	Actuals (000's)				
Ministry Operations	2015/16	2016/17	2017/18	2018/19	2019/20
EA01 Salaries and Benefits	244,741	257,937	265,584	289,628	294,701
EA02 Operating Costs	173,174	192,214	247,925	284,231	248,012
EA03 Government Transfers	12,232	36,146	55,378	68,988	96,654
EA04 Other Expenses	65,241	69,768	69,811	97,113	117,661
EA05 Recoveries	(30,371)	(35,297)	(43,996)	(72,259)	(80,956)
EA06 Recoveries External	(87,543)	(89,512)	(94,555)	(104,534)	(119,641)
Rounding	(1)	(2)	(1)	2	(2)
	377,473	431,254	500,146	563,169	556,429
Direct Fire/Fire Management					
EA01 Salaries and Benefits	83,512	61,586	104,833	106,805	87,728
EA02 Operating Costs	209,642	85,792	561,912	485,977	128,510
EA03 Government Transfers	95,000	150,000	0	60,000	0
EA04 Other Expenses	300	43	2,021	550	53
EA05 Recoveries	(1,810)	(1,935)	(7,583)	(7,801)	(6,762)
EA06 Recoveries External	(14,526)	(16,350)	(11,621)	(13,591)	(27,026)
Rounding	(1)	1	0	(1)	0
	372,117	279,137	649,562	631,939	182,503
BC Timber Sales					
EA01 Salaries and Benefits	20,642	21,460	21,454	22,806	24,393
EA02 Operating Costs	94,291	96,770	105,906	123,258	136,102
EA03 Government Transfers	0	0	5	87	105
EA04 Other Expenses	68,441	75,143	77,722	89,493	89,301
EA05 Recoveries	(12,626)	(15,105)	(15,981)	(22,303)	(30,600)
EA06 Recoveries External	0	(173)	(87)	0	0
Rounding	1	0		0	1
	170,749	178,095	189,019	213,341	219,302
Forest Stand Management Fund					
EA02 Operating Costs	597	944	1,319	1,154	1,842
EA03 Government Transfers	0	0	0	99	185
EA06 Recoveries External	(597)	(944)	(1,319)	(1,254)	(2,028)
Rounding	0	0	0	1	1
	0	0	0	0	0
Crown Land Special Account					
EA03 Government Transfers	7,005	9,251	16,922	14,784	16,451
EA04 Other Expenses	0	20	10	0	13
EA06 Recoveries External	(7,005)	(9,251)	(16,922)	(14,784)	(16,451)
	0	20	10	0	13
Interest on Revenue Refunds	1	0	0	0	0
Total All Appropriations	920,340	888,506	1,338,737	1,408,449	958,247

2015/16 Resource Sheet that reconciles to the Public Accounts

Operating Expenses	($000s) Actuals	
Integrated Resource Operations		
EA01 Salaries and Benefits	43,512	
EA02 Operating Costs	15,359	
EA03 Government Transfers	3,674	
EA04 Other Expenses	68	
EA05 Recoveries	(363)	
EA06 Recoveries External	(6,334)	
		55,916
Resource Stewardship		
EA01 Salaries and Benefits	25,391	
EA02 Operating Costs	70,780	
EA03 Government Transfers	1,090	
EA04 Other Expenses	62,385	
EA05 Recoveries	(952)	
EA06 Recoveries External	(63,541)	
		95,153
Tenures, Competitiveness & Innovation		
EA01 Salaries and Benefits	7,673	
EA02 Operating Costs	2,682	
EA03 Government Transfers	3,956	
EA04 Other Expenses	902	
EA05 Recoveries	0	
EA06 Recoveries External	(10,078)	
Rounding	(1)	
		5,134
Timber Operations, Pricing & First Nations		
EA01 Salaries and Benefits	8,385	
EA02 Operating Costs	18,082	
EA03 Government Transfers	24	
EA04 Other Expenses	7	
EA05 Recoveries	(569)	
EA06 Recoveries External	(252)	
		25,677
Regional Operations		
EA01 Salaries and Benefits	112,326	
EA02 Operating Costs	21,136	
EA03 Government Transfers	3,488	
EA04 Other Expenses	13	
EA05 Recoveries	(3,567)	
EA06 Recoveries External	(6,825)	
Rounding	1	
		126,572
Executive and Support Services		
EA01 Salaries and Benefits	47,454	
EA02 Operating Costs	45,135	
EA03 Government Transfers	0	
EA04 Other Expenses	1,866	
EA05 Recoveries	(24,920)	
EA06 Recoveries External	(513)	
Rounding	(1)	
		69,021
Sub-Total Ministry Operations Vote		377,473
Direct Fire		
EA01 Salaries and Benefits	83,512	
EA02 Operating Costs	209,642	
EA03 Government Transfers	95,000	
EA04 Other Expenses	300	
EA05 Recoveries	(1,810)	
EA06 Recoveries External	(14,526)	
Rounding	(1)	
		372,117
BC Timber Sales		
EA01 Salaries and Benefits	20,642	
EA02 Operating Costs	94,291	
EA03 Government Transfers	0	
EA04 Other Expenses	68,441	
EA05 Recoveries	(12,626)	
EA06 Recoveries External	0	
Rounding	1	
		170,749
Forest Stand Management Fund		
EA02 Operating Costs	597	
EA06 Recoveries External	(597)	
		0
Crown Land Special Account		
EA03 Government Transfers	7,005	

EA04 Other Expenses	0	
EA06 Recoveries External	(7,005)	
		0
Interest on Revenue Refunds		1
Total All Appropriations		920,340

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

OPERATING EXPENSES

Consolidated Revenue Fund operating expenses are presented in the Estimates and the Supplement to the Estimates on the basis of a group account classification system. Each group account represents a broad category of expenses and is composed of several specific components termed standard object of expense. These specific components are presented in the Supplement to the Estimates, and are then aggregated into the group account classification totals shown in the Estimates. This group account classification system is described below.

SALARIES AND BENEFITS

50 *Base Salaries* – includes the cost of the base salaries, overtime pay, and lump sum payments for all permanent and temporary direct employees of the government.

51 *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work, such as shift differentials, premiums, and allowances.

52 *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.

54 *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

55 *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.

57 *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business, including prescribed allowances.

59 *Centralized Management Support Services* – includes central agency charges to ministries for services such as legal services.

60 *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.

63 *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.

65 *Office and Business Expenses* – includes supplies and services required for the operation of offices.

67 *Informational Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.

68 *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.

69 *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.

70 *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles and operating machinery and equipment.

72 *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.

73 *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.

75 *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.

GOVERNMENT TRANSFERS

77 *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.

79 *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.

80 *Transfers – Shared Cost Arrangements* – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or agreement.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS *continued*

OTHER EXPENSES

81 *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.

83 *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.

85 *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

86 *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.

88 *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

89 *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.

90 *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

2016/17 Resource Sheet that reconciles to the Public Accounts

Operating Expenses	($000s) Actuals	
Integrated Resource Operations		
EA01 Salaries and Benefits	44,512	
EA02 Operating Costs	16,735	
EA03 Government Transfers	4,035	
EA04 Other Expenses	110	
EA05 Recoveries	(1,204)	
EA06 Recoveries External	(5,278)	
		58,910
Resource Stewardship		
EA01 Salaries and Benefits	27,362	
EA02 Operating Costs	75,412	
EA03 Government Transfers	3,976	
EA04 Other Expenses	65,816	
EA05 Recoveries	(1,256)	
EA06 Recoveries External	(64,214)	
Rounding	(1)	
		107,095
Tenures, Competitiveness & Innovation		
EA01 Salaries and Benefits	7,847	
EA02 Operating Costs	7,040	
EA03 Government Transfers	2,570	
EA04 Other Expenses	1,928	
EA05 Recoveries	0	
EA06 Recoveries External	(11,700)	
		7,685
Timber Operations, Pricing & First Nations		
EA01 Salaries and Benefits	9,156	
EA02 Operating Costs	18,097	
EA03 Government Transfers	24	
EA04 Other Expenses	10	
EA05 Recoveries	(746)	
EA06 Recoveries External	0	
		26,541
Regional Operations		
EA01 Salaries and Benefits	120,473	
EA02 Operating Costs	17,783	
EA03 Government Transfers	25,541	
EA04 Other Expenses	83	
EA05 Recoveries	(3,585)	
EA06 Recoveries External	(7,734)	
Rounding	(1)	
		152,560
Executive and Support Services		
EA01 Salaries and Benefits	48,587	
EA02 Operating Costs	57,147	
EA03 Government Transfers	0	
EA04 Other Expenses	1,821	
EA05 Recoveries	(28,506)	
EA06 Recoveries External	(586)	
		78,463
Sub-Total Ministry Operations Vote		431,254
Fire Management		
EA01 Salaries and Benefits	61,586	
EA02 Operating Costs	85,792	
EA03 Government Transfers	150,000	
EA04 Other Expenses	43	
EA05 Recoveries	(1,935)	
EA06 Recoveries External	(16,350)	
Rounding	1	
		279,137
BC Timber Sales		
EA01 Salaries and Benefits	21,460	
EA02 Operating Costs	96,770	
EA03 Government Transfers	0	
EA04 Other Expenses	75,143	
EA05 Recoveries	(15,105)	
EA06 Recoveries External	(173)	
		178,095
Crown Land Special Account		
EA03 Government Transfers	9,251	
EA04 Other Expenses	20	
EA06 Recoveries External	(9,251)	
		20
Forest Stand Management Account		
EA02 Operating Costs	944	
EA06 Recoveries External	(944)	
		0
Total - All Appropriations		888,506

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

OPERATING EXPENSES

Consolidated Revenue Fund operating expenses are presented in the Estimates and the Supplement to the Estimates on the basis of a group account classification system. Each group account represents a broad category of expenses and is composed of several specific components termed standard object of expense. These specific components are presented in the Supplement to the Estimates, and are then aggregated into the group account classification totals shown in the Estimates. This group account classification system is described below.

SALARIES AND BENEFITS

50 *Base Salaries* – includes the cost of the base salaries, overtime pay, and lump sum payments for all permanent and temporary direct employees of the government.

51 *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work, such as shift differentials, premiums, and allowances.

52 *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.

54 *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

55 *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.

57 *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business, including prescribed allowances.

59 *Centralized Management Support Services* – includes central agency charges to ministries for services such as legal services.

60 *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.

63 *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.

65 *Office and Business Expenses* – includes supplies and services required for the operation of offices.

67 *Informational Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.

68 *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.

69 *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.

70 *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles and operating machinery and equipment.

72 *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.

73 *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.

75 *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.

GOVERNMENT TRANSFERS

77 *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.

79 *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.

80 *Transfers – Shared Cost Arrangements* – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or agreement.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS *continued*

OTHER EXPENSES

81 *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.

83 *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.

85 *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

86 *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.

88 *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

89 *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.

90 *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

2017/18 Resource Sheet that reconciles to the Public Accounts

Operating Expenses		($000s) Actuals	
Integrated Resource Operations			
	EA01 Salaries and Benefits	44,687	
	EA02 Operating Costs	18,909	
	EA03 Government Transfers	12,410	
	EA04 Other Expenses	689	
	EA05 Recoveries	(2,787)	
	EA06 Recoveries External	(929)	
			72,979
Resource Stewardship			
	EA01 Salaries and Benefits	30,570	
	EA02 Operating Costs	86,512	
	EA03 Government Transfers	3,751	
	EA04 Other Expenses	66,196	
	EA05 Recoveries	(2,712)	
	EA06 Recoveries External	(70,894)	
			113,423
Tenures, Competitiveness & Innovation			
	EA01 Salaries and Benefits	10,261	
	EA02 Operating Costs	35,364	
	EA03 Government Transfers	27,026	
	EA04 Other Expenses	967	
	EA05 Recoveries	(477)	
	EA06 Recoveries External	(14,128)	
	Rounding	1	
			59,014
Timber Operations, Pricing & First Nations			
	EA01 Salaries and Benefits	10,102	
	EA02 Operating Costs	17,851	
	EA03 Government Transfers	1,035	
	EA04 Other Expenses	5	
	EA05 Recoveries	(605)	
	EA06 Recoveries External	(70)	
			28,318
Regional Operations			
	EA01 Salaries and Benefits	120,586	
	EA02 Operating Costs	21,492	
	EA03 Government Transfers	11,156	
	EA04 Other Expenses	242	
	EA05 Recoveries	(3,742)	
	EA06 Recoveries External	(7,966)	
	Rounding	(1)	
			141,767
Executive and Support Services			
	EA01 Salaries and Benefits	49,378	
	EA02 Operating Costs	67,797	
	EA03 Government Transfers	0	
	EA04 Other Expenses	1,712	
	EA05 Recoveries	(33,673)	
	EA06 Recoveries External	(568)	
	Rounding	(1)	
			84,645
Sub-Total Ministry Operations Vote			500,146
Fire Management			
	EA01 Salaries and Benefits	104,833	
	EA02 Operating Costs	561,912	
	EA03 Government Transfers	0	
	EA04 Other Expenses	2,021	
	EA05 Recoveries	(7,583)	
	EA06 Recoveries External	(11,621)	
			649,562
BC Timber Sales			
	EA01 Salaries and Benefits	21,454	
	EA02 Operating Costs	105,906	
	EA03 Government Transfers	5	
	EA04 Other Expenses	77,722	
	EA05 Recoveries	(15,981)	
	EA06 Recoveries External	(87)	
			189,019
Crown Land Special Account			
	EA03 Government Transfers	16,922	
	EA04 Other Expenses	10	
	EA06 Recoveries External	(16,922)	
			10
Forest Stand Management Account			
	EA02 Operating Costs	1,319	
	EA06 Recoveries External	(1,319)	
			0

Total - All Appropriations	1,338,737

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

OPERATING EXPENSES

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OPERATING COSTS

55 *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.

57 *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business, including prescribed allowances.

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70 *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles and operating machinery and equipment.

72 *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.

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GOVERNMENT TRANSFERS

77 *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.

79 *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.

80 *Transfers – Shared Cost Arrangements* – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or agreement.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS *continued*

OTHER EXPENSES

81 *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.

83 *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.

85 *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

86 *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.

88 *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

89 *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.

90 *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

Operating Expenses		($000s) Actuals	
Integrated Resource Operations			
	EA01 Salaries and Benefits	46,205	
	EA02 Operating Costs	20,576	
	EA03 Government Transfers	9,035	
	EA04 Other Expenses	111	
	EA05 Recoveries	(2,581)	
	EA06 Recoveries External	(1,057)	
	Rounding	1	
			72,290
Resource Stewardship			
	EA01 Salaries and Benefits	19,321	
	EA02 Operating Costs	68,262	
	EA03 Government Transfers	6,490	
	EA04 Other Expenses	69,536	
	EA05 Recoveries	(5,259)	
	EA06 Recoveries External	(64,967)	
	Rounding	1	
			93,384
Office of the Chief Forester			
	EA01 Salaries and Benefits	14,544	
	EA02 Operating Costs	6,760	
	EA03 Government Transfers	108	
	EA04 Other Expenses	2,307	
	EA05 Recoveries	(1,576)	
	EA06 Recoveries External	(12,209)	
	Rounding	1	
			9,935
Rural Development, Lands and Innovation			
	EA01 Salaries and Benefits	7,952	
	EA02 Operating Costs	56,511	
	EA03 Government Transfers	28,267	
	EA04 Other Expenses	824	
	EA05 Recoveries	(268)	
	EA06 Recoveries External	(826)	
	Rounding	(1)	
			92,459
Timber Operations, Pricing & First Nations			
	EA01 Salaries and Benefits	13,651	
	EA02 Operating Costs	26,293	
	EA03 Government Transfers	10,377	
	EA04 Other Expenses	21	
	EA05 Recoveries	(12,862)	
	EA06 Recoveries External	(13,491)	
			23,989
Regional Operations			
	EA01 Salaries and Benefits	134,132	
	EA02 Operating Costs	32,276	
	EA03 Government Transfers	14,711	
	EA04 Other Expenses	40	
	EA05 Recoveries	(17,342)	
	EA06 Recoveries External	(11,409)	
			152,408
Executive and Support Services			
	EA01 Salaries and Benefits	53,823	
	EA02 Operating Costs	73,553	
	EA03 Government Transfers	0	
	EA04 Other Expenses	24,274	
	EA05 Recoveries	(32,371)	
	EA06 Recoveries External	(575)	
			118,704
Sub-Total Ministry Operations Vote			563,169
Fire Management			
	EA01 Salaries and Benefits	106,805	
	EA02 Operating Costs	485,977	
	EA03 Government Transfers	60,000	
	EA04 Other Expenses	550	
	EA05 Recoveries	(7,801)	
	EA06 Recoveries External	(13,591)	
	Rounding	(1)	
			631,939
BC Timber Sales			
	EA01 Salaries and Benefits	22,806	

EA02 Operating Costs	123,258	
EA03 Government Transfers	87	
EA04 Other Expenses	89,493	
EA05 Recoveries	(22,303)	
EA06 Recoveries External	0	
		213,341
Crown Land Special Account		
EA03 Government Transfers	14,784	
EA04 Other Expenses	0	
EA06 Recoveries External	(14,784)	
		0
Forest Stand Management Account		
EA02 Operating Costs	1,154	
EA03 Government Transfers	99	
EA06 Recoveries External	(1,254)	
Rounding	1	
		0
Total - All Appropriations		1,408,449

Operating Expenses	($000s) Actuals	
Integrated Resource Operations		
EA01 Salaries and Benefits	27,052	
EA02 Operating Costs	14,939	
EA03 Government Transfers	8,815	
EA04 Other Expenses	237	
EA05 Recoveries	(5,689)	
EA06 Recoveries External	(1,056)	
		44,298
Resource Stewardship		
EA01 Salaries and Benefits	25,535	
EA02 Operating Costs	71,965	
EA03 Government Transfers	5,064	
EA04 Other Expenses	65,974	
EA05 Recoveries	(3,863)	
EA06 Recoveries External	(60,971)	
		103,704
Office of the Chief Forester		
EA01 Salaries and Benefits	15,402	
EA02 Operating Costs	19,793	
EA03 Government Transfers	1,302	
EA04 Other Expenses	14,529	
EA05 Recoveries	(2,021)	
EA06 Recoveries External	(30,500)	
		18,505
Rural Opportunities, Tenures and Engineering		
EA01 Salaries and Benefits	8,845	
EA02 Operating Costs	4,330	
EA03 Government Transfers	30,428	
EA04 Other Expenses	897	
EA05 Recoveries	(2)	
EA06 Recoveries External	(610)	
Rounding	(1)	
		43,887
Timber Operations, Pricing & First Nations		
EA01 Salaries and Benefits	14,029	
EA02 Operating Costs	20,808	
EA03 Government Transfers	8,058	
EA04 Other Expenses	8,367	
EA05 Recoveries	(10,005)	
EA06 Recoveries External	(9,599)	
		31,658
Fire Preparedness		
EA01 Salaries and Benefits	22,752	
EA02 Operating Costs	8,566	
EA03 Government Transfers	3,710	
EA04 Other Expenses	98	
EA05 Recoveries	(23)	
EA06 Recoveries External	(78)	
		35,025
Regional Operations		
EA01 Salaries and Benefits	147,111	
EA02 Operating Costs	48,687	
EA03 Government Transfers	39,159	
EA04 Other Expenses	29	
EA05 Recoveries	(37,116)	
EA06 Recoveries External	(16,326)	
Rounding	(1)	
		181,543
Executive and Support Services		
EA01 Salaries and Benefits	33,975	
EA02 Operating Costs	58,924	
EA03 Government Transfers	118	
EA04 Other Expenses	27,530	
EA05 Recoveries	(22,237)	
EA06 Recoveries External	(501)	
		97,809
Sub-Total Ministry Operations Vote		556,429
Fire Management		
EA01 Salaries and Benefits	87,728	
EA02 Operating Costs	128,510	
EA03 Government Transfers	0	
EA04 Other Expenses	53	

EA05 Recoveries	(6,762)	
EA06 Recoveries External	(27,026)	
		182,503
BC Timber Sales		
EA01 Salaries and Benefits	24,393	
EA02 Operating Costs	136,102	
EA03 Government Transfers	105	
EA04 Other Expenses	89,301	
EA05 Recoveries	(30,600)	
EA06 Recoveries External	0	
Rounding	1	
		219,302
Crown Land Special Account		
EA03 Government Transfers	16,451	
EA04 Other Expenses	13	
EA06 Recoveries External	(16,451)	
		13
Forest Stand Management Account		
EA02 Operating Costs	1,842	
EA03 Government Transfers	185	
EA06 Recoveries External	(2,028)	
	1	
		0
Total - All Appropriations		958,247

Ministry of Forests, Lands & Natural Resource Operations - Revenues
As per the various Budget & Fiscal Plan (Table A9) and the FY21 Q1 First Quarterly Report ($ millions)

	2015/16 Actuals	2016/17 Actuals
Timber Tenures (net)	406	498
BC Timber Sales	305	337
Logging tax (1)	38	30
Other Forest Revenues (2)	96	25
Recoveries (3)	20	23
Forests - FLNR Revenue	865	913
Water Revenues	385	425
Recoveries for BC Hydro Tier 1 rebate	50	50
Fish & Wildlife	11	11
Recoveries for amount paid to Freshwater Fish Society of BC (FFSBC)	14	14
Other Natural Resources (per Ministry)	460	499
Other Revenue		
Crown Lands (4)	90	68
Federal Government Contributions (5)	0	0
Land Registry Fees	36	42
Other Revenue	2	3
	128	113
FLNR Revenue	1453	1526

Notes:

A	Forests (as per Ministry)	865	913
	Rounding adjustment by Finance	0	0
	Forests (per Table A9)	865	913
B	Other Natural Resources (as per Ministry)	460	499
	Rounding adjustment by Finance	0	0
	Other Natural Resources (per Table A9)	460	499

1 Logging tax is determined by Ministry of Finance. MFIN revenue but included to reconcile to Fore
Table A5 and A9 of the Budget and Fiscal Plan
Includes timber export fees, range permits & fees, waste, penalties and interest, other miscellane
2 softwood lumber border tax revenue
3 Forest recoveries include log export admin fees, forest sciences and wildfire prep recoveries. Als
4 Included in "Other energy" line in Table A9 of Budget & Fiscal Plan
5 Included in "Other cost shared agreements" lin in Table A9 of Budget & Fiscal Plan

Table A9 Revenue by Source ($ millions)	Actuals 15/16	Actuals 16/17
Forests	865	913
Other Resources	460	499

Ministry of Forests, Lands and Natural Resource Operations
Revenue 2015/16
ADJ 4 - Public Accounts

		($, millions) Actuals 2015/26
Timber Tenures		
Stumpage (Incl. Timber Licences)		390
Harvesting Rental & Fees		16
	Sub-Total Timber Tenures	406
BC Timber Sales		
Upset Stumpage		245
Bonus Stumpage		0
Harvesting Rental & Fees		55
Waste		3
Penalties		1
Miscellaneous		2
Foreign Exchange Gain/Loss		0
Recovery of Prior Year's Expenses		0
Miscellaneous - FIA		0
	Sub-Total - BC Timber Sales	305
Other Forests Revenue		
Timber Export Fees		11
Range Permits & Fees		3
Waste		4
Penalties		0
Interest		1
Miscellaneous		4
Softwood Lumber Border Tax		73
	Subtotal - Other Forests Revenue	96
Recoveries		
Forest Recoveries (log export admin and wildfire)		20
	Subtotal - Recoveries	20
Logging Tax		38
Logging Tax		38
	Forest Revenue	**865**
Water Resources		
Water Licences - Major & minor producers		420
Water Licences BC Hydro Remission - Tier 3 revenue		(50)
Water Rentals - Local Authorities & General		8
First Nations Clean Energy Business Fund		7
	Subtotal - Water Resources	385
Water Resources recoveries		50
	Subtotal - Water Resources Recovery	50
Wildlife Act Fees and Licenses		
Angling Permits and Licenses		1
Hunting Permits and Licenses		10
	Subtotal - Wildlife Act Fees and Licences	11
Fish & Wildlife Recoveries		11
Recreation Stewardship Panel Recovery		3
	Sub-Total Fish and Wildlife Recoveries	14
	Other Natural Resources Revenue	**460**
Land Tenure Fees		
Land Registry Fees		36
Real Estate Earnings of the Crown Land SA		
Land Tenure Revenue		55
Land Sales Revenue		4
SPP - Land Sales		18
Interest Earned		0
Land Sales Project Costs		(1)
SPP - Land Sales Project Costs		(1)
Other Income & Interest earned		1
Land Royalty Revenue		12
	Subtotal - CLSA Real Estate Earnings	90
Less provisions for doubtful accounts (CLSA)		(0)
	Subtotal - CLSA Real Estate Earnings	90

Fines and Penalties	
Water violations	0
Other Miscellaneous Revenue	
Motor Vehicle (All Terrain) Act	1
Miscellaneous Fees, Licenses & Permits (Water)	1
Miscellaneous interest on overdue accounts	0
Other Fees and Licences	0
Foreign Exchange Gains/Losses	1
Rentals - Sundry licences and permits	0
Subtotal - Other Miscellaneous Revenue	2
Ministry Revenue reported under Other Revenue	**128**
Total Ministry Revenue	**1,453**

Notes:

1. Water Revenue added back the recoveries that was deducted from Revenue
2. Fish&Wildlife added back the recoveries that was deducted from Revenue
3. Commissions, AFDA and prior yr's expense recoveries are not included

Table A9 Revenue by Source – 2013/14 to 2022/23

($ millions)	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19
Natural resource revenue:						
Natural gas royalties	445	493	139	152	161	199
Bonus bids, rents on drilling rights and leases	859	834	765	633	276	279
Columbia River Treaty	170	130	116	111	111	202
Other energy and minerals	269	267	226	403	619	557
Forests	719	754	865	913	1,065	1,406
Other resources	493	459	460	499	463	465
	2,955	**2,937**	**2,571**	**2,711**	**2,695**	**3,108**

Other revenue:

Ministry of Forests, Lands and Natural Resource Operations
Revenue 2016/17 ($ thousands)
ADJ 4 - Public Accounts

		($, millions) Actuals 2016/17
Timber Tenures		
Stumpage (Incl. Timber Licences)		483
Harvesting Rental & Fees		15
	Sub-Total Gross Timber Tenures	498
BC Timber Sales		
Upset Stumpage		184
Bonus Stumpage		147
Harvesting Rental & Fees		0
Waste		3
Penalties		0
Miscellaneous		1
Foreign Exchange Gain/Loss		(0)
Recovery of Prior Year's Expenses		1
Miscellaneous - FIA		0
	Sub-Total - BC Timber Sales	337
Other Forests Revenue		
Timber Export Fees		11
Range Permits & Fees		3
Waste		5
Penalties		0
Interest		2
Miscellaneous		2
Softwood Lumber Border Tax		2
	Subtotal - Other Forests Revenue	25
Recoveries		23
	Subtotal - Recoveries	23
Logging Tax		
Logging Tax		30
	Forest Revenue	**913**

Ministry of Forests, Lands and Natural Resource Operations
Revenue 2016/17 ($ thousands)
ADJ 4 - Public Accounts

	($, millions) Actuals 2016/17
Water Resources	
Water Licences - Major & minor producers	415
Water Licences BC Hydro Remission - Tier 3 revenue	(6)
Water Rentals - Local Authorities & General	11
First Nations Clean Energy Business Fund	5
Subtotal - Water Resources	425
Water Resources recoveries	50
Subtotal - Water Resources Recovery	50
Wildlife Act Fees and Licenses	
Angling Permits and Licenses	1
Hunting Permits and Licenses	10
Subtotal - Wildlife Act Fees and Licences	11
Fish & Wildlife Recoveries	11
Recreation Stewardship Panel Recovery	3
Sub-Total Fish and Wildlife Recoveries	14
Other Natural Resources Revenue	**499**
Land Tenure Fees	
Land Registry Fees	42
Real Estate Earnings of the Crown Land SA	
Land Tenure Revenue	43
Land Sales Revenue	7
RAEG - Land Sales	6
Interest Earned	0
Land Sales Project Costs	(1)
RAEG - Land Sales Project Costs	(0)
Other Income & Interest earned	1
Land Royalty Revenue	12
Subtotal - CLSA Real Estate Earnings	68
Other Miscellaneous Revenue	
Motor Vehicle (All Terrain) Act	2
Miscellaneous Fees, Licenses & Permits (Water)	1
Miscellaneous Interest on overdue accounts	0
Other Fees and Licences	0
Foreign Exchange Gains/Losses	0
Rentals - Sundry licences and permits	0
Subtotal - Other Miscellaneous Revenue	3
Ministry Revenue reported under Other Revenue	**113**
Total Ministry Revenue	**1,526**

Ministry of Forests, Lands and Natural Resource Operations
Revenue 2017/18 ($ thousands)
ADJ 4 - Public Accounts

		($, millions) Actuals 2017/18
Timber Tenures		
Stumpage (Incl. Timber Licences)		588
Harvesting Rental & Fees		16
	Sub-Total Timber Tenures	603
BC Timber Sales		
Upset Stumpage		194
Bonus Stumpage		0
Harvesting Rental & Fees		158
Waste		4
Penalties		0
Miscellaneous		3
Foreign Exchange Gain/Loss		0
Recovery of Prior Year's Expenses		0
Miscellaneous - FIA		0
	Sub-Total - BC Timber Sales	359
Other Forests Revenue		
Timber Export Fees		8
Range Permits & Fees		3
Waste		7
Penalties		0
Interest		2
Miscellaneous		1
Softwood Lumber Border Tax		0
	Subtotal - Other Forests Revenue	22
Recoveries		
Forest Recoveries (log export admin and wildfire)		21
FCSRA Recoveries		0
	Subtotal - Recoveries	21
Logging Tax		59
Logging Tax		59
Rounding		1
	Forest Revenue	**1,065**

Ministry of Forests, Lands and Natural Resource Operations
Revenue 2017/18 ($ thousands)
ADJ 4 - Public Accounts

		($, millions) Actuals 2017/18
Water Resources		
Water Licences - Major & minor producers		414
Water Licences BC Hydro Remission - Tier 3 revenue		(43)
Water Rentals - Local Authorities & General		12
First Nations Clean Energy Business Fund		6
	Subtotal - Water Resources	389
Water Resources recoveries		50
	Subtotal - Water Resources Recovery	50
Wildlife Act Fees and Licenses		
Angling Permits and Licenses		0
Hunting Permits and Licenses		10
	Subtotal - Wildlife Act Fees and Licences	10
Fish & Wildlife Recoveries		11
Recreation Stewardship Panel Recovery		4
	Sub-Total Fish and Wildlife Recoveries	14
	Other Natural Resources Revenue	**463**
Land Tenure Fees		
Land Registry Fees		40
Real Estate Earnings of the Crown Land SA		
Land Tenure Revenue		51
Land Sales Revenue		21
SPP - Land Sales		7
Interest Earned		0
Land Sales Project Costs		(0)
SPP - Land Sales Project Costs		(0)
Other Income & Interest earned		1
Land Royalty Revenue		12
	Subtotal - CLSA Real Estate Earnings	92
Other Miscellaneous Revenue		
Motor Vehicle (All Terrain) Act		1
Miscellaneous Fees, Licenses & Permits (Water)		1
Miscellaneous interest on overdue accounts		0
Other Fees and Licences		0
Foreign Exchange Gains/Losses		1
Rentals - Sundry licences and permits		0
	Subtotal - Other Miscellaneous Revenue	2
Contirbutions from the federal governent		
Low Carbon Emissions Leadership Fund (LCELF)		0
	Ministry Revenue reported under Other Revenue	**134**
	Total Ministry Revenue	**1,663**

Ministry of Forests, Lands and Natural Resource Operations
Revenue 2018/19
ADJ 4 - Public Accounts

	($, millions) Actuals 2018/19
Timber Tenures	
Stumpage (Incl. Timber Licences)	791
FCRSA recoveries	(33)
Harvesting Rental & Fees	16
Sub-Total Timber Tenures	774
BC Timber Sales	
Upset Stumpage	263
Bonus Stumpage	0
Harvesting Rental & Fees	165
Waste	2
Penalties	0
Miscellaneous	3
Foreign Exchange Gain/Loss	0
Recovery of Prior Year's Expenses	0
Miscellaneous - FIA	0
Sub-Total - BC Timber Sales	434
Other Forests Revenue	
Timber Export Fees	7
Range Permits & Fees	3
Waste	8
Penalties	0
Interest	3
Miscellaneous	2
Softwood Lumber Border Tax	0
Subtotal - Other Forests Revenue	23
Recoveries	
Forest Recoveries (log export admin and wildfire)	20

FCSRA Recoveries		33
	Subtotal - Recoveries	52
Logging Tax		123
Logging Tax		123
	Forest Revenue	**1,406**
Water Resources		
Water Licences - Major & minor producers		422
Water Licences BC Hydro Remission - Tier 3 revenue		(50)
Water Rentals - Local Authorities & General		12
First Nations Clean Energy Business Fund		6
	Subtotal - Water Resources	391
Water Resources recoveries		50
	Subtotal - Water Resources Recovery	50
Wildlife Act Fees and Licenses		
Angling Permits and Licenses		0
Hunting Permits and Licenses		9
	Subtotal - Wildlife Act Fees and Licences	10
Fish & Wildlife Recoveries		11
Recreation Stewardship Panel Recovery		3
	Sub-Total Fish and Wildlife Recoveries	14
Rounding		1
	Other Natural Resources Revenue	**465**
Land Tenure Fees		
Land Registry Fees		37
Real Estate Earnings of the Crown Land SA		

Land Tenure Revenue	56
Land Sales Revenue	13
SPP - Land Sales	6
Interest Earned	0
Land Sales Project Costs	(1)
SPP - Land Sales Project Costs	(0)
Other Income & Interest earned	1
Land Royalty Revenue	12
Subtotal - CLSA Real Estate Earnings	88
Other Miscellaneous Revenue	
Motor Vehicle (All Terrain) Act	1
Miscellaneous Fees, Licenses & Permits (Water)	1
Miscellaneous interest on overdue accounts	0
Other Fees and Licences	0
Foreign Exchange Gains/Losses	0
Rentals - Sundry licences and permits	0
Subtotal - Other Miscellaneous Revenue	2
Contributions from the federal government	
Low Carbon Emissions Leadership Fund (LCELF)	8
Ministry Revenue reported under Other Revenue	**134**
Total Ministry Revenue	**2,006**

Notes:

1. Water Revenue added back the recoveries that was deducted from Revenue
2. Fish&Wildlife added back the recoveries that was deducted from Revenue
3. Commissions, AFDA and prior yr's expense recoveries are not included

Table A9 Revenue by Source – 2013/14 to 2022/23

($ millions)	Actual	Actual	Actual	Actual	Actual	Actual

($ millions)	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19
Natural resource revenue:						
Natural gas royalties	445	493	139	152	161	199
Bonus bids, rents on drilling rights and leases	859	834	765	633	276	279
Columbia River Treaty	170	130	116	111	111	202
Other energy and minerals	269	267	226	403	619	557
Forests	719	754	865	913	1,065	1,406
Other resources	493	459	460	499	463	465
	2,955	**2,937**	**2,571**	**2,711**	**2,695**	**3,108**

Other revenue:

Ministry of Forests, Lands and Natural Resource Operations
Revenue 2019/20
ADJ 4 - Public Accounts

		($, millions) Actuals 2019/20
Timber Tenures		
Stumpage (Incl. Timber Licences)		520
FCRSA recoveries		(40)
Harvesting Rental & Fees		10
	Sub-Total Timber Tenures	489
BC Timber Sales		
Upset Stumpage		260
Bonus Stumpage		0
Harvesting Rental & Fees		126
Waste		4
Penalties		1
Miscellaneous		3
Foreign Exchange Gain/Loss		0
Recovery of Prior Year's Expenses		0
Miscellaneous - FIA		0
	Sub-Total - BC Timber Sales	395
Other Forests Revenue		
Timber Export Fees		6
Range Permits & Fees		3
Waste		6
Penalties		0
Interest		3
Miscellaneous		1
Softwood Lumber Border Tax		0
	Subtotal - Other Forests Revenue	19
Recoveries		
Forest Recoveries (log export admin and wildfire)		16
FCSRA Recoveries		40
	Subtotal - Recoveries	56
Logging Tax		28
Logging Tax		28
	Forest Revenue	**987**
Water Resources		
Water Licences - Major & minor producers		389
Water Licences BC Hydro Remission - Tier 3 revenue		(50)
Water Rentals - Local Authorities & General		12
First Nations Clean Energy Business Fund		7
	Subtotal - Water Resources	358
Water Resources recoveries		50
	Subtotal - Water Resources Recovery	50
Wildlife Act Fees and Licenses		
Angling Permits and Licenses		0
Hunting Permits and Licenses		10
	Subtotal - Wildlife Act Fees and Licences	10
Fish & Wildlife Recoveries		10
Recreation Stewardship Panel Recovery		3
	Sub-Total Fish and Wildlife Recoveries	13

Other Natural Resources Revenue	**432**
Land Tenure Fees	
Land Registry Fees	36
Real Estate Earnings of the Crown Land SA	
Land Tenure Revenue	55
Land Sales Revenue	4
SPP - Land Sales	18
Interest Earned	0
Land Sales Project Costs	(1)
SPP - Land Sales Project Costs	(1)
Other Income & Interest earned	1
Land Royalty Revenue	12
Subtotal - CLSA Real Estate Earnings	90
Other Miscellaneous Revenue	
Motor Vehicle (All Terrain) Act	1
Miscellaneous Fees, Licenses & Permits (Water)	1
Miscellaneous interest on overdue accounts	0
Other Fees and Licences	0
Foreign Exchange Gains/Losses	0
Rentals - Sundry licences and permits	0
Subtotal - Other Miscellaneous Revenue	2
Contributions from the federal government	
Low Carbon Emissions Leadership Fund (LCELF)	19
Ministry Revenue reported under Other Revenue	**147**
Total Ministry Revenue	**1,566**

Notes:

1. Water Revenue added back the recoveries that was deducted from Revenue
2. Fish&Wildlife added back the recoveries that was deducted from Revenue
3. Commissions, AFDA and prior yr's expense recoveries are not included