

INTRODUCTION

CONSOLIDATED REVENUE FUND OPERATING EXPENSES

This publication provides summary and detailed Consolidated Revenue Fund expenses for special offices, ministries and other appropriations.

Expenses are classified by group accounts. These group accounts represent broad categories of expense (Salaries and Benefits, Operating Costs, Government Transfers, Other Expenses, Internal Recoveries and External Recoveries). Each group account is comprised of several specific components of expenses referred to as standard objects of expense.

The data is presented in a series of columns. The first column provides the total comparable expense for the 2003/04 Estimates. Each column thereafter provides 2004/05 expense detail by standard object of expense. Columns are headed by a numerical code, which relates to a specific standard object of expense. Sub-total columns are also presented to parallel the group account classification totals found in the *Estimates*. Where blanks appear within a column, funds have not been budgeted for that standard object or group account classification.

CONSOLIDATED REVENUE FUND CAPITAL EXPENDITURES

This publication also provides details, by special office, ministry and other appropriation, for capital expenditures.

Capital expenditures are presented on the basis of the category of assets acquired, in a manner similar to operating expenses (by column, headed by an alphabetical code which relates to a specific standard object of capital expenditure). The amortization of the cost of assets is an operating expense (standard object 73).

STANDARD OBJECT OF EXPENSE

A descriptive listing of the standard objects is provided below. Expenses and capital expenditures by sub-vote, by group account and by standard object of expense are presented in this document for information purposes only. While this information accurately represents the intended expense plan for the fiscal year, special offices, ministries and agencies within other appropriations may reallocate funds within a vote or special account during the year. The *Supplement to the Estimates* can also be found on the Government of British Columbia's Budget web site: <http://www.gov.bc.ca/bcbudget>.

Salaries and Benefits

- 50 Base Salaries
- 51 Supplementary Salary Costs
- 52 Employee Benefits
- 54 Legislative Salaries and Indemnities

Operating Costs

- 55 Boards, Commissions and Courts - Fees and Expenses
- 57 Public Servant Travel
- 59 Centralized Management Support Services
- 60 Professional Services
- 63 Information Systems - Operating
- 65 Office and Business Expenses
- 67 Informational Advertising and Publications
- 68 Statutory Advertising and Publications
- 69 Utilities, Materials and Supplies
- 70 Operating Equipment and Vehicles
- 72 Non-Capital Roads and Bridges
- 73 Amortization
- 75 Building Occupancy Charges

Government Transfers

- 77 Transfers - Grants
- 79 Transfers - Entitlements
- 80 Transfers - Agreements

Other Expenses

- 81 Transfers Between Votes and Special Accounts
- 83 Interest on the Public Debt
- 85 Other Expenses

Internal Recoveries

- 86 Recoveries Between Votes and Special Accounts
- 88 Recoveries Within the Consolidated Revenue Fund

External Recoveries

- 89 Recoveries Within the Government Reporting Entity
- 90 Recoveries External to the Government Reporting Entity

Capital Expenditures

- | | |
|-------|--------------------------------|
| Land | Land |
| LI | Land Improvements |
| Bldg | Buildings |
| SpE | Specialized Equipment |
| FE | Office Furniture and Equipment |
| Veh | Vehicles |
| Info | Information Systems |
| TI | Tenant Improvements |
| Roads | Roads, Bridges and Ferries |
| Other | Other |