

**SPECIAL ACCOUNTS<sup>1</sup> - SUMMARY**  
(for the Fiscal Year Ending March 31, 2006)  
(\$000)

	Spending Authority Available April 1, 2005	Operating Transactions		General Fund Transfer <sup>2</sup>	Financing Transactions		Working Capital Adjustment <sup>3</sup>	Spending Authority Available March 31, 2006
		Revenue	Expense		Receipts	Disbursements		
<b>Special Accounts</b>								
BC Timber Sales	45,128	301,572	(148,395)	(69,379)	—	(84,788)	50	44,188
Crown Land	50,000	201,792	(141,820)	(60,116)	144	—	—	50,000
First Citizens Fund	5,869	3,850	(4,200)	—	—	—	—	5,519
Forest Stand Management Fund	16,741	—	—	—	—	—	—	16,741
Forfeited Crime Proceeds Fund	499	—	—	—	—	—	—	499
Health Special Account	—	147,250	(147,250)	—	—	—	—	—
Inmate Work Program	2,342	1,295	(1,565)	—	—	(93)	63	2,042
Insurance and Risk Management	187,920	4,527	—	—	—	(20)	111	192,538
Northern Development Fund	10,269	575	(500)	—	—	—	—	10,344
Olympic Arts Fund	229	650	(650)	—	—	—	—	229
Physical Fitness and Amateur Sports Fund	1,791	2,200	(2,200)	—	—	—	—	1,791
Production Insurance	—	44,000	(16,000)	—	—	—	—	28,000
Provincial Home Acquisition Wind Up	14,946	10	(25)	—	50	(40)	—	14,941
Public Guardian and Trustee of British Columbia	12,633	18,999	(18,048)	—	—	(794)	663	13,453
South Moresby Forest Replacement	25,388	160	(25,500)	—	—	—	—	48
Sustainable Environment Fund	19,028	35,300	(35,705)	—	—	—	—	18,623
Unclaimed Property	75	—	(75)	—	—	—	—	—
University Endowment Lands Administration	30,209	4,183	(3,142)	—	—	—	—	31,250
<i>Victims of Crime Act</i>	25,226	11,780	(7,325)	—	—	—	—	29,681
	<u>448,293</u>	<u>778,143</u>	<u>(552,400)</u>	<u>(129,495)</u>	<u>194</u>	<u>(85,735)</u>	<u>887</u>	<u>459,887</u>
<b>Total Special Accounts (net of transfers)</b>	<u>448,293</u>	<u>778,143</u>	<u>(552,400)</u>	<u>(129,495)</u>	<u>194</u>	<u>(85,735)</u>	<u>887</u>	<u>459,887</u>

<sup>1</sup> Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

<sup>2</sup> General Fund Transfers consist of changes in statutory spending authority.

<sup>3</sup> Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in the accumulated amortization, inventory, and accounts receivable and payable.

<sup>4</sup> Transfers from voted appropriations are eliminated to establish the amount of special account expenses that do not require voted appropriations. This net amount of special account expense is then deducted from total expenses in the determination of the *Supply Act* requirements shown on page 13.