Estimates

Fiscal Year Ending March 31, 2026



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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 deferment 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 [1]

($000)

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
		Financial Assets [2]	
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 [3]	**36,297,000**
69,340,000	81,692,000	Total Financial Assets	**85,067,000**
		Liabilities	
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**
39,563,000	37,407,000		**40,740,000**
		Debt	
123,267,000	133,016,000	Total provincial debt [4]	**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)**
122,388,000	133,005,000	Total Debt	**156,075,000**
161,951,000	170,412,000	Total Liabilities	**196,815,000**
(92,611,000)	(88,720,000)	**Net Liabilities**	**(111,748,000)**
		Non-Financial Assets [2]	
77,840,000	73,789,000	Investment in capital assets (net) [5]	**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**
81,489,000	77,964,000	Total Non-Financial Assets	**90,080,000**
(11,122,000)	(10,756,000)	**Accumulated Deficit**	**(21,668,000)**

[1] Figures have been rounded to the nearest million.

[2] 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.

[3] Includes loans to Crown corporations for the purchase of capital assets.

[4] 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.

[5] Investment in capital assets is reported net of amortization.

ESTIMATED STATEMENT OF OPERATIONS [1]

($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)	**Deficit**	**(10,912,000)**
(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)**
(11,122,000)	(10,756,000)	**Accumulated Deficit, end of year**	**(21,668,000)**

RECONCILIATION OF ESTIMATED SURPLUS/DEFICIT TO ESTIMATED CHANGE IN DEBT [1]

($000)

Estimates 2024/25	Updated Forecast 2024/25		**Estimates 2025/26**
7,911,000	9,135,000	Deficit [2]	**10,912,000**
(3,170,000)	(3,142,000)	Adjustment for non-cash items [3]	**(3,336,000)**
751,000	1,972,000	Self-supported Crown corporation retained earnings for the year [4]	**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**
(2,192,000)	3,285,000	Working capital changes (net)	**(2,933,000)**
1,870,000	10,563,000	**Operating Requirement (Repayment)**	**4,597,000**
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)**
852,000	905,000	**Investing Requirement (Repayment)**	**592,000**
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**
16,827,000	14,566,000	**Financing Requirement**	**17,881,000**
19,549,000	26,034,000	**Net increase in total debt**	**23,070,000**
102,839,000	106,971,000	Total debt, beginning of year	**133,005,000**
122,388,000	133,005,000	**Total Debt, end of year**	**156,075,000**

[1] Figures have been rounded to the nearest million.

[2] For purposes of the debt reconciliation, a deficit is shown as a positive amount as it increases government debt.

[3] These adjustments include amortization of capital assets and valuation adjustments.

[4] 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[1]

($000)

Estimates 2024/25	Updated Forecast 2024/25		Estimates 2025/26
		Taxation Revenue	
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**
49,214,000	49,532,000	Total Taxation Revenue	**49,699,000**
		Natural Resource Revenue	
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**
3,150,000	2,334,000	Total Natural Resource Revenue	**2,997,000**
		Other Revenue	
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[2]	**4,932,000**
11,400,000	12,318,000	Total Other Revenue	**12,019,000**
		Contributions from the Federal Government	
9,475,000	9,544,000	Health and social transfers	**9,911,000**
4,971,000	4,645,000	Other federal government contributions[3]	**5,366,000**
14,446,000	14,189,000	Total Contributions from the Federal Government	**15,277,000**
		Self-supported Crown Corporations	
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[4]	**1,279,000**
—	1,400,000	Insurance Corporation of British Columbia	**800,000**
188,000	163,000	Other[5]	**193,000**
3,313,000	4,495,000	Net Earnings of Self-supported Crown Corporations	**4,011,000**
81,523,000	82,868,000	**Total Revenue**	**84,003,000**

[1] Figures have been rounded to the nearest million.

[2] Includes reimbursements for health care and other services provided to external agencies, and other recoveries.

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

[4] 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.).*

[5] Includes Columbia Power Corporation, BC Railway Company, Columbia Basin power projects, and other agencies' self-supported subsidiaries.

ESTIMATED EXPENSE BY FUNCTION [1]

($000)

Estimates[2] 2024/25	Updated Forecast [2] 2024/25		**Estimates 2025/26**
		Health	
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**
35,941,000	37,345,000	Total Health	**39,047,000**
		Education	
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**
19,479,000	19,341,000	Total Education	**19,849,000**
		Social Services	
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**
10,473,000	10,787,000	Total Social Services	**11,336,000**
2,557,000	2,941,000	**Protection of persons and property**	**2,672,000**
2,775,000	2,686,000	**Transportation**	**2,897,000**
4,441,000	5,058,000	**Natural resources and economic development**	**4,567,000**
3,706,000	3,562,000	**Other** [3]	**3,423,000**
3,885,000	3,885,000	**Contingencies**	**4,000,000**
2,072,000	2,025,000	**General government**	**2,064,000**
4,105,000	4,373,000	**Debt servicing**	**5,060,000**
89,434,000	92,003,000	**Total Expense**	**94,915,000**

[1] Figures have been rounded to the nearest million.

[2] 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.

[3] Other expense in the *2025/26 Estimates* is net of $300 million expenditure management savings target.

ESTIMATED EXPENSE BY ORGANIZATION [1]

($000)

Estimates [2] 2024/25	Updated Forecast [2] 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	**Total Appropriations**	**83,729,000**
(32,000)	(31,000)	**Elimination of transactions between appropriations [3]**	**(24,000)**
—	(24,000)	**Reversal of prior year over accruals**	**—**
78,487,000	78,984,000	**Consolidated Revenue Fund Expense**	**83,705,000**
5,841,000	5,994,000	**Expenses recovered from external entities [4]**	**6,221,000**
(48,056,000)	(48,879,000)	**Grants to service delivery agencies and other internal transfers [5]**	**(52,755,000)**
36,272,000	36,099,000	**Ministries and special offices program expense**	**37,171,000**
		Service delivery agency expense [6]	
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	**Service delivery agency expense**	**58,044,000**
89,434,000	92,003,000	**Subtotal Expense**	**95,215,000**
—	—	Expenditure management	**(300,000)**
89,434,000	92,003,000	**Total Expense**	**94,915,000**

[1] Figures, other than appropriations, have been rounded to the nearest million.

[2] 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.

[3] Reflects payments made under an agreement where an expense from a voted appropriation is recorded as revenue by a special account.

[4] 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.

[5] Grants and other payments between the Consolidated Revenue Fund and the service delivery agencies are eliminated to avoid double counting.

[6] See Schedule H for details on estimated revenues and expenses for the major service delivery agencies.

ESTIMATED GENERAL FUND APPROPRIATIONS

($000)

Estimates [1] 2024/25	Vote No. [2]		Estimates 2025/26
		Legislative Assembly	
129,660	1	Legislative Assembly	**138,852**
129,660		Total Voted Appropriations	**138,852**
129,660		**Total Appropriations**	**138,852**
		Officers of the Legislature	
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**
178,556		Total Voted Appropriations	**99,775**
178,556		**Total Appropriations**	**99,775**
		Office of the Premier	
17,377	11	Office of the Premier	**18,450**
17,377		Total Voted Appropriations	**18,450**
17,377		**Total Appropriations**	**18,450**
		Ministry of Agriculture and Food	
95,004	12	Ministry Operations	**99,120**
5,453	13	Agricultural Land Commission	**5,508**
100,457		Total Voted Appropriations	**104,628**
41,679	(S)	Production Insurance Account	**55,209**
(12,000)		Less: Transfer from Ministry Operations Vote	**(16,860)**
29,679		Total Statutory Appropriations	**38,349**
130,136		**Total Appropriations**	**142,977**

[1] 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.

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

[1] 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.

[2] 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 [1] 2024/25	Vote No. [2]		Estimates 2025/26
		Ministry of Energy and Climate Solutions	
89,724	23	Ministry Operations	**90,831**
89,724		Total Voted Appropriations	**90,831**
8,375	(S)	First Nations Clean Energy Business Fund special account	**10,359**
11,768	(S)	Innovative Clean Energy Fund special account	**10,905**
20,143		Total Statutory Appropriations	**21,264**
109,867		**Total Appropriations**	**112,095**
		Ministry of Environment and Parks	
161,259	24	Ministry Operations	**162,410**
17,074	25	Environmental Assessment Office	**17,343**
178,333		Total Voted Appropriations	**179,753**
12,989	(S)	Park Enhancement Fund special account	**13,033**
26,135	(S)	Sustainable Environment Fund	**28,690**
39,124		Total Statutory Appropriations	**41,723**
217,457		**Total Appropriations**	**221,476**
		Ministry of Finance	
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**
515,391		Total Voted Appropriations	**531,276**
—	(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**
81,000		*Land Tax Deferment Act*	**92,000**
1,155,647		Total Statutory Appropriations	**1,002,588**
1,671,038		**Total Appropriations**	**1,533,864**

[1] 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.

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

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

[1] 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.

[2] 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 [1] 2024/25	Vote No. [2]		Estimates 2025/26
		Ministry of Tourism, Arts, Culture and Sport	
183,527	44	Ministry Operations	**186,048**
183,527		Total Voted Appropriations	**186,048**
4,230	(S)	BC Arts and Culture Endowment special account	**4,230**
1,200	(S)	Physical Fitness and Amateur Sports Fund	**1,200**
5,430		Total Statutory Appropriations	**5,430**
188,957		**Total Appropriations**	**191,478**
		Ministry of Transportation and Transit	
1,135,439	45	Ministry Operations	**1,191,816**
1,135,439		Total Voted Appropriations	**1,191,816**
1,135,439		**Total Appropriations**	**1,191,816**
		Ministry of Water, Land and Resource Stewardship	
218,949	46	Ministry Operations	**220,818**
218,949		Total Voted Appropriations	**220,818**
500	(S)	Crown Land special account	**500**
500		Total Statutory Appropriations	**500**
219,449		**Total Appropriations**	**221,318**
		Management of Public Funds and Debt	
1,976,474	47	Management of Public Funds and Debt	**2,762,120**
1,976,474		Total Voted Appropriations	**2,762,120**
1,976,474		**Total Appropriations**	**2,762,120**
		Other Appropriations	
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**
14,046,190		Total Voted Appropriations	**14,670,708**
14,046,190		**Total Appropriations**	**14,670,708**
		Summary	
76,833,374		Total Voted Appropriations	**82,146,902**
1,685,626		Total Statutory Appropriations	**1,582,098**
78,519,000		**Total Appropriations**	**83,729,000**

[1] 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.

[2] 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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 1 — Legislative Assembly	129,660	**138,852**
OPERATING EXPENSES	129,660	**138,852**
CAPITAL EXPENDITURES [2]	14,207	**10,732**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

LEGISLATIVE ASSEMBLY

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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**
	129,660	**138,852**
CAPITAL EXPENDITURES		
Legislative Assembly Administration	14,207	**10,732**

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)**
TOTAL OPERATING EXPENSES	129,660	**138,852**

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

	Estimates 2024/25[1]	**Estimates 2025/26**
VOTED APPROPRIATIONS		
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**
OPERATING EXPENSES	178,556	**99,775**
CAPITAL EXPENDITURES [2]	1,518	**893**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES 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**
TOTAL OPERATING EXPENSES	178,556	**99,783**	**(8)**	**99,775**

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**
TOTAL	1,518	**893**	**—**	**893**

OFFICERS OF THE LEGISLATURE

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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	**26,981**
CAPITAL EXPENDITURES		
Auditor General	263	**450**

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	**893**
CAPITAL EXPENDITURES		
Conflict of Interest Commissioner	25	**10**

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	**14,802**
CAPITAL EXPENDITURES		
Elections BC	92	**—**

OFFICERS OF THE LEGISLATURE

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

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**
CAPITAL EXPENDITURES		
Human Rights Commissioner	35	**35**

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**
CAPITAL EXPENDITURES		
Information and Privacy Commissioner	105	**98**

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**
CAPITAL EXPENDITURES		
Merit Commissioner	39	**12**

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	**15,332**
CAPITAL EXPENDITURES		
Ombudsperson	102	**163**

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	**8,866**
CAPITAL EXPENDITURES		
Police Complaint Commissioner	789	**75**

OFFICERS OF THE LEGISLATURE

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

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**
CAPITAL EXPENDITURES		
Representative for Children and Youth	68	**50**

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)**
TOTAL OPERATING EXPENSES	178,556	**99,775**

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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 11 — Office of the Premier	17,377	**18,450**
OPERATING EXPENSES	17,377	**18,450**
CAPITAL EXPENDITURES [2]	3	**3**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	17,377	**19,155**	**(705)**	**18,450**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	3	**3**	**—**	**3**
TOTAL	3	**3**	**—**	**3**

OFFICE OF THE PREMIER

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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	4,838	**5,191**

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	2,421	**2,465**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Premier's Office	5,932	**6,534**
Deputy Minister's Office	4,186	**4,260**
	10,118	**10,794**

Voted Appropriations Description: 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.

VOTE 11 — OFFICE OF THE PREMIER	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)**
TOTAL OPERATING EXPENSES	17,377	**18,450**

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	130,136	**167,403**	**(24,426)**	**142,977**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	853	**853**	**—**	**853**
TOTAL	853	**853**	**—**	**853**

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**

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**

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**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	729	**746**
Corporate Services	6,329	**6,385**
	7,058	**7,131**

Voted Appropriations Description: 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.

VOTE 12 — MINISTRY OPERATIONS	95,004	**99,120**

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.....	5,453	**5,508**

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.

VOTE 13 — AGRICULTURAL LAND COMMISSION	5,453	**5,508**

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**

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)**
TOTAL OPERATING EXPENSES	130,136	**142,977**

MINISTRY OF AGRICULTURE AND FOOD

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
PRODUCTION INSURANCE ACCOUNT		
This account was established as a special account under the *Special Accounts Appropriation and Control Act* in 2005 and replaces the Crop Insurance Fund created by a regulation under the *Insurance for Crops Act*. 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	72,543	**12,403**
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)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	12,403	**18,694**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
Crown Proceeding Act	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)**	**—**
TOTAL OPERATING EXPENSES	877,116	**964,632**	**(64,588)**	**900,044**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
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**
TOTAL	10,117	**9,891**	**—**	**9,891**

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**

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**

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**

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**

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**
LEGAL SERVICES		
Voted Appropriation		
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**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	891	**784**
Corporate Services	40,005	**41,635**
	40,896	**42,419**

Voted Appropriations Description: 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.

VOTE 14 — MINISTRY OPERATIONS	729,517	**750,254**

MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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**
	110,671	**112,638**

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

Crown Proceeding Act.....	24,500	**24,500**

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**

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.

VOTE 17 — INDEPENDENT INVESTIGATIONS OFFICE	12,428	**12,652**

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	**12,452**
Less: Transfer from Ministry Operations Vote	(12,394)	**(12,452)**
	—	**—**

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	**707,412**
Operating Costs	153,728	**156,659**
Government Transfers	190,718	**195,027**
Other Expenses	28,643	**28,728**
Internal Recoveries	(123,395)	**(123,194)**
External Recoveries	(63,237)	**(64,588)**
TOTAL OPERATING EXPENSES	877,116	**900,044**

MINISTRY OF ATTORNEY GENERAL

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
PUBLIC GUARDIAN AND TRUSTEE OPERATING ACCOUNT		
This account was established as a special account by the *Public Trustee Amendment Act* in 1989 and is governed by section 24 of the *Public Guardian and Trustee Act*. 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	21,962	**22,102**
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[3]	503	**501**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	22,102	**22,240**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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.

[3] 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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 18 — Ministry Operations	2,121,197	**2,442,836**
OPERATING EXPENSES	2,121,197	**2,442,836**
CAPITAL EXPENDITURES [2]	2,230	**2,230**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	(31)	**(31)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	2,121,197	**2,542,579**	**(99,743)**	**2,442,836**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Service Delivery Support	2,230	**2,230**	**—**	**2,230**
TOTAL	2,230	**2,230**	**—**	**2,230**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	(31)	**—**	**(31)**	**(31)**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(31)	**—**	**(31)**	**(31)**

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	**46,523**

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	**642,882**

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	**130,288**

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	**1,327,711**

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**

ADOPTION SERVICES

Voted Appropriation

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**

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**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	835	**994**
Corporate Services	22,950	**23,142**
	23,785	**24,136**

Voted Appropriations Description: 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 *Human Resource Facility Act*. 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.

VOTE 18 — MINISTRY OPERATIONS	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)**
TOTAL OPERATING EXPENSES	2,121,197	**2,442,836**

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

	Estimates 2024/25	**Estimates 2025/26**
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	(31)	**(31)**
Net Cash Requirement (Source)	(31)	**(31)**

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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 19 — Ministry Operations	705,319	**705,355**
OPERATING EXPENSES	705,319	**705,355**
CAPITAL EXPENDITURES [2]	337,706	**329,287**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	1,800	**3,600**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	705,319	**896,027**	**(190,672)**	**705,355**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
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**
TOTAL	337,706	**329,287**	**—**	**329,287**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Real Property	1,800	**4,200**	**(600)**	**3,600**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	1,800	**4,200**	**(600)**	**3,600**

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**

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**

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**
CONNECTIVITY		
Voted Appropriation		
Connectivity	24,167	**24,235**

Voted Appropriation Description: 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.

PROCUREMENT AND SUPPLY SERVICES		
Voted Appropriation		
Procurement and Supply Services	11,648	**12,265**

Voted Appropriation Description: This sub-vote provides for procurement and supply services as outlined under the *Procurement Services Act*, 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.

REAL PROPERTY		
Voted Appropriation		
Real Property	378,711	**375,705**

Voted Appropriation Description: 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 *Public Agency Accommodation Act*, 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.

ENTERPRISE SERVICES		
Voted Appropriation		
Enterprise Services	176,336	**176,838**

Voted Appropriation Description: 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.

MINISTRY OF CITIZENS' SERVICES

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**
CORPORATE INFORMATION AND RECORDS MANAGEMENT OFFICE		
Voted Appropriation		
Corporate Information and Records Management Office	25,638	**25,993**

Voted Appropriation Description: 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 *Freedom of Information and Protection of Privacy Act*, the *Personal Information Protection Act*, the *Information Management Act*, 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.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	703	**715**
Corporate Services	9,712	**9,877**
	10,415	**10,592**

Voted Appropriations Description: 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.

VOTE 19 — MINISTRY OPERATIONS	705,319	**705,355**

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)**
TOTAL OPERATING EXPENSES	705,319	**705,355**

MINISTRY OF CITIZENS' SERVICES

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

	Estimates 2024/25	**Estimates 2025/26**
REAL PROPERTY		
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 *Public Agency Accommodation Act*, 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)	1,800	**3,600**

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	9,587,702	**11,007,509**	**(1,179,904)**	**9,827,605**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	3	**3**	**—**	**3**
TOTAL	3	**3**	**—**	**3**

MINISTRY OF EDUCATION AND CHILD CARE

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

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	8,000,122	**8,215,737**

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	571,217	**589,091**

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	58,053	**63,527**

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	865,255	**865,853**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	1,317	**1,023**
Corporate Services	53,137	**53,291**
	54,454	**54,314**

Voted Appropriations Description: 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.

VOTE 20 — MINISTRY OPERATIONS	9,549,101	**9,788,522**

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**

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**

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)**
TOTAL OPERATING EXPENSES	9,587,702	**9,827,605**

MINISTRY OF EDUCATION AND CHILD CARE

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
BRITISH COLUMBIA TRAINING AND EDUCATION SAVINGS PROGRAM SPECIAL ACCOUNT		
This account was established as a special account under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	450,960	**440,068**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	440,068	**420,850**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
***TEACHERS ACT* SPECIAL ACCOUNT**		
This account was established as a special account under the *Teachers Act* in 2012. The *Teachers Act* Special Account provides funding for costs and expenses incurred in connection with the administration of the *Teachers Act* 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 *Teachers Act*; proceeds realized on disposition of rights, property, and assets transferred to government under section 87 of the *Teachers Act*; and fees, remittances, and costs paid to government under the *Teachers Act*, the *School Act*, and the *Independent School Act*.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	2,487	**2,548**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	2,548	**2,666**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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		
OPERATING EXPENSES	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
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**
Emergency and Disaster Management Act	30,000	**30,001**	**(1)**	**30,000**
Financial Assistance	6,420	**6,420**	**—**	**6,420**
TOTAL OPERATING EXPENSES	115,245	**135,622**	**(10,495)**	**125,127**

CAPITAL EXPENDITURES	Capital Expenditures	**Capital Expenditures**	**Receipts and P3 Liabilities**	**Net**
Core Business				
Emergency and Disaster Management Operations	548	**53**	**—**	**53**
TOTAL	548	**53**	**—**	**53**

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	39,033	**38,718**

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	28,429	**38,458**

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	10,659	**10,722**
	11,363	**11,531**

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**

VOTE 22 — *EMERGENCY AND DISASTER MANAGEMENT ACT*

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: *Emergency and Disaster Management Act* and Financial Assistance.

EMERGENCY AND DISASTER MANAGEMENT ACT

Voted Appropriation

Emergency and Disaster Management Act	30,000	**30,000**

Voted Appropriation Description: 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 *Emergency and Disaster Management Act*. This sub-vote allows for statutory appropriation under the *Emergency and Disaster Management Act*. Costs may be recovered from ministries, other governments, agencies, organizations, and individuals for activities described within this sub-vote.

FINANCIAL ASSISTANCE

Voted Appropriation

Financial Assistance	6,420	**6,420**

Voted Appropriation Description: This sub-vote provides for the provision of financial assistance under the *Emergency and Disaster Management Act* as prescribed in regulation.

VOTE 22 — *EMERGENCY AND DISASTER MANAGEMENT ACT*	36,420	**36,420**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

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

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	109,867	**117,867**	**(5,772)**	**112,095**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	1	**3**	**—**	**3**
TOTAL	1	**3**	**—**	**3**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Climate Action	10,000	**10,000**	**—**	**10,000**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	10,000	**10,000**	**—**	**10,000**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Energy Resources	—	**54,510**	**(54,510)**	**—**
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	**54,510**	**(54,510)**	**—**

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**

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**

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**

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**
ELECTRICITY AND UTILITY REGULATION		
Voted Appropriation		
Electricity and Utility Regulation	3,206	**3,287**

Voted Appropriation Description: 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.

ENERGY RESOURCES		
Voted Appropriation		
Energy Resources	18,821	**18,941**

Voted Appropriation Description: 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 administrating 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.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	998	**833**
Corporate Services	4,323	**5,052**
	5,321	**5,885**

Voted Appropriations Description: 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.

VOTE 23 — MINISTRY OPERATIONS	89,724	**90,831**

MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

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 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	8,375	**10,359**

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	11,768	**10,905**

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)**
TOTAL OPERATING EXPENSES	109,867	**112,095**

MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
FIRST NATIONS CLEAN ENERGY BUSINESS FUND SPECIAL ACCOUNT		
This account was created as a fund under the *Clean Energy Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	16,770	**16,266**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	16,266	**16,266**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
INNOVATIVE CLEAN ENERGY FUND SPECIAL ACCOUNT		
This account was created by the *Finance Statutes (Innovative Clean Energy Fund) Amendment Act* in 2007 and is continued under the *Special Accounts Appropriation and Control Act*. 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 *Provincial Sales Tax Act* 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 *Special Accounts Appropriation and Control Act*, 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	10,498	**7,730**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	7,730	**4,825**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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**
CLIMATE ACTION		
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	**10,000**
Receipts	—	**—**
Net Cash Requirement (Source)	10,000	**10,000**

MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

($000)

	Estimates 2024/25	**Estimates 2025/26**
ENERGY RESOURCES		
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 *Energy Resource Activities Act*, and the Fee, Levy and Security Regulation. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	53,600	**54,510**
Receipts	(53,600)	**(54,510)**
Net Cash Requirement (Source)	—	**—**

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	217,457	**225,450**	**(3,974)**	**221,476**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	44,686	**32,556**	**—**	**32,556**
Park Enhancement Fund Special Account	400	**400**	**—**	**400**
TOTAL	45,086	**32,956**	**—**	**32,956**

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	31,989	**32,480**

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	100,741	**101,180**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	658	**832**
Corporate Services	27,871	**27,918**
	28,529	**28,750**

Voted Appropriations Description: 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.

VOTE 24 — MINISTRY OPERATIONS	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	17,074	**17,343**

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.

VOTE 25 — ENVIRONMENTAL ASSESSMENT OFFICE	17,074	**17,343**

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**

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**

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)**
TOTAL OPERATING EXPENSES	217,457	**221,476**

MINISTRY OF ENVIRONMENT AND PARKS

SPECIAL ACCOUNTS[1]

($000)

PARK ENHANCEMENT FUND SPECIAL ACCOUNT

This account was created by the *Special Accounts Appropriation and Control Act* 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.

	Estimates 2024/25	**Estimates 2025/26**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	24,839	**24,350**
OPERATING TRANSACTIONS		
Revenue	12,900	12,900
Expense	(13,489)	(13,533)
Internal and External Recoveries	500	500
Net Revenue (Expense)	(89)	**(133)**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	(400)	(400)
Net Cash Source (Requirement)	(400)	**(400)**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	24,350	**23,817**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
SUSTAINABLE ENVIRONMENT FUND		
This account was created in 1990 by the *Sustainable Environment Fund Act* 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 *Environmental Management Act*, the *Integrated Pest Management Act*, 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	12,261	**14,816**
OPERATING TRANSACTIONS		
Revenue	28,690	29,190
Expense	(26,135)	(28,690)
Net Revenue (Expense)	2,555	**500**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	14,816	**15,316**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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

($000)

	Estimates 2024/25[1]	**Estimates 2025/26**
VOTED APPROPRIATIONS		
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**
STATUTORY APPROPRIATIONS		
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**
OPERATING EXPENSES	1,671,038	**1,533,864**
CAPITAL EXPENDITURES [2]	351	**310**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	633,039	**647,430**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	1,671,038	**1,803,278**	**(269,414)**	**1,533,864**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	341	**300**	**—**	**300**
BC Public Service Agency	10	**10**	**—**	**10**
TOTAL	351	**310**	**—**	**310**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division	633,039	**907,430**	**(260,000)**	**647,430**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	633,039	**907,430**	**(260,000)**	**647,430**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division	—	**1,635,616**	**(1,635,616)**	**—**
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	**1,635,616**	**(1,635,616)**	**—**

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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	**10,101**

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	**21,189**
Internal Audit and Advisory Services	2,819	**2,893**
	23,722	**24,082**

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	1	**1**

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**
REVENUE DIVISION		
Voted Appropriation		
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**
	8,999	**9,166**

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**
PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT		
Voted Appropriation		
Public Sector Employers' Council Secretariat	31,257	**32,060**

Voted Appropriation Description: This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established pursuant the *Public Sector Employers Act*, and includes government's financial contributions to employers' associations established under the *Public Sector Employers Act*. 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 *Public Sector Pension Plans Act*. 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.

CROWN AGENCIES SECRETARIAT		
Voted Appropriation		
Crown Agencies Secretariat	8,243	**8,363**

Voted Appropriation Description: 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.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	1,112	**1,450**
Corporate Services	45,494	**46,044**
	46,606	**47,494**

Voted Appropriations Description: 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.

VOTE 26 — MINISTRY OPERATIONS	413,239	**426,950**

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.....	31,660	**32,453**

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.

VOTE 27 — GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT	31,660	**32,453**

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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	**18,306**
Strategy, Policy and Partnerships	10,824	**10,952**
Communications, Learning and Engagement	2,033	**2,207**
Employee Relations	5,654	**5,841**
Corporate Services	34,055	**34,566**
	70,491	**71,872**

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 2024/25	**Estimates 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)**
	1	**1**

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	—	**—**

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**

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**

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)**
	29,470	**26,066**

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**

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**
LAND TAX DEFERMENT ACT		
Statutory Appropriation		
Land Tax Deferment Act	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)**
TOTAL OPERATING EXPENSES	1,671,038	**1,533,864**

MINISTRY OF FINANCE

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
FIRST NATIONS EQUITY FINANCING SPECIAL ACCOUNT		
This account is established as a special account under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	10,000	**10,000**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	**—**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	10,000	**10,000**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
HOUSING PRIORITY INITIATIVES SPECIAL ACCOUNT		
This account was established under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	928,031	**928,031**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	928,031	**928,031**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
INSURANCE AND RISK MANAGEMENT ACCOUNT		
This account was established by the *Financial Administration Amendment Act* in 1989 and was continued as a special account under the *Financial Administration Act*, 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 *Supply Act*, 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	678,557	**695,662**
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[3]	50	**50**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	695,662	**712,627**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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.

[3] 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
LONG TERM DISABILITY FUND SPECIAL ACCOUNT		
This account was established under the *Public Service Benefit Plan Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	896,035	**917,636**
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)	21,601	**27,696**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	917,636	**945,332**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
PROVINCIAL HOME ACQUISITION WIND UP SPECIAL ACCOUNT		
This account was established under the *Special Accounts Appropriation and Control Act* effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the *Home Conversion and Leasehold Loan Act*, the *Home Mortgage Assistance Program Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act*, and the *Provincial Home Acquisition Act*. 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	15,469	**15,463**
OPERATING TRANSACTIONS		
Revenue	4	4
Expense	(10)	(10)
Net Revenue (Expense)	(6)	**(6)**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	15,463	**15,457**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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**
REVENUE DIVISION		
INTERNATIONAL FUEL TAX AGREEMENT *(MOTOR FUEL TAX ACT)* — 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	**8,000**
Receipts	(15,000)	**(17,000)**
Net Cash Requirement (Source)	(8,000)	**(9,000)**
LAND TAX DEFERMENT ACT — 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	**475,000**
Receipts	(120,000)	**(120,000)**
Net Cash Requirement (Source)	325,000	**355,000**
LOCAL GOVERNMENT ACT — 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	**2,000**
Receipts	(2,000)	**(2,000)**
Net Cash Requirement (Source)	—	**—**
RECONSTRUCTION LOAN PORTFOLIO — Disbursements are made to individuals, including strata property owners, who qualify for loans under the reconstruction loan program as set out in the *Homeowner Protection Act*. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	—	**—**
Receipts	(1,000)	**(1,000)**
Net Cash Requirement (Source)	(1,000)	**(1,000)**
STUDENTAID BC LOAN PROGRAM — 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	**422,430**
Receipts	(115,000)	**(120,000)**
Net Cash Requirement (Source)	317,039	**302,430**

MINISTRY OF FINANCE

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

($000)

	Estimates 2024/25	**Estimates 2025/26**
REVENUE DIVISION		
BC TRANSIT — Disbursements are provided by the Province to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	18,000	**18,000**
Receipts	(18,000)	**(18,000)**
Net Cash Requirement (Source)	—	**—**
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 *Transportation Act*. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	469,000	**449,500**
Receipts	(469,000)	**(449,500)**
Net Cash Requirement (Source)	—	**—**
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	(4,100)	**(4,116)**
Net Cash Requirement (Source)	—	**—**
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 *Provincial Sales Tax Act*. 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	(165,000)	**(178,000)**
Net Cash Requirement (Source)	—	**—**
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 *Taxation (Rural Area) Act*. 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	(450,000)	**(600,000)**
Net Cash Requirement (Source)	—	**—**
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 *South Coast British Columbia Transportation Authority Act*. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	418,000	**386,000**
Receipts	(418,000)	**(386,000)**
Net Cash Requirement (Source)	—	**—**

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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)**	**—**
TOTAL OPERATING EXPENSES	844,766	**917,887**	**(27,109)**	**890,778**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
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**
TOTAL	125,543	**118,508**	**—**	**118,508**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
BC Timber Sales Account Special Account	106,017	**91,419**	**—**	**91,419**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	106,017	**91,419**	**—**	**91,419**

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	**3,804**

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	**59,017**

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	**130,995**

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	**12,017**

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**
FIRE PREPAREDNESS		
Voted Appropriation		
Fire Preparedness	46,992	**47,744**

Voted Appropriation Description: 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.

REGIONAL OPERATIONS		
Voted Appropriation		
Regional Operations	98,994	**101,032**

Voted Appropriation Description: 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.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	1,139	**975**
Corporate Services	56,732	**57,000**
	57,871	**57,975**

Voted Appropriations Description: 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.

VOTE 30 — MINISTRY OPERATIONS	408,089	**412,584**

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	232,736	**238,047**

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.

VOTE 31 — FIRE MANAGEMENT	232,736	**238,047**

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**

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	—	**—**

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)**
TOTAL OPERATING EXPENSES	844,766	**890,778**

MINISTRY OF FORESTS

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
BC TIMBER SALES ACCOUNT		
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 *Forest Act*. 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 *Forest Act*; 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	854,239	**795,893**
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[3]	56,786	**107,074**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	795,893	**694,615**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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.

[3] 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
FOREST STAND MANAGEMENT FUND		
This account was originally established as a fund by the *Forest Stand Management Fund Act* in 1986 and was changed to a special account under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	14,611	**14,611**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(1,024)	(1,024)
Internal and External Recoveries	1,024	1,024
Net Revenue (Expense)	—	**—**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	14,611	**14,611**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	32,885,059	**36,449,793**	**(1,305,615)**	**35,144,178**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	30	**30**	**—**	**30**
TOTAL	30	**30**	**—**	**30**

MINISTRY OF HEALTH

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

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	**24,782,281**
Medical Services Plan	7,608,887	**8,128,050**
PharmaCare	1,800,569	**1,787,903**
Health Benefits Operations	51,690	**64,310**
	32,491,600	**34,762,544**

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)	**(147,250)**

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	**1,281**
Stewardship and Corporate Services	392,301	**380,353**
	393,459	**381,634**

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.

VOTE 32 — MINISTRY OPERATIONS	32,737,809	**34,996,928**

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**

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)**
TOTAL OPERATING EXPENSES	32,885,059	**35,144,178**

MINISTRY OF HEALTH

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
HEALTH SPECIAL ACCOUNT		
This account was established by the *Health Special Account Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	—	**—**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	—	**—**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	1,292,008	**1,741,373**	**(199,402)**	**1,541,971**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	5	**3**	**—**	**3**
University Endowment Lands Administration Account Special Account	4,833	**1,813**	**—**	**1,813**
TOTAL	4,838	**1,816**	**—**	**1,816**

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	**18,648**

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**
	23,648	**23,864**

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	**1,286**

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	**4,410**

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**
LOCAL GOVERNMENT		
Voted Appropriations		
Local Government Services and Transfers	215,609	**219,024**
University Endowment Lands	6,200	**6,200**
	221,809	**225,224**

Voted Appropriations Description: This sub-vote provides for the administration of core local government legislation, including the *Community Charter*, the *Local Government Act*, and the *Local Government Grants Act*; 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.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES		
Voted Appropriation		
British Columbia Housing Management Commission	980,293	**1,224,953**

Voted Appropriation Description: This sub-vote provides for transfers to Crown corporations and agencies including British Columbia Housing Management Commission.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	1,064	**1,357**
Corporate Services	14,068	**14,233**
	15,132	**15,590**

Voted Appropriations Description: 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.

VOTE 33 — MINISTRY OPERATIONS	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**

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**

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)**
TOTAL OPERATING EXPENSES	1,292,008	**1,541,971**

MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
HOUSING ENDOWMENT FUND SPECIAL ACCOUNT		
This account was established as a special account under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	94,483	**94,483**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	94,483	**94,483**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
UNIVERSITY ENDOWMENT LANDS ADMINISTRATION ACCOUNT		
This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act* and was continued under the *University Endowment Land Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	23,545	**19,872**
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[3]	327	**406**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	19,872	**18,465**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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.

[3] 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[1]	**Estimates 2025/26**
VOTED APPROPRIATIONS		
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**
STATUTORY APPROPRIATION		
First Citizens Fund Special Account	1,823	**2,046**
OPERATING EXPENSES	160,096	**186,958**
CAPITAL EXPENDITURES [2]	3	**3**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	43,867	**30,000**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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		
OPERATING EXPENSES	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
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**
TOTAL OPERATING EXPENSES	160,096	**559,419**	**(372,461)**	**186,958**

CAPITAL EXPENDITURES	Capital Expenditures	**Capital Expenditures**	**Receipts and P3 Liabilities**	**Net**
Core Business				
Executive and Support Services	3	**3**	**—**	**3**
TOTAL	3	**3**	**—**	**3**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Treaty and Other Agreements Funding	43,867	**30,000**	**—**	**30,000**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	43,867	**30,000**	**—**	**30,000**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Treaty and Other Agreements Funding	—	**96,000**	**(96,000)**	**—**
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	**96,000**	**(96,000)**	**—**

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	17,897	**18,236**

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	24,763	**40,444**

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**
RECONCILIATION TRANSFORMATION AND STRATEGIES DIVISION		
Voted Appropriation		
Reconciliation Transformation and Strategies Division	3,558	**3,619**

Voted Appropriation Description: 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 *Declaration on the Rights of Indigenous Peoples Act*, 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.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	871	**843**
Corporate Services	11,913	**11,992**
	12,784	**12,835**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Indigenous Relations and Reconciliation; executive support, including the deputy minister's office; delivering planning and support focused on reconciliation and major government initiatives and corporate administration. This sub-vote also funds the ministry's strategic, corporate service planning efforts, including internal communications; correspondence; records management and information and privacy; and business plans and performance monitoring, measurement, and reporting. This sub-vote also provides for executive direction to the ministry; 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.

VOTE 34 — MINISTRY OPERATIONS	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	**10,608**
Non Treaty Funding	90,462	**94,596**
	94,704	**105,204**

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.....	4,567	**4,574**

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.

VOTE 36 — DECLARATION ACT SECRETARIAT	4,567	**4,574**

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	1,823	**2,046**

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)**
TOTAL OPERATING EXPENSES	160,096	**186,958**

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
FIRST CITIZENS FUND		
This account was originally created as a fund under the *Revenue Surplus Appropriation Act* in 1969, was continued under the *Funds Control Act* in 1979, and was changed to a special account under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	964	**964**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	964	**964**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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 2024/25	**Estimates 2025/26**
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	**30,000**
Receipts	—	**—**
Net Cash Requirement (Source)	43,867	**30,000**

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

($000)

	Estimates 2024/25	**Estimates 2025/26**
TREATY AND OTHER AGREEMENTS FUNDING		
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 *Gaming Control Act*, 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 *Gaming Control Act*. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	100,000	**96,000**
Receipts	(100,000)	**(96,000)**
Net Cash Requirement (Source)	—	**—**

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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 37 — Ministry Operations	46,277	**55,332**
OPERATING EXPENSES	46,277	**55,332**
CAPITAL EXPENDITURES [2]	54,352	**34,503**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	46,277	**55,338**	**(6)**	**55,332**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Community Capital Development	54,349	**34,500**	**—**	**34,500**
Executive and Support Services	3	**3**	**—**	**3**
TOTAL	54,352	**34,503**	**—**	**34,503**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Community Capital Development	—	**1**	**(1)**	**—**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	**1**	**(1)**	**—**

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	—	**3,093**

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	**40,392**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	715	**767**
Corporate Services	5,221	**11,080**
	5,936	**11,847**

Voted Appropriations Description: 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.

VOTE 37 — MINISTRY OPERATIONS	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)**
TOTAL OPERATING EXPENSES	46,277	**55,332**

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	115,646	**116,739**	**(16)**	**116,723**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	3	**3**	**—**	**3**
TOTAL	3	**3**	**—**	**3**

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	**30,056**

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	**8,003**
Regional Development	27,987	**28,076**
	35,890	**36,079**

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**
INVESTMENT AND SUSTAINABLE ECONOMY		
Voted Appropriation		
Investment and Sustainable Economy	13,936	**14,116**

Voted Appropriation Description: 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 *Small Business Venture Capital Act* and the *Employee Investment Act* 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.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES		
Voted Appropriations		
Forestry Innovation Investment Ltd.	20,187	**20,366**
Innovate BC	6,312	**6,361**
	26,499	**26,727**

Voted Appropriations Description: This sub-vote provides for transfers to Crown corporations and agencies including Forestry Innovation Investment Ltd. and Innovate BC.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Offices	1,232	**1,253**
Corporate Services	7,850	**7,992**
	9,082	**9,245**

Voted Appropriations Description: 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.

VOTE 38 — MINISTRY OPERATIONS	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	500	**500**

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	**43,692**
Operating Costs	19,174	**19,174**
Government Transfers	54,950	**55,178**
Other Expenses	188	**188**
Internal Recoveries	(1,493)	**(1,493)**
External Recoveries	(16)	**(16)**
TOTAL OPERATING EXPENSES	115,646	**116,723**

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
NORTHERN DEVELOPMENT FUND		
This account was established by the *BC-Alcan Northern Development Fund Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	846	**846**
OPERATING TRANSACTIONS		
Revenue	500	500
Expense	(500)	(500)
Net Revenue (Expense)	—	**—**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	846	**846**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 39 — Ministry Operations	25,407	**25,986**
OPERATING EXPENSES	25,407	**25,986**
CAPITAL EXPENDITURES [2]	3	**3**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

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

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Labour Programs	3	**3**	**—**	**3**
TOTAL	3	**3**	**—**	**3**

MINISTRY OF LABOUR

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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**
	23,322	**23,903**

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**
	2,085	**2,083**

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)**
TOTAL OPERATING EXPENSES	25,407	**25,986**

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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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 40 — Ministry Operations	59,596	**61,012**
OPERATING EXPENSES	59,596	**61,012**
CAPITAL EXPENDITURES [2]	545	**548**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	59,596	**64,071**	**(3,059)**	**61,012**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	545	**548**	**—**	**548**
TOTAL	545	**548**	**—**	**548**

MINISTRY OF MINING AND CRITICAL MINERALS

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

VOTE 40 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Responsible Mining and Competitiveness; Mines Health, Safety and Enforcement; Strategic and Indigenous Partnerships; and Executive and Support Services.

RESPONSIBLE MINING AND COMPETITIVENESS

Voted Appropriation

Responsible Mining and Competitiveness	29,927	**30,676**

Voted Appropriation Description: This sub-vote provides for the management and responsible development of the province's mineral, coal, and aggregate resources through developing and delivering geoscience databases and surveys; profiling British Columbia's mineral and coal opportunities; providing secure and modernized mineral and coal tenure systems; delivering a fair, effective, and transparent permitting process; developing and implementing policies and legislation to attract investment in British Columbia and advance reconciliation; developing strategies and actions to continuously enhance provincial competitiveness; collecting fees and securities associated with permits and tenures; advising government agencies on mineral and coal resources and their potential; and engaging and collaborating with Indigenous communities, stakeholders, local and federal governments, and the public. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

MINES HEALTH, SAFETY AND ENFORCEMENT

Voted Appropriation

Mines Health, Safety and Enforcement	14,120	**14,251**

Voted Appropriation Description: This sub-vote provides for oversight of the mining sector, including health, safety, and technical oversight of all mineral, coal, and aggregate mine sites during exploration, development, production, and reclamation; performing independent effectiveness auditing for continuous improvements to mining regulatory oversight; undertaking inspections, investigations and enforcement; providing data-driven process and policy to support robust compliance and enforcement; engaging with Indigenous communities in relation to mining regulatory oversight; and providing for a standing Code Review Committee to ensure labour, Indigenous, and industry representatives are involved in developing British Columbia's mine safety standards. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

STRATEGIC AND INDIGENOUS PARTNERSHIPS

Voted Appropriation

Strategic and Indigenous Partnerships	3,570	**3,630**

Voted Appropriation Description: This sub-vote provides for leadership and support in areas of strategic and cross-ministry policy, Indigenous relations, intergovernmental relations, business review and planning, the legislative affairs of the ministry and the Ministry of Energy and Climate Solutions, and liaising on Indigenous policy with the British Columbia Energy Regulator and the British Columbia Hydro and Power Authority. This sub-vote also provides for corporate services and corporate business innovation, including legislation and internal communications. 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 MINING AND CRITICAL MINERALS

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	693	**699**
Corporate Services	11,286	**11,756**
	11,979	**12,455**

Voted Appropriations Description: 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.

VOTE 40 — MINISTRY OPERATIONS	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)**
TOTAL OPERATING EXPENSES	59,596	**61,012**

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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 41 — Ministry Operations	3,403,866	**3,515,868**
OPERATING EXPENSES	3,403,866	**3,515,868**
CAPITAL EXPENDITURES [2]	504	**504**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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		
OPERATING EXPENSES	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
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**
TOTAL OPERATING EXPENSES	3,403,866	**3,639,021**	**(123,153)**	**3,515,868**

CAPITAL EXPENDITURES	Capital Expenditures	**Capital Expenditures**	**Receipts and P3 Liabilities**	**Net**
Core Business				
Executive and Support Services	504	**504**	**—**	**504**
TOTAL	504	**504**	**—**	**504**

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	**3,225,813**

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	**73,792**

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	**1**

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	**5,994**
Labour Market Policy and Planning	3,429	**3,480**
Labour Market and Skills Training Programs	30,136	**30,263**
	39,469	**39,737**

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**
IMMIGRATION AND STRATEGIC PLANNING		
Voted Appropriations		
Immigration Strategic Planning	348	**353**
Provincial Nominee Program	1	**1**
Workforce and Immigration	37,720	**39,175**
	38,069	**39,529**

Voted Appropriations Description: 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.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES		
Voted Appropriation		
SkilledTradesBC	106,960	**107,221**

Voted Appropriation Description: This sub-vote provides for transfers to Crown corporations and agencies including SkilledTradesBC.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	845	**868**
Corporate Services	28,418	**28,907**
	29,263	**29,775**

Voted Appropriations Description: 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 *Professional Governance Act*. 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.

VOTE 41 — MINISTRY OPERATIONS	3,403,866	**3,515,868**

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)**
TOTAL OPERATING EXPENSES	3,403,866	**3,515,868**

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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 42 — Ministry Operations	1,067,906	**1,121,960**
STATUTORY APPROPRIATIONS		
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**
OPERATING EXPENSES	1,083,128	**1,137,182**
CAPITAL EXPENDITURES [2]	2,997	**4,701**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	1,083,128	**1,238,337**	**(101,155)**	**1,137,182**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
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**
TOTAL	2,997	**4,701**	**—**	**4,701**

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

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	316,804	**325,252**

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	541,647	**577,082**

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	88,310	**93,914**

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	29,284	**31,373**

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**
ROADSAFETYBC		
Voted Appropriation		
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**

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**
OFFICE OF THE FIRE COMMISSIONER		
Voted Appropriation		
Office of the Fire Commissioner	3,261	**4,378**

Voted Appropriation Description: 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.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Offices	810	**985**
Corporate Services	18,017	**18,241**
	18,827	**19,226**

Voted Appropriations Description: 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.

VOTE 42 — MINISTRY OPERATIONS	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**

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**

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	—	**—**

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**

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)**
TOTAL OPERATING EXPENSES	1,083,128	**1,137,182**

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
CIVIL FORFEITURE ACCOUNT		
This account was established by the *Civil Forfeiture Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	18,105	**17,668**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(14,981)	(14,981)
Internal and External Recoveries	14,544	14,544
Net Revenue (Expense)	(437)	**(437)**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	17,668	**17,231**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
CORRECTIONS WORK PROGRAM ACCOUNT		
This account was established by the *Miscellaneous Statutes Amendment Act (No. 2)* in 1987 and is governed under the *Correction Act*. 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	1,592	**1,721**
OPERATING TRANSACTIONS		
Revenue	650	650
Expense	(1,281)	(1,281)
Transfer from Ministry Operations Vote	700	700
Net Revenue (Expense)	69	**69**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
Working Capital Adjustments and Other Spending Authority Committed[3]	60	**60**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	1,721	**1,850**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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.

[3] 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[1]

($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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	2,517	**2,517**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	**—**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	2,517	**2,517**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
VICTIM SURCHARGE SPECIAL ACCOUNT		
This account was established by the *Victims of Crime Act* 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 *Criminal Code* of Canada, fines issued under the *Controlled Drugs and Substances Act*, the *Cannabis Act*, 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	27,113	**25,609**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	25,609	**24,105**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 43 — Ministry Operations	5,175,972	**5,747,116**
OPERATING EXPENSES	5,175,972	**5,747,116**
CAPITAL EXPENDITURES [2]	2,124	**1,854**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	5,175,972	**6,064,275**	**(317,159)**	**5,747,116**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	2,124	**1,854**	**—**	**1,854**
TOTAL	2,124	**1,854**	**—**	**1,854**

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**
	3,502,169	**3,892,899**

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**
	30,897	**31,126**

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**

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**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	941	**1,020**
Corporate Services	13,114	**13,304**
	14,055	**14,324**

Voted Appropriations Description: 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.

VOTE 43 — MINISTRY OPERATIONS	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)**
TOTAL OPERATING EXPENSES	5,175,972	**5,747,116**

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	188,957	**336,765**	**(145,287)**	**191,478**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	3	**3**	**—**	**3**
TOTAL	3	**3**	**—**	**3**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Tourism Sector Strategy	600	**600**	**—**	**600**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	600	**600**	**—**	**600**

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	**26,113**

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	**39,156**
Community Gaming Grants	2,452	**2,490**
	41,417	**41,646**

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	**23,584**
Creative Sector	3,637	**3,655**
	27,117	**27,239**

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	**2,242**
B.C. Pavilion Corporation	8,388	**9,897**
Destination BC Corp	56,268	**56,431**
Knowledge Network Corporation	6,611	**6,611**
Royal British Columbia Museum	13,086	**13,251**
	86,581	**88,432**

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**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	852	**924**
Corporate Services	1,652	**1,694**
	2,504	**2,618**

Voted Appropriations Description: 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.

VOTE 44 — MINISTRY OPERATIONS	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	4,230	**4,230**

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	1,200	**1,200**

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	(145,287)	**(145,287)**
TOTAL OPERATING EXPENSES	188,957	**191,478**

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
BC ARTS AND CULTURE ENDOWMENT SPECIAL ACCOUNT		
This account was established as a special account under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	11,363	**11,963**
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)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	11,963	**12,563**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
PHYSICAL FITNESS AND AMATEUR SPORTS FUND		
This account was originally created as a fund under the *Revenue Surplus Appropriation Act* in 1969, continued under the *Funds Control Act* in 1979, and changed to a special account under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	2,482	**2,482**
OPERATING TRANSACTIONS		
Revenue	1,200	1,200
Expense	(1,200)	(1,200)
Net Revenue (Expense)	—	**—**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	2,482	**2,482**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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**
TOURISM SECTOR STRATEGY		
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	**600**
Receipts	—	**—**
Net Cash Requirement (Source)	600	**600**

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[1]	**Estimates 2025/26**
VOTED APPROPRIATION		
Vote 45 — Ministry Operations	1,135,439	**1,191,816**
OPERATING EXPENSES	1,135,439	**1,191,816**
CAPITAL EXPENDITURES [2]	3,473	**3,135**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

OPERATING EXPENSES	2024/25 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Core Business				
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**
TOTAL OPERATING EXPENSES	1,135,439	**6,949,478**	**(5,757,662)**	**1,191,816**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Highway Operations	3,473	**3,135**	**—**	**3,135**
TOTAL	3,473	**3,135**	**—**	**3,135**

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	**24,504**
Transportation Investments	1	**1**
Partnerships	1	**1**
Port and Airport Development	2,832	**2,872**
Enhancing Economic Development	1,169	**1,179**
	28,497	**28,557**

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	**187,721**
Coastal Ferry Services	207,914	**207,914**
	373,351	**395,635**

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	**676,415**
Commercial Vehicle Safety and Enforcement	32,257	**32,307**
Inland Ferries	29,998	**30,023**
	705,235	**738,745**

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**
COMMERCIAL TRANSPORTATION REGULATION		
Voted Appropriations		
Container Trucking Commissioner	1	**1**
Passenger Transportation Branch	1,968	**1,978**
	1,969	**1,979**

Voted Appropriations Description: 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 *Container Trucking Act* and the *Passenger Transportation Act*. 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.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	1,082	**1,261**
Corporate Services	25,305	**25,639**
	26,387	**26,900**

Voted Appropriations Description: 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.

VOTE 45 — MINISTRY OPERATIONS	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)**
TOTAL OPERATING EXPENSES	1,135,439	**1,191,816**

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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		
OPERATING EXPENSES	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
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**
TOTAL OPERATING EXPENSES	219,449	**383,272**	**(161,954)**	**221,318**

CAPITAL EXPENDITURES	Capital Expenditures	**Capital Expenditures**	**Receipts and P3 Liabilities**	**Net**
Core Business				
Executive and Support Services	3	**333**	**—**	**333**
TOTAL	3	**333**	**—**	**333**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Reconciliation, Lands and Natural Resource Policy	6,382	**6,382**	**—**	**6,382**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	6,382	**6,382**	**—**	**6,382**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Resource Stewardship	—	**6,500**	**(6,500)**	**—**
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	**6,500**	**(6,500)**	**—**

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	39,724	**39,917**

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	37,547	**37,761**

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	22,460	**22,608**

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**
NATURAL RESOURCE INFORMATION AND DIGITAL SERVICES		
Voted Appropriation		
Natural Resource Information and Digital Services	29,716	**30,134**

Voted Appropriation Description: 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.

RECONCILIATION, LANDS AND NATURAL RESOURCE POLICY		
Voted Appropriation		
Reconciliation, Lands and Natural Resource Policy	14,874	**14,964**

Voted Appropriation Description: 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.

PERMITTING TRANSFORMATION		
Voted Appropriation		
Permitting Transformation	44,523	**44,913**

Voted Appropriation Description: 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.

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	876	**979**
Corporate Services	29,229	**29,542**
	30,105	**30,521**

Voted Appropriations Description: 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.

VOTE 46 — MINISTRY OPERATIONS	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	500	**500**

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	**192,786**
Operating Costs	61,388	**61,410**
Government Transfers	216,391	**122,560**
Other Expenses	52,290	**52,290**
Internal Recoveries	(45,774)	**(45,774)**
External Recoveries	(255,785)	**(161,954)**
TOTAL OPERATING EXPENSES	219,449	**221,318**

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

SPECIAL ACCOUNTS[1]

($000)

	Estimates 2024/25	**Estimates 2025/26**
CROWN LAND SPECIAL ACCOUNT		
This account was originally created as a fund by authority of section 7 of the *Department of Housing Act* in 1973, was replaced by the Crown Land Fund in 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, was changed to a special account under the *Special Appropriations Act* in 1982, and provisions were modified under the *Special Accounts Appropriation and Control Act* 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.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	50,000	**50,000**
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[3]		
Expense:[4]		
− 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)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	50,000	**50,000**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The 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.

[3] 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.

[4] 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**
RECONCILIATION, LANDS AND NATURAL RESOURCE POLICY		
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	**6,382**
Receipts	—	**—**
Net Cash Requirement (Source)	6,382	**6,382**

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**
RESOURCE STEWARDSHIP		
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 *Wildlife Act*. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	6,500	**6,500**
Receipts	(6,500)	**(6,500)**
Net Cash Requirement (Source)	—	**—**

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MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY

($000)

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

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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)

	2024/25	2025/26 ESTIMATES		
OPERATING EXPENSES	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
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**
TOTAL OPERATING EXPENSES	1,976,474	**4,910,219**	**(2,148,099)**	**2,762,120**

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.....	1,976,471	**2,762,117**

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.....	1	**1**

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.....	1	**1**

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**
COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)		
Voted Appropriation		
Cost of Warehouse Borrowing Program	1	**1**

Voted Appropriation Description: 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.

VOTE 47 — MANAGEMENT OF PUBLIC FUNDS AND DEBT	1,976,474	**2,762,120**

GROUP ACCOUNT CLASSIFICATION SUMMARY

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

OTHER APPROPRIATIONS

SUMMARY

($000)

	Estimates 2024/25[1]	**Estimates 2025/26**
VOTED APPROPRIATIONS		
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**
OPERATING EXPENSES	14,046,190	**14,670,708**
CAPITAL EXPENDITURES [2]	100,000	**100,000**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] 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.

[2] A listing of estimated capital expenditures by ministry is presented in Schedule C.

[3] A summary of loans, investments and other requirements by ministry is presented in Schedule D.

[4] 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 Net	2025/26 ESTIMATES Gross	External Recoveries	Net
Voted Appropriations				
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**
TOTAL OPERATING EXPENSES	14,046,190	**14,870,466**	**(199,758)**	**14,670,708**

CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Voted Appropriations				
Contingencies	100,000	**100,000**	**—**	**100,000**
TOTAL	100,000	**100,000**	**—**	**100,000**

OTHER APPROPRIATIONS

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

VOTE 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	**4,000,000**
CAPITAL EXPENDITURES		
Project Reserves	100,000	**100,000**

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**
	6,665,197	**7,258,544**

OTHER APPROPRIATIONS

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

VOTE 50 — COMMISSIONS ON COLLECTION OF PUBLIC FUNDS

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

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)**
	1	**1**

OTHER APPROPRIATIONS

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

VOTE 51 — ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS

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

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)**
	1	**1**

OTHER APPROPRIATIONS

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 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	**1,025,000**
BC Family Benefit	664,800	**582,000**
Renters Tax Credit	279,000	**206,000**
Sales Tax Credit	50,000	**45,000**
Small Business Venture Capital Tax Credit	40,000	**45,000**
Other Personal Income Tax Credits	167,200	**134,000**
Film and Television Tax Credit	162,500	**162,500**
Production Services Tax Credit	746,800	**861,800**
Scientific Research and Experimental Development Tax Credit	116,300	**121,300**
Interactive Digital Media Tax Credit	140,000	**141,300**
Clean Buildings Tax Credit	20,000	**1,000**
Other Corporate Income Tax Credits	83,400	**83,100**
	3,492,000	**3,408,000**

VOTE DESCRIPTIONS

($000)

	Estimates 2024/25	**Estimates 2025/26**

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	3,991	**4,162**

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)**
TOTAL OPERATING EXPENSES	14,046,190	**14,670,708**

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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 **Schedule A**

OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25[1]

	Operating Expenses *($000)*	Capital Expenditures *($000)*
Office of the Premier		
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	**17,377**	**3**
Attorney General		
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	**877,116**	**10,117**
Citizens' Services		
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	**705,319**	**337,706**
Education and Child Care		
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	**9,587,702**	**3**
Emergency Management and Climate Readiness		
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	**115,245**	**548**

[1]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 **Schedule A**

OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25[1]

	Operating Expenses *($000)*	Capital Expenditures *($000)*
Energy and Climate Solutions (formerly Energy, Mines and Low Carbon Innovation)		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**141,254**	**546**
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	**109,867**	**1**
Environment and Parks (formerly Environment and Climate Change Strategy)		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**244,251**	**45,086**
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	**217,457**	**45,086**
Finance		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**1,670,230**	**351**
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	**1,671,038**	**351**
Forests		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**850,670**	**125,543**
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	**844,766**	**125,543**

[1]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 **Schedule A**

OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25[1]

	Operating Expenses *($000)*	Capital Expenditures *($000)*
Health		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**32,857,312**	**30**
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	**32,885,059**	**30**
Housing and Municipal Affairs (formerly Housing)		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**1,046,139**	**3**
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	**1,292,008**	**4,838**
Infrastructure		
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	27,212	—
Reassignment of funding	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	**46,277**	**54,352**
Jobs, Economic Development and Innovation		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**115,778**	**3**
Transfer to Ministry of Finance November 2024 Government Reorganization	(132)	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	**115,646**	**3**

[1]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 **Schedule A**

OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25[1]

	Operating Expenses *($000)*	Capital Expenditures *($000)*
Mining and Critical Minerals		
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	**59,596**	**545**
Mental Health and Addictions (Disestablished)		
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	**—**	**—**
Municipal Affairs (Disestablished)		
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	**—**	**—**
Post-Secondary Education and Future Skills		
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	**3,403,866**	**504**

[1]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 **Schedule A**

OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2024/25[1]

	Operating Expenses *($000)*	Capital Expenditures *($000)*
Public Safety and Solicitor General		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**1,083,653**	**2,997**
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	**1,083,128**	**2,997**
Tourism, Arts, Culture and Sport		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**186,419**	**3**
Transfer from Ministry of Municipal Affairs		
November 2024 Government Reorganization	2,538	—
Total Operating Expenses and Capital Expenditures — 2024/25 Restated	**188,957**	**3**
Water, Land and Resource Stewardship		
Total Operating Expenses and Capital Expenditures — 2024/25 Estimates	**214,267**	**3**
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	**219,449**	**3**
All Special Offices, Ministries and Other Appropriations		
Total General Fund Operating Expenses and Capital Expenditures — 2024/25 Estimates	**78,519,000**	**707,044**
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	**78,519,000**	**707,044**

[1]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 Transactions Revenue	Operating Transactions Expense	Transfer from (to) General Fund[2]	Financing Transactions Receipts (Disbursements)	Capital Expense	Working Capital Adjustment[3]	Spending Authority Available March 31, 2026
Special Accounts[1]								
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**
	4,145,704	**1,708,491**	**(1,569,840)**	**(178,755)**	**(91,419)**	**(51,419)**	**108,091**	**4,070,853**
Transfers from Voted Appropriations to Special Accounts[4]								
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	—	—	—	—	**—**
	—	**(79,742)**	**79,742**	**—**	**—**	**—**	**—**	**—**
Total Special Accounts (net of transfers)	**4,145,704**	**1,628,749**	**(1,490,098)**	**(178,755)**	**(91,419)**	**(51,419)**	**108,091**	**4,070,853**

[1]A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
[2]Transfers from (to) the General Fund consist of changes in statutory spending authority.
[3]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.
[4]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.

FINANCING TRANSACTIONS
CAPITAL EXPENDITURES

Schedule C

(for the Fiscal Year ending March 31, 2026)
($000)

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)**
SUMMARY					
Voted Appropriations	601,739	—	601,739	—	**601,739**
Special Accounts [1]	51,419	—	51,419	—	**51,419**
Service Delivery Agencies	14,721,295	(91)	14,721,204	(2,082,374)	**12,638,830**
Total	**15,374,453**	**(91)**	**15,374,362**	**(2,082,374)**	**13,291,988**
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 [2]	100,000	—	100,000	—	**100,000**
General Fund Total [3]	**653,158**	**—**	**653,158**	**—**	**653,158**
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**
Service Delivery Agencies Total [4]	**14,721,295**	**(91)**	**14,721,204**	**(2,082,374)**	**12,638,830**
Total	**15,374,453**	**(91)**	**15,374,362**	**(2,082,374)**	**13,291,988**

[1] 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.*
[2] Administered by the Minister of Finance.
[3] The allocation of capital expenditures by category of asset is available in the Supplement to the Estimates.
[4] Capital expenditures of service delivery agencies are disclosed for information purposes only.

FINANCING TRANSACTIONS
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]
(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)
SUMMARY			
Voted Appropriations	(260,632)	958,613	**697,981**
Special Accounts	—	91,419	**91,419**
Service Delivery Agencies	—	1,331,000	**1,331,000**
Total	**(260,632)**	**2,381,032**	**2,120,400**
Ministry of Children and Family Development			
Human Services Providers Financing Program — Repayments of outstanding loans	(31)	—	**(31)**
Ministry of Citizens' Services			
Strategic Real Estate Services — Development and sale of surplus properties/buildings	(600)	4,200	**3,600**
Ministry of Energy and Climate Solutions			
Greenhouse Gas Emissions Offset — Purchase of greenhouse gas emissions offsets	—	10,000	**10,000**
Ministry of Finance			
International Fuel Tax Agreement (*Motor Fuel Tax Act*) — Moneys collected for, and transferred to, other jurisdictions	(17,000)	8,000	**(9,000)**
Land Tax Deferment Act — Repayments of outstanding loans and payments to local governments for property taxes	(120,000)	475,000	**355,000**
Local Government Act — 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**
Ministry of Forests			
BC Timber Sales Account Special Account — Development of timber for sale in future years	—	91,419	**91,419**
Ministry of Indigenous Relations and Reconciliation			
Land Transfers — Acquisition of land and other assets for future final agreements	—	30,000	**30,000**
Ministry of Infrastructure			
Real Estate Development — Development and disposal of strategic infrastructure projects	(1)	1	**—**
Ministry of Tourism, Arts, Culture and Sport			
Tourism Development — Development of land for sale in future years	—	600	**600**
Ministry of Water, Land and Resource Stewardship			
Crown Land Administration — Development of land for sale in future years	—	6,382	**6,382**
General Fund Total	(260,632)	1,050,032	**789,400**
Service Delivery Agencies [2]	—	1,331,000	**1,331,000**
Total	**(260,632)**	**2,381,032**	**2,120,400**

[1] Further information on these financing transactions is included in the relevant ministry section of the Estimates.
[2] 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 [1]

Schedule E

(for the Fiscal Year Ending March 31, 2026)
($000)

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)
Ministry of Energy and Climate Solutions			
British Columbia Energy Regulator	(54,510)	54,510	—
Ministry of Finance			
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	—
Ministry of Indigenous Relations and Reconciliation			
British Columbia First Nations Gaming Revenue Sharing Limited Partnership	(96,000)	96,000	—
Ministry of Water, Land and Resource Stewardship			
Habitat Conservation Trust	(6,500)	6,500	—
General Fund Total	**(1,792,626)**	**1,792,626**	**—**

[1] 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*.

Minister Responsible	Voted Appropriations in *2025/26 Estimates*	Voted Appropriation Operating Expenses (net)	2025/26 Estimated Amount
Premier	Office of the Premier	18,450	18,450
Minister of Agriculture and Food	Ministry of Agriculture and Food	104,628	104,628
Attorney General	Ministry of Attorney General	900,044	900,044
Minister of Children and Family Development	Ministry of Children and Family Development	2,442,836	2,442,836
Minister of Citizens' Services	Ministry of Citizens' Services	705,355	705,355
Minister of Education and Child Care	Ministry of Education and Child Care	9,788,522	9,788,522
Minister of Emergency Management and Climate Readiness	Ministry of Emergency Management and Climate Readiness	125,127	125,127
Minister of Energy and Climate Solutions	Ministry of Energy and Climate Solutions	90,831	90,831
Minister of Environment and Parks	Ministry of Environment and Parks	179,753	179,753
Minister of Finance[1]	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

[1]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) **Schedule F**
(for the Fiscal Year Ending March 31, 2026)
($000)

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

[1]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 [1]
GENERAL FUND

Schedule G

($000)

Estimates [2] 2024/25	Updated Forecast [2] 2024/25		Estimates 2025/26
		Revenue Summary [3]	
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**
65,557,609	64,953,717	**Total General Fund Revenue**	**66,375,580**
		Expense Summary [4]	
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	**Total Appropriations**	**83,729,000**
(32,000)	(31,000)	Elimination of transactions between appropriations [5]	**(24,000)**
—	(24,000)	Reversal of prior year over accruals	**—**
78,487,000	78,984,000	**Total General Fund Expense**	**83,705,000**
(12,929,391)	(14,030,283)	**General Fund Operating Result**	**(17,329,420)**

[1] Figures other than appropriations have been rounded to the nearest million.

[2] 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.

[3] Excludes revenue collected for, and transferred to, other entities (see Schedule E).

[4] Expenses are reported after deducting cost recoveries received from other entities within, and external to, the General Fund.

[5] 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

Schedule G

($000)

Estimates [2] 2024/25	Updated Forecast [2] 2024/25		Estimates 2025/26
		Revenue Summary	
31,391	30,283	Investment earnings	**24,420**
—	—	Transfers from the General Fund	**—**
31,391	30,283	**Total BC Prosperity Fund Revenue**	**24,420**
		Expense Summary	
—	—	Eliminating taxpayer-supported debt	**—**
—	—	Reducing cost burdens on families	**—**
—	—	Investing in health care, education and transportation	**—**
—	—	Other priorities	**—**
—	—	Transfers to the General Fund	**—**
—	—	**Total BC Prosperity Fund Expense**	**—**
31,391	30,283	**BC Prosperity Fund Operating Result**	**24,420**

ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT [1]
CONSOLIDATED REVENUE FUND SUMMARY

($000)

Estimates [2] 2024/25	Updated Forecast [2] 2024/25		Estimates 2025/26
		Revenue Summary [3]	
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	**—**
65,589,000	64,984,000	**Total Consolidated Revenue Fund Revenue**	**66,400,000**
		Expense Summary [4]	
78,487,000	78,984,000	General Fund expense	**83,705,000**
—	—	BC Prosperity Fund expense	**—**
—	—	Elimination of inter-fund transfers	**—**
78,487,000	78,984,000	**Total Consolidated Revenue Fund Expense**	**83,705,000**
(12,898,000)	(14,000,000)	**Consolidated Revenue Fund Operating Result**	**(17,305,000)**

[1] Figures other than appropriations have been rounded to the nearest million.

[2] 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.

[3] Excludes revenue collected for, and transferred to, other entities (see Schedule E).

[4] 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 [1]

Schedule H

($000)

Estimates 2024/25	Updated Forecast 2024/25		**Estimates 2025/26**
		School Districts	
9,137,600	9,322,600	Revenue	**9,407,100**
(9,110,600)	(9,285,800)	Expense	**(9,361,200)**
27,000	36,800		**45,900**
		Universities	
7,024,100	7,264,900	Revenue	**7,442,800**
(6,905,900)	(7,079,900)	Expense	**(7,332,700)**
118,200	185,000		**110,100**
		Colleges and Institutes	
1,824,200	1,915,300	Revenue	**1,782,900**
(1,816,400)	(1,913,300)	Expense	**(1,849,500)**
7,800	2,000		**(66,600)**
		Health Authorities and Hospital Societies	
26,639,000	29,011,000	Revenue	**30,509,000**
(26,639,000)	(29,011,000)	Expense	**(30,509,000)**
—	—		**—**
		Community Living British Columbia	
1,661,500	1,712,300	Revenue	**1,847,600**
(1,661,500)	(1,712,300)	Expense	**(1,847,600)**
—	—		**—**
		British Columbia Housing Management Commission [2]	
2,478,200	2,600,100	Revenue	**2,645,700**
(2,446,500)	(2,535,600)	Expense	**(2,568,900)**
31,700	64,500		**76,800**
		B.C. Pavilion Corporation	
158,500	202,000	Revenue	**169,700**
(173,100)	(201,600)	Expense	**(183,800)**
(14,600)	400		**(14,100)**
		British Columbia Transit	
570,400	472,800	Revenue	**533,100**
(477,000)	(480,200)	Expense	**(527,200)**
93,400	(7,400)		**5,900**
		BC Transportation Financing Authority	
738,400	702,500	Revenue	**715,100**
(2,335,400)	(1,983,800)	Expense	**(2,194,000)**
(1,597,000)	(1,281,300)		**(1,478,900)**

[1] Figures have been rounded to the nearest one hundred thousand.

[2] 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 [1] **Schedule I**

(for the Fiscal Year Ending March 31, 2026)

(FTEs)

Estimates 2024/25	Updated Forecast 2024/25		**Estimates 2025/26**
37,300	38,900	Ministries and special offices (General Fund)	**38,900**
9,172	9,195	Service delivery agencies [2]	**9,486**
46,472	48,095	Total taxpayer-supported staff utilization	**48,386**

[1] 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.

[2] 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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