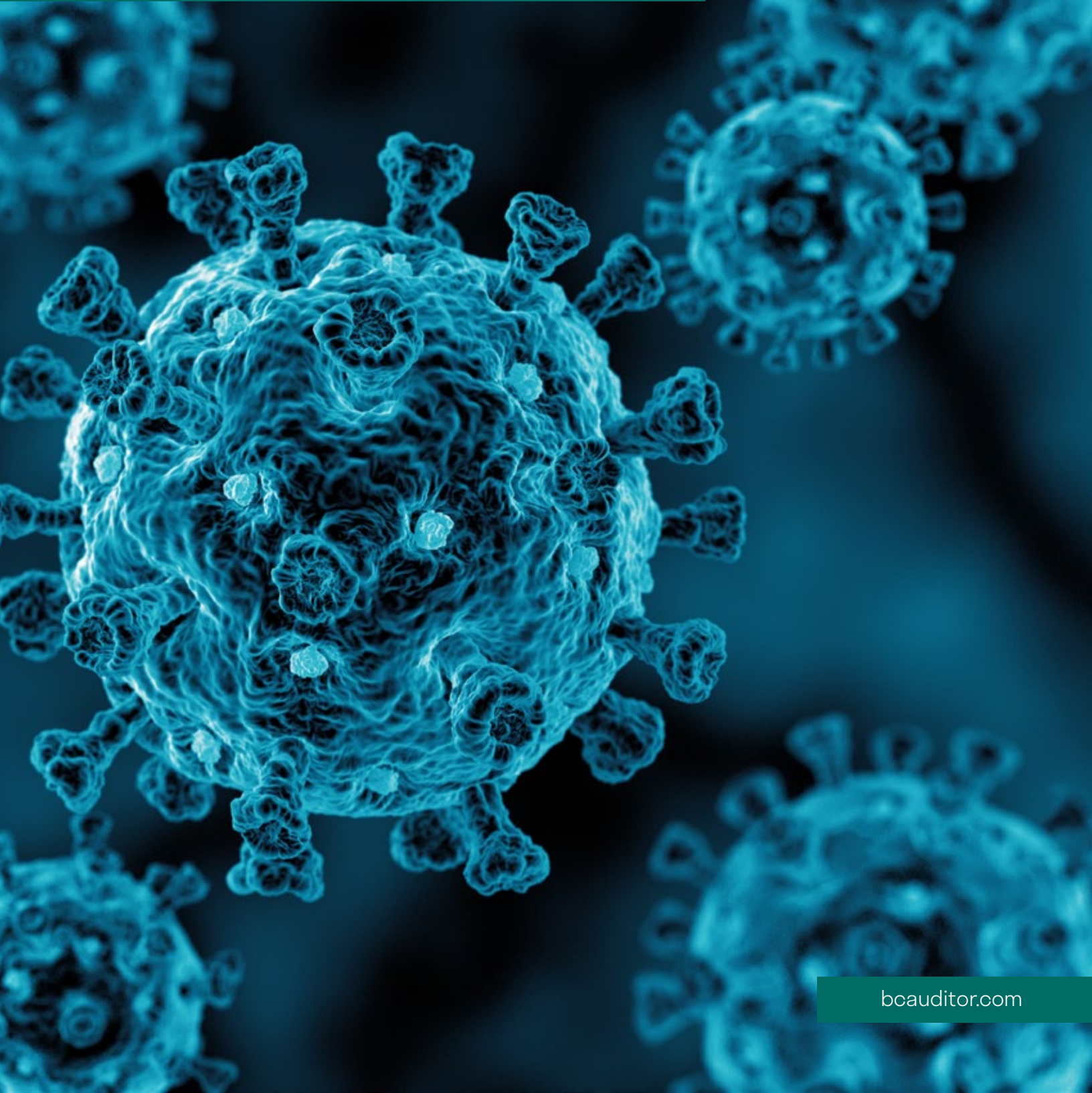




SUMMARY OF COVID-19 PANDEMIC FUNDING ALLOCATIONS AND OTHER FINANCIAL RELIEF MEASURES

An information report



The Honourable Darryl Plecas
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Mr. Speaker:

I have the honour to transmit to the Speaker of the Legislative Assembly of British Columbia the report *Summary of COVID-19 Pandemic Funding Allocations and Other Financial Relief Measures*.

The purpose of this report is to provide a summary of known significant funding allocations related to the B.C. government's response to the COVID-19 pandemic. We have issued it under the authority of section 13 of the *Auditor General Act*. The information in this report has not been audited. It does not assess the value for money of the funding allocations made by the B.C. government or the effectiveness of its response to the COVID-19 pandemic.



Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, British Columbia

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The Office of the Auditor General of British Columbia would like to acknowledge with respect that we conduct our work on Coast Salish territories. Primarily, this is on the Lkwungen-speaking people's (Esquimalt and Songhees) traditional lands, now known as Victoria, and the WSÁNEĆ people's (Pauquachin, Tsartlip, Tsawout, Tseycum) traditional lands, now known as Saanich.



AUDITOR GENERAL'S COMMENTS

MICHAEL A. PICKUP, FCPA, FCA
Auditor General of British Columbia

The COVID-19 pandemic has affected people around the world, including here in British Columbia. In these challenging times, the Government of British Columbia has had to react quickly to the pandemic, which continues to change.

With government allocating significant funds as part of its response to the pandemic, we recognize the importance of informing legislators and the public about how government has said it is using public monies.

About this report

This is an information report, not an audit: the financial information included here was compiled from various government sources and has not been audited by our office. The report therefore provides only a snapshot of the known financial information.

It's important to note that there are potential limitations to—and uncertainty in—the information provided. Given the emergent nature of the pandemic, cost estimates will continue to change as government responds to changing public health and economic conditions.

We've provided a detailed summary of the funding allocations and other financial relief measures government had announced up to August 18, 2020.

Funding allocations

For the purposes of this report, we use the term *funding allocations* to mean funding that has been assigned for a specific purpose—not money that has been spent, but an indication of what could be spent.

Funding allocations we've identified include the \$5-billion Pandemic Contingencies allocation, of which \$1.5 billion is being reserved for economic recovery.

Of the remaining \$3.5 billion, we identified \$2.62 billion, including:

- \$1.88 billion for individuals and households
- \$641.97 million for critical services
- \$100.22 million for business and industry

A total of \$0.88 billion has not yet been identified.

An additional funding allocation of \$1 billion was also approved as part of the cost-sharing Safe Restart Agreement between the federal and provincial governments to support recovery needs of public transit services and local governments.

Other financial relief measures

Other financial relief measures totalling \$1.62 billion include:

- \$914 million in revenue reductions
- \$500 million for the one-time B.C. climate action tax credit
- \$202.71 million in presumed ministry base budget allocations

In addition, we identified \$6.2 billion in deferrals, which includes the postponement of specific payments, fees, taxes or bills.

Looking ahead

The magnitude of economic decline caused by the pandemic is uncertain, and British Columbia's path to economic recovery is largely unknown. One driver of this uncertainty is what the impact of a second wave of COVID-19 cases will be and what measures will need to be taken to keep the people of British Columbia safe.

After reading this report, you may want to consider asking the following questions of government:

1. What lessons has government learned in identifying and prioritizing funding for a pandemic?
2. What oversight exists to ensure that allocated funds will achieve government's intended outcomes?
3. When will government report on whether the funding has achieved the intended outcomes and how it has benefitted the people of B.C. in coping with the effects of the pandemic?

Acknowledgments

I would like to thank Ministry of Finance staff for working with us under extraordinary circumstances, and acknowledge the efforts of my staff in ensuring that this report could be provided in a timely manner.

A handwritten signature in black ink, appearing to read "Michael A. Pickup". The signature is fluid and cursive, written in a professional style.

Michael A. Pickup, FCPA, FCA
Auditor General of British Columbia
Victoria, British Columbia
September 2020

EXECUTIVE SUMMARY

This is an information report, intended to provide legislators and the public with a summary of known significant funding allocations related to the B.C. government's response to the COVID-19 pandemic.

The information in this report was not audited and only provides a summary of what was identified from a variety of government sources. Given the emergent nature of the pandemic, cost estimates will continue to change as government responds to changing public health and economic conditions. In addition, the funding allocations, cost estimates and other relief measures we have identified may not represent a net additional cost to government as, in some cases, the measures may be delivered through the reallocation of existing ministry funding. Further information on COVID-19-funding allocations and forecasting will be included in the government's quarterly financial reports, starting in September 2020 with the first quarterly report.

Of the \$5-billion Pandemic Contingencies allocation that was announced in March, \$1.5 billion was set aside for economic recovery; government has not yet allocated these funds. For the remaining \$3.5 billion, we identified \$2.62 billion (75%) that has been directed to a specific purpose. This is made up of the following allocations: \$641.97 million for critical services, \$1.88 billion for individuals and households, and \$100.22 million for business and industry.

Government has also announced an additional supplementary estimate of \$1 billion in matching funding for the federal Safe Restart Agreement, a portion of which would be allocated to BC Ferries, TransLink and BC Transit to help mitigate the pandemic's impacts on essential transit services.

The B.C. government has announced other financial relief measures that are not included in either of the \$5-billion or \$1-billion supplementary estimates. We have identified \$1.62 billion for these financial relief measures, including \$202.71 million in allocations that are presumed to be funded from ministry base budgets, \$914 million in revenue reductions (e.g., waived fees or taxes) and \$500 million for the one-time climate action tax credit.

Additionally, the B.C. government announced an estimated \$6.3 billion in deferrals as a form of relief measure during the COVID-19 pandemic (e.g., delaying tax filing deadlines). We have identified \$6.2 billion in deferrals related to the COVID-19 pandemic.

Because of the unprecedented nature of the COVID-19 pandemic, as well as the uncertainty regarding the magnitude of the economic decline caused by the pandemic, British Columbia's path to economic recovery is largely unknown. One driver of this uncertainty is what the impact of a second wave of COVID-19 will be and what measures will need to be taken to keep the people of British Columbia safe.

REPORT HIGHLIGHTS

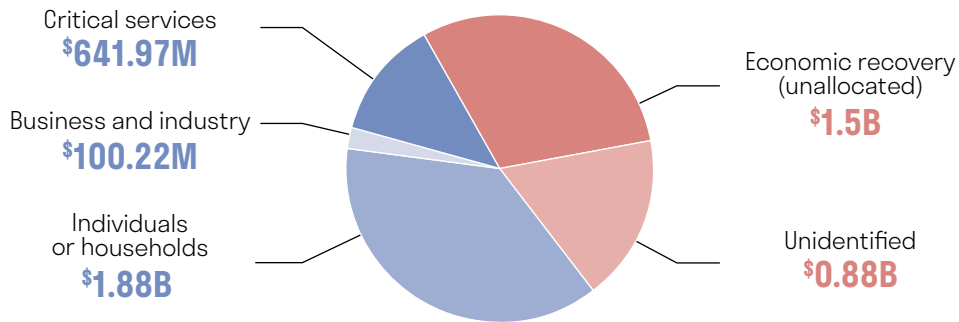


Financial information in this report has not been audited



\$5 billion Pandemic Contingencies allocation

\$2.62 billion identified, \$0.88 billion unidentified, \$1.5 billion for economic recovery (unallocated)

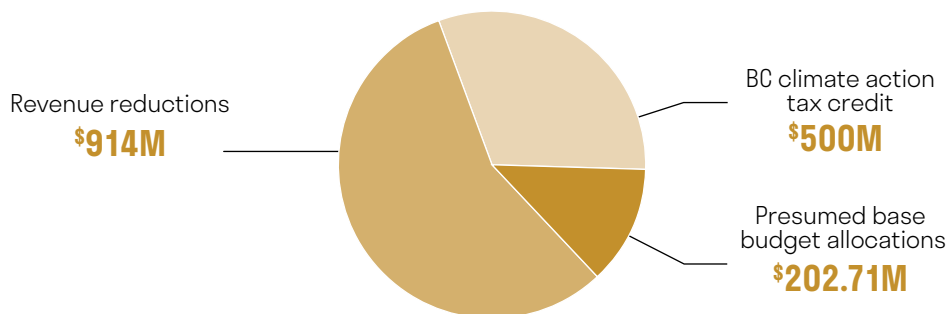


\$1 billion Safe Restart Agreement allocation

For recovery needs of local governments and public transit services



\$1.62 billion identified in other financial relief measures



\$6.2 billion identified in deferrals

Postponement of specific payments, fees, taxes or bills.

ABOUT THE REPORT

This is an information report, intended to provide legislators and the public with a summary of known significant funding allocations related to the B.C. government's response to the COVID-19 pandemic.

WHAT DO WE MEAN BY *FUNDING ALLOCATION*?

Government finances are complex, using terminology such as *cost estimates*, *commitments*, *voted appropriations*, *estimates*, *supplementary estimates*, and *statutory authority*. However, for the purposes of this report, we have simplified this terminology and used the term *funding allocations* throughout the report to mean funding that has been assigned by government for a specific purpose. It is not money that has been spent but an indication of what could be spent.

The response includes the \$5-billion Pandemic Contingencies allocation announced on March 23, 2020, and the \$1-billion allocation in matching funding for the federal Safe Restart Agreement. It also includes other financial relief measures, such as presumed ministry base budget allocations, revenue reductions (e.g., waived fees or taxes), the one-time climate action tax credit, and deferrals of revenue (e.g., student loan repayments). The funding allocations and financial relief measures detailed in this report were identified from a variety of government sources.

We have worked to minimize the impacts of this information report on public servants who are working hard to respond to the pandemic, both directly and indirectly. We also recognize the importance of informing legislators and the public in a timely manner about what government has said publicly about how public monies are being allocated. This type of report is being done by other auditing offices worldwide, to ensure that independent, non-partisan information is made available during this time of significant funding allocations (see [Appendix C](#) for more information on reports from other jurisdictions).

This report is dated August 18, 2020; the date on which the team finished obtaining the information used to inform the report.

Limitations and uncertainty of information

The B.C. government's response to the COVID-19 pandemic is continuously changing as are the funding needs. As a result, the financial impacts on the ministries and their programs are unknown at this time. This report provides a snapshot of significant, known B.C. government pandemic funding allocations and other relief measures as of August 18, 2020, with no intent to forecast what additional allocations or relief measures may be needed. Allocations are not what government has spent or will spend but rather what government has the authority to spend for a specific purpose.

Users of this report should note that there are potential limitations to and uncertainty in the information provided, given that the accuracy and reliability of the financial information has not been audited. Cost estimates are not available for all of the pandemic response measures, which is expected, given that funding needs will vary according to government's changing response to the pandemic.

In addition, there is an unknown degree of overlap between COVID-19 additional funding allocations and regular ministry budgets. The funding allocations and relief measures listed in the tables of this report may not represent a net additional cost to government as, in some cases, the measures may be deliverable through the reallocation of existing ministry funding. Allocations that are likely part of regular ministry budgets are noted as "presumed" in the tables, but have not been confirmed as such.

This report does not assess the value for money of the allocations made by government or the effectiveness of its response to the COVID-19 pandemic. Nor does the report comment on the merits of program policies or objectives of the government.

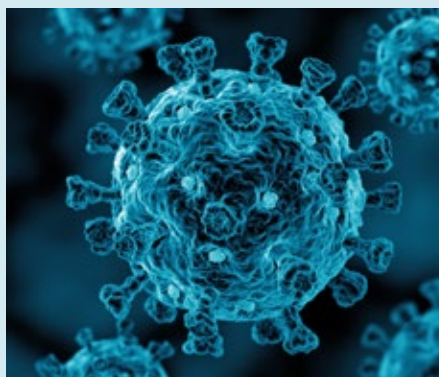
BACKGROUND

On December 31, 2019, the Wuhan Municipal Health Commission reported a cluster of cases of pneumonia in Wuhan, Hubei Province, China. On January 5, 2020, the World Health Organization (WHO) released the first news update identifying the cause of the outbreak in Wuhan as a novel coronavirus which was subsequently named “COVID-19”.

WHAT'S IN A NAME?

The World Health Organization officially named the disease caused by the novel (new) coronavirus “COVID-19” in early February 2020:

- **CO** stands for corona—Latin for “spiky crown,” which is what this virus looks like under a microscope.
- **VI** is for virus—an infectious agent that replicates only inside living cells. The name of this virus is severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).
- **D** is for disease—an impairment of the normal state of a human being that interrupts or modifies vital functions.
- **19** is for 2019, the year the disease first appeared in China.



There is more than one type of coronavirus. Coronaviruses are a large family of viruses with symptoms that range from mild, as with the common cold, to severe, as with severe acute respiratory syndrome (SARS) and Middle East respiratory syndrome (MERS).

Source: WHO, “Naming the coronavirus disease (COVID-19) and the virus that causes it”

On January 28, 2020, British Columbia’s provincial health officer reported the first confirmed case of COVID-19 in the province. The [British Columbia Pandemic Provincial Coordination Plan](#) was refreshed in February and the government announced the appointment of a deputy ministers’ committee to oversee a whole-of-government approach to implementing the plan (see [Appendix D](#) for more details on government accountabilities). According to this plan, the Ministry of Finance has the authority to expedite procurement of emergency goods and

services and, if necessary, borrow funds to address any temporary shortfall of revenue during a pandemic.

KEY ROLES WITHIN THE MINISTRY OF FINANCE

The Province of British Columbia's Ministry of Finance plays a key role in establishing, implementing and reviewing government's economic, fiscal, financial management and taxation policies. Three main components of the ministry are:

- **the Office of the Comptroller General**—central agency responsible for the overall quality and integrity of the government's financial management and control systems
- **the Provincial Treasury**—responsible for the Province's borrowing and financing needs, and manages banking and cash
- **the Treasury Board Staff**—responsible for developing and reviewing government's economic and fiscal policies, and provides analysis and advice to Treasury Board and to the Minister of Finance

Source: Government of British Columbia website

On March 11, 2020, the WHO declared COVID-19 a global pandemic (the worldwide spread of a new disease). On March 18, 2020, the Government of British Columbia declared a provincial state of emergency. As of August 18, 2020, B.C. had 4,677 total cases, including 198 deaths, 3,704 recoveries and 775 cases still active.

The B.C. government has responded with a [number of actions](#) in response to the pandemic.

TIMELINE OF SELECT GOVERNMENT ACTIONS IN RESPONSE TO THE COVID-19 PANDEMIC

Date	Event
January 28, 2020	First COVID-19 case in B.C. confirmed by the provincial health officer
February 2020	Refresh of the <i>British Columbia Pandemic Provincial Coordination Plan</i>
March 13, 2020	B.C. government calls on the Government of Canada to close the Canada – U.S. border
March 18, 2020	Provincial state of emergency declared in B.C.
March 21, 2020	Ministry of Health orders personal service businesses to shut down
March 23, 2020	B.C. government announces the B.C. COVID-19 Action Plan—as part of the action plan, government passes a supplementary estimate of \$5 billion through Supplementary Estimate No. 1, Vote 52, otherwise known as the “Pandemic Contingencies allocation” (this was in addition to estimates of expenditures that were in government’s February 2020 budget)
April 10, 2020	Minister of Public Safety and Solicitor General issues an order limiting the movement of health care staff between medical facilities
May 6, 2020	B.C. government announces that its COVID-19 Action Plan to “restart” the province in three phases will begin
May 15, 2020	WorkSafeBC releases guidelines all businesses must follow to create COVID-19 safety plans for reopening
May 22, 2020	Provincial health officer issues an order limiting the number of people allowed in a public gathering to 50
June 17, 2020	B.C. government announces the release of <i>Building BC’s Recovery, Together: Share Your Ideas</i> and a six-week public consultation period, including an online survey, to inform economic recovery
July 22, 2020	B.C. government announces an additional \$1-billion pandemic funding allocation under the 50-50 cost-sharing federal Safe Restart Agreement to address recovery needs of local governments and public transit services (Supplementary Estimate No. 2, Vote 53)

Source: Created by the Office of the Auditor General from numerous sources

For a more comprehensive timeline of events during the COVID-19 pandemic in B.C., see [Appendix E](#).

DETAILED SUMMARY



\$5-billion Pandemic Contingencies allocation

On March 23, 2020, the B.C. government approved the \$5-billion Pandemic Contingencies allocation to support its response to the COVID-19 pandemic.

SUPPLEMENTARY ESTIMATE NO.1, VOTE 52—CONTINGENCIES (ALL MINISTRIES): PANDEMIC RESPONSE AND ECONOMIC RECOVERY

“This vote provides funding to address priorities that include: supporting services to protect the health and safety of people exposed to or impacted by the coronavirus disease (COVID-19); bringing relief for people and businesses affected by the COVID-19; and economic recovery related to the direct and indirect impacts of the COVID-19. This vote provides for goods, services, grants, contributions or any other expenses that are directly or indirectly related to, or are a consequence of, the COVID-19, including, but not limited to, social and economic assistance and stimulus that may benefit people, businesses, sectors and other entities and governments in the province. This vote provides additional funding for, but is not limited to, items that may be described or budgeted for in other votes or appropriations.”

Source: B.C. government website

The B.C. government’s plan for allocating this money was informed by looking at how potential gaps in the programs being put forward by the Government of Canada could be filled. A week before the B.C. government’s announcement, the federal government had announced its \$82-billion COVID-19 stimulus package to provide support for individuals, businesses, sectors, and organizations supporting Canadians. There is little publicly available information on specific federal funding that has been allocated to the B.C. government other than the announcement of \$120 million for orphan and inactive oil and gas wells clean-up.

The Province has indicated that the \$5-billion Pandemic Contingencies allocation will have three areas of focus:

1. Supporting services to protect the health and safety of British Columbians, totalling \$1.7 billion

2. Immediate relief for individuals (\$1.1 billion) and businesses (\$0.7 billion), totalling \$1.8 billion
3. Looking ahead to economic recovery in partnership with the business and labour community, totalling \$1.5 billion

The following exhibits and tables in the appendices reflect these three areas but have been organized into four categories to better differentiate between relief for individuals and relief for businesses. These categories include critical services, individuals or households, business and industry, and economic recovery. Our placement of the various funding allocations into these categories was based on what was provided in public announcements and government's July 14 [Economic and Fiscal Scenario—Update 2020–2021](#). However, there is no exhibit or table for the economic recovery category because government has not yet announced funding allocations in this area. There is limited publicly available information about what category government is allocating funding from or if funding may be coming from other sources, such as regular ministry budgets. In addition, cost estimates are not available for all of the identified funding measures which is expected, given that funding needs will vary according to government's changing response to the pandemic. The estimated totals will likely increase as more financial information is released.

Of the \$5-billion Pandemic Contingencies allocation that was announced in March, \$1.5 billion was set aside for economic recovery; government has not yet allocated these funds. For the remaining \$3.5 billion, we identified \$2.62 billion (75%) that has been directed to a specific response. This is made up of the following: \$641.97 million for critical services, \$1.88 billion for individuals and households, and \$100.22 million for business and industry.

Critical services

This category includes known provincial funding allocations to programs or entities that support critical services. This includes support for health and mental health, vulnerable persons, Indigenous communities and youth/child-care services.

We identified \$641.97 million of the \$1.7 billion that the B.C. government has allocated or provided a cost estimate to this category (see [Exhibit 1](#)). A detailed breakdown of the critical service funding allocations or cost estimates is provided in [Appendix A, Table A1](#).

EXHIBIT 1: Summary of funding allocations or cost estimates for critical services

Subcategory	Known funding allocations or cost estimates
Health care and mental health services	\$331.5 million
Vulnerable persons	\$48.6 million
Indigenous communities	Cost estimate not available
Youth/child-care services	\$261.87 million
Total	\$641.97 million

Source: Compiled from various sources by the Office of the Auditor General

Individuals or households

This category includes known provincial funding allocations to provide individuals or households with financial relief directly, such as through income supports. This category also includes provincial funding allocations to provide financial support for education.

We identified \$1.88 billion of the \$1.1 billion that government has allocated or provided a cost estimate to this category (see Exhibit 2). A detailed breakdown of funding allocations or cost estimates for individuals or households is provided in [Appendix A, Table A2](#). Included in this total is an allocation of \$1.2 billion for the B.C. Emergency Benefit for Workers (a one-time payment of \$1,000 for eligible British Columbians). Since this report does not identify actual spending, this total should not be interpreted as “over budget” for this category. Government has noted that for this measure, notional allocations have been set aside with additional prudence in the event of a prolonged resurgence of cases.

EXHIBIT 2: Summary of funding allocations or cost estimates for individuals or households

Subcategory	Known funding allocations or cost estimates
Direct support to individuals or households	\$1.83 billion
Education supports	\$45.6 million
Total	\$1.88 billion

Source: Compiled from various sources by the Office of the Auditor General

Business and industry

The B.C. government allocated \$2.2 billion of the Pandemic Contingencies allocation to supporting business and industry, with \$0.7 billion for direct support to business and the yet to be allocated \$1.5 billion for long-term economic recovery. We therefore only identified the funding allocations related to the \$0.7 billion. This includes support for the agriculture sector; small business owners; the arts, culture and tourism sector; and ministry operations related to supporting business and industry.

We identified \$100.22 million of the \$0.7 billion that government has allocated or provided a cost estimate to this category (see Exhibit 3). A detailed breakdown of the business and industry funding allocations or cost estimates is provided in [Appendix A, Table A3](#).

EXHIBIT 3: Summary of funding allocations or cost estimates for business and industry

Subcategory	Known funding allocations or cost estimates
Agriculture sector	\$1.62 million
Small business owners	\$79 million
Arts, culture and tourism sector	\$11.5 million
Ministry operations	\$8.1 million
Total	\$100.22 million

Source: Compiled from various sources by the Office of the Auditor General



\$1 billion Safe Restart Agreement allocation

On July 22, 2020, the federal government announced \$19 billion in economic aid for the provinces as part of the new Safe Restart Agreement. B.C. will receive \$2.2 billion as part of this agreement, with the bulk of the money being earmarked for operational deficits for public transit systems and municipal governments, which have had revenue sources collapse during the pandemic. Since the transit and municipal portion of the federal funding can only be accessed with matching provincial funds, the B.C. government approved a further [supplementary estimate](#) of \$1 billion. Government announced that a portion of this funding would be allocated to BC Ferries, TransLink and BC Transit to help mitigate the pandemic's impacts on essential transit services.

SUPPLEMENTARY ESTIMATE NO.2, VOTE 53—CONTINGENCIES (ALL MINISTRIES): FEDERAL AND PROVINCIAL PANDEMIC SUPPORT

“This vote provides funding to support a federal/provincial arrangement further to BC’s Restart Plan and the federal government’s Safe Restart initiative. Funding is provided in respect of priorities that include: supporting local and regional transit and other public transportation services; municipal services and other priority areas directly or indirectly impacted by the coronavirus disease (COVID-19); and supporting economic recovery related to the direct and indirect impacts of the COVID-19. This vote provides for goods, services, grants, contributions or any other expenses that are directly or indirectly related to, or are a consequence of, the COVID-19, including, but not limited to, social and economic assistance and stimulus that may benefit entities in the local and regional transit and other public transportation services sector, and other governments in the province. This vote provides additional funding for, but is not limited to, items that may be described or budgeted for in other votes or appropriations. Costs may be recovered from the federal government for activities described within this vote.”

Source: B.C. government website



Other financial relief measures

The B.C. government has announced other financial relief measures that are not included in either the \$5-billion Pandemic Contingencies allocation or the \$1-billion funding allocation for the federal Safe Restart Agreement. These include presumed base budget allocations, revenue reductions (e.g., waived fees or taxes) and the one-time climate action tax credit. We have identified \$1.62 billion for these financial relief measures (see Exhibit 4).

EXHIBIT 4: Summary of other related financial relief measures

Type of relief measure	Known financial impacts
Presumed base budget allocations	\$202.71 million
Revenue reductions	\$914 million
B.C. climate action tax credit	\$500 million
Total	\$1.62 billion

Source: Compiled from various sources by the Office of the Auditor General

A number of the public announcements that we identified are presumed to be funded from ministry base budgets. We have included these as other financial relief measures, as they are actions that might not have been undertaken if the COVID-19 pandemic had not occurred and might have had impacts on pre-pandemic government priorities or objectives. We have identified \$202.71 million in presumed base budget allocations to date. For a breakdown of the allocations in this category, see [Appendix B, Table B1](#).

Revenue reductions are relief measures, where government has either lowered or waived tax and fee payments for individuals and households, businesses, industries and other entities. To date, we have identified \$914 million in revenue reductions related to the COVID-19 pandemic. For a breakdown of the revenue reductions made by the B.C. government for the COVID-19 pandemic, see [Appendix B, Table B2](#).

The climate action tax credit provided \$564 to eligible families of four and up to \$218 to eligible individuals in July 2020. The estimated funding allocation for this program by government is \$500 million.

Deferrals

In addition to the measures discussed above, the B.C. government announced an estimated \$6.3 billion in deferrals as a form of relief measure during the COVID-19 pandemic. We have identified \$6.2 billion in deferrals related to the pandemic (see Exhibit 5).

EXHIBIT 5: Summary of known deferrals

Type of deferral	Known deferrals
Deferrals to support business/industry	\$6.13 billion
Deferrals to support individuals/households	\$70 million
Total	\$6.2 billion

Source: Compiled from various sources by the Office of the Auditor General

Government has implemented payment deferral measures to provide administrative and financial relief to individuals, businesses and municipalities. Deferrals are the postponement of specific payments by individuals and businesses without penalty if the party files and pays the fees by the new deadline—for example, the deferral of a fee, tax or bill payment to later in the year.

Deferrals should not impact the government's bottom line, as the revenue will eventually be collected. However, deferrals are not a zero-cost initiative. The government may have to borrow money to make up for the delayed revenue, which would incur interest. The government has stated that despite the need for increased borrowing and higher debt levels due to the COVID-19 pandemic, B.C. will benefit from low interest rates.

The B.C. government is looking at how businesses and individuals will be required to pay back deferred funds, but to date there has been no specific information regarding repayment or whether there will be related costs. For a breakdown of the deferral measures made by the B.C. government for the COVID-19 pandemic, see [Appendix B, Table B3](#).

LOOKING AHEAD

Economic recovery

On July 14, 2020, the B.C. government issued its [*Economic and Fiscal Scenario—Update 2020–2021*](#), which provided analysis of potential economic and fiscal impacts of the COVID-19 pandemic. In the update, government stated that B.C.'s real gross domestic product could decline by 6.8% in 2020 as a result of impacts of the pandemic. The government has also stated that the unemployment rate increased from 5.0% in February 2020 to 13.0% in June and then fell to 11.1% in August.

As noted above, the government has not yet allocated the \$1.5 billion that has been set aside for long-term economic recovery. It has appointed an Economic Recovery Task Force and developed the [*Building BC's Recovery Together*](#) report (June 2020), which includes an economic recovery outreach plan. The outcome of this outreach was not available as of August 18, 2020. Because of the unprecedented nature of the COVID-19 pandemic, as well as the uncertainty regarding the magnitude of the economic decline caused by the pandemic, British Columbia's path to economic recovery is largely unknown. One driver of this uncertainty is what the impact of a second wave of COVID-19 will be and what measures will need to be taken to keep the people of British Columbia safe.

Preparing for the second wave

It is generally accepted that pandemics are long-term events with multiple peaks (also called waves), that may require different provincial response considerations, unlike events with a shorter duration. *British Columbia's Pandemic Influenza Response Plan* is based on the assumption that a second wave will occur and has been confirmed by the provincial health officer as likely.

“The optimist in me would like to think that maybe it will go away, and the virus will mutate and won't become worse,” said Provincial Health Officer Dr. Bonnie Henry. “But you know what? We've never had a pandemic in recorded history that has not had a second wave.”

Source: CBC, May 21, 2020

The B.C. government announced on August 12, 2020, that it will hire approximately 500 additional health professionals to increase contact tracing and prepare government for a potential surge of COVID-19 in the fall at the cost of an estimated \$50 million.

Although there are no other specific details on funding for a second wave, government has noted that within the \$5-billion Pandemic Contingencies allocation, “notional allocations have been set aside for these measures [health and mental health, B.C. Emergency Benefit for Workers, Crisis Supplement] with additional prudence in the event of a prolonged resurgence of cases.”

Government reporting on funding

This report has only provided a summary of what has been allocated up to August 18, 2020. Further information on COVID-19-related allocations will be included in the government’s quarterly financial reports, starting in September 2020 with the first quarterly report. This first report will state the government’s spending from April to June and forecasted future spending to the end of the fiscal year.

APPENDIX A: \$5-BILLION PANDEMIC CONTINGENCIES ALLOCATION

The following tables list known funding allocations and cost estimates found in a variety of government sources. These have been listed in reverse chronological order. The B.C. government's response to the COVID-19 pandemic is continuously changing in response to the fluid nature of the pandemic and its impacts on the province. Therefore, the tables below are a snapshot of the known financial information as of August 18, 2020.

Our placement of the various funding allocations and cost estimates into the different subcategories was based on information provided in public announcements and the government's July 14 [*Economic and Fiscal Scenario – Update 2020/21*](#). There is limited publicly available information about what category government is allocating funding from. Furthermore, in some cases, the measures may be deliverable through the reprioritization of existing funding and may not represent a net additional cost to government.

The tables contain two sources of information and funding details are listed as an allocation (Ministry of Finance), a cost estimate (public announcement) or, where there are no details on the funding, as no cost estimate available. Where we have two sources of the information, government announcement and Ministry of Finance information, we have used the Ministry of Finance information because it is the most recent.

As more information becomes known, and as the effect of the pandemic continues to change, the estimated totals will likely increase which is why our totals indicate "upwards of".

Table A1: Critical services funding allocations

This category includes known provincial funding allocations to programs or entities which support critical services. This includes support for health and mental health, vulnerable persons, Indigenous communities, and youth/child-care services.

Description	Source by date	Known funding allocation or cost estimate	Accountable entity
Health care and mental health services*			
1 Health-related costs of the decampment strategy (i.e., moving individuals experiencing homelessness into temporary housing); these costs include funding for thinning shelters, meals, and cleaning of private and City of Vancouver single occupancy accommodations to help ensure social distancing; costs related to BC Housing's April – June operating costs in support of B.C.'s homeless and social housing populations during the pandemic (to June 30); 900 spaces secured at 23 sites (e.g., motels, hotels) including a 45-bed emergency centre at the Save-on-Foods Memorial Centre in Victoria; and funding to build 49 new temporary housing units for people experiencing or at risk of homelessness in the District of Squamish	Ministry of Finance (August 13, 2020)	\$90 million	Ministry of Health; Ministry of Municipal Affairs and Housing; and BC Housing
2 The B.C. government plans to hire 500 contact tracers, who will be employed between September 2020 and March 2021 to help with the projected rise in cases of COVID-19	Public announcement (August 12, 2020)	\$50 million	Ministry of Health
3 Additional funding for long-term care facilities to hire up to three full-time equivalent staff in each of the 680 long-term care and assisted living residences (\$160 million); staff will work to schedule visits and ensure that visitors follow health protocols and do not enter the facility if they are sick; additional funding (\$26.5 million) to help facilities address costs incurred between March 1 and June 30, 2020	Public announcement (June 30, 2020)	\$186.5 million	Ministry of Health

* Government's July 14th Economic and Fiscal Scenario – Update 2020-2021 technical backgrounder indicated that "Notional allocations have been set aside for these measures with additional prudence in the event of a prolonged resurgence of cases."

Description	Source by date	Known funding allocation or cost estimate	Accountable entity
4 Temporary funding for various measures to support mental health, including funding for BounceBack and community counselling courses, as well as funding to increase various forms of peer support (to July 31, 2020); also includes funding for critical mental health and addictions response, primarily to support the Lifeguard app (alerts emergency services if substance users become unresponsive while using) but also covers the Rapid Access to Consultative Expertise (RACE) line (to December 31, 2020); and funding to enhance mental health and substance use supports for people adversely affected by the pandemic, including front-line community health care workers	Ministry of Finance (June 30, 2020) Public announcement (April 9, 2020)	\$5 million (public and Ministry of Finance)	Ministry of Mental Health and Addictions
5 Providing 10,000 Zoom licences to physicians for one year, free of charge	Public announcement (May 8, 2020)	Cost estimate not available	Doctors Technology Office and Provincial Health Services Authority
6 Funding to clear up the backlog of non-urgent surgeries postponed or cancelled due to COVID-19, within 17-24 months	Public announcement (May 7, 2020)	Cost estimate not available	Ministry of Health
Sub-total	\$331.5 million		
Vulnerable persons			
7 Funding to accelerate the response to the increasingly toxic illicit drug supply due to the COVID-19 pandemic; the funding will scale up prevention services, expand access to safe prescription alternatives, and add new outreach teams	Public announcement (August 4, 2020)	\$10.5 million	Ministry of Mental Health and Addictions
8 Helping individuals living with addictions during the opioid public health emergency with \$2.5 million to support existing bed-based treatment and recovery services	Public announcement (July 10, 2020)	\$2.5 million	Ministry of Health and Canadian Mental Health Association
9 Funding to support service providers to continue to provide residential services (e.g., group homes) for adults with developmental disabilities	Public announcement (April 21, 2020)	\$35.6 million	Community Living BC
Sub-total	\$48.6 million		

Description	Source by date	Known funding allocation or cost estimate	Accountable entity
Indigenous communities			
10 Development of a new collaborative framework to support communities and meet their unique health care needs, including medical transportation options to larger centres, access to telemedicine, and access to COVID-19 testing	Public announcement (May 25, 2020)	Cost estimate not available	Ministry of Health
Sub-total	Cost estimate not available		
Youth/child-care services			
11 Additional support to be provided to youth in care, so that no youth will age out of the care system during the COVID-19 pandemic; those who recently aged out will be provided with additional support to ensure a successful transition to independence	Ministry of Finance (August 13, 2020) Public announcement (March 30, 2020)	\$7.87 million (Ministry of Finance)	Ministry of Children and Family Development
12 Temporary Emergency Funding for licensed child-care providers who have a 2020/21 funding agreement through the Child Care Operating Funding program; payments average almost \$20,000 a month to cover operations, even if closed (a seven-fold increase over typical funding)	Ministry of Finance (August 13, 2020) Public announcement (March 30, 2020)	\$254 million (public and Ministry of Finance)	Ministry of Children and Family Development
Sub-total	\$261.87 million		
Total	Upwards of \$641.97 million		

Table A2: Individuals or households funding allocations

This category includes known provincial funding allocations to provide individuals or households with financial relief directly, such as through income supports. This category also includes provincial funding allocations to provide financial support for education.

Description	Source by date	Known funding allocation or cost estimate	Accountable entity	
Direct support to individuals or households				
1	A \$300 crisis supplement was added to cheques for individuals receiving the Canada Emergency Response Benefit (CERB) and Income Assistance, Disability Assistance, Comforts Allowance, or BC Senior's Supplement in April, May and June; the supplement has been extended six months to December 2020, but no cost estimate was announced for the extension; also includes temporarily exempt Employment Insurance (EI) as an income deduction for up to 21,400 Income Assistance and Disability Assistance clients with earnings exemptions, ensuring that EI or CERB payments are not clawed back from monthly Income Assistance and Disability Assistance payments (to August 31); exemptions extended on July 6 to include the Canada Emergency Student Benefit	Ministry of Finance (August 13, 2020) Public announcement (July 14, 2020)	\$372 million* (Ministry of Finance) Greater than \$350 million (public)	Ministry of Social Development and Poverty Reduction
2	B.C. Emergency Benefit for Workers, a one-time payment of \$1,000 for eligible British Columbians	Ministry of Finance (August 13, 2020) Public announcement (May 1, 2020)	\$1.2 billion* (Ministry of Finance) \$600 million uptake at time of announcement (public)	Ministry of Finance
3	Temporary Rental Supplement (TRS) provides \$300 per month for eligible households with no dependents and \$500 per month for eligible households with dependents that have been impacted by the pandemic; on June 19, the TRS was extended to the end of August 2020.	Ministry of Finance (August 13, 2020) Public announcement (April 9, 2020)	\$148.6 million (Ministry of Finance)	Ministry of Municipal Affairs and Housing
4	Temporary pandemic pay increase for eligible front-line workers, starting on March 15, 2020, in the form of a lump-sum payment that equates to \$4 per hour worked over a 16-week period	Ministry of Finance (June 30, 2020) Public announcement (May 28, 2020)	\$106 million (Ministry of Finance)	Ministry of Finance
Sub-total		\$1.83 billion		

* Government's July 14th Economic and Fiscal Scenario – Update 2020-2021 technical backgrounder indicated that "Notional allocations have been set aside for these measures with additional prudence in the event of a prolonged resurgence of cases."

Description	Source by date	Known funding allocation or cost estimate	Accountable entity	
Education supports				
5	B.C.'s Education Restart Plan for September with funding to enhance safety measures and additional resources to enable most K-12 students to return to school September 8, 2020, with full-time in-class learning	Public announcement (August 4, 2020)	\$45.6 million	Ministry of Education
Sub-total		\$45.6 million		
Total		Upwards of \$1.88 billion		

Table A3: Business and industry funding allocations

The B.C. government allocated \$2.2 billion of the Pandemic Contingencies allocation to supporting business and industry, with \$0.7 billion for direct support to businesses and \$1.5 billion set aside for long-term economic recovery; however, this funding has not yet been allocated. We therefore only identified the funding allocations related to the \$0.7 billion. This includes support for the agriculture sector; small business owners; the arts, culture and tourism sector; and ministry operations related to supporting business and industry.

Description	Source by date	Known funding allocation or cost estimate	Accountable entity	
Agricultural sector				
1	Funding for local governments to help set up designated campsite accommodations and ensure they meet health and safety requirements; all seasonal fruit pickers are also required to take a new online COVID-19 awareness course through AgSafe, an independent association representing B.C. farm employer and worker organizations	Ministry of Finance (August 13, 2020) Public announcement (June 25, 2020)	\$1.62 million (Ministry of Finance)	Local governments
2	Emergency funding to support BC SPCA facilities, zoos, and aquariums, where applicable, for animal hygiene, habitat upkeep, vet care, limited transportation and repairs to equipment required to ensure animal welfare	Public announcement (April 28, 2020)	Cost estimate not available	Ministry of Agriculture
Sub-total		\$1.62 million		

Description	Source by date	Known funding allocation or cost estimate	Accountable entity	
Small business owners				
3	Canada Emergency Commercial Rent Assistance Program (CERCA) providing forgivable loans to cover 50% of rent payments for eligible small businesses in April, May and June; extended to the end of August, 2020	Ministry of Finance (August 13, 2020) Public announcement (April 24, 2020)	\$79 million (public and Ministry of Finance)	Ministry of Finance
Sub-total		\$79 million		
The arts, culture, and tourism sector				
4	Grants funded from the Municipal and Regional District Tax for community destination marketing and management organizations affected by revenue reductions (to October 30, 2020)	Ministry of Finance (August 13, 2020) Public announcement (May 25, 2020)	\$10 million (public and Ministry of Finance)	Ministry of Tourism, Arts, and Culture
5	Funding for sports organizations to assist with fixed costs during the COVID-19 pandemic	Public announcement (August 4, 2020)	\$1.5 million	Ministry of Tourism, Arts, and Culture
Sub-total		\$11.5 million		
Ministry operations				
6	Funding to prepare BC Parks for re-opening and to implement a day use reservation system for 12 high-use parks (to March 31, 2021)	Ministry of Finance (August 13, 2020)	\$8.1 million	Ministry of Environment
Sub-total		\$8.1 million		
Total		\$100.22 million		

APPENDIX B: OTHER RELIEF MEASURES FOR THE COVID-19 PANDEMIC

The B.C. government has announced other financial relief measures that are not included in the \$5-billion Pandemic Contingencies allocation or the \$1-billion for the federal Safe Restart Agreement. The following tables include presumed ministry base budget allocations, known revenue reductions, and deferrals related to the B.C. government's COVID-19 pandemic relief measures, as found in a variety of government sources. These have been listed in reverse chronological order. Other relief measures, not shown in the tables below, also include the \$500 million climate action tax credit. We have identified \$1.62 billion for other financial relief measures and \$6.2 billion for deferrals.

The information provided by the Ministry of Finance (MFIN) is an allocation while the information taken from government announcements may be an allocation or a cost estimate based on anticipated funding requirements at the time of publication. The tables also include information provided by BC Hydro.

Table B1: Public announcements with presumed base budget allocations

A number of the public announcements that we identified are presumed to be funded from ministry base budgets. We have included these as other financial relief measures, as they are actions that might not have been undertaken if the COVID-19 pandemic had not occurred and might have had impacts to pre-pandemic government priorities or objectives.

Description	Source by date	Known funding allocation or cost estimate	Accountable entity
Critical services			
1 BC Housing decampment-related hotel purchases from the Housing Priority Initiatives Special Account Statutory Spending	Ministry of Finance (August 13, 2020)	\$105 million	Ministry of Municipal Affairs and Housing
2 COVID-19-specific funding for physicians' whose practices were impacted by the pandemic; temporary new billing codes added for physicians to better utilize virtual care and address the costs of treating individuals with COVID-19 in physicians' offices	Public announcement (May 8, 2020)	Cost estimate not available	Ministry of Health

Description	Source by date	Known funding allocation or cost estimate	Accountable entity
3 Funding for Family Caregivers of BC to increase the capacity of its helpline and offer virtual connections for family caregivers	Public announcement (April 26, 2020)	\$1 million	Family Caregivers of BC
4 Redirecting a portion of the funding previously allocated to the Connecting British Columbia program to help internet service providers with equipment upgrades to improve internet services in underserved communities	Public announcement (April 24, 2020)	Cost estimate not available	Ministry of Citizens' Services
5 COVID-19 research fund to manage the mitigation of COVID-19 spread in the population; priorities include rural impact and rapid evaluation of public health countermeasures	Public announcement (April 6, 2020)	\$2 million	Office of the Provincial Health Officer and Michael Smith Foundation
6 Grant funding for BC Care Providers Association to launch Equip BC, a program to prevent and control infection and improve quality and safety in long-term care facilities and assisted-living facilities	Public announcement (April 3, 2020)	\$10 million	BC Care Providers Association
7 Emergency grant for food banks throughout B.C. to buy and distribute food, pay employees, and cover costs essential to the delivery of food programs	Public announcement (April 2, 2020)	\$3 million	Food Banks BC
8 Grant funding to the United Way of the Lower Mainland to increase seniors' support by community service agencies throughout B.C., including additional grant funding for the bc211 service	Public announcement (April 2, 2020)	\$50 million	United Way of the Lower Mainland
Sub-total	\$171 million		
Individuals or households, including education			
9 Providing more Service BC mobile options for people to set up their virtual BC Services Card, making it easier to access government services virtually during the pandemic; included Send Video, a remote identity verification service	Public announcement (July 7, 2020)	Cost estimate not available	Ministry of Citizens' Services
10 Funding that communities around B.C. can apply for to fund a community service project of their choosing (e.g., building trails, cleaning up beaches, removing invasive species, upgrading local parks or working for a local charity); the projects provide skills and work experience for young people who are 15-29 years of age and unemployed	Public announcement (June 29, 2020)	\$5 million	Ministry of Advanced Education, Skills and Training

Description	Source by date	Known funding allocation or cost estimate	Accountable entity
11 Launching the EASE (Everyday Anxiety Strategies for Educators) program developed by Anxiety Canada to help parents and educators develop calming routines	Public announcement (April 17, 2020)	Cost estimate not available	Ministry of Education and Ministry of Child and Family Development
12 Funding to supplement the Indigenous Emergency Assistance Fund, which assists Indigenous students attending one of the 25 public post-secondary institutions in B.C. or the Native Education College who are experiencing an unexpected financial emergency in finishing their studies; in addition to helping cover emergency living expenses like groceries, cell phone bills and child care, the fund supports Indigenous learners with other unanticipated expenses like medical, dental and optical costs, and travel costs for family crisis or community obligations	Public announcement (April 3, 2020)	\$1.5 million	Ministry of Indigenous Relations and Reconciliation
13 Emergency financial assistance for domestic post-secondary students attending the 25 public institutions and who are experiencing financial pressures due to COVID-19	Public announcement (April 2, 2020)	\$3.5 million	Ministry of Advanced Education, Skills and Training
14 Funding and securing licences for use of Zoom for all K-12 public and independent schools in B.C.	Public announcement (April 1, 2020)	Cost estimate not available	Ministry of Education
Sub-total	\$10 million		
Business and industry			
15 Funding of the BC Tourism Resiliency Network to support 19,000 tourism-related businesses in the province	Public announcement (June 20, 2020)	\$0.6 million	Ministry of Tourism, Arts and Culture
16 Funding to help B.C.'s music industry continue to create and operate during the pandemic; programs will focus on relief, recovery and renewal for B.C. artists, live music presenters and music companies	Public announcement (June 1, 2020)	\$7.5 million	Ministry of Tourism, Arts and Culture
17 Additional funding (for a total of \$550,000), under the Buy BC Partnership Program to support agri-business in developing websites that help online sales (program was fully subscribed on May 15, 2020)	Public announcement (May 12, 2020)	\$0.25 million	Ministry of Agriculture
18 Funding to help B.C. farmers and food and beverage processors access and develop websites that accommodate online sales; funding also helps cover the cost of marketing and shipping	Public announcement (May 12, 2020)	\$0.3 million	Ministry of Agriculture

Description	Source by date	Known funding allocation or cost estimate	Accountable entity
19 Funding to cover hotel and food-service costs related to the requirement that all temporary foreign workers must quarantine for 14 days in government-controlled accommodations	Public announcement (April 14, 2020)	\$10 million	Ministry of Agriculture
20 Launch of Showcase BC, an online hub to connect musicians, and providing musicians with one-time micro-grants of \$500-\$2,000 for livestreaming, song writing and professional development	Public announcement (April 11, 2020)	Cost estimate not available	Ministry of Tourism, Arts and Culture and Creative BC
21 Creation of the Arts and Culture Resilience Fund to provide operating and eligible project clients with a supplement in early April to help them pay their bills	Public announcement (March 27, 2020)	\$3 million	BC Arts Council
22 Funding for the 145 BC Association of Farmers' Markets members to help them transition to online market platforms	Public announcement (March 27, 2020)	\$0.055 million	BC Association of Farmers' Markets
Sub-total	\$21.71 million		
Total	Upwards of \$202.71 million		

Table B2: Revenue reductions

Revenue reductions are relief measures, where the government either lowered or waived tax and fee payments for individuals and households, businesses, industries and other entities.

Description	Source by date	Estimated revenue reduction	Accountable entity
Business and industry			
1 Reducing the demand charges that make up a portion of certain industrial customers' electricity bills for six months ending the September billing period.	BC Hydro (August 18, 2020) Public announcement (April 1, 2020)	\$15 million (BC Hydro)	BC Hydro and Ministry of Energy, Mines and Petroleum Resources
2 Offering half-priced admission tickets until September 7	Public announcement (July 7, 2020)	Financial impact not available	Royal BC Museum
3 Reducing school property tax bills for most businesses	Ministry of Finance (June 30, 2020) Public announcement (April 16, 2020)	\$700 million (public and Ministry of Finance)	Ministry of Finance

Description	Source by date	Estimated revenue reduction	Accountable entity
4 Delaying the carbon tax increase and implementation of new tax measures until October 1, 2020	Ministry of Finance (June 30, 2020) Public announcement (April 20, 2020) (Estimate announced on July 14, 2020)	\$130 million (public and Ministry of Finance)	Ministry of Finance
5 Providing restaurants with a 25-50% discount on liquor purchases by allowing them to purchase at wholesale rates until March 31, 2021; on July 20, 2020, the Liquor Distribution Branch provided a searchable hospitality price list to help with buying decisions and a full catalogue will be launched on September 1, 2020	Ministry of Finance (June 30, 2020) Public announcement (June 17, 2020)	\$26 million (Ministry of Finance) \$50 million (public)	Liquor Distribution Branch
6 Forgiving the BC Hydro bills of small businesses that were forced to close due to COVID-19 for three months (April-June).	BC Hydro (August 18, 2020) Ministry of Finance (June 30, 2020) Public announcement (April 1, 2020)	\$6 million (BC Hydro) \$3.7 million (public and Ministry of Finance)	BC Hydro and Ministry of Energy, Mines and Petroleum Resources
7 Suspending Insurance Corporation of BC (ICBC) fees for fleet vehicle customers	Public announcement (May 25, 2020)	Financial impact not available	Insurance Corporation of BC and Ministry of Attorney General
Sub-total	\$877 million		
Individuals			
8 Waiving fees for cancelling vehicle insurance policies or replacing a licence plate or decal on a vehicle	Ministry of Finance (June 30, 2020) Public announcement (May 25, 2020)	Financial impact not available	Insurance Corporation of BC and Ministry of Attorney General
9 Temporary suspension of Special Needs Agreement payments during the provincial state of emergency (estimated cost of \$33,000/month; to August 31)	Public announcement (April 8, 2020)	Financial impact not available	Ministry of Children and Family Development

Description	Source by date	Estimated revenue reduction	Accountable entity
10 Providing a three-month bill credit toward the BC Hydro bills for residential customers who lost their jobs or were unable to work as a result of COVID-19 (April-June).	BC Hydro (August 18, 2020) Public announcement (April 1, 2020)	\$37 million (BC Hydro)	BC Hydro and Ministry of Energy, Mines and Petroleum Resources
Sub-total	\$37 million		
Total	Upwards of \$914 million		

Table B3: Deferrals

Government has also implemented payment deferral measures to provide administrative and financial relief to individuals, businesses and municipalities. Deferrals are the postponement of specific payments by individuals and businesses without penalty if the party files and pays the fees by the new deadline—for example, the deferral of a fee, tax or bill payment to later in the year.

Description	Source by date	Estimated deferrals	Accountable entity
Businesses and industry			
1 Deferring the collection of gaming fees for licences expiring between March 26 and September 30	Ministry of Finance (June 30, 2020)	Estimate unavailable	Ministry of Attorney General
2 Extending tax filing deadlines for provincial climate tax, sales tax, hotel tax, motor fuel tax, carbon tax and tobacco tax until September 30; and deferring the employee health tax for businesses with payroll over \$500,000 until September 30	Ministry of Finance (June 30, 2020) Public announcement (May 25, 2020)	\$5 billion (public)	Ministry of Finance
3 Deferring of liquor licence renewal fees until September 30, 2020	Ministry of Finance (June 30, 2020) Public announcement (May 1, 2020)	Estimate unavailable	Liquor and Cannabis Regulation Branch and Ministry of Attorney General
4 Deferring stumpage fees for three months to aid forestry companies that buy, harvest, or sell trees from Crown lands	Ministry of Finance (June 30, 2020) Public announcement (April 30, 2020)	\$80 million (public)	Ministry of Forests, Lands, Natural Resource Operations and Rural Development

Description	Source by date	Estimated deferrals	Accountable entity
5 Postponing changes to the Manufactured Forest Products Regulation and the implementation of the variable fee-in-lieu of manufacture on log exports, which were scheduled to come into force on July 1, 2020, until September 30, 2020, and December 2020 respectively	Public announcement (June 11, 2020)	Estimate unavailable	Ministry of Forests, Lands, Natural Resource Operations and Rural Development
6 Postponing the date that late payment penalties apply for commercial properties in classes 4,5,6,7 and 8 to Oct. 1, 2020, to give businesses and landlords more time to pay their reduced property tax, without penalty	Public announcement (April 16, 2020 and July 14, 2020)	Over \$1 billion	Ministry of Municipal Affairs and Housing
7 Deferring 50% of BC Hydro bills for certain major industrial customers, like pulp and paper mills and mines, for six months (March to August billing period).	BC Hydro (August 18, 2020) Public announcement (April 1, 2020)	\$45 million (BC Hydro) \$204 million (public)	BC Hydro and Ministry of Energy, Mines and Petroleum Resources
Sub-total	\$6.13 billion		
Individuals and households			
8 Deferring Auto Plan fees for up to 90 days	Public announcement (May 25, 2020)	Estimate unavailable	Insurance Corporation of BC
9 Deferring student loan payments from March 30 to September 30	Public announcement (May 25, 2020)	\$70 million (public)	BC Student Aid and Ministry of Finance
10 Providing residential and commercial customers with the option to defer payments or arrange a flexible payment plan to help pay their BC Hydro bills, with no penalties	Public announcement (April 1, 2020)	Estimate unavailable	BC Hydro and Ministry of Energy, Mines and Petroleum Resources
Sub-total	\$70 million		
Total	Upwards of \$6.2 billion		

APPENDIX C: COVID-19 REPORTS FROM OTHER AUDIT OFFICES

This appendix provides examples of other audit office's COVID-19 information reports and audits. This list may not be complete, and we do not suggest that these provide the best or only way for audit offices to report out on various governments' response to the COVID-19 pandemic.

Canadian reports

Auditing office	Report title	Report date
Canada Parliamentary Budget Office	<i>Costing of Canada's COVID-19 Economic Response Plan</i>	April 30, 2020
Ontario Financial Accountability Office	<i>Ontario's Job Market Results for March 2020 and the COVID-19 Pandemic</i>	2020
Ontario Financial Accountability Office	<i>Ontario's Health Sector: A Preliminary Review of the Impact of the COVID-19 Outbreak on Hospital Capacity</i>	2020
Ontario Financial Accountability Office	<i>Economic and Budget Outlook: Assessing the Impact of the COVID-19 Pandemic</i>	2020

Reports from outside of Canada

Auditing office	Report title	Report date
New Zealand Office of the Auditor General	<i>Ministry of Health: Management of Personal Protective Equipment in Response to COVID-19</i>	June 2020
US Government Accountability Office	<i>Air Travel and Communicable Diseases: Status of Research Efforts and Action Still Needed to Develop Federal Preparedness Plan</i>	June 23, 2020
US Government Accountability Office	<i>COVID-19: Opportunities to Improve Federal Response and Recovery Efforts</i>	June 25, 2020
New Zealand Office of the Controller General	<i>Controller Update on Government Spending on COVID-19</i>	June 11, 2020
UK National Audit Office	<i>Overview of the UK Government's Response to the COVID-19 Pandemic</i>	May 21, 2020
US Government Accountability Office	<i>Infection Control Deficiencies Were Widespread and Persistent in Nursing Homes Prior to COVID-19 Pandemic</i>	May 20, 2020
Accountant General's Department of Jamaica	<i>Audit of the COVID-19 Allocation of Resources for Employees (CARE) Program</i>	May 6, 2020

APPENDIX D: PROVINCIAL GOVERNMENT ACCOUNTABILITIES DURING A PANDEMIC

The tables below summarize the accountabilities of the various pandemic response coordination committees, ministries, and other government entities as outlined in the *British Columbia Pandemic Provincial Coordination Plan* (updated February 2020).

Table D1: Response coordination committees

Entity	Accountabilities
Ministers-Deputies Emergency Committee	<ul style="list-style-type: none"> Provides direction and strategic guidance to the Deputy Ministers' Committee on Emergency Management during a pandemic
Deputy Ministers' Committee on Emergency Management	<ul style="list-style-type: none"> Leads executive-level prioritization and alignment of provincial emergency management policy, legislation and operations to ensure that resources are directed toward the most critical emergency management issues and initiatives
Assistant Deputy Ministers' Committee on Emergency Management	<ul style="list-style-type: none"> Guides cross-government coordination and activities Provides direction to the Provincial Emergency Coordination Centre and all provincial ministries and agencies involved in the response to an emergency Assesses provincial government involvement Oversees the implementation of cross ministry communications Briefs senior government officials
Pandemic Cross-Ministry Policy Group	<ul style="list-style-type: none"> Is a sub-component of the Assistant Deputy Ministers' Committee on Emergency Management that handles specific policy issues, such as school closures or impacts to different sectors Provides decision support, develops processes and policies to ensure that resolutions are consistent and equitable, and provides recommendations

Table D2: Ministries

Entity	Accountabilities
Ministry of Advanced Education, Skills and Training	<ul style="list-style-type: none"> Must follow public health guidelines and instructions from the local health authorities, emergency management and public health officials and communicate all relevant information to students and employees in a timely manner Member of the Assistant Deputy Ministers' Committee on Emergency Management.
Ministry of Agriculture	<ul style="list-style-type: none"> Provides advice on the protection and health of livestock and poultry and agriculture-related information to local governments and First Nations as required Provides lab services for the surveillance and diagnosis of zoonotic diseases that could spread to or from livestock and poultry Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Children and Family Development	<ul style="list-style-type: none"> Must identify critical functions and report on major risks and responses to maintaining operations (i.e., services related to children in care, youth, caregivers, facilities, child protection services, community youth justice, youth forensic psychiatry, and child and youth mental health) Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Citizens' Services	<ul style="list-style-type: none"> Collaborates with the Government Services Branch and BC Public Service Agency to develop and disseminate cross-government strategies and assist with ministry-related planning and support
Ministry of Education	<ul style="list-style-type: none"> Must minimize disruption of services provided to students and families while continuing to ensure student and staff safety Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Finance	<ul style="list-style-type: none"> Manages revenue and borrowing on behalf of government and makes all government payments Has the authority to expedite procurement of emergency goods and services Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Finance, BC Public Service Agency	<ul style="list-style-type: none"> Guides early stages of pandemic planning and supports ministry human resource needs (e.g., staff safety) Collaborates with the Government Services Branch and the Ministry of Citizens' Services to develop and disseminate cross-government strategies and assist with ministry-related planning and support Member of the Assistant Deputy Ministers' Committee on Emergency Management

Entity	Accountabilities
Ministry of Health	<ul style="list-style-type: none"> ▪ Acts as lead in the event of a pandemic ▪ Responsible for ensuring the continuity of health services ▪ Provides representatives to sit on the Provincial Emergency Coordination Center's Operations Section Health Branch ▪ Operates the Health Emergency Coordination Centre to provide inter-regional policy direction and coordination through the Ministry of Health's Emergency Management Unit ▪ Maintains the BC COVID-19 Response Plan ▪ Co-chairs the Deputy Ministers' Committee on Emergency Management and the Assistant Deputy Ministers' Committee on Emergency Management with Emergency Management BC
Ministry of Health, Office of the Provincial Health Officer	<ul style="list-style-type: none"> ▪ Responsible for setting out the province's response to a pandemic and acting as the primary provincial spokesperson ▪ Provides leadership and guidance for pandemic preparedness activities across the health sector ▪ Works with other provinces and territories and the Public Health Agency of Canada to ensure consistent approaches to plans, policies, and guidelines
Ministry of Indigenous Relations and Reconciliation	<ul style="list-style-type: none"> ▪ Provides advice regarding Indigenous peoples' engagement to all other provincial ministries and agencies ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management.
Ministry of Jobs, Economic Development and Competitiveness	<ul style="list-style-type: none"> ▪ Supports the small business sector in adapting to pandemic-related impacts ▪ Supports policy and procedural changes associated with in-bound immigration if necessary ▪ Provides advice on trade policy if shifts in international trade policy impact B.C. ▪ Works across ministries to support economic analysis and mitigation strategies to minimize the impact and support economic recovery ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Labour	<ul style="list-style-type: none"> ▪ Provides increased labour advisory services to the public ▪ Provides analysis and advice to government on labor policy and legislation to ensure that provisions adequately address the economic and social imperatives related to the workplace ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Municipal Affairs and Housing	<ul style="list-style-type: none"> ▪ Provides advice and support as well as liaison services between local government, provincial agencies and key system partners to ensure that accurate information is conveyed ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management

Entity	Accountabilities
Ministry of Public Safety and Solicitor General, Emergency Management BC	<ul style="list-style-type: none"> ▪ Maintains and updates the <i>British Columbia Pandemic Provincial Coordination Plan</i> ▪ Responsible for facilitating cross-government coordination, communications, and business continuity ▪ Emergency Management BC's Business Continuity Management Program leads the Provincial Emergency Coordination Centre's Government Services Branch ▪ Operates the Provincial Regional Emergency Operations Centres to support the Ministry of Health by distributing public health messaging and government policies ▪ Co-chairs the Deputy Ministers' Committee on Emergency Management and the Assistant Deputy Ministers' Committee on Emergency Management with the Ministry of Health
Ministry of Public Safety and Solicitor General, BC Coroners Service	<ul style="list-style-type: none"> ▪ The chief coroner supports the Provincial health officer, BC Centre for Disease Control, and medical officers within the health authorities by providing information about pandemic-related deaths outside of the health-care setting
Ministry of Social Development and Poverty Reduction	<ul style="list-style-type: none"> ▪ Provides a system of income and other supports to help meet family and individual needs and community living services for people with developmental disabilities and their families ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Transportation and Infrastructure	<ul style="list-style-type: none"> ▪ Provides analyses for the movement of people and goods and operation plans for the implementation of transportation strategies within B.C. ▪ Forms a cross-agency transportation team of senior ministry staff and key stakeholders to ensure a consistent and coordinated response across all transportation modes ▪ Establishes the Transportation Dispatch Centre to provide assistance in efficiently prioritizing the deployment of essential people, goods and services ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management
Ministry of Tourism, Arts and Culture	<ul style="list-style-type: none"> ▪ Provides direction regarding phased response strategies (e.g., access and closures) for its public gathering places and strategies for redeployment as relief centres ▪ Provides analysis and policy direction to ensure that tourism businesses are informed and aware, as well as providing protection and recovery strategies ▪ Coordinates the needs of travellers moving within the province and provides accurate messaging, consistent with that of the Provincial health officer ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management

Table D3: Other government entities

Entity	Accountabilities
BC Centre for Disease Control	<ul style="list-style-type: none"> ▪ Provides advice to the Provincial health officer ▪ Provides technical scientific support to the Provincial health officer, medical health officers, and the health authorities ▪ Implements an enhanced public health surveillance system to monitor pandemic activity ▪ Provides guidelines for the distribution and use of vaccines or anti-viral medications (if available) ▪ Informs guidelines to minimize the spread of a pandemic in the community ▪ Potential member of the Assistant Deputy Ministers' Committee on Emergency Management
BC Emergency Health Services	<ul style="list-style-type: none"> ▪ Oversees the BC Ambulance Service and the BC Patient Transfer Network ▪ Main provider of provincial pre-hospital care
BC Housing	<ul style="list-style-type: none"> ▪ Provides pandemic planning information to service providers of emergency shelters, supportive housing, homeless outreach and other BC Housing programs
First Nations Health Authority	<ul style="list-style-type: none"> ▪ Responsible for the provision of emergency, acute and critical care hospital services as well as public health services ▪ Must also ensure the continuity of community-based services
Government Communications and Public Engagement	<ul style="list-style-type: none"> ▪ Works with the Ministry of Health to provide communication support to the Provincial health officer ▪ Works with Emergency Management BC to promote coordination and understanding of roles among health agencies and agencies responsible for consequence management ▪ Member of the Assistant Deputy Ministers' Committee on Emergency Management
Health authorities	<ul style="list-style-type: none"> ▪ Responsible for the provision of emergency, acute and critical care hospital services as well as public health services; must also ensure the continuity of community-based services ▪ Responsible for planning the health system response to a pandemic in their region ▪ Potential member of the Assistant Deputy Ministers' Committee on Emergency Management
HealthLink BC	<ul style="list-style-type: none"> ▪ Provides health-related information to the public via 8-1-1 and reports to the Ministry of Health on service volumes
Ministry Operation Centres for Business Continuity	<ul style="list-style-type: none"> ▪ Created by some ministries to address business interruption needs and ensure service continuation

Entity	Accountabilities
Provincial Emergency Coordination Centre	<ul style="list-style-type: none"> ▪ Coordinates cross-government activities ▪ Monitors internal and external communications for consistency ▪ Facilitates business continuity of the provincial government ▪ The Provincial Emergency Coordination Centre's Government Services Branch collaborates with the Ministry of Citizens' Services and the BC Public Service Agency to develop and disseminate cross-government strategies and assist with ministry-related planning and support
Residential Tenancy Branch	<ul style="list-style-type: none"> ▪ Provides information and dispute resolution services to the public
WorkSafeBC	<ul style="list-style-type: none"> ▪ Promotes workplace health and safety for B.C. workers and employers, develops and enforces the Occupational Health and Safety Regulation, and administers the workers' compensation system

APPENDIX E: TIMELINE OF MAJOR COVID-19 EVENTS

Date	Event
December 2019	
December	Viral outbreak begins in the City of Wuhan in China's Hubei province
January 2020	
January 5	World Health Organization releases the first news update that identifies the cause of the outbreak in Wuhan as a novel coronavirus (COVID-19)
January 22	WHO reports that human-to-human transmission was possible
January 25	First COVID-19 case in Canada confirmed in Toronto
January 28	First COVID-19 case in B.C. confirmed by the Provincial health officer
February 2020	
February 3	Provincial health officer and Minister of Health announce that they are working with the federal government to organize repatriation flights for Canadians in Hubei, China, including reserving spaces at a hotel so all returning Canadians can quarantine for 14 days and ensuring that all will be tested for novel coronavirus
February 6	Provincial health officer and Minister of Health request that anyone in B.C. who has recently visited or been in close contact with someone who had recently visited Hubei, China, call the Office of the Provincial Health Officer and self-isolate for 14 days
February 19	Provincial health officer and Minister of Health announce that travellers returning from the Westerdam and Diamond Princess cruise ships must quarantine for 14 days in Ontario before returning to B.C.
February 24	BC Centre for Disease Control officially authorized for COVID-19 testing by the National Microbiology Laboratory
March 2020	
March 5-7	Vancouver international dentistry conference leads to 87 cases of COVID-19
March 7	First care home outbreak in B.C.; two residents of the Lynn Valley Care Centre test positive for COVID-19, and the Provincial health officer labels the care home the site of an outbreak
March 11	World Health Organization declares the COVID-19 outbreak a pandemic
March 12	B.C. government cancels gatherings of more than 250 people to slow the spread of COVID-19
March 13	B.C. government calls on the federal government to close the Canada-U.S. border
March 17	Public health emergency declared in B.C.
March 18	Provincial state of emergency declared in B.C.
March 21	Ministry of Health asks personal service businesses to shut down

Date	Event
March 23	B.C. government announces the B.C. COVID-19 Action Plan—as part of the action plan, government passes a supplementary estimate of \$5 billion through Supplementary Estimate No. 1, Vote 52, otherwise known as the “Pandemic Contingencies allocation” (this was in addition to estimates of expenditures that were in government’s February 2020 budget)
March 26	Provincial health officer announces that long-term care facilities must provide her office with contact information for all staff and must limit staff to working at one long-term care site
March 27	Provincial health officer announces a second order that long-term care facilities must restrict staff to working in one facility unless permitted to do otherwise by the medical health officer
April 2020	
April 2	First outbreak in a jail in B.C.; inmate at the Okanagan Correctional Centre, near Oliver, tests positive for COVID-19
April 8	All provincial parks close to the public
April 10	Minister of Public Safety and Solicitor General issues an order limiting the movement of health-care staff between medical facilities
April 14	Provincial health officer issues an order requiring travellers and temporary foreign workers to produce relevant records and develop and implement COVID-19 infection prevention and control protocols
April 15	Provincial health officer extends the April 10 order to include staff of stand-alone hospitals
April 16	Provincial health officer issues an order requiring all personal service establishments to close
April 21	Outbreak declared at Vancouver’s United Poultry Company; 28 employees test positive for COVID-19
April 23	Provincial health officer issues an order requiring employers in the agricultural, aquaculture, forestry and resource sectors to adopt COVID-19 safety measures
May 2020	
May 6	B.C. government announces that its COVID-19 Action Plan to “restart” the province in three phases will begin
May 7	B.C. government announces a plan to clear-up all non-urgent surgeries that were cancelled or postponed due to the COVID-19 pandemic in 17-24 months
May 7	Provincial health officer issues an order allowing licensed practical nurses to conduct COVID-19 testing
May 14	Provincial health officer lifts the order to close personal services establishments
May 14	Provincial parks reopen
May 14	Provincial health officer issues an order requiring employers in all sectors to develop a plan to limit the risk of transmission of COVID-19 as directed by WorkSafeBC
May 15	WorkSafeBC releases guidelines that all businesses must follow to create COVID-19 safety plans for reopening

Date	Event
May 18	Phase 1 of B.C.'s COVID-19 Action Plan ends and Phase 2 begins
May 22	Provincial health officer issues an order limiting the number of people allowed in a public gathering to 50
May 28	Provincial health officer releases an order requiring food vendors to no longer give out samples and to sell their products in sealed containers
May 29	Provincial health officer releases an order that does not allow overnight youth camps
June 2020	
June 1	Schools reopen part-time for K-12 students
June 10	Provincial health officer releases an order requiring all food and beverage retailers (e.g., restaurants) to limit the number of patrons in their facilities and ensure that staff follow health and safety protocols to limit the spread of COVID-19
June 11	Minister of Finance states that \$1.5 billion of the pandemic funding has been set aside (not allocated or spent) for longer-term economic recovery
June 17	Premier announces the release of the <i>Building BC's Recovery, Together</i> report and the six-week public consultation period, including an online survey to inform economic recovery
June 23	Phase 2 of B.C.'s COVID-19 Action Plan ends
June 24	Phase 3 of B.C.'s COVID-19 Action Plan begins
July 2020	
July 21	Last day for the public to participate in the survey to inform B.C.'s economic recovery
July 22	B.C. government announces an additional \$1-billion pandemic funding allocation under the 50-50 cost-sharing federal Safe Restart Agreement to address recovery needs of local governments and public transit services
July 27	Provincial health officer limits the number of guests allowed in vacation accommodations (e.g., houses, cabins, yurts, boats, and hotel rooms) to the capacity of the space plus a maximum of five visitors
July 29	B.C. government announces plans to reopen schools for K-12 students to return to in-class learning on September 8, 2020
July 30	Minister of Public Safety and Solicitor General uses powers under the state of provincial emergency to restrict non-resident travel to the archipelago to protect communities; travel to Haida Gwaii will be subject to approval of the collective Haida Gwaii communities
July 31	Ministry of Advanced Education, Skills and Training announces guidelines for reducing the risk of COVID-19 at post-secondary institutions in B.C.
August 2020	
August 12	B.C. government announces plans to hire 500 new health professionals to bolster contact tracing
August 18	Provincial state of emergency extended to September 1, 2020



OFFICE OF THE
Auditor General
of British Columbia

TEAM

Morris Sydor,
Assistant Auditor General

Malcolm Gaston,
Assistant Auditor General

Jane Bryant,
Director, Performance Audit

Ardice Todosichuk,
Director, Performance Audit

Emily Braeuer,
Performance Audit Analyst

Julianne King,
Performance Audit Analyst

LOCATION

623 Fort Street
Victoria, British Columbia
Canada V8W 1G1

OFFICE HOURS

Monday to Friday
8:30 am – 4:30 pm

Telephone: 250-419-6100
Toll-free through Enquiry BC: 1-800-663-7867
In Vancouver: 604-660-2421

FAX: 250-387-1230

EMAIL: bcauditor@bcauditor.com

WEBSITE: www.bcauditor.com

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