual results for the year must not exceed the estimated amounts for that fiscal year.

In the table below, the "Minister Responsible" column lists the ministers with BBMAA section 5(1) assigned responsibilities. The "Voted Appropriations in the 2025/26 Estimates" column shows the voted appropriations for which those ministers are responsible. The "Voted Appropriation Operating Expenses (net)" and "2025/26 Estimated Amount" columns show the dollar amounts of operating expenses (net) and estimated amounts allocated to ministers in the 2025/26 Estimates.

<b>Minister Responsible</b>	<b>Voted Appropriations in 2025/26 Estimates</b>	<b>Voted Appropriation Operating Expenses (net)</b>	<b>2025/26 Estimated Amount</b>
<b>Premier</b>	Office of the Premier	18,450	18,450
<b>Minister of Agriculture and Food</b>	Ministry of Agriculture and Food	104,628	104,628
<b>Attorney General</b>	Ministry of Attorney General	900,044	900,044
<b>Minister of Children and Family Development</b>	Ministry of Children and Family Development	2,442,836	2,442,836
<b>Minister of Citizens' Services</b>	Ministry of Citizens' Services	705,355	705,355
<b>Minister of Education and Child Care</b>	Ministry of Education and Child Care	9,788,522	9,788,522
<b>Minister of Emergency Management and Climate Readiness</b>	Ministry of Emergency Management and Climate Readiness	125,127	125,127
<b>Minister of Energy and Climate Solutions</b>	Ministry of Energy and Climate Solutions	90,831	90,831
<b>Minister of Environment and Parks</b>	Ministry of Environment and Parks	179,753	179,753
<b>Minister of Finance<sup>1</sup></b>	Ministry of Finance	531,276	
	Management of Public Funds and Debt	2,762,120	
	Contingencies	4,000,000	
	Capital Funding	100,000	
	Commissions on Collection of Public Funds	1	
	Allowances for Doubtful Revenue Accounts	1	
	Tax Transfers	3,408,000	10,801,398

<sup>1</sup>The Ministers of Finance; Housing and Municipal Affairs; Infrastructure; and Tourism, Arts, Culture and Sport each have operating expense accountability for a portion of the Capital Funding Vote. These accountabilities have been allocated according to the distribution shown in Vote 49.



**SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES (Continued)**  
(for the Fiscal Year Ending March 31, 2026)  
(\$000)

Schedule F

Minister Responsible	Voted Appropriations in 2025/26 Estimates	Voted Appropriation Operating Expenses (net)	2025/26 Estimated Amount
<b>Minister of Forests</b>	Ministry of Forests	650,631	
	Forest Practices Board	4,162	654,793
<b>Minister of Health</b>	Ministry of Health	34,996,928	34,996,928
<b>Minister of Housing and Municipal Affairs<sup>1</sup></b>	Ministry of Housing and Municipal Affairs	1,513,975	
	Capital Funding	688,425	2,202,400
<b>Minister of Indigenous Relations and Reconciliation</b>	Ministry of Indigenous Relations and Reconciliation	184,912	184,912
<b>Minister of Infrastructure<sup>1</sup></b>	Ministry of Infrastructure	55,332	
	Capital Funding	6,410,897	6,466,229
<b>Minister of Jobs, Economic Development and Innovation</b>	Ministry of Jobs, Economic Development and Innovation	116,223	116,223
<b>Minister of Labour</b>	Ministry of Labour	25,986	25,986
<b>Minister of Mining and Critical Minerals</b>	Ministry of Mining and Critical Minerals	61,012	61,012
<b>Minister of Post-Secondary Education and Future Skills</b>	Ministry of Post-Secondary Education and Future Skills	3,515,868	3,515,868
<b>Minister of Public Safety and Solicitor General</b>	Ministry of Public Safety and Solicitor General	1,121,960	1,121,960
<b>Minister of Social Development and Poverty Reduction</b>	Ministry of Social Development and Poverty Reduction	5,747,116	5,747,116
<b>Minister of Tourism, Arts, Culture and Sport<sup>1</sup></b>	Ministry of Tourism, Arts, Culture and Sport	186,048	
	Capital Funding	59,222	245,270
<b>Minister of Transportation and Transit</b>	Ministry of Transportation and Transit	1,191,816	1,191,816
<b>Minister of Water, Land and Resource Stewardship</b>	Ministry of Water, Land and Resource Stewardship	220,818	220,818
	<b>Total Estimated Amount</b>		<b>81,908,275</b>
	<b>Not Applicable</b>		
	Legislative Assembly	138,852	
	Officers of the Legislature	99,775	
	<b>Total Voted Appropriations</b>	<b>82,146,902</b>	

<sup>1</sup>The Ministers of Finance; Housing and Municipal Affairs; Infrastructure; and Tourism, Arts, Culture and Sport each have operating expense accountability for a portion of the Capital Funding Vote. These accountabilities have been allocated according to the distribution shown in Vote 49.

**ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT <sup>1</sup>**  
**GENERAL FUND**  
(\$000)

Schedule G

Estimates <sup>2</sup> 2024/25	Updated Forecast <sup>2</sup> 2024/25		Estimates 2025/26
		<b>Revenue Summary <sup>3</sup></b>	
48,371,000	48,562,000	Taxation revenue.....	48,800,000
2,610,000	1,774,000	Natural resource revenue.....	2,449,000
1,667,609	2,110,717	Other revenue.....	1,882,580
10,708,000	10,324,000	Contributions from the Federal government.....	11,122,000
2,201,000	2,183,000	Contributions from the self-supported Crown corporations.....	2,122,000
<u>65,557,609</u>	<u>64,953,717</u>	<b>Total General Fund Revenue .....</b>	<u>66,375,580</u>
		<b>Expense Summary <sup>4</sup></b>	
129,660	129,660	Legislative Assembly .....	138,852
178,556	180,433	Officers of the Legislature .....	99,775
17,377	17,377	Office of the Premier .....	18,450
130,136	228,757	Ministry of Agriculture and Food .....	142,977
877,116	877,116	Ministry of Attorney General .....	900,044
2,121,197	2,121,197	Ministry of Children and Family Development .....	2,442,836
705,319	705,319	Ministry of Citizens' Services .....	705,355
9,587,702	9,587,702	Ministry of Education and Child Care.....	9,827,605
115,245	466,545	Ministry of Emergency Management and Climate Readiness .....	125,127
109,867	109,867	Ministry of Energy and Climate Solutions .....	112,095
217,457	225,457	Ministry of Environment and Parks.....	221,476
1,671,038	2,741,033	Ministry of Finance .....	1,533,864
844,766	1,389,766	Ministry of Forests .....	890,778
32,885,059	32,885,059	Ministry of Health .....	35,144,178
1,292,008	1,292,008	Ministry of Housing and Municipal Affairs.....	1,541,971
160,096	160,096	Ministry of Indigenous Relations and Reconciliation .....	186,958
46,277	46,277	Ministry of Infrastructure .....	55,332
115,646	115,646	Ministry of Jobs, Economic Development and Innovation .....	116,723
25,407	25,407	Ministry of Labour .....	25,986
59,596	65,596	Ministry of Mining and Critical Minerals.....	61,012
3,403,866	3,403,866	Ministry of Post-Secondary Education and Future Skills .....	3,515,868
1,083,128	1,083,128	Ministry of Public Safety and Solicitor General .....	1,137,182
5,175,972	5,175,972	Ministry of Social Development and Poverty Reduction .....	5,747,116
188,957	188,957	Ministry of Tourism, Arts, Culture and Sport .....	191,478
1,135,439	1,135,439	Ministry of Transportation and Transit .....	1,191,816
219,449	219,449	Ministry of Water, Land and Resource Stewardship .....	221,318
1,976,474	2,345,852	Management of Public Funds and Debt .....	2,762,120
14,046,190	12,116,019	Other Appropriations .....	14,670,708
<u>78,519,000</u>	<u>79,039,000</u>	<b>Total Appropriations .....</b>	<u>83,729,000</u>
(32,000)	(31,000)	Elimination of transactions between appropriations <sup>5</sup> .....	(24,000)
—	(24,000)	Reversal of prior year over accruals .....	—
<u>78,487,000</u>	<u>78,984,000</u>	<b>Total General Fund Expense .....</b>	<u>83,705,000</u>
<u>(12,929,391)</u>	<u>(14,030,283)</u>	<b>General Fund Operating Result .....</b>	<u>(17,329,420)</u>

<sup>1</sup> Figures other than appropriations have been rounded to the nearest million.

<sup>2</sup> The 2024/25 *Estimates* and Updated Forecast amounts have been restated to be consistent with the 2025/26 *Estimates* presentation. See Significant Presentation Changes in Summary Information section for details.

<sup>3</sup> Excludes revenue collected for, and transferred to, other entities (see Schedule E).

<sup>4</sup> Expenses are reported after deducting cost recoveries received from other entities within, and external to, the General Fund.

<sup>5</sup> Reflects payments made under an agreement where an expense from a voted appropriation is recorded as revenue by a special account.

**ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT**  
**BC PROSPERITY FUND**  
(\$000)

Schedule G

Estimates <sup>2</sup> 2024/25	Updated Forecast <sup>2</sup> 2024/25		Estimates 2025/26
		<b>Revenue Summary</b>	
31,391	30,283	Investment earnings.....	24,420
—	—	Transfers from the General Fund.....	—
<u>31,391</u>	<u>30,283</u>	<b>Total BC Prosperity Fund Revenue .....</b>	<b><u>24,420</u></b>
		<b>Expense Summary</b>	
—	—	Eliminating taxpayer-supported debt .....	—
—	—	Reducing cost burdens on families .....	—
—	—	Investing in health care, education and transportation .....	—
—	—	Other priorities .....	—
—	—	Transfers to the General Fund .....	—
<u>—</u>	<u>—</u>	<b>Total BC Prosperity Fund Expense .....</b>	<b><u>—</u></b>
<u>31,391</u>	<u>30,283</u>	<b>BC Prosperity Fund Operating Result .....</b>	<b><u>24,420</u></b>

**ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT<sup>1</sup>**  
**CONSOLIDATED REVENUE FUND SUMMARY**  
(\$000)

Estimates <sup>2</sup> 2024/25	Updated Forecast <sup>2</sup> 2024/25		Estimates 2025/26
		<b>Revenue Summary<sup>3</sup></b>	
65,557,609	64,953,717	General Fund revenue.....	66,375,580
31,391	30,283	BC Prosperity Fund revenue.....	24,420
—	—	Elimination of inter-fund transfers.....	—
<u>65,589,000</u>	<u>64,984,000</u>	<b>Total Consolidated Revenue Fund Revenue .....</b>	<b><u>66,400,000</u></b>
		<b>Expense Summary<sup>4</sup></b>	
78,487,000	78,984,000	General Fund expense.....	83,705,000
—	—	BC Prosperity Fund expense.....	—
—	—	Elimination of inter-fund transfers.....	—
<u>78,487,000</u>	<u>78,984,000</u>	<b>Total Consolidated Revenue Fund Expense .....</b>	<b><u>83,705,000</u></b>
<u>(12,898,000)</u>	<u>(14,000,000)</u>	<b>Consolidated Revenue Fund Operating Result .....</b>	<b><u>(17,305,000)</u></b>

<sup>1</sup> Figures other than appropriations have been rounded to the nearest million.

<sup>2</sup> The 2024/25 Estimates and Updated Forecast amounts have been restated to be consistent with the 2025/26 Estimates presentation. See Significant Presentation Changes in Summary Information section for details.

<sup>3</sup> Excludes revenue collected for, and transferred to, other entities (see Schedule E).

<sup>4</sup> Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund.

**MAJOR SERVICE DELIVERY AGENCIES ESTIMATED REVENUES AND EXPENSES <sup>1</sup>**  
(\$000)

Schedule H

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
		<b>School Districts</b>	
9,137,600	9,322,600	Revenue .....	9,407,100
(9,110,600)	(9,285,800)	Expense .....	(9,361,200)
<u>27,000</u>	<u>36,800</u>		<u>45,900</u>
		<b>Universities</b>	
7,024,100	7,264,900	Revenue .....	7,442,800
(6,905,900)	(7,079,900)	Expense .....	(7,332,700)
<u>118,200</u>	<u>185,000</u>		<u>110,100</u>
		<b>Colleges and Institutes</b>	
1,824,200	1,915,300	Revenue .....	1,782,900
(1,816,400)	(1,913,300)	Expense .....	(1,849,500)
<u>7,800</u>	<u>2,000</u>		<u>(66,600)</u>
		<b>Health Authorities and Hospital Societies</b>	
26,639,000	29,011,000	Revenue .....	30,509,000
(26,639,000)	(29,011,000)	Expense .....	(30,509,000)
<u>—</u>	<u>—</u>		<u>—</u>
		<b>Community Living British Columbia</b>	
1,661,500	1,712,300	Revenue .....	1,847,600
(1,661,500)	(1,712,300)	Expense .....	(1,847,600)
<u>—</u>	<u>—</u>		<u>—</u>
		<b>British Columbia Housing Management Commission <sup>2</sup></b>	
2,478,200	2,600,100	Revenue .....	2,645,700
(2,446,500)	(2,535,600)	Expense .....	(2,568,900)
<u>31,700</u>	<u>64,500</u>		<u>76,800</u>
		<b>B.C. Pavilion Corporation</b>	
158,500	202,000	Revenue .....	169,700
(173,100)	(201,600)	Expense .....	(183,800)
<u>(14,600)</u>	<u>400</u>		<u>(14,100)</u>
		<b>British Columbia Transit</b>	
570,400	472,800	Revenue .....	533,100
(477,000)	(480,200)	Expense .....	(527,200)
<u>93,400</u>	<u>(7,400)</u>		<u>5,900</u>
		<b>BC Transportation Financing Authority</b>	
738,400	702,500	Revenue .....	715,100
(2,335,400)	(1,983,800)	Expense .....	(2,194,000)
<u>(1,597,000)</u>	<u>(1,281,300)</u>		<u>(1,478,900)</u>

<sup>1</sup> Figures have been rounded to the nearest one hundred thousand.

<sup>2</sup> The 2024/25 Estimates amounts for British Columbia Housing Management Commission have been restated to reflect the consolidation of Provincial Rental Housing Corporation as a subsidiary effective March 31, 2024.

**ESTIMATED TAXPAYER-SUPPORTED STAFF UTILIZATION <sup>1</sup>**  
 (for the Fiscal Year Ending March 31, 2026)  
 (FTEs)

Schedule I

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
37,300	38,900	Ministries and special offices (General Fund) .....	<b>38,900</b>
9,172	9,195	Service delivery agencies <sup>2</sup> .....	<b>9,486</b>
<u>46,472</u>	<u>48,095</u>	Total taxpayer-supported staff utilization .....	<u><b>48,386</b></u>

<sup>1</sup> Full-time equivalents (FTEs), a measure of staff employment, are calculated by dividing the total hours of employment paid for in a given period by the number of hours an individual full-time person would normally work in that period. This does not equate to the physical number of employees. For example, two half-time employees would equal one FTE; or alternatively three FTEs may represent two full-time employees who have worked sufficient overtime hours to equal an additional FTE.

<sup>2</sup> Service delivery agency FTE amounts do not include education and health sector organizations (SUCH sector) staff employment, per requirements of the *Budget Transparency and Accountability Act*.

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## EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

### OPERATING EXPENSES

Operating expenses for special offices, ministries, and other appropriations are presented in the Estimates based on a group account classification system. Each group account represents a broad category of expenses and is composed of specific components (standard object of expense). A supplementary publication, Supplement to the Estimates, provides details for each special office, ministry, and other appropriation at the standard object of expense level. Both publications can be found on the Government of British Columbia's budget website at <https://www.bcbudget.gov.bc.ca/>. The group account classification system is described below in more detail.

#### Salaries and Benefits

- *Base Salaries* – includes the cost of base salaries, overtime pay, and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work, such as shift differential, premiums, and allowances.
- *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.
- *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

- *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.
- *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business, including prescribed allowances.
- *Centralized Management Support Services* – includes central agency charges to ministries for services, such as legal services.
- *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.
- *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.
- *Office and Business Expenses* – includes supplies and services required for the operation of offices.
- *Informational Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.
- *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.
- *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles and operating machinery and equipment.
- *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.
- *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *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.

## EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS (Continued)

### Government Transfers

- *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.
- *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.
- *Transfers – Shared Cost Arrangements* – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or agreement.

### Other Expenses

- *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.
- *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

- *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.
- *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

- *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.
- *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

## CAPITAL EXPENDITURES

Capital expenditures for special offices, ministries, and other appropriations are presented in the Estimates under Capital Expenditures and in Schedule C. The Supplement to the Estimates provides details for capital expenditures by each special office, ministry, and other appropriation based on the category of the assets acquired. The categorization of assets is described below.

- *Land* – includes the purchased or acquired value for parks and other recreation land, land directly associated with capitalized infrastructure (buildings, ferries, and bridges), but does not include land held for resale.
- *Land Improvements* – includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings* – includes the purchase, construction, or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment* – includes the purchase or capital lease cost of heavy equipment, such as tractors and trailers, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment* – includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles* – includes the purchase or capital lease cost of passenger, light truck, and utility vehicles.
- *Information Systems* – includes the purchase or capital lease cost of mainframe and other systems hardware, software, and related equipment.
- *Tenant Improvements* – includes the cost or capital lease cost of improvements to leased space.
- *Roads* – includes the capital costs for construction or major improvements of roads, highways, bridges, and ferries.



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## Ministry of Finance

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