

*Consolidated Revenue Fund
Extracts
(Unaudited)*



Public Accounts
1999/2000

**Consolidated Revenue Fund
Operating Result
for the Fiscal Year Ended March 31, 2000
(Unaudited)**

	In Millions		
	2000		1999
	Estimated \$	Actual \$	Actual \$
Revenue Summary			
Taxation.....	12,546	13,378	13,133
Natural resource	1,880	2,517	1,830
Other	1,928	1,888	1,831
Contributions from Crown corporations and agencies.....	1,679	1,454	1,362
Contributions from the federal government	2,352	2,609	2,150
Revenue allowance.....	(230)		
Net Consolidated Revenue Fund revenue	20,155	21,846	20,306
Expense Summary			
Health ¹	7,942	8,016	7,479
Social services	2,946	3,010	3,031
Education ¹	6,064	5,975	5,825
Protection of persons and property.....	1,038	1,108	1,071
Transportation ¹	626	1,697	790
Natural resources and economic development	857	953	932
Other	369	366	372
General government.....	263	240	249
Interest ^{1,2}	940	835	838
Total Consolidated Revenue Fund expense	21,045	22,200	20,587
Consolidated Revenue Fund operating result	(890)	(354)	(281)

¹ For 1999/00, interest expense of \$455 million (1999: \$395 million) is included in education expense, \$131 million (1999: nil) is included in health expense and \$89 million (1999: nil) is included in transportation expense. There was no interest expense related to health and transportation expense in 1998/99 because the province changed its method of funding these expenses on March 31, 1999.

² Interest expense does not include interest of \$872 million (1999: \$1,099 million) on borrowings under the Fiscal Agency Loan Program, interest of \$11 million (1999: \$18 million) on borrowings under the Warehouse Program, interest of \$79 million (1999: \$12 million) on borrowings under the Matched Book Program and interest of \$0.5 million (1999: \$0.3 million) on the cost of hedging of borrowings guaranteed by the province. These amounts are not included as the interest expense and recovery are offsetting.

Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Year Ended March 31, 2000
(Unaudited)

	In Millions		
	2000	1999	
	Estimated \$	Actual \$	Actual \$
Taxation Revenue¹			
Personal income.....	5,374	5,839	5,423
Corporation income.....	847	939	1,098
Social service.....	3,190	3,338	3,209
Fuel.....	436	470	653
Tobacco.....	478	498	505
Property—residential (school purpose).....	512	529	511
Property—business (school purpose).....	768	758	763
Property—rural area.....	65	63	61
Property transfer.....	216	245	223
Corporation capital.....	418	460	455
Insurance premium.....	198	199	195
Hotel room.....	73	86	80
Horse racing.....	4	3	3
Commissions on collection of public funds.....	(24)	(24)	(23)
Valuation adjustments.....	(9)	(25)	(23)
Total taxation revenue.....	12,546	13,378	13,133
Natural Resource Revenue			
Petroleum and natural gas:			
Natural gas royalties.....	205	328	194
Permits and fees.....	120	248	106
Petroleum royalties.....	68	94	62
	393	670	362
Minerals.....	29	47	44
Forests:			
Timber sales.....	803	1,041	815
Small Business Forest Enterprise Program.....	220	269	210
Logging tax.....	13	24	13
Other forests revenue.....	37	58	55
	1,073	1,392	1,093
Other:			
Water resources.....	376	397	322
<i>Wildlife Act</i> —fees and licences.....	14	15	15
	390	412	337
Commissions on collection of public funds.....	(1)	(1)	(1)
Valuation adjustments.....	(4)	(3)	(5)
	385	408	331
Total natural resource revenue.....	1,880	2,517	1,830

Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Year Ended March 31, 2000—Continued
(Unaudited)

	In Millions		
	2000		1999
	Estimated \$	Actual \$	Actual \$
Other Revenue			
Fees and licences:			
Medical Services Plan premiums	896	868	876
Motor vehicle licences and permits	334	336	329
Ministry of Attorney General fees	104	102	106
Real estate earnings of the Crown Land Special Account	69	55	44
Coquihalla Highway tolls	40	41	39
Registries Agency fees	37	36	36
Vital Statistics agency fees	10	10	10
Ministry of Health fees	23	24	23
Provincial Treasury Operations and Insurance and Risk Management Special Account	28	33	26
Safety inspection fees	16	16	16
Waste management fees	13	12	13
Public gaming licences and permits	1		6
Property tax collection fees	7	7	7
Financial Institutions Commission	2	2	2
Other fees and licences	58	25	35
Commissions on collection of public funds	(24)	(14)	(51)
Valuation adjustments	(33)	(5)	(33)
	1,581	1,548	1,484
Investment earnings	48	60	51
Miscellaneous:			
Fines and penalties	112	108	112
Maintenance of children			10
Insurance claim receipts	13	13	14
Other miscellaneous	94	114	101
Commissions on collection of public funds	(3)	(3)	(4)
Valuation adjustments	(1)	(4)	
	215	228	233
Asset dispositions	84	52	63
Total other revenue	1,928	1,888	1,831
Contributions from Crown corporations and agencies			
Taxpayer-supported Crown corporations and agencies:			
British Columbia Buildings Corporation	246	71	2
Other		7	12
Total contributions from taxpayer-supported Crown corporations and agencies	246	78	14

Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Year Ended March 31, 2000—Continued
(Unaudited)

	In Millions		
	2000	1999	
	Estimated \$	Actual \$	Actual \$
Contributions from Crown corporations and agencies—Continued			
Self-supported Crown corporations and agencies:			
British Columbia Hydro and Power Authority.....	348	343	323
British Columbia Liquor Distribution Branch.....	620	617	616
British Columbia Lottery Corporation.....	424	416	369
Other.....	41		40
Total contributions from self-supported Crown corporations and agencies.....	1,433	1,376	1,348
Total contributions from Crown corporations and agencies.....	1,679	1,454	1,362
Contributions from the Federal Government			
Canada health and social transfer.....	2,208	2,438	1,968
<i>National Training Act</i>			7
Education (public schools)	72	81	75
Employability assistance for persons with disabilities	27	27	35
<i>Young Offenders Act</i>	1	2	2
Other payments.....	44	61	63
Total contributions from the federal government.....	2,352	2,609	2,150
Revenue allowance.....	(230)		
Net Consolidated Revenue Fund revenue	20,155	21,846	20,306
Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities²			
Transfers to BC Transportation Financing Authority.....	(170)	(176)	(124)
Transfers to British Columbia Ferry Corporation.....	(64)	(65)	
Transfers to British Columbia Transit	(9)	(8)	(94)
Transfers to Greater Vancouver Transportation Authority.....	(185)	(182)	
Transfers to Forest Renewal BC	(114)	(302)	(177)
Transfers to Oil and Gas Commission	(13)	(13)	(6)
Transfers to Tourism British Columbia	(19)	(22)	(20)
Total	(574)	(768)	(421)

¹Personal income tax and corporation income tax revenues are recorded after adjustment for tax credits. Personal income tax was reduced by \$79 million (1999: \$68 million) and corporation income tax was reduced by \$41 million (1999: \$10 million). The types of tax credits adjusting personal income tax and corporation income tax revenues are for foreign taxes, logging taxes, venture capital, political contributions, low income rent reductions, low income tax rebates and royalty tax rebates.

Personal income tax revenue is also reduced by \$103 million (1999: \$112 million) which represents that portion of the Family Bonus Program costs recorded against revenue.

Additional personal income tax and corporation income tax refunds are issued under the *International Financial Business (Tax Refund) Act*. Personal income tax refunds were \$0.4 million (1999: \$0.2 million) and corporation income tax refunds were \$2.1 million (1999: \$3.3 million).

Property—residential (school purpose) revenue is net of home owner grants of \$487 million (1999: \$475 million).

²The Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities has been reduced from their revenue sources.

Consolidated Revenue Fund
Schedule of Comparison of Estimated Expenses to Actual Expenses
for the Fiscal Year Ended March 31, 2000
(Unaudited)

	In Thousands			Actual
	Estimated	Other Authoriza- tions	Total Authoriza- tions	
Special Offices, Ministries and Other Appropriations	\$	\$	\$	\$
Legislation.....	36,593		36,593	34,330
Officers of the Legislature	28,236	439	28,675	28,145
Office of the Premier	2,130		2,130	2,100
Aboriginal Affairs	33,351	20	33,371	31,778
Advanced Education, Training and Technology	1,755,228	52,610	1,807,838	1,783,535
Agriculture, Food and Fisheries	56,869	20,059	76,928	76,209
Attorney General	917,721	89,865	1,007,586	999,142
Children and Families.....	1,481,539	(126,398)	1,355,141	1,350,028
Community Development, Cooperatives and Volun- teers		5,307	5,307	3,817
Education	4,348,722	19,860	4,368,582	4,348,744
Employment and Investment.....	130,679	(93,287)	37,392	34,354
Energy and Mines.....	36,683	557	37,240	35,146
Environment, Lands and Parks	194,770	7,360	202,130	199,385
Finance and Corporate Relations.....	279,946	(163,505)	116,441	114,848
Fisheries	19,332	(19,332)		
Forests	495,076	12,711	507,787	491,149
Health.....	7,720,084	245,406	7,965,490	7,965,277
Labour.....	24,045	3,814	27,859	27,671
Multiculturalism and Immigration.....		111,874	111,874	111,814
Municipal Affairs	142,420	3,330	145,750	145,138
Small Business, Tourism and Culture	83,700	3,470	87,170	86,433
Social Development and Economic Security	1,554,005	411,588	1,965,593	1,959,549
Transportation and Highways	462,849	100	462,949	461,119
Women's Equality.....	38,055	7,214	45,269	44,561
Management of public funds and debt.....	940,000		940,000	834,900
BC Benefits	222,200	(38,543)	183,657	183,657
Contingencies (all ministries) and New Programs.....	110,000		110,000	107,900
Commissions on collection of public funds and allow- ance for doubtful accounts.	1		1	
Environmental Assessment and Land Use Coordination	15,100	311	15,411	14,135
Environmental Boards and Forest Appeals Commission.	1,995		1,995	1,412
Forest Practices Board.....	5,220		5,220	4,674
Public Sector Employers' Council.....	3,161		3,161	2,981
Public Service Employee Relations Commission.....	12,891	(12,891)		
Insurance and Risk Management Special Account.....	8,854	6,281	15,135	15,135
British Columbia Ferry Corporation debt forgiveness ...		1,079,991	1,079,991	1,079,991
Kemess Mine writedown.....		32,756	32,756	32,756
Vancouver Trade and Convention Centre writedown ...		70,000	70,000	69,960
Change in Accounting Policy for Pension		(351,786)	(351,786)	(351,786)
Amortization of change in unfunded pension liability..	(116,455)		(116,455)	(129,603)
Total Consolidated Revenue Fund expense	21,045,000	1,379,181	22,424,181	22,200,384

Consolidated Revenue Fund
Schedule of Comparison of Estimated Expenses to Actual Expenses
for the Fiscal Year Ended March 31, 2000—Continued
(Unaudited)

	In Thousands			
	Estimated	Other Authoriza- tions	Total Authoriza- tions	Actual
	\$	\$	\$	\$
Summary of Appropriations				
Voted expense	20,811,511	195,417	21,006,928	20,826,956
Statutory:				
Special Accounts	464,031	126,594	590,625	585,100
Special Fund	10	12,842	12,852	12,852
Special Warrants		374,100	374,100	348,948
Various Acts		1,237,482	1,237,482	1,237,482
Inter-account transfers	(114,097)	(250,165)	(364,262)	(364,262)
Valuation allowances		34,697	34,697	34,697
Change in Accounting Policy for Pension		(351,786)	(351,786)	(351,786)
Amortization of change in unfunded pension liability	(116,455)		(116,455)	(129,603)
Total expense by appropriation—1999/00	21,045,000	1,379,181	22,424,181	22,200,384
Total expense by appropriation—1998/99	20,536,000	416,218	20,952,218	20,587,361

**Consolidated Revenue Fund
Schedule of Financing Transactions
For the Fiscal Year Ended March 31, 2000
(Unaudited)**

	In Thousands			Actual Disburse- ments
	Estimated	Other Authoriza- tions	Total	
	\$	\$	\$	\$
Special Offices, Ministries and Other Appropriations				
Legislation	506		506	417
Officers of the Legislature	6,710		6,710	6,467
Aboriginal Affairs	13,369		13,369	13,188
Advanced Education, Training and Technology	154,224	457,548	611,772	458,901
Agriculture, Food and Fisheries	54,100	337	54,437	51,303
Attorney General	16,792	2,700	19,492	16,777
Children and Families	19,499		19,499	10,599
Community Development, Cooperatives and Volun- teers		38	38	38
Education	344,189	(24)	344,165	419,307
Employment and Investment	75,373	(191)	75,182	62,528
Energy and Mines	15,697		15,697	13,672
Environment, Lands and Parks	6,388	1,569	7,957	5,959
Finance and Corporate Relations	1,123,903	(449,427)	674,476	663,241
Fisheries	337	(337)		
Forests	142,231	187,481	329,712	311,362
Health	385,714		385,714	239,725
Labour	1,907	188	2,095	1,705
Multiculturalism and Immigration		3,196	3,196	3,049
Municipal Affairs	270	6	276	276
Small Business, Tourism and Culture	1,946		1,946	1,659
Social Development and Economic Security	11,796	2,276	14,072	11,779
Transportation and Highways	5,215		5,215	4,497
Women's Equality	50		50	21
BC Benefits	1,135		1,135	961
Other Appropriations	11,449	(3,096)	8,353	6,129
Total Consolidated Revenue Fund disbursements	2,392,800	202,264	2,595,064	2,303,560
Summary of Appropriations				
Loans, investments and other requirements	187,054		187,054	154,114
Prepaid capital advances	1,286,800		1,286,800	1,082,377
Revenue collected for, and transferred to other entities	730,500	197,889	928,389	919,412
Capital Expenditures:				
Information systems	156,613	6	156,619	115,920
Land	1,690	1,569	3,259	1,720
Roads, bridges and ferries	17,554		17,554	2,194
Tenant improvements		2,800	2,800	9,961
Buildings	695		695	1,079
Vehicles	5,366		5,366	4,640
Specialized equipment	10,876		10,876	12,489
Recoveries	(4,348)		(4,348)	(346)
Total financing transactions by appropriation	2,392,800	202,264	2,595,064	2,303,560

Consolidated Revenue Fund
Schedule of Information Required Under Section 10(c)(iv),(v) and (vi)
of the *Financial Administration Act*
for the Fiscal Year Ended March 31, 2000
(Unaudited)

	In Millions		
	Assets, Debts and Obligations Written Off	Debts and Obligations Extinguished	Remissions Made
Ministry	\$	\$	\$
Advanced Education, Training and Technology.....	10		
Attorney General.....	2		
Employment and Investment.....		1	
Finance and Corporate Relations.....	74		
Forests.....	2		
Health.....	10		2
Human Resources.....	4		
Labour.....		1,080	
Transportation and Highways.....	1	1	
Total 1999/00	103	1,082	2
Total 1998/99	31	19	6

This statement includes amounts authorized by sections 17, 18 and 19 of the *Financial Administration Act*. Amounts authorized for write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.