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Public Sector Statistics

Financial Management System

2007/2008



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Public Sector Statistics

Financial Management System

2007/2008

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0^s value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- p preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

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- Aldo Diaz

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Note to users

Introduction

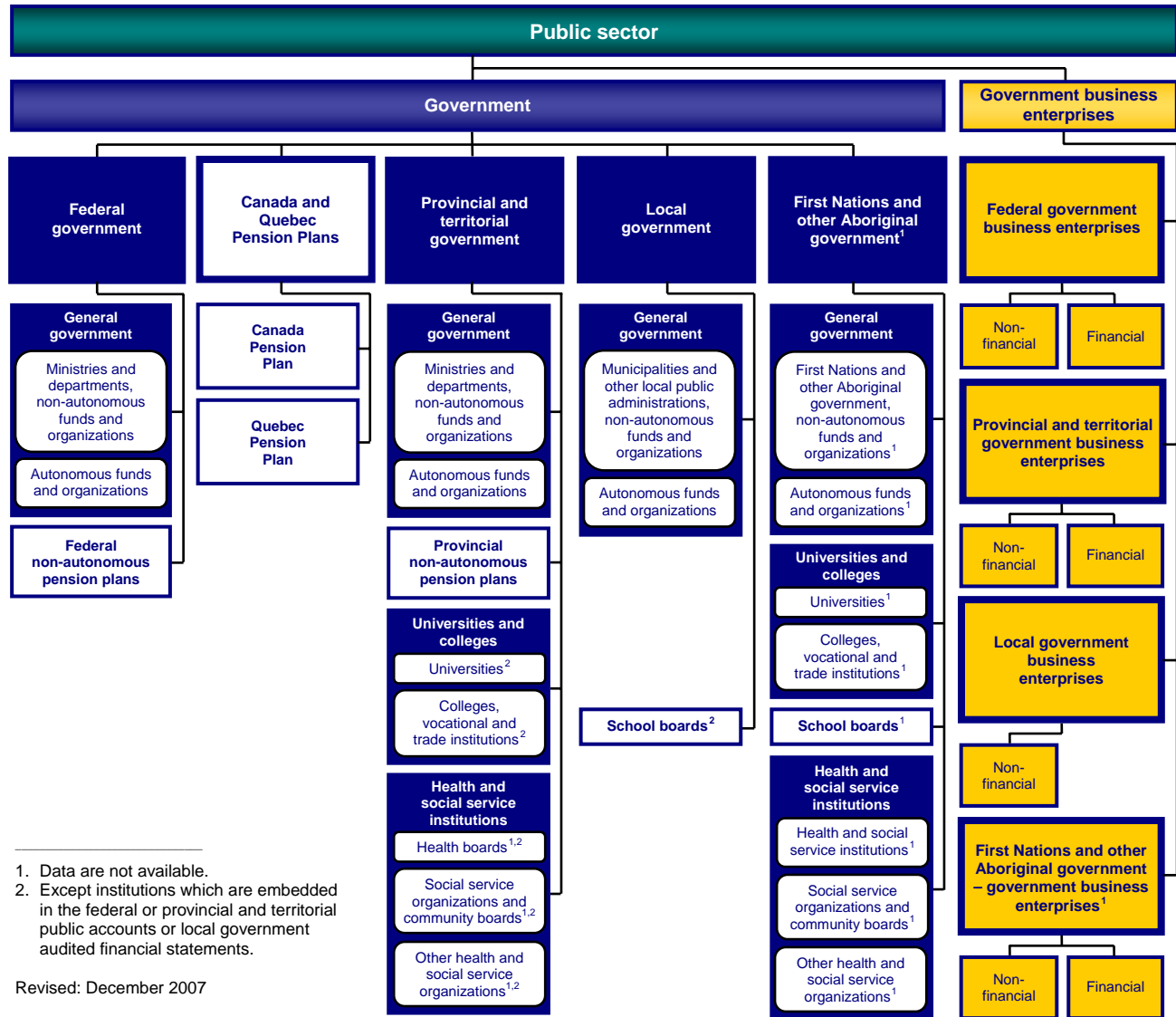
The Financial Management System (FMS) is the classification framework used to produce the government financial statistics presented in this release. FMS standardizes individual governments accounts to provide consistent and comparable statistics. As a result, FMS statistics generally differ from the figures published in individual government financial statements.

The need for a standardized classification arises from the fact that financial reports produced by individual governments are based on the organizational structures, and on the accounting and reporting practices, of those individual governments. Since each government's structure and practices are designed to serve that governments own purposes, there is little uniformity across governments in these structures and practices. For example, one government may discharge a function through a departmental structure, while another prefers a Crown corporation, a board, a commission, or an agency. When it comes to classifying expenditures by the function of the expenditure, across governments, similar departmental titles do not necessarily mean similar responsibilities. The FMS assures that expenditures are classified in a coherent manner according to their principal objective or function. As well, organizational structures change frequently as new programs are introduced, existing ones amended, and responsibilities are assigned or reassigned. The FMS serves to minimize the impact of such changes on movements in government finances.

Moreover, governments employ different accounting conventions. For example, some report on a cash basis, others use the accrual approach, and others use a combination of both approaches. FMS adjustments serve to bring data produced under these various conventions to a common modified cash accounting basis.

Consolidated government is the general term for the consolidation of the data of the federal government, the provincial, territorial, and local governments and the Canada and Quebec pension plans.

Diagram 1
Public sector chart



1. Data are not available.
2. Except institutions which are embedded in the federal or provincial and territorial public accounts or local government audited financial statements.

Revised: December 2007

Diagram 1 above shows how the FMS views the public sector. The public sector concepts are the same principles embodied by the Canadian System of National Accounts (CSNA). The public sector includes all entities, such as government departments, establishments or funds, which political authorities at all levels of government use to implement their social and economic policies. The government portion of the public sector is composed of non-market producing units. Government business enterprises also are a main component of the public sector. Government business enterprises are market producing units that are controlled by government. They provide goods and services for sale at economically significant prices.

Consolidated government statistics

Consolidation is a fundamental aspect of the FMS

Consolidation is about combining the financial accounts of units within a government (federal, provincial, territorial or local), or combining the financial accounts of different levels of governments to yield aggregate unduplicated financial statistics. In other words, it is presenting financial data for a number of government units as if they were one unit.

There are two basic dimensions of consolidation. One is the choice of entities to be included in any given consolidation (i.e., coverage). The other dimension is the accounting rules used to perform the consolidation, which is the elimination of the transactions between the units that are being consolidated in order to avoid double counting.

Coverage of consolidation

Consolidation within a given government

Let us look at the example of creating financial statistics for the general government component of the federal government. To create financial statistics for federal general government, a large number and wide range of entities need to be combined.

The FMS prescribes the rules that dictate which entities are to be included in a given consolidation and which ones are to be excluded. The application of the FMS rules (coverage) results in all the ministries and departments, e.g. Citizenship and Immigration Canada & Human Resources Development Canada, being included. Also included are autonomous organizations/funds that have separate books of account, but whose roles are viewed by the FMS as extensions of general government.

Similarly, there are a number of federal entities labelled by the FMS as government business enterprises that are also excluded from the general government consolidation but included in the government business enterprise component of the public sector.

The federal non-autonomous pension plans are consolidated with the federal general government data to arrive at financial statistics of the federal government.

The Canada Pension Plan and the Quebec Pension Plan are combined to create a separate component of government.

Choice of entities to be consolidated

The practice of consolidation is not unique to the FMS. It is found elsewhere in both the public and the private sectors. For example, in preparing the public accounts/financial statements, each government determines which entities are to be included, or excluded, to arrive at such figures as the size of the deficit or surplus. In the private sector, corporations that are composed of many distinct companies determine which companies are to be included in the consolidated financial statement of the parent company.

In the case of the FMS, the tendency is to be inclusive when creating aggregate categories such as general government. For example, the FMS creates an aggregate category called provincial and territorial general government that represents a set of accounts for all of the provinces and territories combined. In order to accomplish this, the accounts of each of the provincial and territorial governments must be put on the same basis, that is, the general government for each province and territory must have been consolidated using the same rules. As noted in the Introduction above, provincial and territorial governments also use a variety of entity types to carry out the functions of government (departments, agencies, commissions, etc.). One government may discharge a responsibility through a department while another government may choose to establish an agency to discharge its responsibility. In order to have general government data that are as consistent as possible from one jurisdiction to another, and can, therefore, be added together, it is necessary to include a wide range of entities. As a result, FMS-based statistics tend to be more inclusive than those of government public accounts.

To arrive at provincial and territorial government statistics for each province and territory, the sub-components, provincial and territorial general government, health and social services institutions, universities and colleges, and non-autonomous pension plans must be consolidated.

Data for local government is the result of the consolidation of local general government and school boards.

Benefits of consolidation

Inter-government comparability

As noted, each government maintains its own accounts in a way that best serves its own purposes. The result is that the public accounts published by all governments can neither be combined nor compared. The size of the surplus/deficit in one province cannot be meaningfully compared to the size of the surplus/deficit in another.

The FMS-based consolidated accounts, by applying the same rules and procedures to the financial data of all governments, yield numbers that are comparable. With FMS consolidated statistics, it is possible to compare the state of one province's finances with those of another. Similarly, it is possible to compare the state of the federal government's finances with those of any one province or with those of all provinces combined.

Consolidation of provincial, territorial and local governments

By consolidating levels of government, FMS consolidated statistics can even further enhance comparability across provinces and territories.

This is because the allocation of responsibilities between the provincial and local authorities varies among provinces and territories for certain areas of activity. What is a provincial responsibility in one province may be a local government responsibility in another province. Complete inter-provincial comparability can only be achieved when provincial and territorial government operations are consolidated with those of local government. Some examples of the differences in the allocation of responsibilities are as follows:

- In Newfoundland and Labrador the cost of police protection is borne almost entirely by the province whereas in other provinces and territories there are significant expenditures by both levels of government
- In many provinces and territories, the school tax revenue, to be used for primary and secondary education, is raised by local governments, and local governments pay the expenditures. In New Brunswick, elementary and secondary schools are part of the provincial government structure. In the Yukon, the territorial government operates schools. In the Northwest Territories, the territorial government also operates the schools with the exception of two school districts in Yellowknife
- In Ontario there are many municipally owned residential care facilities that are part of the local government structure while in other provinces and territories most of the government controlled residential care facilities are at the provincial and territorial level

The allocation of responsibilities between the provincial and local authorities within a province can vary over time as well. For example, the Ontario government downloaded certain provincial responsibilities to local governments between 1997 and 2000:

- As of January 1998, municipalities that were receiving Ontario Provincial Police services at no direct cost began paying for police services
- Effective January 1999, the province decreased the municipal cost share for public health from 100% to 50%
- Municipalities were given the responsibilities for many provincial roads

- The provincial government created the Ontario Property Assessment Corporation (OPAC) to carry out property assessments previously carried out by the provincial Assessment Commissioner. The OPAC invoices the municipalities for their services

To create statistics that reflect the combination of provincial and local governments, it is necessary to first consolidate a host of provincial entities as mentioned earlier and a host of local government entities, and then combine the data for the two levels of government and eliminate the transactions between them. Sales of goods and services, transactions related to borrowing (interest) between governments, and transfers are transactions that occur between the two levels of government.

Consolidated government

The total cost of all government services to the country and the revenue raised to finance them can only be measured if the data of the federal government are consolidated with those of the provincial and territorial governments, local governments, and the Canada and Quebec Pension Plans. Consolidated government statistics are useful in assessing the total financial impact of government on the total economy.

Accounting rules for consolidation

Consolidation is also a set of rules that dictate how the accounts of the consolidated entities are to be combined.

Flows between units or governments

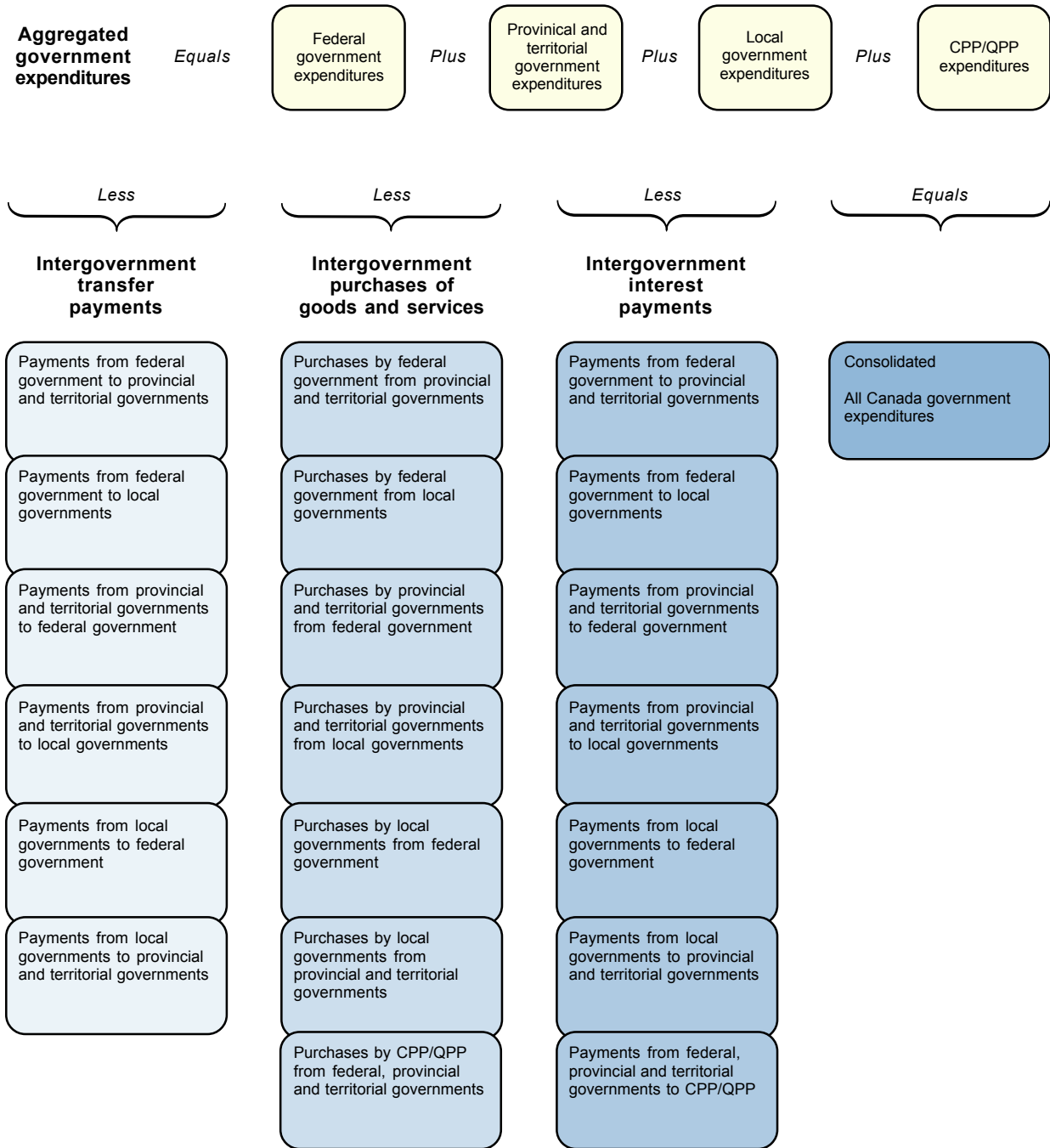
The combination of accounts also has to contend with flows among the entities being aggregated. This can be illustrated by looking at the consolidation of governments at different levels such as provincial and local government.

Provinces transfer money to local governments for a variety of purposes. These transfers come from revenues collected by the provincial government. They also constitute revenue for the local governments receiving the transfers. Without the practices associated with consolidation, just aggregating the revenue data for the province and its local governments would result in double counting.

Diagram 2

Derivation of consolidated government expenditures

Data for different components of government



Consistent statistics through time

As previously mentioned, the allocation of responsibilities between provincial and local governments can change over time. In a similar fashion, the structure used by a government to provide services may change over time. A government may use a ministry or department to provide a particular service for a number of years and then establishes an agency, with its own set of accounts, to provide the same service. In this example, in order to have comparative data over time it is necessary to consolidate the accounts of the agency with that of the department.

Supplementary Information

Reconciliation statements

Reconciliation statements detailing the transformation of the data from input sources to FMS statistical series are included in this publication for transparency and to facilitate user understanding of these statistics.

Rounding

Figures may not add to the total due to rounding.

Note:

Employment: Data are on a calendar year basis.

Revenue and expenditures: Data for the federal government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) are for the fiscal year ending March 31. Provincial and territorial government are for the fiscal year ending closest to March 31 and provincial and territorial general government are for the fiscal year ending March 31. Local government are for the fiscal year ending closest to December 31.

Balance sheets: Data for the federal, provincial, and territorial governments, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) are as at March 31 and the local government are as at the end of the fiscal year ending closest to December 31.

Government business enterprises: Financial data for the federal, provincial, territorial, and local government business enterprises are for the fiscal year ending closest to December 31.

Statistics that have been developed using preliminary data sources are indicated in the following manner:

p: This symbol is used when the figure is preliminary. A preliminary figure is subject to revision.

Governments continue to revise their financial data on an ongoing basis. These revisions will be reflected in the FMS data published in subsequent years.

r: This symbol is used when the figure is revised.

Data not identified with a "p" or an "r" are based on final data sources. These data may still be revised during annual reconciliation processes with other CSNA statistical series or within the FMS revision policy.

Revisions

As noted, FMS aggregate statistics frequently differ from those published by the governments of the jurisdictions to which they refer. Nevertheless, the FMS uses detailed data from these jurisdictions as inputs to its own calculations.

The input data, for some government components, to the FMS are not final until several years after the reference date, and the more recent the input data are the more they are subject to revision. In the case of FMS data for the most recent two years, the input data are based primarily on budget forecasts and those of the year before that on unaudited financial reports. These are eventually replaced by official public accounts/financial statements issued by each of the jurisdictions covered by the FMS. The subsequent availability to Statistics Canada of these revised or final data requires, in turn, that the FMS data be amended accordingly.

While the more recent data are necessarily less reliable than data for several years in the past, the use of preliminary information results in major advances in timeliness. FMS data are now released within three months of the end of the reference period. In light of the contribution of timeliness to the relevance of the data, this trade-off is in the interests of the data users.

The FMS uses the same revision policy as the Canadian System of National Accounts (CSNA). Each year, only the most current four years of data are subject to revision. Revision of data five or more years ago does not occur until the next historical revision as dictated by the CSNA. As a result, breaks in series are sometimes inevitable and footnotes are provided to warn the data user of any potential problems.

Historical

Statistics contained in this publication replace those that were included in Public Sector Finance and Public Sector Employment and Wages and Salaries. The Financial Management System financial statistics have undergone significant methodological revision since the publication of the last edition of Public Sector Finance.

With the 1997 Historical Revision, increased harmony between the Financial Management System and the System of National Accounts was achieved. Details of the changes to the Financial Management System are included in the publication Financial Management System (68F0023X). As well, the coverage of the Canadian Public Sector has been extended to provide data for new subcomponents of government. Because of these methodological improvements, the data contained in this publication are not directly comparable to the data contained in earlier FMS publications.

Detailed statistics have been revised back to fiscal year 1988/1989. These data are available from CANSIM or directly from Public Institutions Division of Statistics Canada.

Analysis

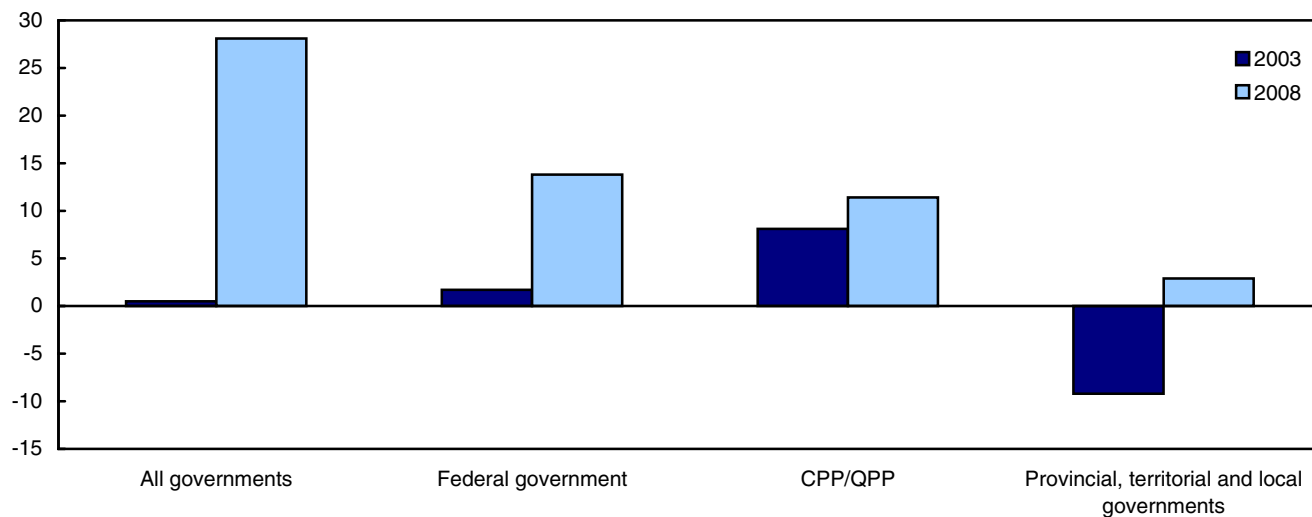
The consolidated surplus for all Canadian governments, including the two major pension plans, surpassed the \$20 billion mark for the fourth consecutive year in the fiscal year ending March 31, 2008.

Canada's federal, provincial/territorial and local governments, as well as the Canada/Quebec Pension Plans, recorded a combined surplus of \$28.1 billion in the fiscal year ended March 31, 2008. This was just short of the record surplus of \$28.6 billion in 2001.

The consolidated government surplus was driven by large, continuing surpluses for the federal government and the Canada/Quebec Pension Plans, both of which hit record highs in fiscal year ending 2008. Revenues increased 5.1% between fiscal years 2007 and 2008, a slightly slower pace than the 5.5% growth in expenditures. The resulting consolidated surplus edged down \$285 million dollars from fiscal year 2007.

Chart 1
Government surplus (+) / deficit (-) in Canada, 2003 and 2008

billions of dollars



Note to readers

In order to produce government finance data that are comparable across all jurisdictions, and across time, Statistics Canada applies a single set of accounting conventions to all jurisdictions. The Financial Management System (FMS) provides a standardized presentation of government accounting for the federal, provincial, territorial and local governments in Canada. The individual governments' accounting systems are not directly comparable because the policies and structure of governments differ.

The FMS adjusts data from government public accounts and other records to provide detailed data that permit inter-government comparisons as well as national aggregates that are consistent over time. As a result, FMS statistics may not accord with the figures published in government financial statements.

Consolidated government refers to the consolidation of the financial data for the federal government, the provincial and territorial governments, local governments (that is, municipal governments and school boards) and the Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP). Consolidation is the aggregation of levels of governments after the elimination of transactions between levels of government.

General government refers to government entities created and controlled by federal, provincial, territorial and local governments. This covers all ministries, departments and agencies, autonomous organizations, boards, commissions and funds.

Transfer payments to other levels of government can be related to a wide variety of policy areas such as health, education, social services, etc., and can be categorized in two broad areas: general purpose, where transfers can be applied anywhere; and specific purpose, where the recipient government must use these transfer payments in the specific policy area.

Data for the federal government, CPP and QPP are for the fiscal years ending March 31. Data for the provincial and territorial governments are for the fiscal years ending closest to March 31, and data for local governments are for the fiscal years ending closest to December 31 of the previous year.

All the figures in this release are in current dollars.

Growth in revenues surpasses increase in spending during last five years

During the last five years, consolidated government revenues have grown at an annual average rate of 5.7%, compared with an annual average increase of 4.8% in expenditures.

The three main components of revenues are income taxes, consumption taxes and contributions to social insurance plans. Combined, these account for over 71% of total revenues in fiscal year 2008.

The growth in income tax revenues of 50.1% in the last five years has far surpassed the more modest revenue increase of 15.6% for consumption taxes and 20.5% for social insurance plans.

Text table 1
Revenue sources and expenditure functions, consolidated governments,¹ Canada, 2003 and 2008

All governments consolidated	2003	2008	2003 to 2008
	millions of dollars		average annual % change
Revenue			
Income taxes	178,173	267,360	8.5
Consumption taxes	96,431	111,461	2.9
Property and related taxes	42,529	52,993	4.5
Other taxes	16,083	21,092	5.6
Health insurance premiums	3,000	3,424	2.7
Contributions to social security plans	63,489	76,505	3.8
Sales of goods and services	37,299	47,840	5.1
Investment income	34,838	51,074	8.0
Other revenue from own sources	9,570	3,916	-16.4
Total revenues	481,412	635,664	5.7
Expenditures			
General government services	17,520	21,110	3.8
Protection of persons and property	37,193	49,125	5.7
Transportation and communication	19,148	29,516	9.0
Health	83,315	115,358	6.7
Social services	145,398	183,278	4.7
Education	70,533	91,144	5.3
Resource conservation and industrial development	18,784	21,379	2.6
Environment	10,259	16,082	9.4
Recreation and culture	11,690	15,880	6.3
Labour, employment and immigration	3,395	2,590	-5.3
Housing	3,624	4,575	4.8
Foreign affairs and international assistance	5,128	5,942	3.0
Regional planning and development	2,111	2,665	4.8
Research establishments	1,881	2,354	4.6
Debt charges	49,475	45,181	-1.8
Other expenditures	1,463	1,410	-0.7
Total expenditures	480,915	607,589	4.8

1. Data for the federal government are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

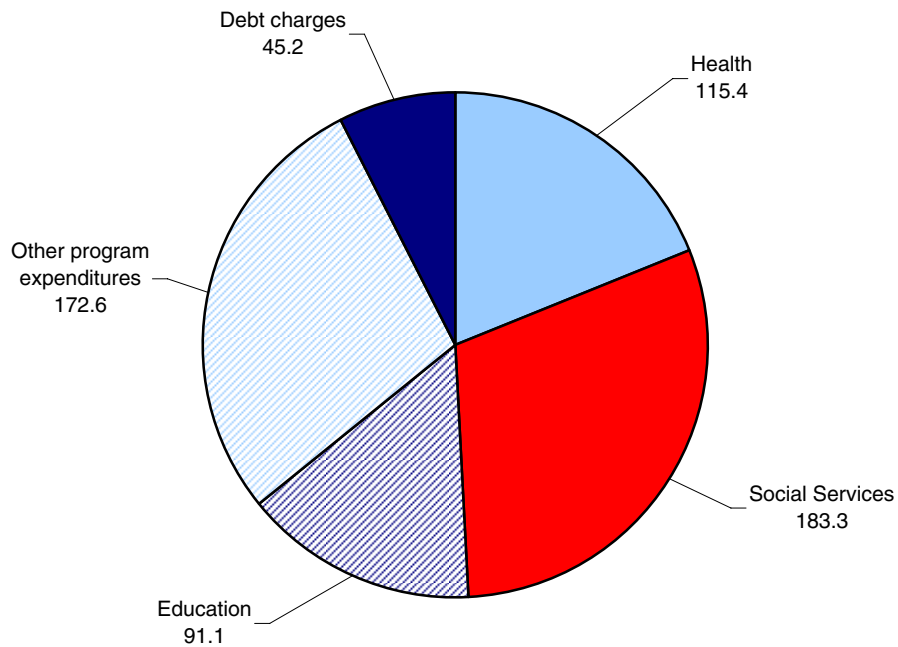
Spending on health, education and social services accounts for almost two-thirds of government expenditures

Expenditures on health, social services, education and debt charges continue to account for almost three-quarters of all spending for the fiscal year ending March 31, 2008. About 64% of total spending was attributable to health, education and social services.

While government expenditures have increased overall in fiscal year 2008, there were slight declines for debt charges and foreign affairs and international assistance spending.

Chart 2
Consolidated government spending, 2008

billions of dollars



Over the last five years, spending on social services grew at a steady pace. Spending rose 29% on education and 38% on health.

Debt charges were equal to 7.1 cents out of every dollar of government revenues in fiscal year 2008, compared with 7.6 cents in fiscal year 2007. This continued the downward trend that began 11 years ago.

Hence, debt charges as a percentage of total expenditures have fallen significantly in the latest five-year period, from 10.3% of expenditures in fiscal year 2003 to 7.4% in fiscal year 2008.

Text table 2
Surplus (+) / deficit (-) by level of government,¹ Canada

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Federal government	2,126	5,117	9,541	7,369	13,761
Consolidated provincial, territorial and local governments					
Newfoundland and Labrador	-346	22	341	-380	424
Provincial government	-341	-16	334	-374	393
Local government	-5	38	7	-6	31
Prince Edward Island	-156	24	-11	1	-62
Provincial government	-143	31	0	20	-34
Local government	-13	-7	-11	-19	-28
Nova Scotia	63	293	1,053	-31	5
Provincial government	25	279	1,089	100	162
Local government	38	14	-36	-131	-157
New Brunswick	-101	128	-109	6	-592
Provincial government	-69	170	-84	46	-554
Local government	-32	-42	-25	-40	-38
Quebec	-5,228	-1,892	-4,251	-2,625	-2,459
Provincial government	-3,580	-1,342	-2,754	-1,167	-512
Local government	-1,647	-550	-1,497	-1,458	-1,947
Ontario	-5,308	-1,386	-2,752	360	-419
Provincial government	-6,479	-1,586	-3,514	-1,214	-1,012
Local government	1,172	200	763	1,574	593
Manitoba	-136	520	-20	261	-149
Provincial government	-211	460	21	161	-39
Local government	75	60	-41	100	-110
Saskatchewan	-254	784	741	802	752
Provincial government	-149	918	796	912	900
Local government	-105	-134	-55	-110	-148
Alberta	4,432	5,725	9,313	9,470	5,115
Provincial government	4,393	5,262	8,745	8,926	4,972
Local government	39	463	568	544	143
British Columbia	-1,085	3,044	3,223	2,173	328
Provincial government	-613	3,369	3,837	2,874	1,129
Local government	-472	-325	-614	-701	-801
Yukon Territory	-11	-13	46	10	-1
Territorial government	-8	-17	47	18	15
Local government	-3	4	-1	-8	-16
Northwest Territories	-101	-43	-12	5	-21
Territorial government	-116	-51	-10	18	-5
Local government	14	8	-2	-13	-16
Nunavut	-49	-11	76	227	-34
Territorial government	-47	-10	81	233	-28
Local government	-3	-1	-5	-6	-6
Total	-8,282	7,195	7,639	10,277	2,886
Canada and Quebec Pension Plans					
Canada Pension Plan	8,032	7,739	7,879	8,913	9,800
Quebec Pension Plan	1,674	1,639	1,866	1,800	1,627
Total	9,706	9,378	9,745	10,713	11,427
Total surplus (+) / deficit (-)	3,550	21,689	26,925	28,360	28,075

1. Data for the federal government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.
Note(s): Totals may not add due to rounding.

Fourth year of surpluses for provincial, territorial and local governments on a consolidated basis

The fiscal year ending March 31, 2008, marked the fourth consecutive year of surplus for the combined provincial, territorial and local governments (which include municipalities and school boards). The consolidated surplus, however, was down \$7.4 billion from the previous year.

Provincial and local governments in Newfoundland and Labrador, Nova Scotia, Saskatchewan, Alberta and British Columbia recorded surpluses on a consolidated basis in fiscal year 2008. However, those in Ontario and Quebec continued to have deficits.

The largest growth in revenue for these consolidated governments came from income taxes, which increased 7.5% in fiscal year 2008. Income taxes comprised 25% of total revenue and have increased 58.2% since fiscal year ending March 31, 2003. Investment income, which includes royalties, has risen by 47.2% over the last five years.

Consolidated provincial, territorial and local expenditures continue to be dominated by health and education, which accounted for over 50% of total expenditures in fiscal year 2008. The next largest outlay was for social services, which represented 15% of total spending.

Consolidated provincial, territorial and local debt charges have risen slightly in the last two years, representing 6.7 cents out of every dollar of government revenues in fiscal year 2008.

Local government spending continues to outstrip revenues

While the growth of revenue for local governments (which include municipalities and school boards) continued for the year ending December 31, 2007, spending increases outstripped revenue growth and was financed in part by increased borrowings. The \$2.5-billion deficit represented 2.2% of total spending.

Over the last five years, revenue increased 27.2%, while expenditures grew 31.4%.

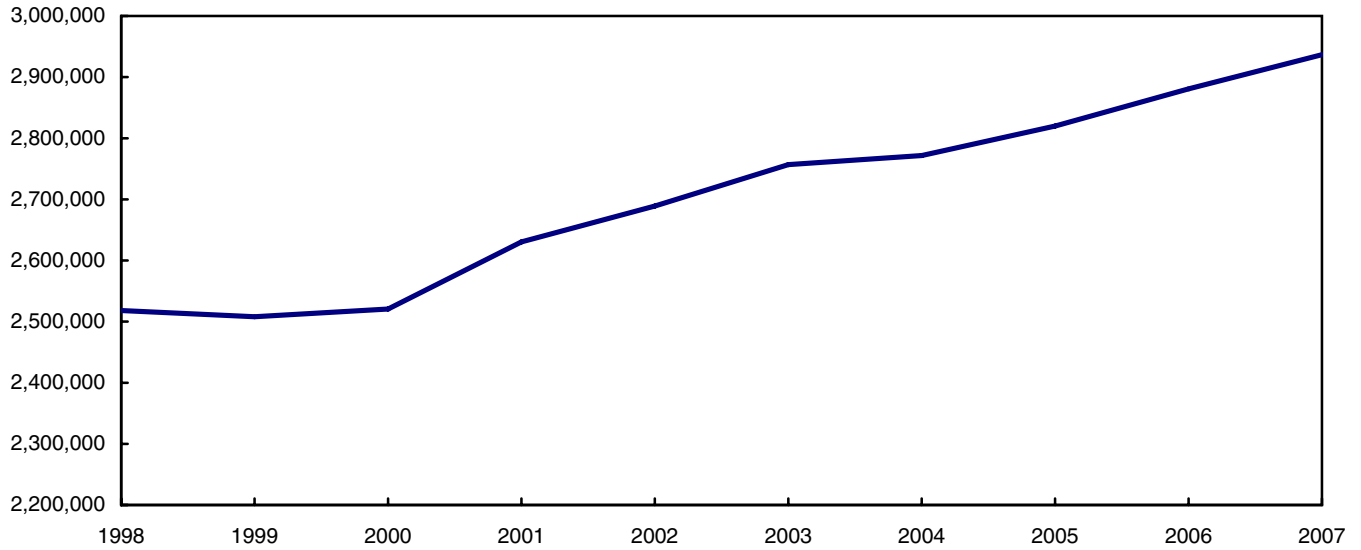
Transfer revenues from provincial and federal governments were the main source of revenue growth during this period, increasing \$9.6 billion. Property and related tax revenues rose by \$8.8 billion, while revenue from the sale of goods and services (mainly water and sewer services) was up \$3.2 billion.

The largest percentage growth in expenditures occurred in environment, which saw a 67.7% increase, and in resource conservation and industrial development, with a 56.1% rise, over the same five-year period.

Data for local general government suggest spending in the modernization and renewal of local infrastructure has been fairly rapid. Spending on capital (roads, buildings, and general infrastructure) grew from \$9.7 billion in 2002 to \$18.1 billion in 2007. This was the highest level of capital expenditures since the beginning of the series in 1988.

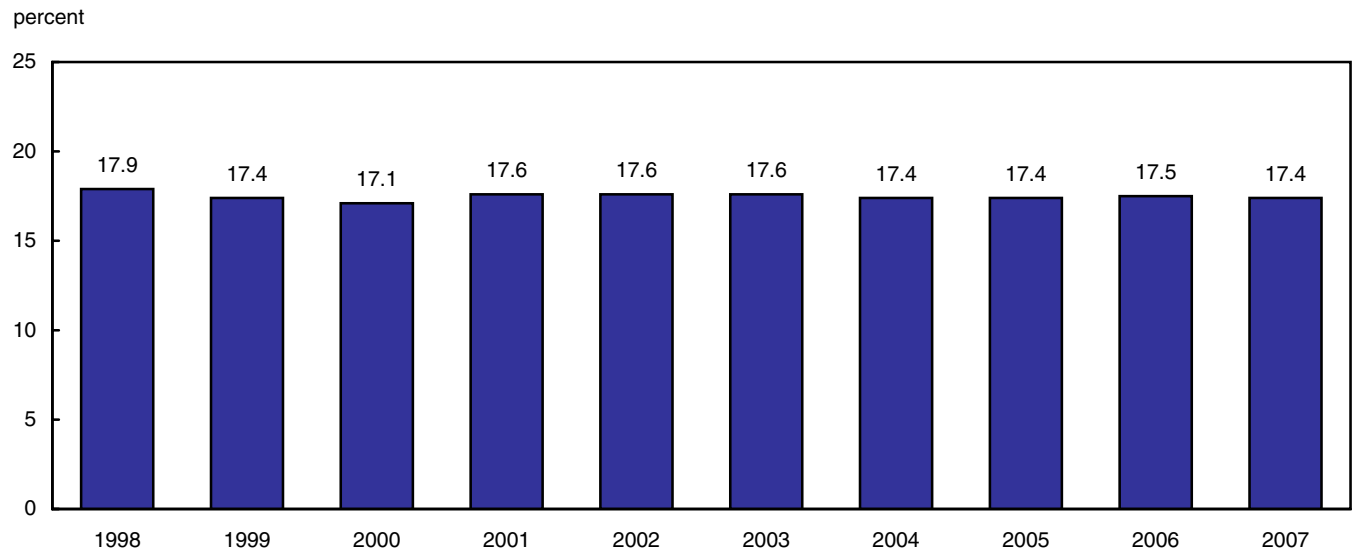
For local general government, capital spending on resource conservation and industrial development rose 84%, while spending on transportation and communication was up 82%. Capital spending on environment (+124%) and on recreation and culture (+109%) more than doubled in the last five years.

Chart 3
Number of employees, government sector — Canada



Note(s): Data are on a calendar year basis.

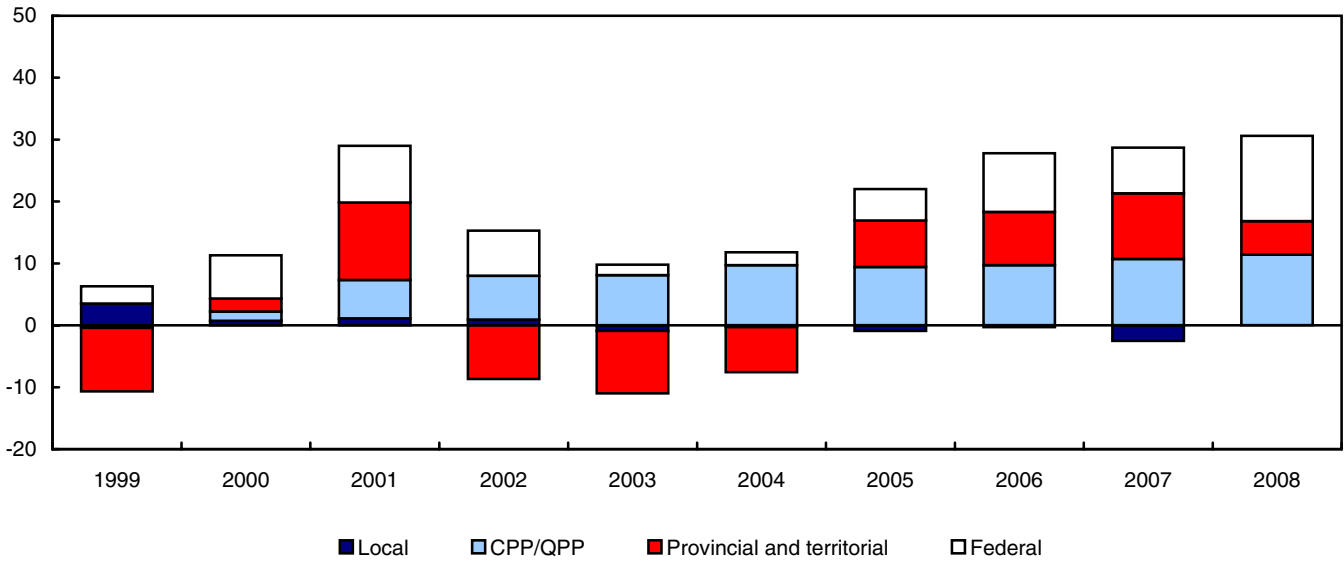
Chart 4
Government sector employees as a percentage of total employment — Canada



Note(s): Data are on a calendar year basis.

Chart 5
Surplus(+)/deficit(-) of the consolidated governments — Canada

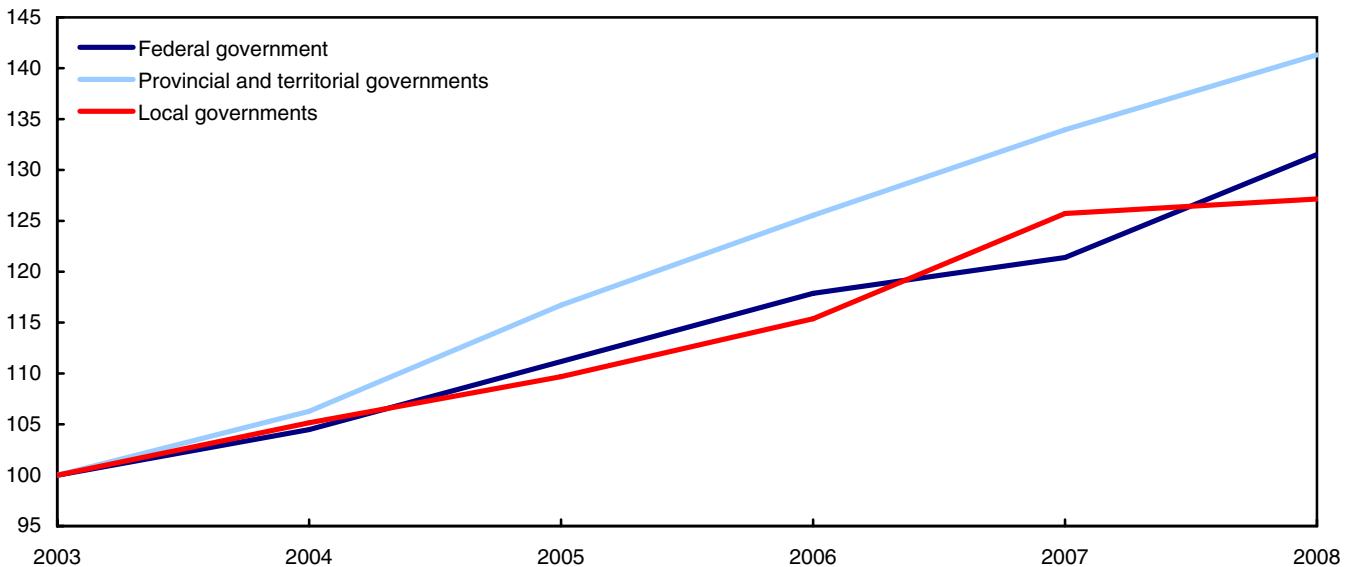
billions of dollars



Note(s): Data for the federal government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Chart 6
Trends in revenue by level of government

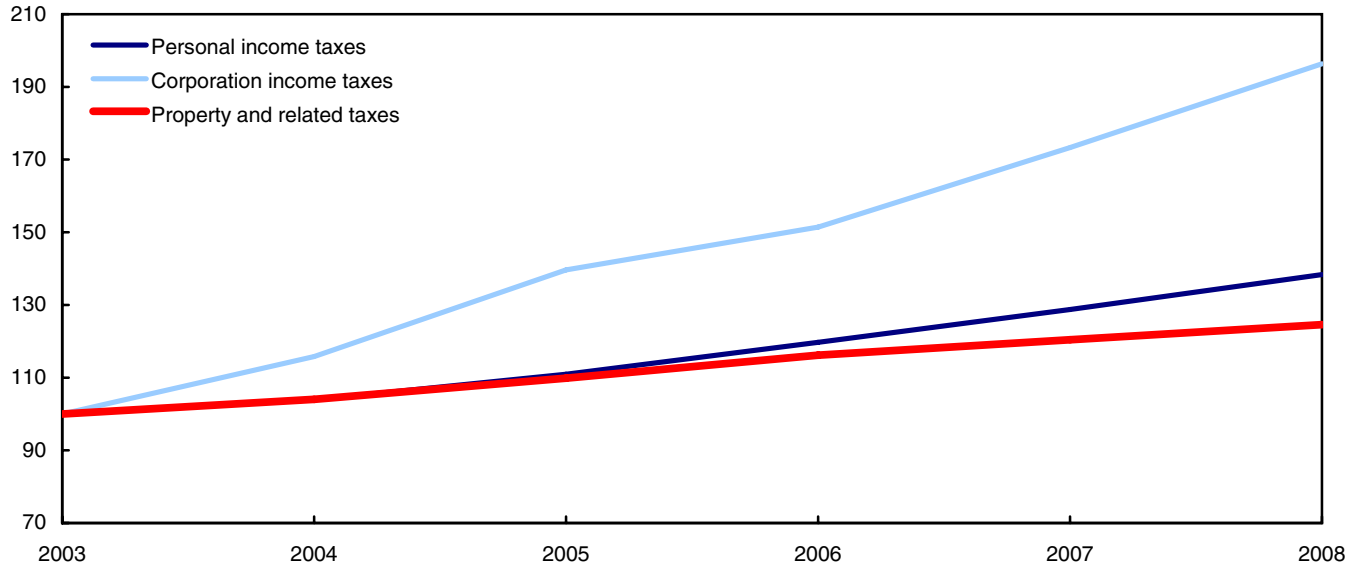
Index: 2003=100



Note(s): Data for the federal government are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Chart 7
Consolidated government selected tax revenue

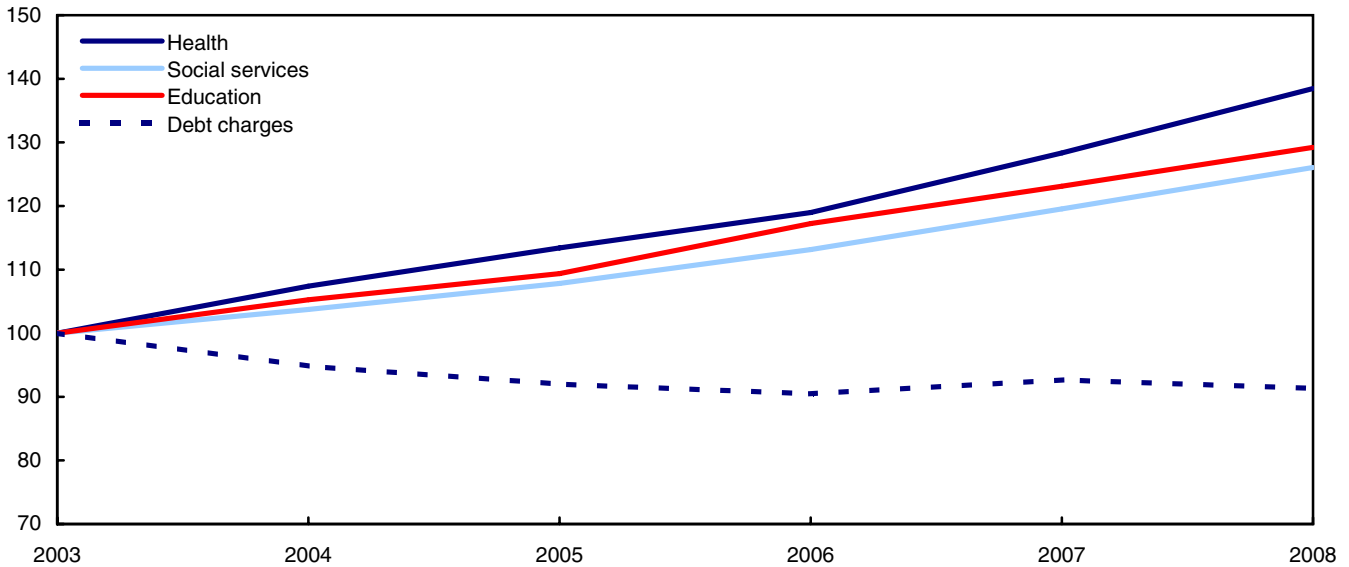
Index: 2003=100



Note(s): Data for the federal government are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Chart 8
Consolidated government selected expenditures

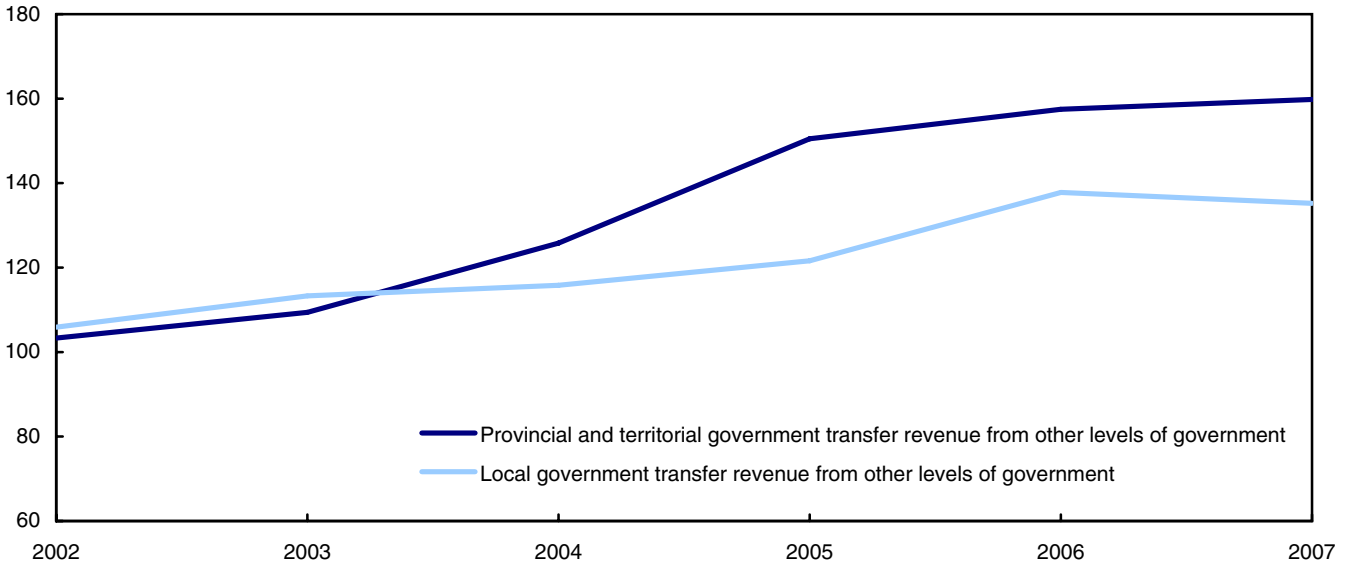
Index: 2003=100



Note(s): Data for the federal government are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Chart 9
Transfer revenue from other levels of government

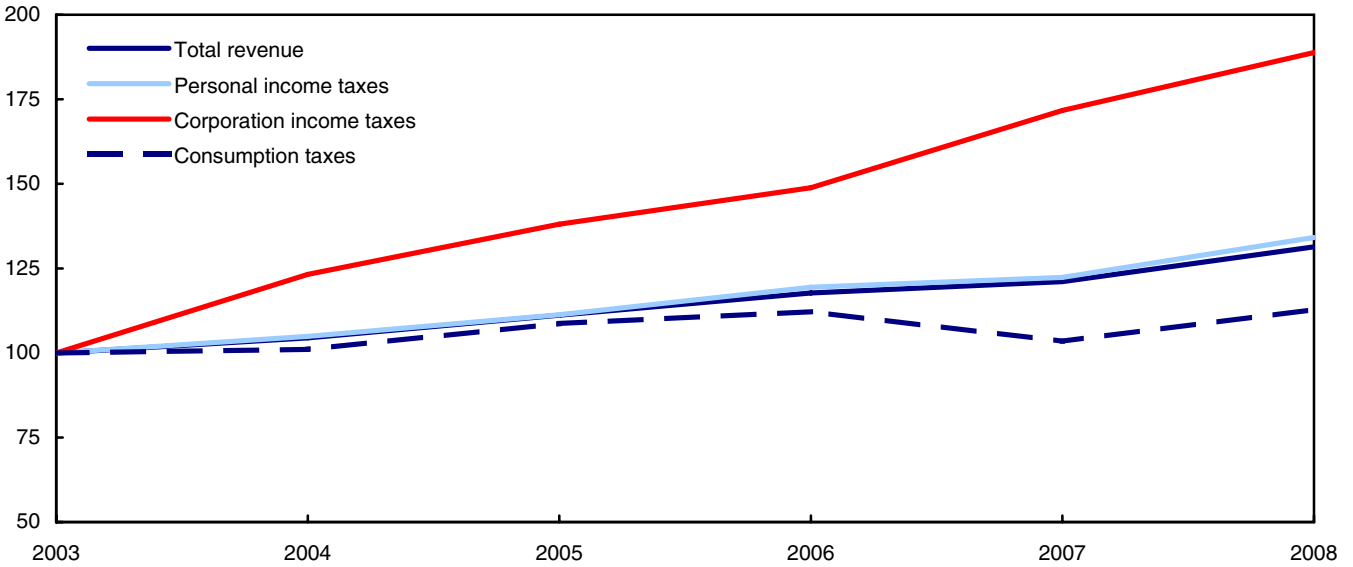
Index: 2002=100



Note(s): Data for the provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Chart 10
Federal general government selected revenue by source

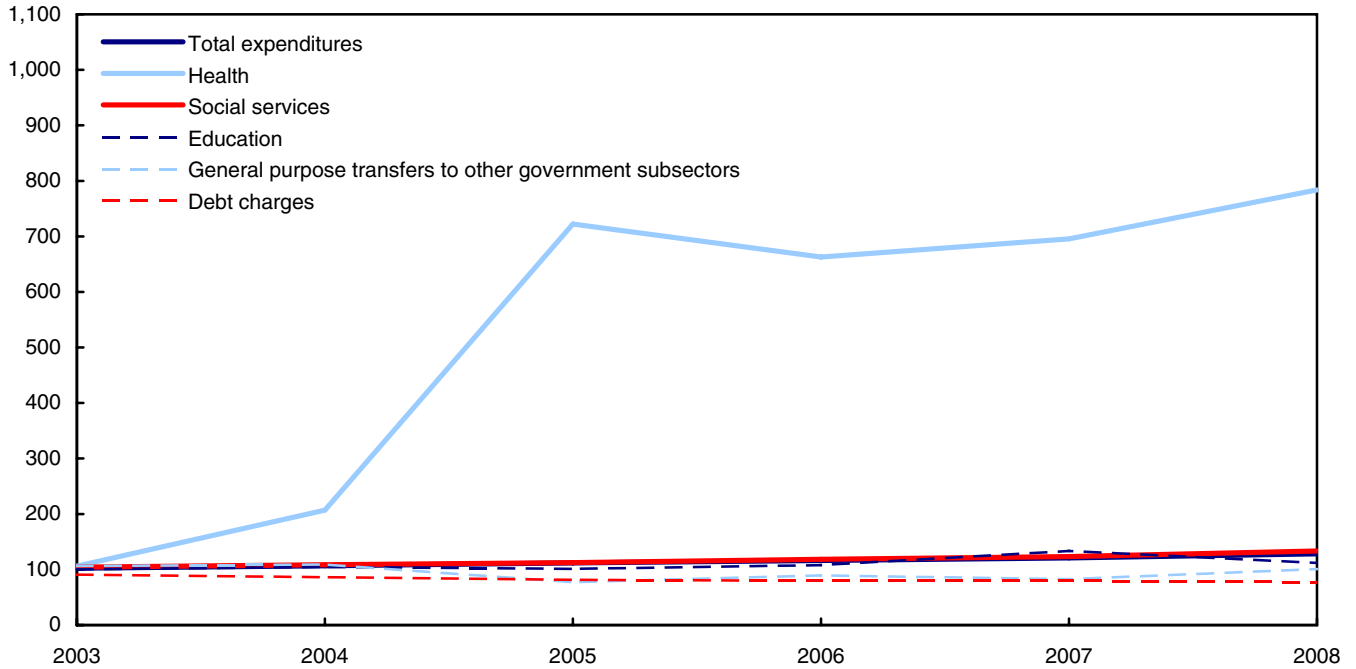
Index: 2003=100



Note(s): Data for the federal general government are for the fiscal year ending March 31.

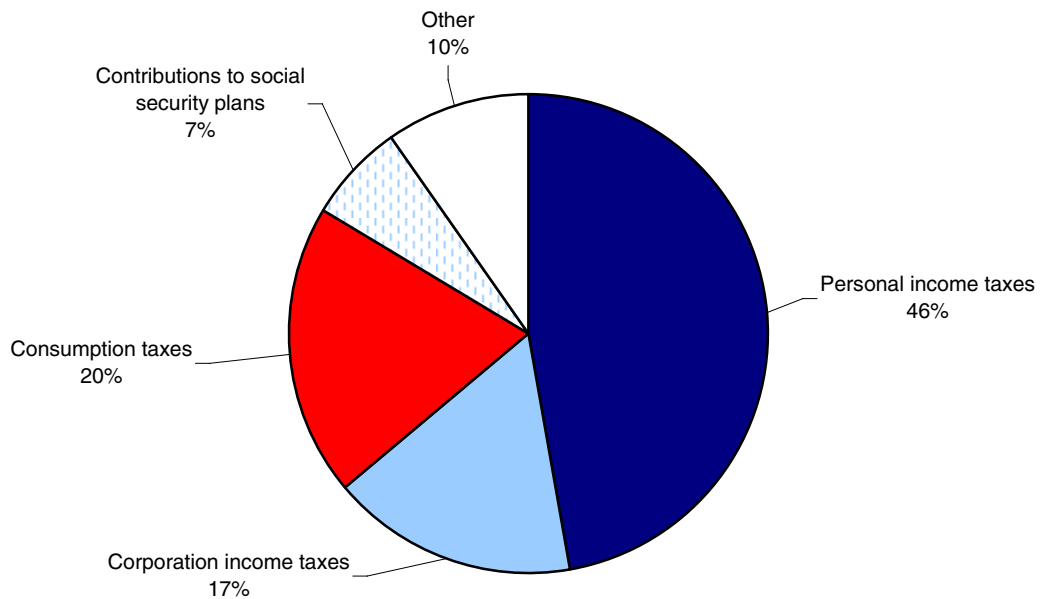
Chart 11
Federal general government selected expenditures by function

Index: 2003=100



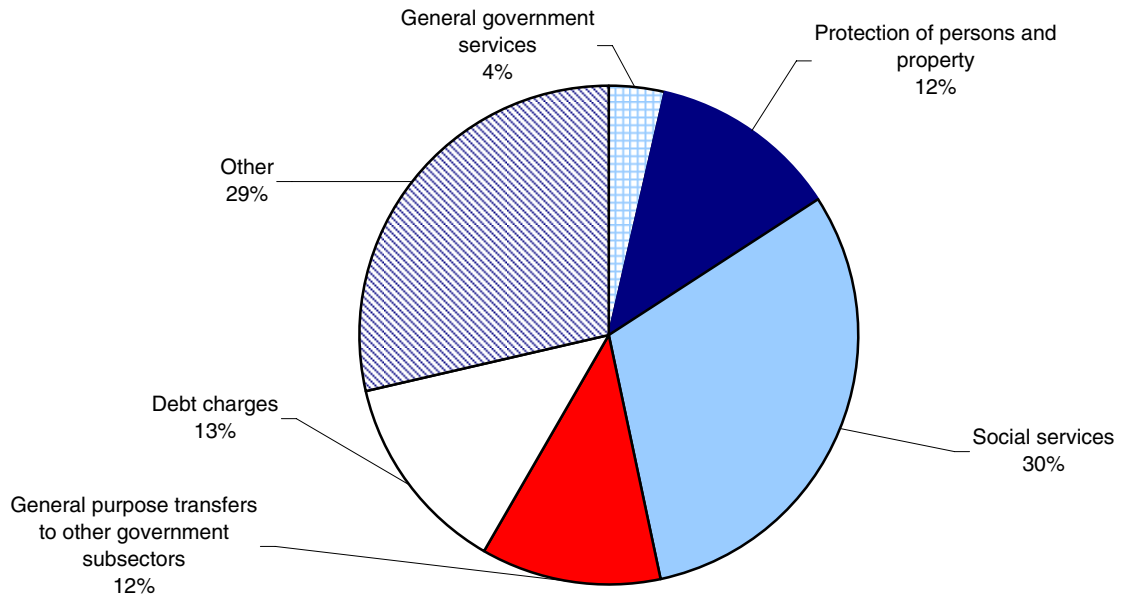
Note(s): Data for the federal general government are for the fiscal year ending March 31.

Chart 12
Federal general government revenue by source, 2008



Note(s): Data for the federal general government are for the fiscal year ending March 31.

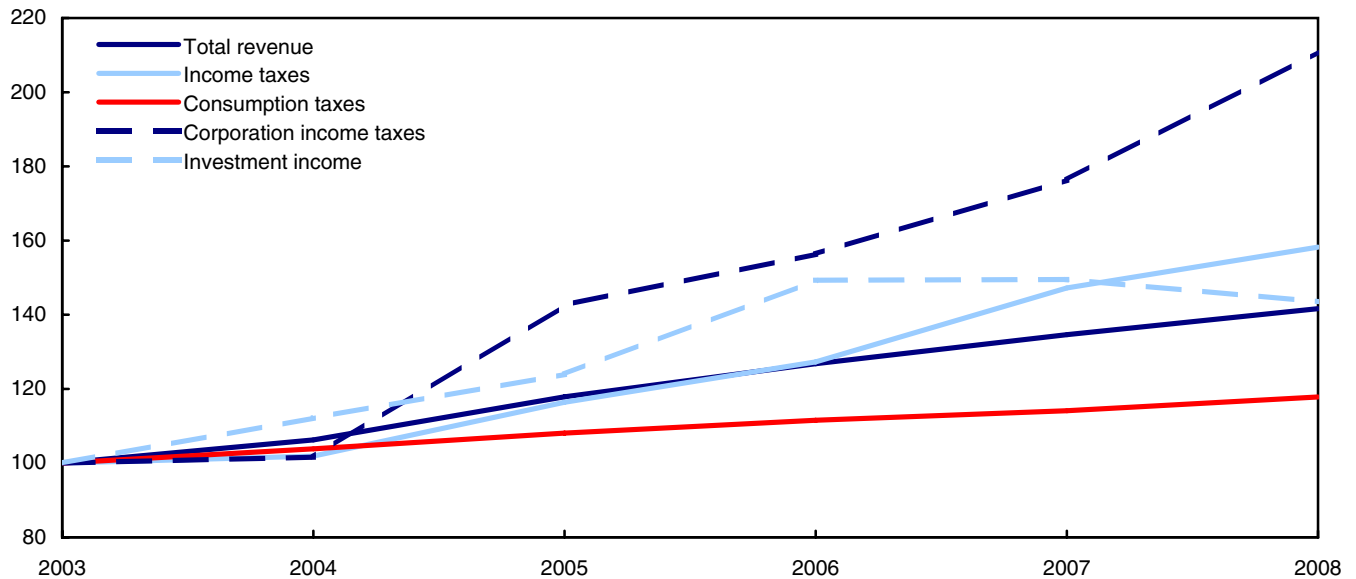
Chart 13
Federal general government expenditures by function, 2008



Note(s): Data for the federal general government are for the fiscal year ending March 31.

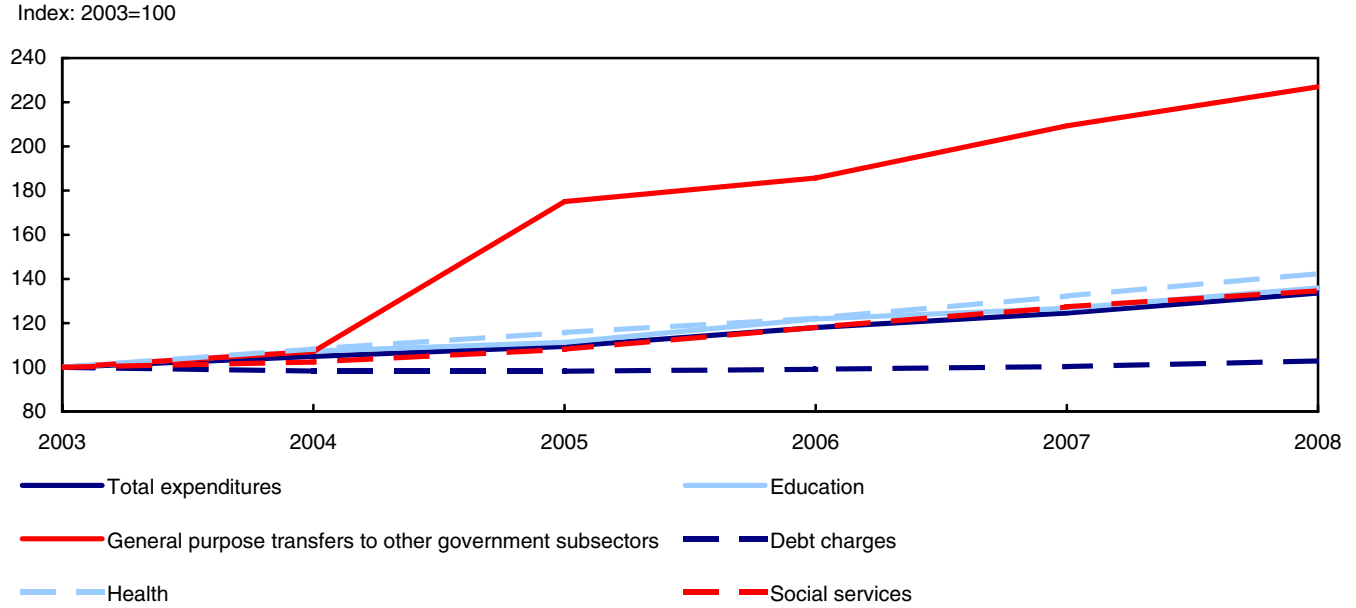
Chart 14
Provincial and territorial general government selected revenue by source

Index: 2003=100



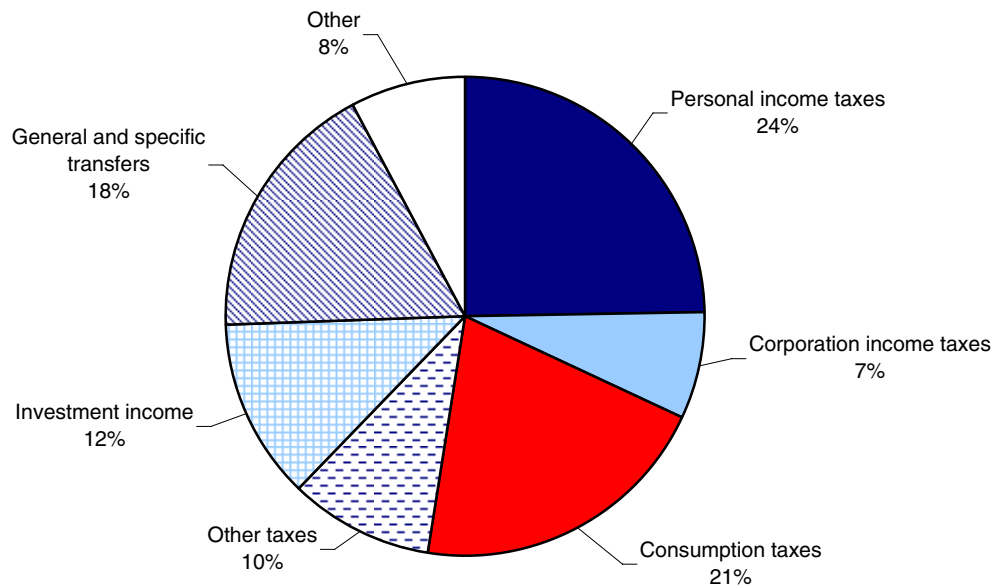
Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

Chart 15
Provincial and territorial general government selected expenditures by function



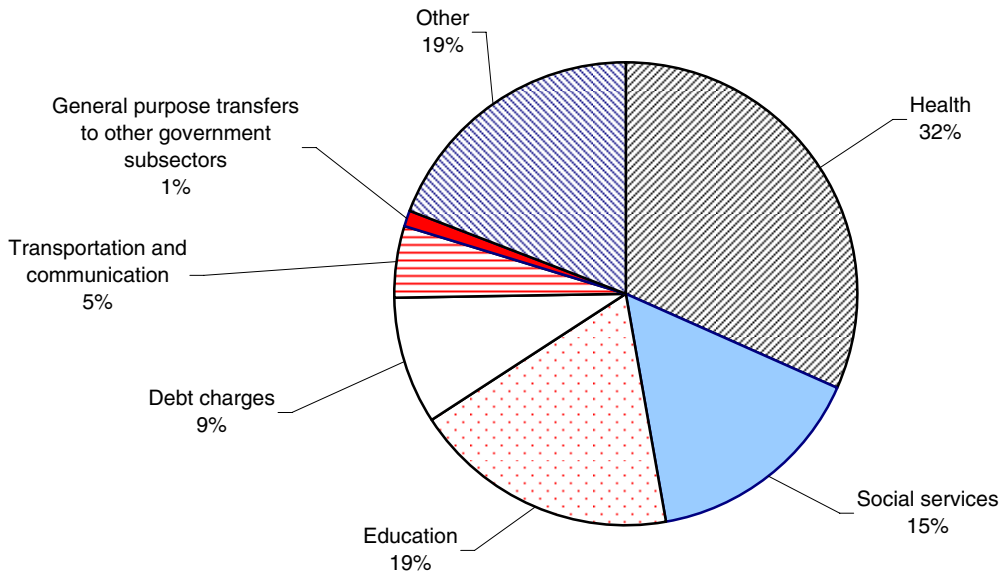
Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

Chart 16
Provincial and territorial general government revenue by source, 2008



Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

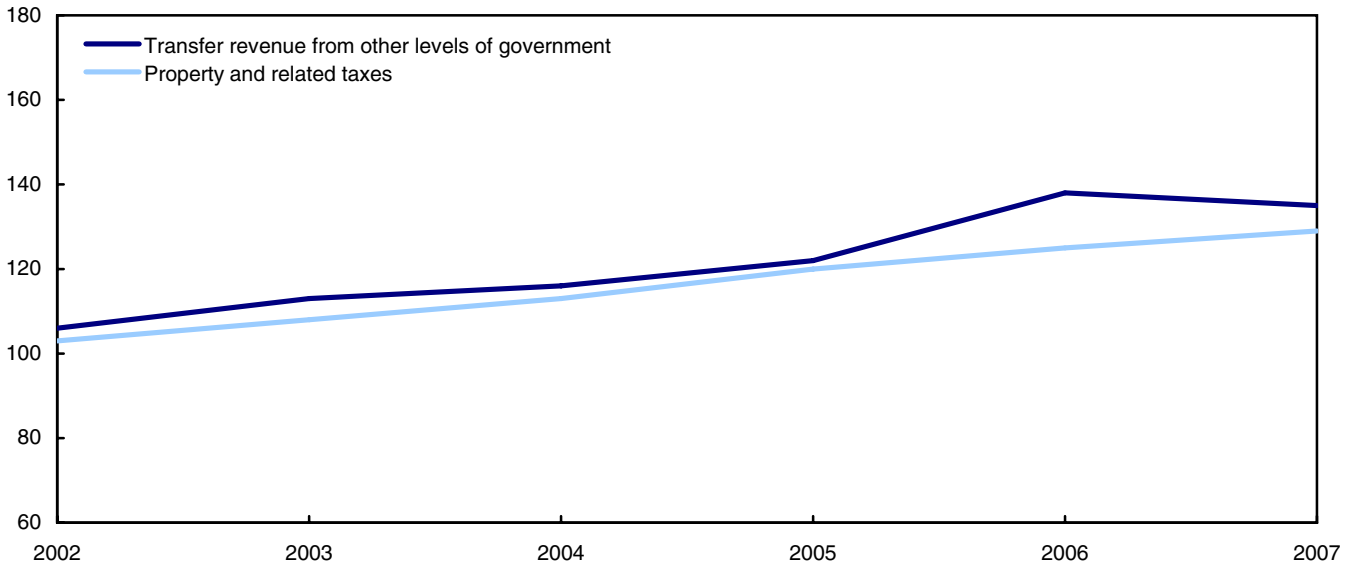
Chart 17
Provincial and territorial general government expenditures by function, 2008



Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

Chart 18
Local government: transfer revenue vs. property and related taxes

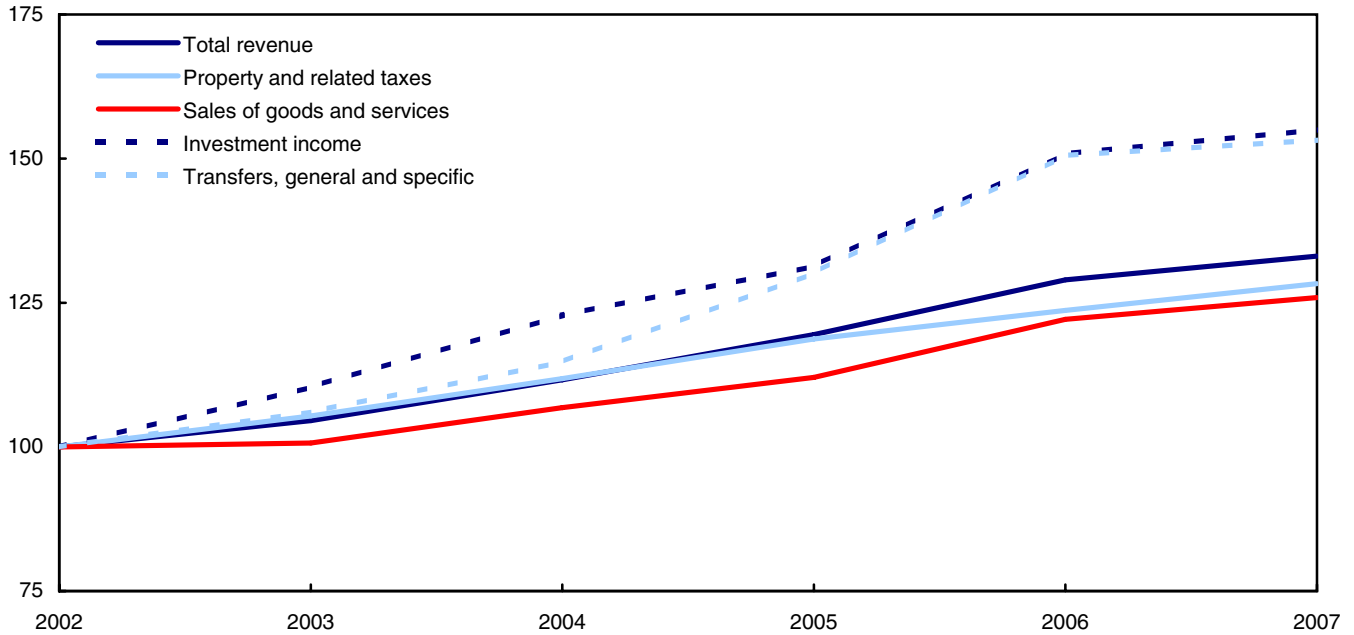
Index: 2002=100



Note(s): Data for the local government are for the fiscal year ending closest to December 31.

Chart 19
Local general government selected revenue by source

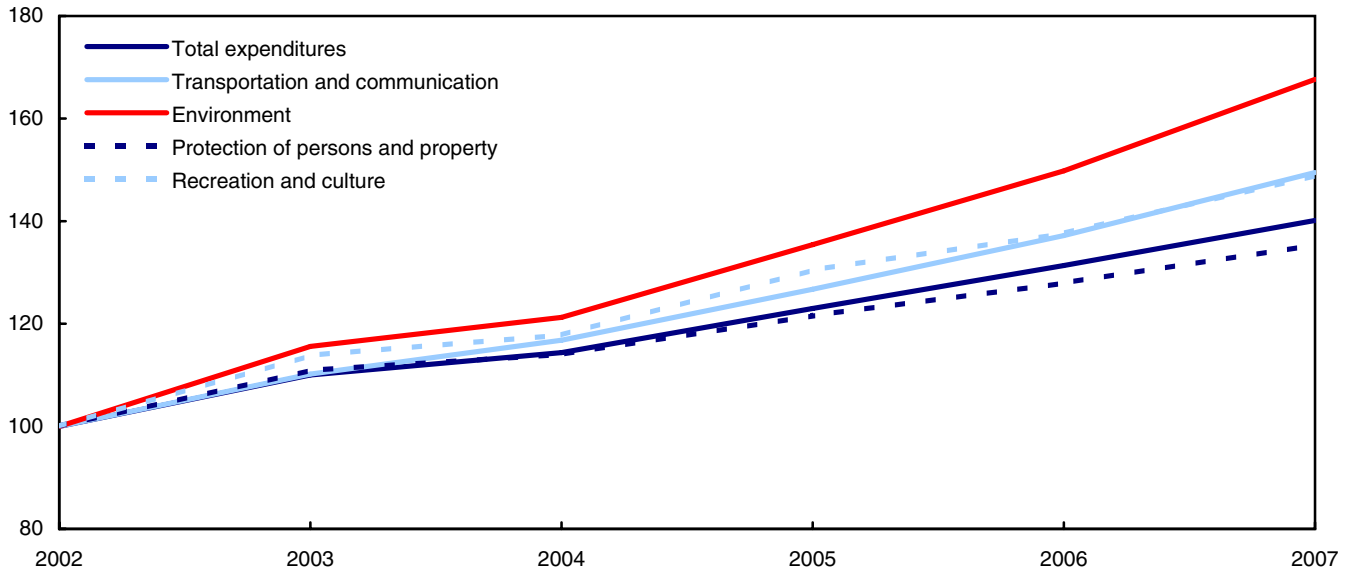
Index: 2002=100



Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

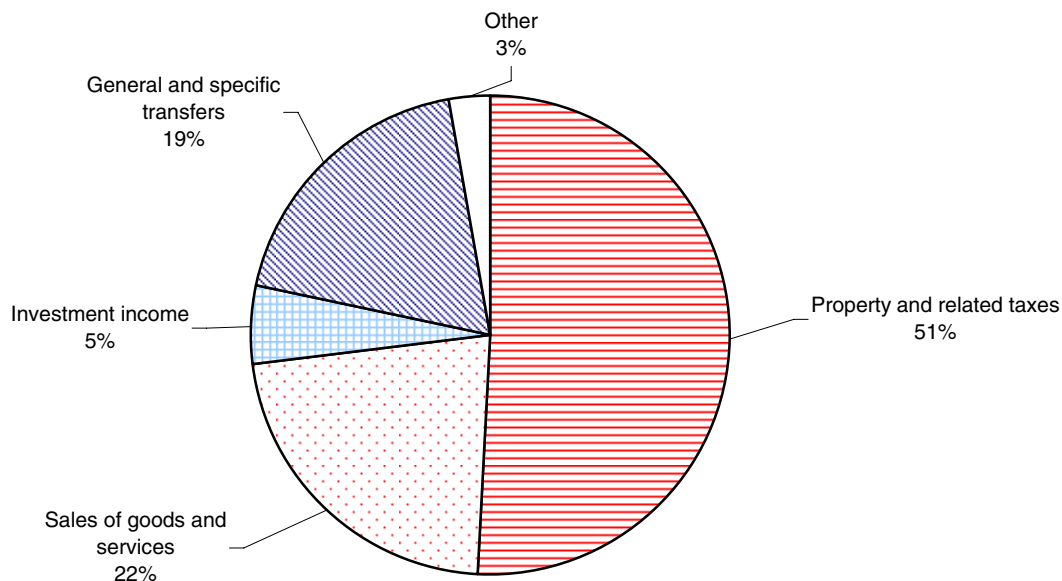
Chart 20
Local general government selected expenditures by function

Index: 2002=100



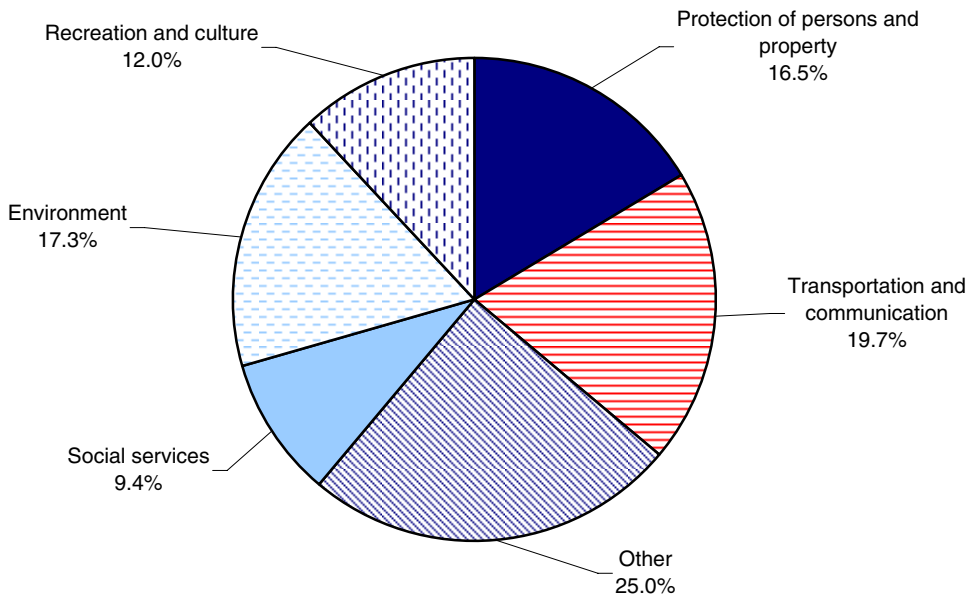
Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

Chart 21
Local general government revenue by source, 2007



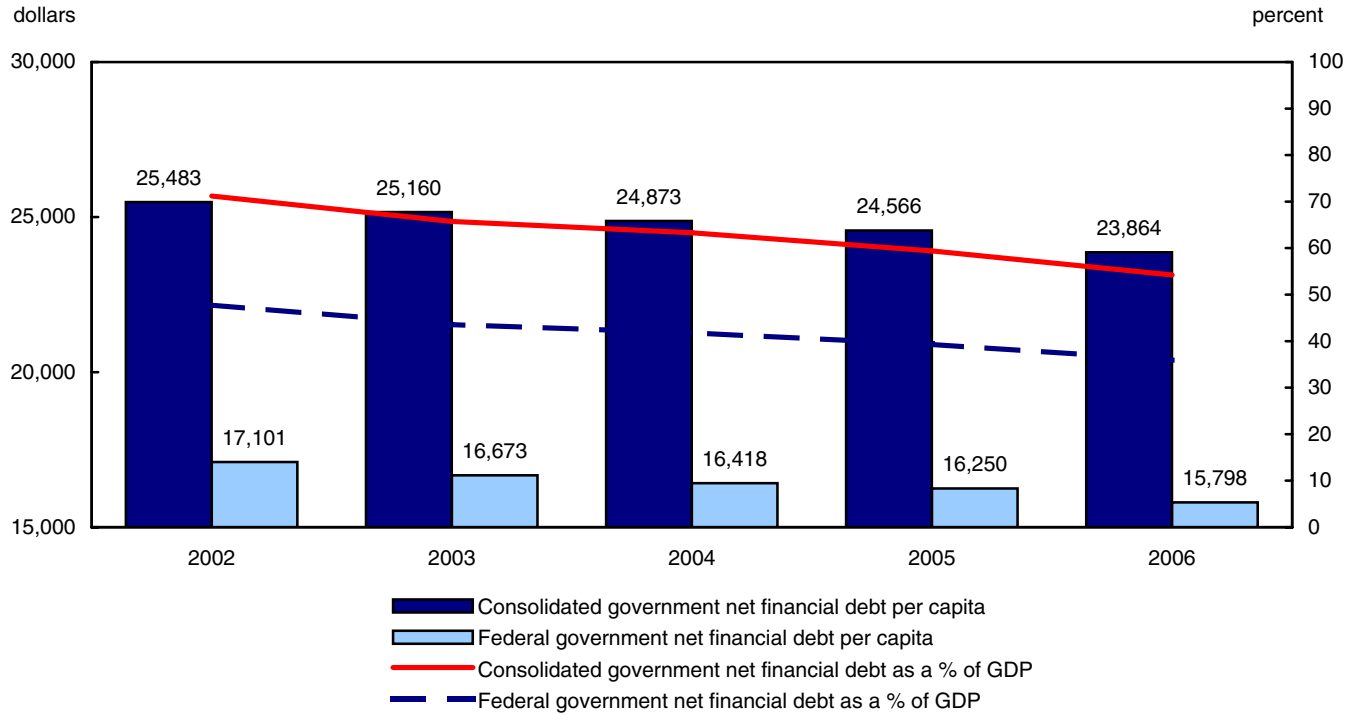
Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

Chart 22
Local general government expenditures by function, 2007



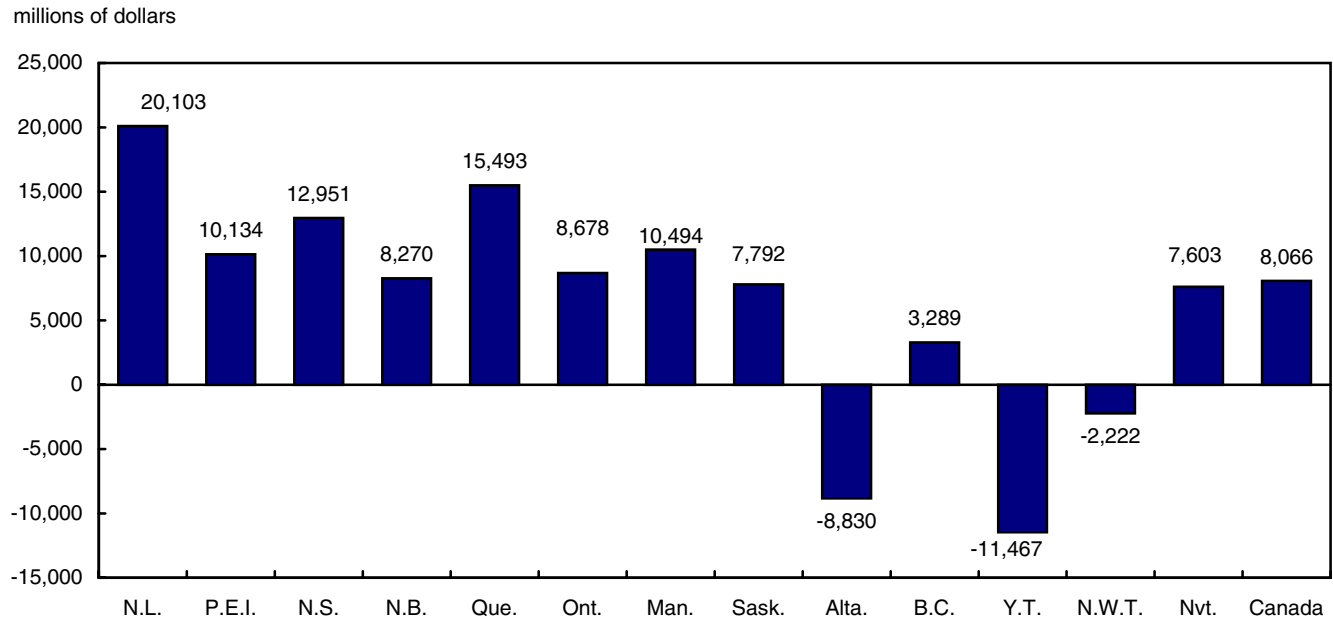
Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

Chart 23
Government net financial debt per capita and % of GDP



Note(s): Data for the consolidated and federal governments are as at March 31.

Chart 24
Consolidated provincial and territorial general and local¹ government net financial debt per capita, 2006



1. Local governments include general government and school boards.

Note(s): Data for the provincial and territorial general government are as at March 31 and the local government are as at the end of the fiscal year closest to December 31 of the previous year.

Related products

Selected publications from Statistics Canada

63-202-X	The Control and Sale of Alcoholic Beverages in Canada
68-213-S	Public Sector Statistics: Supplement
68F0023X	Financial Management System (FMS)

Selected analytical studies from Statistics Canada

11-621-MIE2008066	Employment Trends in the Core Public Administration: A Geographical Profile
11-621-MIE2007061	Female Employment in the Core (Federal) Public Administration
11-621-MIE2007053	Employment Trends in the Federal Public Service

Selected CANSIM tables from Statistics Canada

183-0002	Public sector employment, wages and salaries, monthly
183-0003	Federal government employment, wages and salaries in census metropolitan areas for the month of September, annual
183-0004	Department of National Defence, military personnel and wages and salaries, monthly
183-0006	Sales of alcoholic beverages by volume, value and per capita 15 years and over, fiscal years ended March 31, annual
183-0015	Sales of alcoholic beverages of liquor authorities, wineries and breweries, by value and volume, fiscal years ended March 31, annual
183-0016	Imports and exports of alcoholic beverages, by value and volume for selected countries, fiscal years ended March 31, annual
183-0017	Net income of provincial and territorial liquor authorities and government revenue from the control and sale of alcoholic beverages, fiscal years ended March 31, annual
183-0018	Reconciliation of net income of liquor authorities with total revenue specifically derived from the control and sale of alcoholic beverages, fiscal years ended March 31, annual

183-0019	Volume of sales of alcoholic beverages in litres of absolute alcohol and per capita 15 years and over, fiscal years ended March 31, annual
183-0020	Provincial and territorial retail trade of alcoholic beverages, fiscal years ended March 31, annual
183-0021	Federal public sector employment reconciliation of Treasury Board of Canada Secretariat, Public Service Commission of Canada and Statistics Canada statistical universes, as at December 31, annual
183-0022	Reconciliation of public sector employment and public administration employment, annual
385-0001	Consolidated federal, provincial, territorial and local government revenue and expenditures, annual
385-0002	Federal, provincial and territorial general government revenue and expenditures, for fiscal year ending March 31, annual
385-0003	Local government revenue and expenditures for fiscal year ending closest to December 31, annual
385-0005	Federal, provincial and territorial non-autonomous pension plans, revenue and expenditures, for fiscal year ending March 31, annual
385-0006	Canada and Quebec Pension Plans revenue and expenditures, for fiscal year ending March 31, annual
385-0007	University and college revenue and expenditures, for fiscal year ending closest to March 31, annual
385-0008	Health and social service institutions revenue and expenditures, for fiscal year ending closest to March 31, annual
385-0009	School board revenue and expenditures, year ending December 31, annual
385-0010	Federal government debt, for fiscal year ending March 31, annual
385-0011	Federal government business enterprise finance, income and expenses, as at the end of the fiscal year ending closest to December 31, annual
385-0012	Federal government business enterprise finance, unappropriated surplus, fiscal year ending closest to December 31, annual
385-0013	Federal government business enterprise finance, balance sheet, as at the end of the fiscal year ending closest to December 31, annual
385-0014	Balance sheet of federal, provincial and territorial general and local governments, annual
385-0015	Income and expenses of provincial, territorial and local government business enterprises, by industry, as at the end of the fiscal year closest to December 31, annual
385-0016	Assets, liabilities and net worth of provincial and territorial government business enterprises, by industry, as at the end of the fiscal year closest to December 31, annual
385-0018	Federal, provincial and territorial government non-autonomous pension plans balance sheet, as at March 31, annual

385-0019	Canada and Quebec Pension Plans (CPP and QPP) balance sheet, as at March 31, annual
385-0021	Reconciliation of expenditures of universities and colleges on a Financial Management System (FMS) basis to expenditures on postsecondary education as per Centre for education statistics (CES), for fiscal year ending closest to March 31, annual
385-0022	Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to the Financial Management System (FMS), for fiscal year ending March 31, annual
385-0023	Reconciliation of estimated federal government revenue and expenditures from budgetary documents to the Financial Management System (FMS), for fiscal year ending March 31, annual
385-0024	Local general government revenue and expenditures, current and capital accounts, year ending December 31, annual
385-0025	Reconciliation of federal general government balance sheet from public accounts to the Financial Management System (FMS), as at March 31, annual
385-0026	Debt guaranteed by provincial and territorial general government, annual
385-0027	Provincial and territorial general government capital transfers for debt forgiveness to other government sub-sectors, annual
385-0028	Provincial and territorial government debt charges due to borrowing on behalf of government business enterprises, municipalities and school boards, for fiscal year ending March 31, annual
385-0029	Reconciliation of provincial and territorial general government balance sheet from public accounts to the Financial Management System (FMS), as at March 31, annual

Selected surveys from Statistics Canada

1709	Consolidated Government Financial Assets and Liabilities
1713	Public Sector Employment
1726	Control and Sale of Alcoholic Beverages in Canada
1730	Federal, Provincial, Territorial and Local Government Business Enterprises Finance
1735	Consolidated Government Revenue and Expenditures

Selected summary tables from Statistics Canada

- *Federal government net financial debt*
- *Consolidated federal, provincial and territorial general and local governments, financial assets and liabilities*
- *Federal general government, financial assets and liabilities*
- *Provincial and territorial general governments, financial assets and liabilities*
- *Provincial and territorial general governments, financial assets and liabilities, by province and territory*
- *Local governments, financial assets and liabilities*
- *Local governments, financial assets and liabilities, by province and territory*
- *Consolidated provincial and territorial general and local governments, financial assets and liabilities*
- *Military personnel and pay*
- *Public sector employment, wages and salaries*
- *Federal government employment, wages and salaries, by census metropolitan area*
- *Public sector employment, wages and salaries, by province and territory*
- *University and college revenue, by province and territory*
- *Consolidated federal, provincial, territorial and local government revenue and expenditures*
- *Federal general government revenue and expenditures*
- *Provincial and territorial general government revenue and expenditures, Canada*
- *Local general government revenue and expenditures*
- *Provincial and territorial general government revenue and expenditures, by province and territory*
- *Non-autonomous federal pension plans revenue and expenditures*
- *Universities and colleges revenue and expenditures*
- *Health and social service institutions revenue and expenditures*
- *Provincial non-autonomous pension plans revenue and expenditures*
- *School boards revenue and expenditures*
- *Universities and colleges revenue and expenditures, by province and territory*
- *Health and social service institutions revenue and expenditures, by province and territory*
- *School boards revenue and expenditures, by province and territory*
- *Local general government revenue and expenditures, by province and territory*

- *Consolidated government revenue and expenditures*
- *Federal government revenue and expenditures*
- *Consolidated provincial, territorial and local government revenue and expenditures*
- *Consolidated provincial, territorial and local government revenue and expenditures, by province and territory*
- *Local government revenue and expenditures*
- *Local government revenue and expenditures, by province and territory*
- *Consolidated provincial and territorial government revenue and expenditures*
- *Consolidated provincial and territorial government revenue and expenditures, by province and territory*
- *Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to Statistics Canada's Financial Management System*
- *Reconciliation of federal government revenue and expenditures from public accounts to Statistics Canada's Financial Management System*

Statistical tables

Table 1-1

Employment — Public sector employment and wages and salaries ¹, by province, territory and outside Canada, 2007

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
average number of employees							
Public sector employment (annual average)							
Public sector ²	57,701	17,009	119,352	84,408	776,238	1,172,096	158,243
Government	54,320	15,645	110,683	76,093	711,831	1,049,146	134,582
Federal general government	7,160	3,680	23,839	14,883	80,237	160,737	16,693
Provincial and territorial general government ³	11,299	2,726	11,586	26,870	86,046	104,372	16,881
Health and social service institutions, provincial and territorial	16,507	4,157	29,852	22,373	237,790	223,203	42,995
Universities, colleges, vocational and trade institutions, provincial and territorial ³	6,588	1,474	12,696	6,198	77,181	132,086	12,275
Local general government	4,109	823	11,546	5,768	77,791	173,832	13,888
Local school boards ³	8,655	2,784	21,165	.	152,786	254,915	31,849
Government business enterprises	3,382	1,364	8,669	8,315	64,407	122,950	23,661
Federal government business enterprises	1,346	1,160	6,314	2,637	18,574	40,070	12,929
Provincial and territorial government business enterprises	2,036	204	1,866	5,202	39,697	38,003	8,957
Local government business enterprises	.	.	489	476	6,136	44,877	1,776
millions of dollars							
Public sector wages and salaries (annual total)							
Public sector	2,683.9	848.7	5,341.4	4,084.7	37,706.4	61,799.6	7,238.3
Government	2,543.7	791.3	5,020.9	3,634.9	33,912.2	54,971.9	6,004.4
Federal general government	446.4	221.7	1,542.8	906.4	5,106.9	11,176.2	1,013.4
Provincial and territorial general government ³	416.8	133.4	569.3	1,255.7	4,746.3	5,529.2	940.8
Health and social service institutions, provincial and territorial	852.3	213.2	1,262.0	983.3	10,530.3	11,087.8	1,757.1
Universities, colleges, vocational and trade institutions, provincial and territorial ³	277.0	70.2	544.7	250.3	3,941.1	6,178.3	515.4
Local general government	119.4	19.4	320.1	239.3	3,566.0	8,351.3	529.3
Local school boards ³	431.7	133.6	782.0	.	6,021.6	12,649.0	1,248.5
Government business enterprises	140.3	57.4	320.4	449.7	3,794.3	6,827.7	1,233.9
Federal government business enterprises	59.1	49.7	255.9	134.3	849.8	1,883.4	656.4
Provincial and territorial government business enterprises	81.1	7.7	49.1	298.8	2,610.6	2,498.4	500.8
Local government business enterprises	.	.	15.3	16.6	333.8	2,445.8	76.7

See footnotes at the end of the table.

Table 1-1 – continued

Employment — Public sector employment and wages and salaries ¹, by province, territory and outside Canada, 2007

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Outside Canada ⁴	Total
average number of employees								
Public sector employment (annual average)								
Public sector ²	136,004	305,505	372,982	6,558	10,457	5,828	3,257	3,225,700
Government	122,150	294,574	343,730	5,663	9,422	5,643	3,257	2,936,738
Federal general government	9,484	27,589	37,841	606	1,218	411	3,257	387,636
Provincial and territorial general government ³	15,621	32,165	38,193	4,201	4,640	3,348	.	357,949
Health and social service institutions, provincial and territorial	42,996	78,798	100,630	338	1,031	x	.	800,669
Universities, colleges, vocational and trade institutions, provincial and territorial ³	12,670	39,171	48,395	.	.	.	.	348,734
Local general government	15,523	46,624	41,487	518	1,374	1,884	.	395,167
Local school boards ³	25,856	70,228	77,185	.	1,159	.	.	646,583
Government business enterprises	13,854	10,930	29,251	x	x	x	..	288,962
Federal government business enterprises	2,130	2,567	9,717	x	x	x	..	99,121
Provincial and territorial government business enterprises	11,313	4,128	19,406	x	x	x	.	131,252
Local government business enterprises	411	4,235	128	.	.	.	.	58,589
millions of dollars								
Public sector wages and salaries (annual total)								
Public sector	5,831.8	15,748.5	17,860.5	416.0	684.0	424.6	313.1	160,985.9
Government	5,070.3	15,213.8	16,321.2	377.4	631.3	409.5	313.1	145,216.0
Federal general government	598.5	1,728.0	2,567.4	51.9	111.0	43.2	313.1	25,826.9
Provincial and territorial general government ³	860.1	1,922.1	2,257.7	286.6	329.0	300.6	.	19,547.5
Health and social service institutions, provincial and territorial	1,461.7	3,819.2	3,625.5	17.1	117.0	x	.	35,726.6
Universities, colleges, vocational and trade institutions, provincial and territorial ³	566.7	1,993.1	2,341.6	.	.	.	.	16,678.2
Local general government	545.0	2,362.3	2,094.4	21.8	42.6	65.7	.	18,276.6
Local school boards ³	1,038.3	3,389.1	3,434.6	.	31.8	.	.	29,160.2
Government business enterprises	761.5	534.7	1,539.3	x	x	x	..	15,769.9
Federal government business enterprises	113.3	118.7	442.7	x	x	x	..	4,634.4
Provincial and territorial government business enterprises	631.0	177.9	1,090.5	x	x	x	.	7,981.6
Local government business enterprises	17.1	238.1	6.0	.	.	.	.	3,153.9

1. Employment data are not in full-time equivalents and do not distinguish between full-time and part-time employees.

2. Figures may not add to the total due to suppression of confidential data.

3. Colleges, vocational and trade institutions and local school boards are embedded in provincial and territorial general government in New Brunswick, Yukon Territory, Northwest Territories (partially for local school boards) and Nunavut.

4. Employment data are for federal government.

Note(s): Data are on a calendar year basis.

Source(s): Statistics Canada, CANSIM table number 183-0002.

Table 1-2

Employment — Public sector employment¹, employment per 1,000 population, and employment as a percentage of total employed labour force by province, territory and outside Canada

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	average number of employees						
Public sector employment							
1998	55,655	15,267	105,308	77,922	713,065	949,401	129,346
1999	52,914	15,901	105,402	78,671	698,401	946,855	134,504
2000	52,719	16,471	104,974	78,139	692,538	958,183	137,108
2001	54,005	16,700	115,887	81,802	731,207	993,985	143,571
2002	55,395	16,485	117,261	82,337	745,887	1,025,822	149,951
2003	56,730	16,768	118,337	83,902	761,007	1,064,868	154,852
2004	56,289	17,091	116,778	82,411	762,019	1,082,630	156,178
2005	55,636	16,927	118,733	83,173	763,607	1,117,039	157,496
2006	56,792	16,774	120,228	84,692	771,382	1,144,209	158,189
2007	57,701	17,009	119,352	84,408	776,238	1,172,096	158,243
Public sector employment per 1,000 population							
1998	103	112	113	104	98	84	114
1999	99	117	113	105	95	82	118
2000	100	121	112	104	94	82	119
2001	103	122	124	109	99	84	125
2002	107	120	125	110	100	85	130
2003	109	122	126	112	102	87	133
2004	109	124	125	110	101	87	133
2005	108	122	127	111	101	89	134
2006	111	122	129	113	101	90	134
2007	114	123	128	113	101	92	133
	percent						
Public sector employment as a percentage of total employed labour force⁴							
1998	28.9	25.6	26.6	24.7	21.9	17.4	24.2
1999	26.3	26.4	26.1	24.2	21.0	16.8	24.8
2000	26.6	26.3	25.5	23.6	20.4	16.5	24.8
2001	26.5	26.2	27.9	24.8	21.3	16.8	25.9
2002	26.7	25.5	27.7	24.0	20.9	17.0	26.4
2003	26.7	25.4	27.4	24.5	21.0	17.1	27.2
2004	26.3	25.5	26.4	23.5	20.7	17.1	27.1
2005	26.0	24.8	26.8	23.7	20.5	17.5	27.1
2006	26.3	24.4	27.2	23.8	20.5	17.6	26.9
2007	26.6	24.5	26.7	23.3	20.2	17.8	26.5
	persons						
Estimates of population, annual^{5, 6}							
1998	539,932	135,819	931,907	750,551	7,295,973	11,367,018	1,137,515
1999	533,409	136,296	933,847	750,611	7,323,308	11,506,359	1,142,491
2000	528,043	136,486	933,881	750,518	7,357,029	11,685,380	1,147,373
2001	521,986	136,672	932,389	749,890	7,396,990	11,897,647	1,151,285
2002	519,449	136,934	934,507	750,327	7,445,745	12,102,045	1,155,584
2003	518,428	137,325	936,513	751,222	7,494,690	12,262,560	1,161,896
2004	517,303	137,862	937,960	752,040	7,548,984	12,420,289	1,170,555
2005	514,144	138,188	935,990	751,319	7,598,034	12,565,446	1,174,150
2006	509,940	138,027	935,050	749,225	7,651,033	12,705,328	1,178,492
2007	506,275	138,627	934,147	749,782	7,700,807	12,803,861	1,186,679

See footnotes at the end of the table.

Table 1-2 – continued

Employment — Public sector employment¹, employment per 1,000 population, and employment as a percentage of total employed labour force by province, territory and outside Canada

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ²	Nunavut ²	Outside Canada ³	Total
average number of employees								
Public sector employment								
1998	112,844	252,128	348,697	4,904	10,773		2,935	2,778,970
1999	116,158	252,748	348,722	5,628	8,204	4,571	2,878	2,771,432
2000	116,704	254,106	352,450	5,733	8,352	5,194	3,020	2,785,779
2001	121,772	267,108	349,098	5,903	9,574	5,632	3,031	2,899,352
2002	122,057	271,930	348,166	5,871	9,696	5,613	3,053	2,959,593
2003	125,897	273,458	351,127	5,957	10,035	5,685	3,145	3,031,830
2004	127,661	277,941	349,771	6,114	10,037	6,005	3,139	3,054,125
2005	129,704	282,201	351,501	6,241	9,952	6,074	3,148	3,101,494
2006	132,391	292,506	361,588	6,382	10,187	5,983	3,228	3,164,593
2007	136,004	305,505	372,982	6,558	10,457	5,828	3,257	3,225,700
Public sector employment per 1,000 population								
1998	111	87	88	157	160	...	...	92
1999	114	86	87	183	202	170	...	91
2000	116	85	87	188	206	189	...	91
2001	122	87	86	196	235	200	...	93
2002	123	87	85	195	234	195	...	94
2003	127	86	84	195	238	195	...	96
2004	128	87	83	198	234	203	...	95
2005	131	86	83	201	233	202	...	96
2006	134	87	84	204	240	197	...	97
2007	136	88	85	212	245	187	...	98
percent								
Public sector employment as a percentage of total employed labour force⁴								
1998	24.0	16.7	18.8	...	...	...	...	...
1999	24.6	16.4	18.4	...	...	...	...	...
2000	24.6	16.0	18.2	...	...	...	...	...
2001	26.5	16.4	18.2	...	...	...	...	...
2002	26.1	16.3	17.7	...	...	...	...	...
2003	26.4	15.9	17.4	...	...	...	...	...
2004	26.6	15.8	17.0	...	...	...	...	...
2005	26.8	15.8	16.5	...	...	...	...	...
2006	26.9	15.6	16.5	...	...	...	...	...
2007	27.1	15.6	16.5	...	...	...	...	...
persons								
Estimates of population, annual^{5, 6}								
1998	1,017,506	2,899,452	3,983,077	31,142	40,816	26,374	...	30,157,082
1999	1,014,707	2,953,255	4,011,342	30,777	40,654	26,822	...	30,403,878
2000	1,007,767	3,004,940	4,039,198	30,421	40,499	27,500	...	30,689,035
2001	1,000,134	3,056,739	4,078,447	30,129	40,822	28,121	...	31,021,251
2002	995,886	3,116,332	4,115,413	30,137	41,489	28,739	...	31,372,587
2003	994,732	3,161,371	4,155,370	30,574	42,231	29,165	...	31,676,077
2004	994,898	3,208,173	4,203,807	30,875	42,822	29,631	...	31,995,199
2005	990,044	3,280,728	4,260,246	31,051	42,724	30,013	...	32,312,077
2006	987,520	3,370,600	4,320,255	31,211	42,401	30,400	...	32,649,482
2007	996,869	3,473,984	4,380,256	30,989	42,637	31,113	...	32,976,026

1. Employment data are not in full-time equivalents and do not distinguish between full-time and part-time employees.

2. Employment data for the Northwest Territories prior to 1999 include the Nunavut.

3. Employment data are for federal government.

4. Labour force data are unavailable for the territories and outside Canada.

5. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.

6. Estimates are revised intercensal from 1971 to 1995, final intercensal from 1996 to 2000, final postcensal from 2001 to 2004, updated postcensal for 2005 and 2006 and preliminary postcensal for 2007.

Note(s): Employment data are on a calendar year basis.

Source(s): Employment data — Statistics Canada, CANSIM table number 183-0002. Estimates of population — CANSIM table number 051-0001. Labour Force Survey (LFS) — CANSIM table number 282-0001.

Table 1-3

Employment — Public sector wages and salaries, and wages and salaries as a percentage of provincial and territorial GDP by province, territory and outside Canada

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Public sector wages and salaries							
1998	1,906.3	516.1	3,550.9	2,664.8	24,913.6	38,474.4	4,200.2
1999	1,970.2	562.1	3,818.2	2,838.7	26,019.0	40,185.4	4,481.1
2000	2,107.2	623.5	4,021.3	3,002.6	27,945.5	42,858.9	4,880.7
2001	2,165.6	633.7	4,129.9	3,090.1	28,912.3	44,385.9	5,149.8
2002	2,301.7	680.7	4,323.7	3,217.3	30,244.3	47,242.4	5,511.8
2003	2,408.5	722.1	4,481.0	3,380.2	31,625.6	50,378.0	5,867.2
2004	2,408.5	749.9	4,592.0	3,446.1	32,468.8	52,508.9	6,154.7
2005	2,485.8	785.8	4,900.3	3,717.4	33,441.2	55,545.2	6,472.2
2006	2,547.7	802.7	5,186.1	3,897.8	34,606.8	58,355.7	6,803.4
2007	2,683.9	848.7	5,341.4	4,084.7	37,706.4	61,799.6	7,238.3
percent							
Public sector wages and salaries as a percentage of provincial and territorial Gross Domestic Product (GDP)							
1998	17.1	17.3	16.6	15.1	12.7	10.2	13.6
1999	16.2	17.8	16.6	14.9	12.3	9.8	14.0
2000	15.1	18.5	16.3	14.9	12.4	9.7	14.3
2001	15.3	18.5	15.9	14.9	12.5	9.8	14.6
2002	14.0	18.4	16.0	15.2	12.5	9.9	15.1
2003	13.3	19.0	15.5	15.1	12.6	10.2	15.7
2004	12.5	18.8	15.3	14.6	12.4	10.2	15.4
2005	11.6	19.1	15.5	15.4	12.3	10.3	15.5
2006	9.9	18.7	16.2	15.4	12.2	10.5	15.2
2007	9.2	18.7	16.0	15.5	12.6	10.6	14.9
millions of dollars							
Provincial and territorial GDP							
1998	11,176	2,981	21,401	17,633	196,258	377,897	30,972
1999	12,184	3,159	23,059	19,041	210,809	409,020	31,966
2000	13,922	3,366	24,658	20,085	224,928	440,759	34,057
2001	14,179	3,431	25,909	20,684	231,624	453,701	35,157
2002	16,457	3,701	27,082	21,169	241,448	477,763	36,559
2003	18,119	3,798	28,851	22,366	250,752	493,081	37,451
2004	19,302	3,994	30,014	23,534	262,890	516,792	39,859
2005	21,496	4,118	31,575	24,190	272,672	536,908	41,682
2006	25,608	4,304	31,997	25,346	282,841	557,784	44,851
2007	29,034	4,538	33,296	26,410	298,157	582,019	48,586

See footnotes at the end of the table.

Table 1-3 – continued

Employment — Public sector wages and salaries, and wages and salaries as a percentage of provincial and territorial GDP by province, territory and outside Canada

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ¹	Nunavut ¹	Outside Canada ²	Total
millions of dollars								
Public sector wages and salaries								
1998	3,663.3	8,824.4	13,291.2	234.4	554.9	...	206.2	103,039.1
1999	3,880.1	9,321.4	13,591.2	287.0	469.8	229.5	224.7	107,878.6
2000	4,105.8	10,038.6	14,326.8	302.5	482.6	250.5	240.9	115,191.5
2001	4,264.0	10,710.9	14,881.8	309.3	502.8	285.3	267.1	119,692.9
2002	4,497.5	11,415.6	15,285.8	327.2	538.4	314.6	275.5	126,180.9
2003	4,712.4	12,129.1	15,507.5	331.9	575.6	335.7	284.5	132,743.7
2004	4,963.6	12,781.6	15,773.8	357.5	605.1	360.2	282.4	137,457.4
2005	5,174.0	13,677.3	16,129.9	375.5	623.3	381.8	304.3	144,018.5
2006	5,516.6	14,600.1	17,777.9	395.1	651.8	407.9	309.1	151,863.2
2007	5,831.8	15,748.5	17,860.5	416.0	684.0	424.6	313.1	160,985.9
percent								
Public sector wages and salaries as a percentage of provincial and territorial Gross Domestic Product (GDP)								
1998	12.4	8.2	11.5	21.6	20.9	..	72.1	11.3
1999	12.6	8.0	11.2	26.5	20.5	30.7	74.9	11.0
2000	12.1	6.9	10.9	25.4	19.2	30.0	77.0	10.7
2001	12.9	7.1	11.1	24.6	16.9	32.6	78.3	10.8
2002	13.1	7.6	11.1	26.1	17.8	33.1	77.0	10.9
2003	12.9	7.1	10.6	25.7	15.6	33.9	76.1	10.9
2004	12.3	6.7	10.0	26.1	14.0	33.6	75.5	10.6
2005	11.8	6.2	9.5	25.4	15.1	34.6	77.2	10.5
2006	12.0	6.1	9.9	25.5	15.7	34.5	74.0	10.5
2007	11.4	6.1	9.4	24.7	14.9	31.0	73.2	10.5
millions of dollars								
Provincial and territorial GDP								
1998	29,550	107,439	115,641	1,087	2,652	..	286	914,973
1999	30,778	117,080	120,921	1,085	2,292	747	300	982,441
2000	33,828	144,789	131,333	1,190	2,515	834	313	1,076,577
2001	33,127	151,274	133,514	1,259	2,972	876	341	1,108,048
2002	34,343	150,594	138,193	1,254	3,033	951	358	1,152,905
2003	36,653	170,113	145,642	1,292	3,692	991	374	1,213,175
2004	40,417	189,521	157,365	1,371	4,322	1,073	374	1,290,828
2005	43,773	222,159	169,404	1,478	4,128	1,103	394	1,375,080
2006	45,922	240,025	180,328	1,549	4,150	1,184	418	1,446,307
2007	51,166	259,941	190,214	1,687	4,580	1,371	428	1,531,427

1. Employment data for the Northwest Territories prior to 1999 include the Nunavut.

2. Employment data are for federal government.

Note(s): Employment data are on a calendar year basis. Gross Domestic Product (GDP) data are at current prices, income-based, annual and unadjusted.

Source(s): Employment data — Statistics Canada, CANSIM table number 183-0002. Gross Domestic Product (GDP) — CANSIM table number 384-0001.

**Table 1-4
Employment — Employment, annual average ¹**

	2003	2004	2005	2006	2007
	average number of employees				
Public sector	3,031,830	3,054,125	3,101,494	3,164,593	3,225,700
Government	2,756,850	2,771,572	2,819,798	2,880,763	2,936,738
Provincial, territorial and local governments	2,390,421	2,404,839	2,449,321	2,493,998	2,549,103
Federal general government ²	366,428	366,733	370,477	386,765	387,636
Military	83,766	84,059	85,706	87,730	89,332
Provincial and territorial governments	1,418,505	1,423,340	1,450,015	1,472,572	1,507,353
Provincial and territorial general government	345,684	343,772	348,521	351,893	357,949
Universities, colleges, vocational and trade institutions, provincial and territorial	320,542	326,118	334,720	340,289	348,734
Health and social service institutions, provincial and territorial	752,279	753,450	766,773	780,390	800,669
Local governments	971,917	981,499	999,306	1,021,427	1,041,750
Local general government	367,627	368,713	377,603	385,621	395,167
Local school boards	604,290	612,786	621,703	635,806	646,583
Federal government business enterprises	92,084	94,634	95,436	96,310	99,121
Provincial and territorial government business enterprises	131,314	134,859	131,543	130,963	131,252
Local government business enterprises	51,582	53,060	54,717	56,558	58,589

1. Employment data are not in full-time equivalents and do not distinguish between full-time and part-time employees.

2. Federal general government data includes reservists and full-time military personnel.

Note(s): Data are on a calendar year basis.

Source(s): Statistics Canada, CANSIM table number 183-0002 and 183-0004.

**Table 1-5
Employment — Wages and salaries, annual total**

	2003	2004	2005	2006	2007
	millions of dollars				
Public sector	132,743.7	137,457.4	144,018.5	151,863.2	160,985.9
Government	119,780.1	123,636.7	129,909.0	137,057.3	145,216.0
Provincial, territorial and local governments	98,761.1	102,317.9	106,267.1	112,450.0	119,389.0
Federal general government ¹	21,019.0	21,318.9	23,641.9	24,607.3	25,826.9
Military	4,072.6	4,131.0	4,635.8	4,738.2	4,914.6
Provincial and territorial governments	59,365.0	61,386.4	63,621.6	67,384.0	71,952.2
Provincial and territorial general government	17,047.9	17,312.2	17,704.9	18,605.1	19,547.5
Universities, colleges, vocational and trade institutions, provincial and territorial	13,174.9	13,955.7	14,854.8	15,826.5	16,678.2
Health and social service institutions, provincial and territorial	29,142.2	30,118.5	31,061.9	32,952.4	35,726.6
Local governments	39,396.1	40,931.5	42,645.5	45,066.0	47,436.8
Local general government	14,826.2	15,468.0	16,314.8	17,258.8	18,276.6
Local school boards	24,569.9	25,463.5	26,330.7	27,807.2	29,160.2
Federal government business enterprises	3,741.5	4,022.0	4,072.4	4,316.9	4,634.4
Provincial and territorial government business enterprises	6,659.9	7,109.7	7,207.8	7,505.1	7,981.6
Local government business enterprises	2,562.2	2,689.1	2,829.3	2,983.9	3,153.9

1. Federal general government data includes reservists and full-time military personnel.

Note(s): Data are on a calendar year basis.

Source(s): Statistics Canada, CANSIM table number 183-0002 and 183-0004.

Table 2-1
Revenue and expenditures — Surplus(+) / deficit(-) by level of government — Canada

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Federal government	2,126	5,117	9,541	7,369	13,761
Provincial and territorial governments					
Newfoundland and Labrador	-341	-16	334	-374	393
Prince Edward Island	-143	31	0	20	-34
Nova Scotia	25	279	1,089	100	162
New Brunswick	-69	170	-84	46	-554
Quebec	-3,580	-1,342	-2,754	-1,167	-512
Ontario	-6,479	-1,586	-3,514	-1,214	-1,012
Manitoba	-211	460	21	161	-39
Saskatchewan	-149	918	796	912	900
Alberta	4,393	5,262	8,745	8,926	4,972
British Columbia	-613	3,369	3,837	2,874	1,129
Yukon Territory	-8	-17	47	18	15
Northwest Territories including Nunavut	..	..	..	..	..
Northwest Territories	-116	-51	-10	18	-5
Nunavut	-47	-10	81	233	-28
Total	..	..	..	..	..
Local governments					
Newfoundland and Labrador	38	7	-6	31	..
Prince Edward Island	-7	-11	-19	-28	..
Nova Scotia	14	-36	-131	-157	..
New Brunswick	-42	-25	-40	-38	..
Quebec	-550	-1,497	-1,458	-1,947	..
Ontario	200	763	1,574	593	..
Manitoba	60	-41	100	-110	..
Saskatchewan	-134	-55	-110	-148	..
Alberta	463	568	544	143	..
British Columbia	-325	-614	-701	-801	..
Yukon Territory	4	-1	-8	-16	..
Northwest Territories including Nunavut	..	..	..	..	..
Northwest Territories	8	-2	-13	-16	..
Nunavut	-1	-5	-6	-6	..
Total	..	..	..	..	..
Canada and Quebec Pension Plans					
Canada Pension Plan (CPP)	8,032	7,739	7,879	8,913	9,800
Quebec Pension Plan (QPP)	1,674	1,639	1,866	1,800	1,627
Total	9,706	9,378	9,745	10,713	11,427
Total surplus(+)/ deficit(-)	..	..	..	..	..

Note(s): Data for the federal government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0001, 385-0003 and 385-0006.

Table 2-2

Revenue and expenditures — Consolidated ¹ federal, provincial, territorial and local government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	505,434	538,265	571,678	604,541	635,664
Income taxes	188,619	207,415	225,218	246,175	267,360
Personal income taxes	145,324	155,136	167,409	180,034	193,491
Corporation income taxes ²	38,925	46,928	50,893	58,240	65,995
Mining and logging taxes	215	530	757	1,005	994
Taxes on payments to non-residents	4,156	4,822	6,159	6,896	6,879
Other income taxes	.	.	.	.	.
Consumption taxes	98,918	104,495	107,844	105,396	111,461
General sales tax	62,169	66,352	69,460	67,397	72,162
Alcoholic beverages and tobacco taxes	9,260	9,673	9,024	8,430	8,711
Amusement tax	552	561	563	518	508
Gasoline and motive fuel taxes	12,760	12,700	13,013	13,079	13,575
Custom duties	2,804	3,041	3,429	3,651	3,728
Liquor profits	3,544	3,703	3,976	4,207	4,408
Remitted gaming profits	5,969	6,395	6,438	6,152	6,229
Other consumption taxes	1,860	2,070	1,941	1,961	2,139
Property and related taxes	44,244	46,721	49,404	51,220	52,993
General property taxes	37,570	39,756	41,860	43,855	45,363
Capital taxes	3,197	3,409	3,395	3,187	3,029
Other property and related taxes	3,477	3,557	4,149	4,178	4,601
Other taxes	17,037	18,018	18,885	20,549	21,092
Payroll taxes	8,624	8,933	9,403	9,683	10,338
Motor vehicle licences	3,025	3,111	3,070	3,380	3,495
Natural resource taxes and licences	633	925	1,142	1,805	1,534
Miscellaneous taxes	4,755	5,049	5,271	5,681	5,725
Health and drug insurance premiums	3,132	3,206	3,258	3,268	3,424
Contributions to social security plans	67,568	69,039	71,132	74,489	76,505
Sales of goods and services	38,704	40,822	42,459	45,541	47,840
Investment income	37,267	40,525	47,528	51,125	51,074
Other revenue from own sources	9,946	8,022	5,950	6,779	3,916
General purpose transfers from other government subsectors	0	0	0	..	..
Specific purpose transfers from other government subsectors	0	0	0	..	..
Total revenue	505,434	538,265	571,678	604,541	635,664

See footnotes at the end of the table.

Table 2-2 – continued

Revenue and expenditures — Consolidated¹ federal, provincial, territorial and local government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Expenditures					
General government services	18,633	18,792	19,796	20,612	21,110
Protection of persons and property	39,154	41,096	43,534	46,752	49,125
Transportation and communication	20,258	21,172	24,723	25,913	29,516
Health	89,479	94,497	99,126	106,919	115,358
Hospital care	30,047	31,446	33,153	36,229	39,414
Medical care	37,090	40,836	42,162	44,080	47,234
Preventive care	3,678	3,874	4,003	4,778	5,073
Other health services	18,664	18,341	19,808	21,833	23,637
Social services	150,827	156,762	164,524	173,812	183,278
Social assistance	101,960	105,044	106,292	112,438	116,285
Workers' compensation benefits	6,427	6,622	6,812	6,984	7,246
Employee pension plan benefits and changes in equity	20,878	20,966	21,827	22,385	22,884
Veterans' benefits	2,604	2,700	2,890	3,047	3,314
Other social services	18,321	20,742	25,974	28,044	32,645
Motor vehicle accident compensation	636	687	729	913	903
Education	74,246	77,140	82,685	86,837	91,144
Elementary and secondary education	40,146	41,367	44,963	45,873	47,503
Postsecondary education	29,328	31,062	32,903	35,791	38,758
Special retraining services	3,668	3,645	3,679	3,901	3,591
Other education	1,104	1,067	1,141	1,272	1,292
Resource conservation and industrial development	19,430	18,652	19,754	20,978	21,379
Environment	11,391	11,903	12,935	14,464	16,082
Recreation and culture	13,143	13,476	14,207	14,891	15,880
Labour, employment and immigration	3,440	2,328	2,480	2,498	2,590
Housing	3,833	3,880	4,244	4,435	4,575
Foreign affairs and international assistance	4,611	5,556	5,585	6,500	5,942
Regional planning and development	2,133	2,057	2,217	2,385	2,665
Research establishments	1,890	1,823	1,859	2,165	2,354
General purpose transfers to other government subsectors	0	0	0	..	..
Debt charges	46,917	45,506	44,755	45,844	45,181
Other expenditures	2,499	1,935	2,329	1,176	1,410
Total expenditures	501,884	516,576	544,753	576,182	607,589
Surplus (+) / deficit (-)	3,550	21,689	26,925	28,360	28,075

1. Consolidated government is a consolidation of all federal, provincial-territorial, local, and non-market producing entities engaged in the creation and implementation of government policy and in the delivery of government services within their jurisdictions plus the Canada and Quebec Pension Plans. The components that comprise consolidated government statistics contained in this table are: (i) federal general government, (ii) federal non-autonomous pension plans, (iii) provincial and territorial general government, (iv) provincial and territorial non-autonomous pension plans, (v) universities and colleges, (vi) health and social service institutions, (vii) local general government, (viii) school boards, (ix) the Canada Pension Plan and (x) the Quebec Pension Plan.
2. Federal capital taxes are included in corporation income tax.

Note(s): Data for the federal government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0001.

Table 2-3

Revenue and expenditures — Consolidated ¹ federal, provincial, territorial and local government revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	468,557	499,676	531,137	561,187	590,718
Income taxes	188,619	207,415	225,218	246,175	267,360
Personal income taxes	145,324	155,136	167,409	180,034	193,491
Corporation income taxes ²	38,925	46,928	50,893	58,240	65,995
Mining and logging taxes	215	530	757	1,005	994
Taxes on payments to non-residents	4,156	4,822	6,159	6,896	6,879
Other income taxes	.	.	.	.	.
Consumption taxes	98,918	104,495	107,844	105,396	111,461
General sales tax	62,169	66,352	69,460	67,397	72,162
Alcoholic beverages and tobacco taxes	9,260	9,673	9,024	8,430	8,711
Amusement tax	552	561	563	518	508
Gasoline and motive fuel taxes	12,760	12,700	13,013	13,079	13,575
Custom duties	2,804	3,041	3,429	3,651	3,728
Liquor profits	3,544	3,703	3,976	4,207	4,408
Remitted gaming profits	5,969	6,395	6,438	6,152	6,229
Other consumption taxes	1,860	2,070	1,941	1,961	2,139
Property and related taxes	44,244	46,721	49,404	51,220	52,993
General property taxes	37,570	39,756	41,860	43,855	45,363
Capital taxes	3,197	3,409	3,395	3,187	3,029
Other property and related taxes	3,477	3,557	4,149	4,178	4,601
Other taxes	17,037	18,018	18,885	20,549	21,092
Payroll taxes	8,624	8,933	9,403	9,683	10,338
Motor vehicle licences	3,025	3,111	3,070	3,380	3,495
Natural resource taxes and licences	633	925	1,142	1,805	1,534
Miscellaneous taxes	4,755	5,049	5,271	5,681	5,725
Health and drug insurance premiums	3,132	3,206	3,258	3,268	3,424
Contributions to social security plans	31,547	31,995	32,368	34,071	34,403
Sales of goods and services	39,130	41,275	42,869	45,938	48,278
Investment income	35,984	38,600	45,341	47,748	47,791
Other revenue from own sources	9,946	7,950	5,950	6,823	3,916
General purpose transfers from other government subsectors	0	0	0	..	..
Specific purpose transfers from other government subsectors	0	0	0	..	..
Total revenue	468,557	499,676	531,137	561,187	590,718

See footnotes at the end of the table.

Table 2-3 – continued

Revenue and expenditures — Consolidated ¹ federal, provincial, territorial and local government revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Expenditures					
General government services	18,633	18,792	19,796	20,612	21,110
Protection of persons and property	39,154	41,096	43,534	46,752	49,125
Transportation and communication	20,258	21,172	24,723	25,913	29,516
Health	89,479	94,497	99,126	106,919	115,358
Hospital care	30,047	31,446	33,153	36,229	39,414
Medical care	37,090	40,836	42,162	44,080	47,234
Preventive care	3,678	3,874	4,003	4,778	5,073
Other health services	18,664	18,341	19,808	21,833	23,637
Social services	121,058	125,372	131,543	139,183	147,659
Social assistance	72,191	73,653	73,310	77,809	80,666
Workers' compensation benefits	6,427	6,622	6,812	6,984	7,246
Employee pension plan benefits and changes in equity	20,878	20,966	21,827	22,385	22,884
Veterans' benefits	2,604	2,700	2,890	3,047	3,314
Motor vehicle accident compensation	636	687	729	913	903
Other social services	18,321	20,742	25,974	28,044	32,645
Education	74,246	77,140	82,685	86,837	91,144
Elementary and secondary education	40,146	41,367	44,963	45,873	47,503
Postsecondary education	29,328	31,062	32,903	35,791	38,758
Special retraining services	3,668	3,645	3,679	3,901	3,591
Other education	1,104	1,067	1,141	1,272	1,292
Resource conservation and industrial development	19,430	18,652	19,754	20,978	21,379
Environment	11,391	11,903	12,935	14,464	16,082
Recreation and culture	13,143	13,476	14,207	14,891	15,880
Labour, employment and immigration	3,440	2,328	2,480	2,498	2,590
Housing	3,833	3,880	4,244	4,435	4,575
Foreign affairs and international assistance	4,611	5,556	5,585	6,500	5,942
Regional planning and development	2,133	2,057	2,217	2,385	2,665
Research establishments	1,890	1,823	1,859	2,165	2,354
General purpose transfers to other government subsectors	0	0	0	..	..
Debt charges	49,514	47,686	46,940	47,832	47,281
Other expenditures	2,499	1,935	2,329	1,176	1,410
Total expenditures	474,712	487,365	513,957	543,541	574,070
Surplus (+) / deficit (-)	-6,156	12,312	17,180	17,647	16,648

1. Does not include the Canada Pension Plan (CPP) and Quebec Pension Plan (QPP).

2. Federal capital taxes are included in corporation income tax.

Note(s): Data for the federal government are for the fiscal year ending March 31, provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0001.

Table 2-4
Revenue and expenditures — Consolidated provincial, territorial and local government expenditures per capita, 2008 P

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	dollars						
General government services	555.7	524.8	264.1	311.6	432.9	308.8	357.9
Protection of persons and property	707.4	417.0	731.5	539.4	632.3	671.1	638.4
Transportation and communication	1,111.4	956.1	614.9	1,421.1	860.5	687.1	809.8
Health	4,108.6	3,033.7	3,340.8	3,972.8	3,114.6	3,314.3	3,717.2
Hospital care	1,633.6	1,286.8	1,279.0	1,711.4	1,133.9	1,170.1	1,350.0
Medical care	1,781.4	819.5	1,367.8	1,514.3	1,376.8	1,439.3	1,465.9
Preventive care	31.5	21.6	90.9	21.3	160.8	120.4	16.8
Other health services	662.1	905.8	604.2	725.8	443.1	584.5	883.7
Social services	1,466.1	898.6	1,160.3	1,130.7	3,026.6	1,461.5	1,537.3
Social assistance	555.7	496.0	413.9	350.3	768.5	591.5	621.6
Workers' compensation benefits	163.6	122.2	181.8	166.5	254.0	232.4	138.6
Employee pension plan benefits and changes in equity	..	..	10.7	..	820.6	5.2	3.4
Motor vehicle accident compensation	..	..	..	..	115.7	0.9	..
Other social services	746.8	280.4	552.9	614.0	1,067.7	631.6	774.5
Education	3,034.6	2,767.7	2,790.1	2,451.9	2,440.2	2,637.1	2,699.1
Elementary and secondary education	1,688.8	1,387.5	1,300.4	1,409.1	1,284.3	1,415.7	1,673.4
Postsecondary education	1,235.5	1,236.5	1,380.6	892.3	966.6	1,143.7	915.7
Special retraining services	49.3	79.1	41.7	125.2	182.1	65.1	75.6
Other education	61.1	64.7	67.4	26.6	7.1	12.5	34.4
Resource conservation and industrial development	536.0	941.7	345.4	356.9	496.5	269.4	460.3
Environment	293.6	417.0	512.2	367.6	362.2	443.9	373.8
Recreation and culture	258.1	409.8	225.6	221.1	394.3	266.7	241.9
Labour, employment and immigration	25.6	21.6	12.8	41.3	67.7	9.4	29.4
Housing	145.8	50.3	159.3	98.6	107.3	114.2	80.6
Regional planning and development	102.5	43.1	90.9	74.6	90.4	41.6	95.8
Research establishments	..	..	1.1	..	55.6	9.3	11.8
General purpose transfers to other government subsectors	21.7	0.0	..	12.0	63.9	0.4	0.0
Debt charges	1,129.1	948.9	1,098.3	1,221.3	1,043.1	802.9	1,158.4
Other expenditures	33.5	7.2	151.9	1.3	0.0	5.3	0.0
Total expenditures	13,529.7	11,437.6	11,498.2	12,220.8	13,188.0	11,042.9	12,211.9
Surplus (+) / deficit (-)	835.5	-445.7	5.3	-788.4	-318.5	-32.6	-125.2
Population at October 1, 2007	507,475	139,103	935,106	750,851	7,719,993	12,850,636	1,190,400

Table 2-4 – continued

Revenue and expenditures — Consolidated provincial, territorial and local government expenditures per capita, 2008 ^p

	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada total
	dollars						
General government services	376.8	461.7	376.3	3,246.0	3,488.5	5,300.9	381.7
Protection of persons and property	781.4	587.4	662.3	2,892.5	2,734.2	2,570.1	658.9
Transportation and communication	1,015.6	1,117.1	712.7	4,788.7	3,936.4	2,281.0	822.3
Health	3,741.7	3,564.6	3,171.1	4,435.2	6,364.2	9,091.8	3,338.1
Hospital care	1,064.5	1,232.9	1,088.6	1,864.1	3,040.7	4,915.3	1,189.7
Medical care	1,501.0	1,313.8	1,456.3	2,089.0	1,485.0	995.9	1,418.5
Preventive care	18.9	108.4	106.3	160.7	707.1	642.5	116.3
Other health services	1,156.2	909.7	519.9	321.4	1,131.4	2,505.9	613.6
Social services	1,101.4	1,370.9	1,380.7	3,631.7	3,323.5	3,244.8	1,785.6
Social assistance	309.0	472.1	432.2	674.9	966.4	1,477.8	581.4
Workers' compensation benefits	187.4	147.7	221.9	803.5	825.0	..	218.9
Employee pension plan benefits and changes in equity	108.6	..	..	..	..	..	197.2
Motor vehicle accident compensation	..	..	..	..	..	..	27.3
Other social services	496.4	751.1	726.6	2,185.4	1,532.1	1,767.0	760.9
Education	2,937.3	3,373.9	2,364.3	4,756.5	6,929.9	8,192.2	2,661.7
Elementary and secondary education	1,749.2	1,662.3	1,206.2	3,310.3	4,572.8	6,071.9	1,413.3
Postsecondary education	1,094.4	1,567.1	1,109.5	1,028.4	1,296.4	1,381.4	1,134.3
Special retraining services	81.7	129.3	40.9	128.6	330.0	160.6	97.8
Other education	13.0	15.2	7.7	289.2	730.7	578.3	16.3
Resource conservation and industrial development	679.8	580.5	425.9	2,603.2	2,993.5	1,863.3	413.5
Environment	385.7	567.6	395.2	1,060.6	1,107.8	1,799.1	427.6
Recreation and culture	386.7	565.3	429.3	1,574.8	872.1	1,220.8	353.4
Labour, employment and immigration	22.9	29.0	21.3	..	235.7	96.4	29.3
Housing	188.4	154.9	55.9	964.2	2,781.4	5,461.5	120.5
Regional planning and development	55.8	102.4	68.6	771.3	1,272.8	1,767.0	72.3
Research establishments	12.0	45.3	15.7	..	..	..	24.3
General purpose transfers to other government subsectors	7.0	..	..	..	0.0	..	15.8
Debt charges	829.3	180.7	652.1	128.6	400.7	1,092.3	809.4
Other expenditures	7.0	293.7	13.4	32.1	1,602.8	96.4	42.0
Total expenditures	12,528.7	12,994.6	10,744.7	30,853.3	38,067.2	44,109.6	11,956.5
Surplus (+) / deficit (-)	749.5	1,467.0	74.5	-32.1	-495.0	-1,092.3	87.2
Population at October 1, 2007	1,003,299	3,486,767	4,402,931	31,115	42,425	31,127	33,091,228

Note(s): Data for the provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0001 and 051-0005. Estimates of population — CANSIM table number 051-0005.

Table 2-5

Revenue and expenditures — Consolidated provincial, territorial and local government revenue and expenditures — Canada total

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	263,042	281,222	301,093	324,633	336,773
Income taxes	64,508	73,712	80,584	93,208	100,177
Personal income taxes	52,611	56,782	61,846	71,927	74,935
Corporation income taxes	11,682	16,400	17,980	20,277	24,248
Mining and logging taxes	215	530	757	1,005	994
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	54,939	57,183	59,015	60,380	62,353
General sales tax	30,992	32,187	33,855	35,277	36,829
Alcoholic beverages and tobacco taxes	5,024	5,253	5,049	4,886	4,791
Amusement tax	537	547	549	504	494
Gasoline and motive fuel taxes	7,679	7,836	7,840	8,006	8,142
Custom duties	.	.	.	.	.
Liquor profits	3,544	3,703	3,976	4,207	4,408
Remitted gaming profits	5,969	6,395	6,438	6,152	6,229
Other consumption taxes	1,193	1,262	1,308	1,347	1,460
Property and related taxes	44,244	46,721	49,404	51,220	52,993
General property taxes	37,570	39,756	41,860	43,855	45,363
Capital taxes	3,197	3,409	3,395	3,187	3,029
Other property and related taxes	3,477	3,557	4,149	4,178	4,601
Other taxes	16,428	17,351	18,099	18,913	19,706
Payroll taxes	8,624	8,933	9,403	9,683	10,338
Motor vehicle licences	3,025	3,111	3,070	3,380	3,495
Natural resource taxes and licences	630	923	1,140	1,144	1,058
Miscellaneous taxes	4,149	4,383	4,486	4,707	4,815
Health and drug insurance premiums	3,132	3,206	3,258	3,268	3,424
Contributions to social security plans	9,501	10,111	10,517	12,139	12,471
Sales of goods and services	35,165	37,183	38,968	42,130	44,160
Investment income	29,145	32,039	38,426	39,428	38,159
Other revenue from own sources	5,982	3,717	2,826	3,947	3,330
General purpose transfers from other government subsectors	32,028	24,274	24,767	21,942	26,358
Specific purpose transfers from other government subsectors	11,566	27,971	30,054	34,025	35,409
Total revenue	306,637	333,468	355,918	380,600	398,540

Table 2-5 – continued

Revenue and expenditures — Consolidated provincial, territorial and local government revenue and expenditures — Canada total

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Expenditures					
General government services	10,588	10,527	11,178	11,926	12,630
Protection of persons and property	18,251	18,294	19,335	20,675	21,804
Transportation and communication	18,309	19,185	22,548	23,639	27,212
Health	85,667	90,390	94,839	102,411	110,461
Hospital care	30,011	31,353	33,072	36,190	39,370
Medical care	36,578	40,175	41,519	43,752	46,940
Preventive care	2,883	2,922	2,949	3,659	3,847
Other health services	16,195	15,940	17,298	18,809	20,304
Social services	46,300	48,432	51,936	56,232	59,088
Social assistance	15,645	16,006	16,220	18,141	19,238
Workers' compensation benefits	6,425	6,621	6,811	6,982	7,244
Employee pension plan benefits and changes in equity	5,525	5,586	5,971	6,181	6,524
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	636	687	729	913	903
Other social services	18,068	19,533	22,205	24,013	25,179
Education	70,864	73,816	79,175	83,337	88,078
Elementary and secondary education	39,447	40,659	44,245	45,223	46,767
Postsecondary education	28,222	29,942	31,662	34,502	37,537
Special retraining services	2,741	2,798	2,808	3,110	3,236
Other education	454	417	460	503	538
Resource conservation and industrial development	11,230	11,337	12,043	12,885	13,683
Environment	9,699	10,215	11,464	12,627	14,149
Recreation and culture	9,150	9,383	10,248	10,821	11,696
Labour, employment and immigration	902	868	904	930	970
Housing	3,047	3,214	3,564	3,767	3,988
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,717	1,821	2,007	2,163	2,392
Research establishments	614	545	609	747	803
General purpose transfers to other government subsectors	331	731	640	691	524
Debt charges	25,721	25,634	25,484	26,354	26,785
Other expenditures	2,528	1,881	2,304	1,121	1,391
Total expenditures	314,919	326,272	348,279	370,323	395,654
Surplus (+) / deficit (-)	-8,282	7,195	7,639	10,277	2,886

Note(s): Data for the provincial and territorial government are for the fiscal year ending closest to March 31 and the local government are for the fiscal year ending closest to December 31 of the previous year.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0001.

Table 2-6
Revenue and expenditures — Federal government revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	203,154	216,187	229,254	236,047	255,866
Income taxes	124,111	133,704	144,634	152,967	167,183
Personal income taxes	92,713	98,354	105,562	108,107	118,556
Corporation income taxes ¹	27,243	30,528	32,913	37,964	41,748
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,156	4,822	6,159	6,896	6,879
Other income taxes	..	..	..	..	..
Consumption taxes	43,979	47,312	48,829	45,016	49,107
General sales tax	31,177	34,165	35,605	32,120	35,333
Alcoholic beverages and tobacco taxes	4,236	4,420	3,975	3,545	3,920
Amusement tax	14	14	14	14	14
Gasoline and motive fuel taxes	5,081	4,864	5,173	5,073	5,433
Custom duties	2,804	3,041	3,429	3,651	3,728
Liquor profits	..	..	..	..	..
Remitted gaming profits	..	..	..	..	..
Other consumption taxes	667	808	633	613	679
Property and related taxes	..	..	..	..	..
General property taxes	..	..	..	..	..
Capital taxes	..	..	..	..	..
Other property and related taxes	..	..	..	..	..
Other taxes	609	668	786	1,636	1,386
Payroll taxes	..	..	..	..	..
Motor vehicle licences	..	..	..	..	..
Natural resource taxes and licences	3	3	2	662	476
Miscellaneous taxes	606	665	784	974	910
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	22,046	21,884	21,851	21,932	21,933
Sales of goods and services	5,101	5,452	5,740	5,811	6,151
Investment income	6,839	6,560	6,915	8,320	9,632
Other revenue from own sources	468	607	499	365	474
General purpose transfers from other government subsectors	601	612	604	715	642
Specific purpose transfers from other government subsectors	84	88	91	68	68
Total revenue	203,839	216,888	229,949	236,829	256,575

See footnotes at the end of the table.

Table 2-6 – continued

Revenue and expenditures — Federal government revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Expenditures					
General government services	8,260	8,491	8,891	9,011	8,831
Protection of persons and property	22,014	23,929	25,485	27,308	28,628
Transportation and communication	2,149	2,299	3,096	3,668	2,784
Health ²	6,811	23,774	21,823	22,898	25,805
Hospital care	1,578	4,874	89	42	663
Medical care	686	716	699	354	322
Preventive care	853	1,374	1,071	1,136	1,545
Other health services	3,695	16,810	19,964	21,366	23,274
Social services ²	75,053	77,249	81,034	83,996	89,729
Social assistance	56,811	57,943	57,449	59,731	61,491
Workers' compensation benefits	2	2	2	2	2
Employee pension plan benefits and changes in equity	15,352	15,380	15,856	16,204	16,360
Veterans' benefits	2,604	2,701	2,890	3,047	3,314
Other social services	283	1,224	4,838	5,011	8,562
Education ²	5,219	5,044	5,385	6,659	5,576
Elementary and secondary education	1,054	1,064	1,110	1,046	1,149
Postsecondary education	1,523	1,424	1,634	2,675	1,601
Special retraining services	1,820	1,743	1,765	1,963	1,861
Other education	822	814	876	974	966
Resource conservation and industrial development	9,805	9,086	9,815	9,688	11,011
Environment	1,803	1,823	1,738	2,166	3,781
Recreation and culture	4,134	4,235	4,169	4,305	4,438
Labour, employment and immigration	2,861	1,926	1,976	2,102	2,172
Housing	2,092	2,072	2,119	3,502	2,018
Foreign affairs and international assistance	4,615	5,561	5,586	6,502	5,944
Regional planning and development	520	274	256	260	554
Research establishments	2,875	2,926	3,222	3,390	3,608
General purpose transfers to other government subsectors ²	29,631	20,971	24,328	22,463	27,412
Debt charges	23,794	22,051	21,456	21,479	20,496
Other expenditures	76	61	31	63	27
Total expenditures	201,713	211,771	220,408	229,460	242,814
Surplus (+) / deficit (-)	2,126	5,117	9,541	7,369	13,761

1. Federal capital taxes are included in corporation income tax.

2. The Canada Health and Social Transfer (CHST), general purpose transfer, was replaced by the Canada Social Transfer (CST) and the Canada Health Transfer (CHT) beginning April 1, 2004. The Canada Social Transfer (CST) is classified as a general purpose transfer and the Canada Health Transfer (CHT) is classified to the health function.

Note(s): Data for the federal government are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0001.

Table 2-7
Revenue and expenditures — Federal general government total revenue, expenditures and surplus (+) / deficit (-)

Fiscal year	Total revenue	Total expenditures	Surplus (+) / deficit (-)	Program spending	Debt charges	Program spending as a percentage of total revenue	Debt charges as a percentage of total revenue	Estimates ^{1,2} of population, October 1st
millions of dollars			percent			persons		
Canada								
1999	169,379	166,593	2,786	122,626	43,967	72.4	26.0	30,494,888
2000	180,336	173,337	6,999	129,197	44,140	71.6	24.5	30,787,468
2001	193,825	184,612	9,213	138,962	45,650	71.7	23.6	31,135,823
2002	192,288	184,941	7,348	144,802	40,139	75.3	20.9	31,471,094
2003	190,914	189,249	1,665	152,776	36,473	80.0	19.1	31,775,637
2004	199,398	197,272	2,126	162,602	34,670	81.5	17.4	32,095,827
2005 ^r	212,244	207,128	5,117	174,375	32,753	82.2	15.4	32,421,715
2006 ^r	224,746	215,205	9,541	183,129	32,076	81.5	14.3	32,755,248
2007 ^r	231,222	223,852	7,369	191,807	32,045	83.0	13.9	33,091,228
2008 ^p	250,782	237,021	13,761	205,990	31,031	82.1	12.4	33,091,228
dollars								
Per capita								
1999	5,554	5,463	91	4,021	1,442	...	...	...
2000	5,857	5,630	227	4,196	1,434	...	...	...
2001	6,225	5,929	296	4,463	1,466	...	...	...
2002	6,110	5,877	233	4,601	1,275	...	...	...
2003	6,008	5,956	52	4,808	1,148	...	...	...
2004	6,213	6,146	66	5,066	1,080	...	...	...
2005 ^r	6,546	6,389	158	5,378	1,010	...	...	...
2006 ^r	6,861	6,570	291	5,591	979	...	...	...
2007 ^r	6,987	6,765	223	5,796	968	...	...	...
2008 ^p	7,579	7,163	416	6,225	938	...	...	...

1. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.
2. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2004, updated postcensal from October 1, 2004 to April 1, 2007 and preliminary postcensal from July 1, 2007.

Note(s): Data for the federal general government are for the fiscal year ending March 31.

Source(s): Government data — Statistics Canada, Financial Management System, CANSIM table number 385-0002. Estimates of population — CANSIM table number 051-0005.

Table 2-8
Revenue and expenditures — Federal general government revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	198,713	211,544	224,051	230,439	250,073
Income taxes	124,111	133,704	144,634	152,967	167,183
Personal income taxes	92,713	98,354	105,562	108,107	118,556
Corporation income taxes ¹	27,243	30,528	32,913	37,964	41,748
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,156	4,822	6,159	6,896	6,879
Other income taxes	..	..	..	..	..
Consumption taxes	43,979	47,312	48,829	45,016	49,107
General sales tax	31,177	34,165	35,605	32,120	35,333
Alcoholic beverages and tobacco taxes	4,236	4,420	3,975	3,545	3,920
Liquor gallonage taxes	..	..	..	..	..
Other liquor taxes	1,199	1,096	1,115	1,138	1,518
Tobacco taxes	3,037	3,324	2,860	2,407	2,402
Amusement tax	14	14	14	14	14
Racetrack betting tax	14	14	14	14	14
Other amusement taxes	..	..	..	..	..
Gasoline and motive fuel taxes	5,081	4,864	5,173	5,073	5,433
Custom duties	2,804	3,041	3,429	3,651	3,728
Remitted gaming profits ¹	..	..	..	..	..
Other consumption taxes	667	808	633	613	679
Air transportation tax ³	406	387	351	344	403
Miscellaneous consumption taxes ²	260	421	282	269	276
Other taxes	609	668	786	1,636	1,386
Natural resource taxes and licences	3	3	2	662	476
Miscellaneous taxes	606	665	784	974	910
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	17,906	17,657	17,245	17,347	17,170
Employment insurance contributions	17,809	17,559	17,139	17,235	17,057
Other social security plan contributions	96	98	106	113	112
Sales of goods and services	5,101	5,452	5,740	5,811	6,151
Investment income	6,538	6,144	6,318	7,297	8,602
Natural resource royalties	352	651	890	764	2,140
Oil and gas royalties	183	249	598	534	1,867
Forestry royalties	..	..	..	..	..
Mineral royalties	62	144	76	16	67
Water power royalties	..	..	..	..	..
Other natural resource royalties	107	258	216	214	207
Remitted trading profits	1,989	1,773	1,823	2,442	2,249
Interest income	3,613	3,114	2,898	3,469	3,592
Interest income from own enterprises	2,854	2,373	2,035	2,249	2,282
Other interest income	759	741	863	1,220	1,309
Other investment income	585	606	706	621	621
Other revenue from own sources	468	607	499	365	474
Other fines and penalties	97	144	132	67	247
Capital transfers from own sources	..	..	..	..	..
Other donations	13	14	15	14	15
Miscellaneous revenue from own sources	359	449	352	284	212
General purpose transfers from other government subsectors	601	612	604	715	642
Specific purpose transfers from other government subsectors	84	88	91	68	68
Total revenue	199,398	212,244	224,746	231,222	250,782

See footnotes at the end of the table.

Table 2-8 – continued

Revenue and expenditures — Federal general government revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Expenditures					
General government services	8,260	8,491	8,891	9,011	8,831
Executive and legislature	754	1,003	1,061	822	809
General administrative	6,299	6,279	6,561	6,628	6,713
Other general government services	1,208	1,209	1,269	1,562	1,310
Protection of persons and property	22,014	23,929	25,485	27,308	28,628
National defence	13,304	14,360	15,075	16,096	17,362
Courts of law	484	501	515	591	689
Correction and rehabilitation services	1,960	2,032	2,078	2,353	2,235
Policing	3,093	3,260	3,512	3,770	4,141
Regulatory measures	1,154	1,211	1,296	1,338	1,295
Other protection of persons and property	2,019	2,565	3,009	3,160	2,905
Transportation and communication	2,149	2,299	3,096	3,668	2,784
Air transport	490	487	370	372	388
Road transport	301	418	434	322	430
Public transit	..	..	552	1,179	2
Rail transport	307	248	248	217	286
Water transport	363	411	607	620	731
Telecommunications	183	227	393	475	452
Other transportation and communication	505	508	492	484	493
Health ⁴	6,811	23,774	21,823	22,898	25,805
Hospital care	1,578	4,874	89	42	663
Medical care	686	716	699	354	322
Preventive care	853	1,374	1,071	1,136	1,545
Other health services	3,695	16,810	19,964	21,366	23,274
Social services	59,735	61,904	65,211	67,822	73,401
Social assistance	56,811	57,943	57,449	59,731	61,491
Income maintenance	14,648	13,996	13,847	13,231	12,294
Other social assistance	42,163	43,946	43,602	46,500	49,196
Social security	27,978	28,831	29,945	31,366	33,219
Family allowances	8,272	8,899	9,441	11,412	12,140
Miscellaneous social assistance	5,913	6,216	4,217	3,722	3,838
Workers' compensation benefits	2	2	2	2	2
Employee pension plan benefits and changes in equity	35	35	33	30	32
Veterans' benefits	2,604	2,701	2,890	3,047	3,314
Other social services	283	1,224	4,838	5,011	8,562
Education	5,219	5,044	5,385	6,659	5,576
Elementary and secondary education	1,054	1,064	1,110	1,046	1,149
Postsecondary education	1,523	1,424	1,634	2,675	1,601
Special retraining services	1,820	1,743	1,765	1,963	1,861
Other education	822	814	876	974	966
Resource conservation and industrial development	9,805	9,086	9,815	9,688	11,011
Agriculture	5,079	3,768	3,744	3,967	3,746
Fish and game	536	559	471	565	620
Oil and gas	265	359	758	704	2,251
Forestry	49	112	271	671	729
Mining	..	..	70	68	64
Water power	4	0	1	46	2
Tourism promotion	121	95	100	93	93
Trade and industry	2,716	3,018	3,094	2,623	2,849
Other resource conservation and industrial development	1,034	1,175	1,306	951	658
Environment	1,803	1,823	1,738	2,166	3,781
Water purification and supply	629	620	627	713	750
Pollution control	452	506	624	537	2,475
Other environmental services	722	697	487	916	555
Recreation and culture	4,134	4,235	4,169	4,305	4,438
Recreation	412	466	566	657	642
Culture	1,222	1,242	1,165	1,208	1,345
Libraries	83	95	100	126	199
Art galleries and museums	284	283	246	241	240
Other culture	855	864	819	841	906
Broadcasting	1,668	1,719	1,709	1,736	1,736
Other recreation and culture	832	808	730	704	715

See footnotes at the end of the table.

Table 2-8 – continued

Revenue and expenditures — Federal general government revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Labour, employment and immigration	2,861	1,926	1,976	2,102	2,172
Labour and employment	1,743	959	1,016	1,046	1,102
Immigration	1,118	965	950	1,054	1,067
Other labour, employment and immigration	0	2	10	2	2
Housing	2,092	2,072	2,119	3,502	2,018
Foreign affairs and international assistance	4,615	5,561	5,586	6,502	5,944
Regional planning and development	520	274	256	260	554
Research establishments	2,875	2,926	3,222	3,390	3,608
General purpose transfers to other government subsectors ⁴	29,631	20,971	24,328	22,463	27,412
General purpose transfers to provincial and territorial governments	29,615	20,967	24,058	22,082	26,824
Statutory subsidies	32	32	32	32	32
Equalization	7,651	10,762	10,900	11,535	12,925
Canada health and social transfer ^{4,5}	19,732	..	..	..	..
Canada social transfer (CST)	..	7,386	7,187	7,293	8,807
Reciprocal taxation agreement	..	..	..	..	..
Other general purpose transfers to provincial and territorial governments	2,201	2,787	5,939	3,222	5,061
General purpose transfers to municipal governments	15	4	270	381	588
Debt charges	34,670	32,753	32,076	32,045	31,031
Other interest expense	34,560	32,654	31,975	31,951	30,926
Other debt charges	110	99	101	94	105
Other expenditures	76	61	31	63	27
Total expenditures	197,272	207,128	215,205	223,852	237,021
Surplus (+) / deficit (-)	2,126	5,117	9,541	7,369	13,761

1. Federal capital taxes are included in corporation income tax.

2. Proceeds from federal-provincial lotteries are classified as miscellaneous consumption taxes for the years 1997/1998 and onward.

3. Air transportation tax ended 1999/2000. Air traveller's security charge started in 2002/2003.

4. The Canada Health and Social Transfer (CHST), general purpose transfer, was replaced by the Canada Social Transfer (CST) and the Canada Health Transfer (CHT) beginning April 1, 2004. The Canada Social Transfer (CST) is classified as a general purpose transfer and the Canada Health Transfer (CHT) is classified to the health function.

5. Includes Canada Health and Social Transfer (CHST) Supplement for Health for the fiscal years 1999/2000, 2000/2001 and 2003/2004.

Note(s): Data for the federal general government are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0002.

Table 2-9

Revenue and expenditures — Federal government non-autonomous pension plans revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	15,318	15,345	15,823	16,174	16,328
Contributions to social security plans	4,141	4,228	4,606	4,585	4,763
Non-autonomous pension plan employee contributions	1,102	1,150	1,272	1,384	1,454
Non-autonomous pension plan employer contributions	3,039	3,077	3,334	3,200	3,309
Investment income	11,177	11,118	11,217	11,589	11,565
Total revenue	15,318	15,345	15,823	16,174	16,328
Expenditures					
Social services	15,318	15,345	15,823	16,174	16,328
Employee pension plan benefits and other expenditures	6,530	6,750	7,101	7,518	7,805
Changes in pension equity of households	8,788	8,595	8,722	8,656	8,523
Total expenditures	15,318	15,345	15,823	16,174	16,328
Surplus (+) / deficit (-)	0	0	0	0	0

Note(s): Data for the federal government are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0005.

Table 2-10
Revenue and expenditures — Provincial and territorial government revenue and expenditures — Canada total

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	210,822	227,257	245,984	265,279	276,776
Income taxes	64,508	73,712	80,584	93,208	100,177
Personal income taxes	52,611	56,782	61,846	71,927	74,935
Corporation income taxes	11,682	16,400	17,980	20,277	24,248
Mining and logging taxes	215	530	757	1,005	994
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	54,841	57,084	58,913	60,269	62,239
General sales tax	30,912	32,103	33,768	35,186	36,734
Alcoholic beverages and tobacco taxes	5,024	5,253	5,049	4,886	4,791
Amusement tax	532	541	542	497	487
Gasoline and motive fuel taxes	7,679	7,836	7,840	8,006	8,142
Custom duties	.	.	.	.	.
Liquor profits	3,544	3,703	3,976	4,207	4,408
Remitted gaming profits	5,969	6,395	6,438	6,152	6,229
Other consumption taxes	1,181	1,253	1,299	1,335	1,447
Property and related taxes	8,422	8,962	9,503	9,573	9,917
General property taxes	3,290	3,479	3,544	3,747	3,853
Capital taxes	3,197	3,409	3,395	3,187	3,029
Other property and related taxes	1,935	2,074	2,563	2,639	3,035
Other taxes	15,796	16,633	17,366	18,143	18,919
Payroll taxes	8,624	8,933	9,403	9,683	10,338
Motor vehicle licences	3,025	3,111	3,070	3,380	3,495
Natural resource taxes and licences	630	923	1,140	1,144	1,058
Miscellaneous taxes	3,517	3,666	3,753	3,937	4,028
Health and drug insurance premiums	3,132	3,206	3,258	3,268	3,424
Contributions to social security plans	9,501	10,111	10,517	12,139	12,471
Sales of goods and services	23,314	24,685	25,935	27,950	29,627
Investment income	27,141	29,737	35,936	36,500	35,163
Other revenue from own sources	4,168	3,127	3,973	4,228	4,838
General purpose transfers from other government subsectors¹	32,046	24,290	24,787	21,957	26,373
Specific purpose transfers from other government subsectors¹	11,194	27,445	29,335	32,957	34,662
Total revenue	254,062	278,992	300,106	320,193	337,811

See footnotes at the end of the table.

Table 2-10 – continued

Revenue and expenditures — Provincial and territorial government revenue and expenditures — Canada total

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Expenditures					
General government services	4,800	4,875	5,322	5,718	5,989
Protection of persons and property	9,423	9,370	9,845	10,701	11,251
Transportation and communication	9,606	10,366	13,335	13,481	16,236
Health	84,973	89,556	94,021	101,564	109,625
Hospital care	29,949	31,299	32,981	36,136	39,314
Medical care	36,580	40,177	41,521	43,754	46,942
Preventive care	2,555	2,533	2,602	3,234	3,435
Other health services	15,889	15,547	16,917	18,441	19,934
Social services	43,665	45,681	50,131	54,266	57,407
Social assistance	13,935	14,192	14,367	16,473	17,681
Workers' compensation benefits	6,426	6,621	6,811	6,983	7,245
Employee pension plan benefits and changes in equity	5,525	5,586	5,971	6,181	6,524
Veterans' benefits	-	-	-	-	-
Other social services	17,144	18,596	22,253	23,715	25,054
Motor vehicle accident compensation	636	687	729	913	903
Education	62,544	65,103	70,413	74,005	79,495
Elementary and secondary education	31,452	32,262	35,816	36,285	38,588
Postsecondary education	28,223	29,943	31,664	34,503	37,539
Special retraining services	2,392	2,449	2,440	2,705	2,821
Other education	477	448	493	512	548
Resource conservation and industrial development	10,228	10,288	11,063	11,724	12,462
Environment	1,646	1,822	1,973	2,202	2,520
Recreation and culture	2,816	2,848	3,127	3,268	3,513
Labour, employment and immigration	906	871	908	933	973
Housing	1,941	2,037	2,275	2,350	2,713
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	1,060	1,105	1,302	1,340	1,397
Research establishments	615	547	632	762	818
General purpose transfers to other government subsectors	1,392	2,275	2,414	2,721	2,951
Debt charges	23,338	23,243	23,145	23,963	24,454
Other expenditures	2,444	1,539	1,613	641	618
Total expenditures	261,398	271,525	291,516	309,640	332,424
Surplus (+) / deficit (-)	-7,337	7,467	8,590	10,553	5,387

1. The Canada Health and Social Transfer (CHST), general purpose transfer, was replaced by the Canada Social Transfer (CST) and the Canada Health Transfer (CHT) beginning April 1, 2004. The Canada Social Transfer (CST) is classified as a general purpose transfer and the Canada Health Transfer (CHT) is classified as a specific purpose transfer.

Note(s): Data for the provincial and territorial government are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0001.

Table 2-11
Revenue and expenditures — Provincial and territorial general government revenue and expenditures ¹, by province and territory, 2008^p

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Own source revenue	3,766	832	5,233	4,603	65,171	83,357	7,829
Income taxes	1,218	274	2,250	1,668	27,024	39,504	2,892
Consumption taxes	1,182	294	1,824	1,379	15,422	24,576	2,394
Property and related taxes	11	76	83	407	1,517	2,907	348
Other taxes	258	35	196	155	7,537	7,003	618
Health and drug insurance premiums	..	..	18	..	849	..	..
Contributions to social security plans	165	28	224	163	3,555	3,383	202
Sales of goods and services	172	80	336	170	2,369	2,555	202
Investment income	753	45	296	647	6,630	3,311	1,067
Other revenue from own sources	9	1	8	15	268	118	107
General purpose transfers from other government subsectors ²	2,177	336	2,386	1,698	8,208	3,997	2,184
Specific purpose transfers from other government subsectors ²	528	197	956	827	6,404	12,169	1,436
Total revenue	6,471	1,365	8,575	7,128	79,783	99,523	11,448
General government services	183	62	80	143	1,622	1,583	194
Protection of persons and property	343	45	426	218	2,510	3,916	463
Transportation and communication	501	121	363	886	3,582	4,778	530
Health	1,913	421	3,052	2,378	22,492	38,323	3,835
Social services	757	124	980	847	16,298	16,487	1,802
Education	1,247	274	1,763	1,582	14,321	19,599	1,974
Resource conservation and industrial development	269	130	276	247	3,484	2,911	527
Environment	107	34	89	57	533	499	80
Recreation and culture	66	34	75	58	993	753	122
Labour, employment and immigration	13	4	12	34	524	121	35
Housing	70	7	145	72	445	725	89
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	39	5	58	36	473	326	114
Research establishments	..	..	1	..	429	120	14
General purpose transfers to other government subsectors	57	2	76	119	893	605	242
Debt charges	557	128	1,014	905	10,792	9,283	1,260
Other expenditures	..	..	..	..	..	187	..
Total expenditures	6,123	1,390	8,410	7,580	79,392	100,216	11,280
Surplus (+) / deficit (-)	348	-26	165	-452	391	-692	168

See footnotes at the end of the table.

Table 2-11 – continued

Revenue and expenditures — Provincial and territorial general government revenue and expenditures 1, by province and territory, 2008^p

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
millions of dollars							
Own source revenue	8,608	36,457	31,165	155	410	103	247,689
Income taxes	2,802	12,787	9,457	57	211	36	100,177
Consumption taxes	1,991	3,911	9,162	25	60	18	62,239
Property and related taxes	143	1,378	3,023	3	20	2	9,917
Other taxes	959	1,254	882	10	11	2	18,919
Health and drug insurance premiums	..	1,007	1,550	..	..	..	3,424
Contributions to social security plans	247	1,085	1,299	10	35	..	10,395
Sales of goods and services	402	609	840	20	36	38	7,829
Investment income	2,040	14,340	4,822	30	34	5	34,021
Other revenue from own sources	24	85	130	1	3	2	768
General purpose transfers from other government subsectors ²	578	883	1,580	553	866	926	26,373
Specific purpose transfers from other government subsectors ²	1,300	2,242	4,236	198	197	208	30,895
Total revenue	10,486	39,582	36,980	906	1,472	1,237	304,958
General government services	181	711	876	88	125	141	5,990
Protection of persons and property	549	1,019	1,466	79	108	81	11,223
Transportation and communication	538	2,765	1,863	134	143	37	16,240
Health	3,384	11,290	12,680	133	273	281	100,454
Social services	1,205	4,596	5,794	114	131	100	49,236
Education	1,729	8,888	7,711	140	251	247	59,727
Resource conservation and industrial development	647	1,856	1,851	80	127	58	12,464
Environment	112	684	276	22	7	22	2,521
Recreation and culture	190	656	495	36	14	22	3,514
Labour, employment and immigration	23	101	94	..	10	3	974
Housing	188	457	214	26	115	160	2,713
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	40	93	85	24	57	49	1,398
Research establishments	12	183	69	..	..	..	828
General purpose transfers to other government subsectors	167	463	191	14	92	31	2,951
Debt charges	810	561	2,470	3	15	34	27,831
Other expenditures	0	339	..	..	..	..	526
Total expenditures	9,777	34,661	36,137	892	1,468	1,266	298,592
Surplus (+) / deficit (-)	710	4,921	844	14	4	-29	6,366

1. The procedure used to classify the expenditures of provincial and territorial general governments and health and social service institutions to the functions Health and Social Services and their sub-functions changed commencing in 1997/1998. Therefore, the data for these functions, for years prior to 1997/1998 are not comparable.

2. The Canada Health and Social Transfer (CHST), general purpose transfer, was replaced by the Canada Social Transfer (CST) and the Canada Health Transfer (CHT) beginning April 1, 2004. The Canada Social Transfer (CST) is classified as a general purpose transfer and the Canada Health Transfer (CHT) is classified as a specific purpose transfer.

Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0002.

Table 2-12
Revenue and expenditures — Provincial and territorial general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory

Fiscal year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Surplus (+) / deficit (-)							
1999	101	5	49	121	410	-4,505	110
2000	-118	29	-61	-337	-1,142	1,164	-2
2001	-126	-35	180	17	1,063	25	293
2002	-328	-57	217	84	-3,269	-37	43
2003	-244	-88	-17	-35	-4,467	-3,573	94
2004	-269	-96	107	-52	-3,212	-5,865	-76
2005 ^r	-6	26	326	200	-536	-886	630
2006 ^r	286	14	1,076	-8	-1,820	-3,371	189
2007 ^r	-416	30	83	139	-294	-903	356
2008 ^p	348	-26	165	-452	391	-692	168
dollars							
Surplus (+) / deficit (-) per capita							
1999	188	37	53	161	56	-395	97
2000	-222	213	-65	-449	-156	101	-2
2001	-239	-257	193	23	144	2	255
2002	-629	-416	233	112	-441	-3	37
2003	-470	-642	-18	-47	-599	-294	81
2004	-519	-698	114	-69	-428	-476	-65
2005 ^r	-12	189	347	266	-71	-71	537
2006 ^r	557	101	1,149	-11	-239	-267	161
2007 ^r	-817	217	89	186	-38	-71	302
2008 ^p	686	-187	176	-602	51	-54	141
persons							
Estimates of population, October 1st^{2, 3}							
1999	532,328	136,439	936,005	750,652	7,334,785	11,561,189	1,143,665
2000	526,811	136,416	934,521	750,252	7,368,854	11,750,564	1,148,248
2001	521,455	136,872	933,245	749,716	7,413,392	11,965,417	1,151,644
2002	519,382	137,067	935,571	750,976	7,461,823	12,156,386	1,157,140
2003	518,765	137,549	937,471	751,467	7,513,279	12,312,134	1,163,599
2004	516,500	137,864	938,720	752,117	7,566,938	12,469,000	1,172,342
2005	513,569	138,266	936,606	751,113	7,615,519	12,615,912	1,174,587
2006	509,140	138,142	934,985	748,493	7,668,235	12,739,216	1,178,929
2007	507,475	139,103	935,106	750,851	7,719,993	12,850,636	1,190,400
2008	..	..	..	..	..	..	..

See footnotes at the end of the table.

Table 2-12 – continued

Revenue and expenditures — Provincial and territorial general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ¹	Nunavut	Canada
millions of dollars							
Surplus (+) / deficit (-)							
1999	256	1,134	-9,634	60	-24	..	-11,914
2000	126	2,620	-1,317	5	-55	27	939
2001	1,126	7,923	153	43	103	75	10,839
2002	-528	-426	-2,249	-17	73	-17	-6,510
2003	-586	3,044	-2,203	-19	-93	-10	-8,196
2004	-188	4,579	-542	-6	-123	-43	-5,785
2005 r	799	5,242	3,467	-17	-26	-11	9,208
2006 r	611	8,682	3,469	47	5	83	9,264
2007 r	731	8,859	2,596	17	27	232	11,456
2008 p	710	4,921	844	14	4	-29	6,366
dollars							
Surplus (+) / deficit (-) per capita							
1999	251	389	-2,414	1,944	-358	...	-394
2000	124	883	-327	163	-1,355	1,000	31
2001	1,119	2,625	38	1,420	2,537	2,709	352
2002	-529	-139	-550	-566	1,774	-604	-209
2003	-589	973	-534	-628	-2,231	-346	-260
2004	-189	1,442	-130	-195	-2,897	-1,473	-182
2005 r	803	1,625	822	-551	-607	-371	287
2006 r	617	2,629	811	1,504	117	2,760	286
2007 r	740	2,599	598	546	636	7,620	350
2008 p	708	1,411	192	450	94	-932	192
persons							
Estimates of population, October 1st^{2, 3}							
1999	1,012,774	2,967,290	4,021,567	30,599	40,596	26,999	30,494,888
2000	1,006,238	3,017,734	4,049,264	30,284	40,596	27,686	30,787,468
2001	998,926	3,075,186	4,090,659	30,032	41,144	28,135	31,135,823
2002	995,358	3,129,563	4,127,013	30,267	41,681	28,867	31,471,094
2003	994,799	3,174,572	4,169,543	30,802	42,456	29,201	31,775,637
2004	994,642	3,225,151	4,219,238	30,836	42,832	29,647	32,095,827
2005	989,526	3,302,849	4,279,652	31,241	42,802	30,073	32,421,715
2006	988,036	3,408,269	4,337,757	31,117	42,483	30,446	32,755,248
2007	1,003,299	3,486,767	4,402,931	31,115	42,425	31,127	33,091,228
2008	..	..	..	..	..	..	..

1. Government data for the Northwest Territories prior to 1999 include Nunavut.

2. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.

3. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2004, updated postcensal from October 1, 2004 to April 1, 2007 and preliminary postcensal from July 1, 2007.

Note(s): Government data for the provincial and territorial general government are for the fiscal year ending March 31.

Source(s): Government data — Statistics Canada, Financial Management System, CANSIM table number 385-0002. Estimates of population — CANSIM table number 051-0005.

Table 2-13
Revenue and expenditures — Provincial and territorial general government revenue and expenditures — Canada total

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	188,414	205,028	222,071	238,452	247,689
Income taxes	64,508	73,712	80,584	93,208	100,177
Personal income taxes	52,611	56,782	61,846	71,927	74,935
Corporation income taxes	11,682	16,400	17,980	20,277	24,248
Mining and logging taxes	215	530	757	1,005	994
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	54,841	57,084	58,913	60,269	62,239
General sales tax	30,912	32,103	33,768	35,186	36,734
Alcoholic beverages and tobacco taxes	5,024	5,253	5,049	4,886	4,791
Amusement tax	532	541	542	497	487
Gasoline and motive fuel taxes	7,679	7,836	7,840	8,006	8,142
Liquor profits	3,544	3,703	3,976	4,207	4,408
Remitted gaming profits	5,969	6,395	6,438	6,152	6,229
Other consumption taxes	1,181	1,253	1,299	1,335	1,447
Property and related taxes	8,422	8,962	9,503	9,573	9,917
General property taxes	3,290	3,479	3,544	3,747	3,853
Capital taxes	3,197	3,409	3,395	3,187	3,029
Other property and related taxes	1,935	2,074	2,563	2,639	3,035
Other taxes	15,796	16,633	17,366	18,143	18,919
Payroll taxes	8,624	8,933	9,403	9,683	10,338
Motor vehicle licences	3,025	3,111	3,070	3,380	3,495
Natural resource taxes and licences	630	923	1,140	1,144	1,058
Miscellaneous taxes	3,517	3,666	3,753	3,937	4,028
Health and drug insurance premiums	3,132	3,206	3,258	3,268	3,424
Contributions to social security plans	7,713	8,375	8,722	10,159	10,395
Sales of goods and services	6,819	7,085	7,491	7,657	7,829
Investment income	26,588	29,380	35,394	35,444	34,021
Other revenue from own sources	595	591	841	730	768
General purpose transfers from other government subsectors¹	32,046	24,290	24,787	21,957	26,373
Specific purpose transfers from other government subsectors¹	8,330	24,513	26,134	29,455	30,895
Total revenue	228,790	253,831	272,992	289,863	304,958

See footnotes at the end of the table.

Table 2-13 – continued

Revenue and expenditures — Provincial and territorial general government revenue and expenditures — Canada total

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Expenditures					
General government services	4,802	4,878	5,325	5,720	5,990
Protection of persons and property	9,415	9,366	9,838	10,673	11,223
Transportation and communication	9,608	10,369	13,339	13,484	16,240
Health	76,357	81,615	86,233	93,289	100,454
Hospital care	25,199	26,620	27,871	30,271	32,942
Medical care	34,279	37,435	39,533	42,368	45,482
Preventive care	2,793	2,858	2,972	3,229	3,442
Other health services	14,085	14,702	15,857	17,421	18,589
Social services	37,407	39,526	43,171	46,544	49,236
Social assistance	13,944	14,208	14,384	16,499	17,708
Workers' compensation benefits	6,427	6,623	6,821	6,993	7,256
Employee pension plan benefits and changes in equity	100	101	105	109	113
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	636	687	732	918	908
Other social services	16,299	17,908	21,129	22,024	23,251
Education	47,154	48,885	53,547	55,669	59,727
Elementary and secondary education	31,460	32,271	35,831	36,293	38,597
Postsecondary education	12,816	13,700	14,769	16,188	17,797
Special retraining services	2,396	2,462	2,451	2,676	2,786
Other education	481	452	496	512	548
Resource conservation and industrial development	10,300	10,434	11,226	11,735	12,464
Environment	1,648	1,825	1,977	2,202	2,521
Recreation and culture	2,821	2,852	3,132	3,268	3,514
Labour, employment and immigration	912	873	909	934	974
Housing	1,939	2,037	2,275	2,351	2,713
Foreign affairs and international assistance	..	..	..	..	..
Regional planning and development	1,063	1,108	1,304	1,340	1,398
Research establishments	718	626	717	772	828
General purpose transfers to other government subsectors	1,392	2,275	2,414	2,721	2,951
Debt charges	26,597	26,566	26,804	27,148	27,831
Other expenditures	2,442	1,386	1,516	557	526
Total expenditures	234,575	244,623	263,728	278,407	298,592
Surplus (+) / deficit (-)	-5,785	9,208	9,264	11,456	6,366

1. The Canada Health and Social Transfer (CHST), general purpose transfer, was replaced by the Canada Social Transfer (CST) and the Canada Health Transfer (CHT) beginning April 1, 2004. The Canada Social Transfer (CST) is classified as a general purpose transfer and the Canada Health Transfer (CHT) is classified as a specific purpose transfer.

Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0002.

Table 2-14
Revenue and expenditures — Provincial and territorial government non-autonomous pension plans revenue and expenditures — Canada total

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Contributions to social security plans	1,787	1,736	1,795	1,980	2,076
Investment income	3,638	3,750	4,099	4,122	4,366
Total revenue	5,426	5,486	5,894	6,102	6,442
Expenditures					
Social services	5,426	5,486	5,894	6,102	6,442
Employee pension plan benefits and other expenditures	3,175	3,307	3,545	3,563	3,935
Changes in pension equity of households	2,250	2,179	2,349	2,539	2,507
Total expenditures	5,426	5,486	5,894	6,102	6,442
Surplus (+) / deficit (-)	0	0	0	0	0

Note(s): Data for the provincial and territorial government are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0005.

Table 2-15
Revenue and expenditures — University and college revenue and expenditures — Canada total¹

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	thousands of dollars				
Revenue					
Own source revenue	12,752,007	13,336,261	14,074,771	15,440,100	16,701,266
Sales of goods and services	9,906,500	10,520,144	10,958,828	12,021,633	13,010,315
Tuition fees	5,766,539	6,152,681	6,416,268	7,061,152	7,655,980
Other sales of goods and services	4,139,962	4,367,463	4,542,559	4,960,480	5,354,335
Investment income	821,830	645,905	818,219	900,518	976,519
Other revenue from own sources	2,023,677	2,170,212	2,297,724	2,517,950	2,714,432
Transfers from other levels of government	15,344,405	16,148,194	17,321,565	18,634,132	20,022,641
Transfers from federal government	2,564,931	2,678,489	2,907,421	3,175,870	3,413,377
Transfers from provincial and territorial governments	12,750,006	13,444,014	14,378,561	15,418,053	16,564,844
Transfers from local governments	29,468	25,691	35,583	40,209	44,420
Total revenue	28,096,412	29,484,455	31,396,336	34,074,232	36,723,906
Expenditures					
Protection of persons and property	25,541	26,227	28,326	30,107	31,052
Education	27,089,016	28,976,903	30,385,522	33,206,375	35,823,401
Postsecondary education	26,804,032	28,699,579	30,095,271	32,886,893	35,479,382
Administration	4,759,180	5,377,969	5,672,367	6,594,044	7,122,767
Education	13,748,442	14,250,885	14,951,158	15,961,148	17,170,740
Support to students	961,623	1,031,730	1,100,234	1,214,386	1,314,389
Other postsecondary education expenses	7,334,787	8,038,995	8,371,513	9,117,315	9,871,487
Special retraining services	284,984	277,324	290,251	319,482	344,019
Debt charges	575,652	606,483	643,871	690,303	729,935
Total expenditures	27,690,208	29,609,613	31,057,720	33,926,786	36,584,388
Surplus (+) / deficit (-)	406,204	-125,158	338,616	147,446	139,518

1. Prior to 2003, data excludes "Yukon College" for confidentiality purposes.

Note(s): Data for the universities and colleges are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0007.

Table 2-16
Revenue and expenditures — Health and social service institutions revenue and expenditures — Canada total ¹

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	thousands of dollars				
Revenue					
Own source revenue	8,417,204	8,985,459	10,102,819	11,110,149	11,788,878
Sales of goods and services	7,236,310	7,748,619	8,456,582	9,326,245	9,901,393
Investment income	146,341	115,278	158,239	172,050	182,585
Other revenue from own sources	1,034,552	1,121,562	1,487,997	1,611,855	1,704,900
Transfers from other levels of government	48,746,744	51,269,516	53,984,867	58,952,507	63,285,572
Transfers from federal government	6,334	6,868	6,539	7,475	8,121
Transfers from provincial and territorial governments	48,475,693	51,040,821	53,723,613	58,666,060	62,976,295
Transfers from local governments	264,718	221,827	254,716	278,972	301,156
Transfers from other health and social service institutions	..	..	..	..	..
Total revenue	57,163,948	60,254,975	64,087,686	70,062,656	75,074,450
Expenditures					
Health	52,582,587	54,993,109	57,533,714	62,626,395	67,220,091
Hospital care	27,357,155	28,601,569	30,742,260	33,288,412	35,837,343
Medical care	12,110,118	13,164,745	13,162,475	14,521,073	15,429,243
Preventive care	1,077,248	1,167,437	1,309,745	1,473,887	1,560,587
Other health services	12,038,066	12,059,357	12,319,235	13,343,023	14,392,918
Social services	6,315,931	6,648,924	7,336,603	8,222,302	8,697,478
Social assistance	47,541	41,312	3,643	3,907	4,249
Other social services	6,268,390	6,607,611	7,332,960	8,218,395	8,693,229
Housing	4,893	3,838	0	..	..
Debt charges	218,531	224,556	230,123	264,325	275,512
Total expenditures	59,121,941	61,870,427	65,100,440	71,113,022	76,193,081
Surplus (+) / deficit (-)	-1,957,994	-1,615,452	-1,012,753	-1,050,366	-1,118,631

1. The procedure used to classify the expenditures of provincial and territorial general governments and health and social service institutions to the functions Health and Social Services and their sub-functions changed commencing in 1997/1998. Therefore, the data for these functions, for years prior to 1997/1998 are not comparable.

Note(s): Data for the health and social service institutions are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0008.

Table 2-17
Revenue and expenditures — Local government revenue and expenditures — Canada total

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	53,541.3	56,642.3	59,652.0	63,258.3	65,333.6
Consumption taxes	97.6	98.9	102.3	110.9	114.7
General sales tax	80.4	83.6	86.6	91.3	94.7
Other consumption taxes	17.2	15.3	15.7	19.6	20.0
Property and related taxes	35,821.9	37,759.4	39,901.7	41,646.5	43,075.6
General property taxes	34,280.0	36,277.1	38,315.7	40,107.5	41,509.5
Real property taxes	30,575.6	32,330.5	34,096.1	35,900.7	37,306.3
Lot levies	1,497.0	1,607.8	1,801.8	1,787.6	1,685.3
Special assessments	746.7	837.0	851.0	838.4	902.0
Grants in lieu of taxes	1,460.7	1,501.8	1,566.9	1,580.8	1,616.0
Miscellaneous general property taxes	.	.	.	.	.
Capital taxes	.	.	.	.	.
Other property and related taxes	1,541.9	1,482.3	1,585.9	1,539.0	1,566.1
Land transfer tax	277.7	340.7	374.3	294.3	312.4
Business taxes	732.9	579.5	545.4	545.0	538.1
Wealth transfer taxes	.	.	.	.	.
Miscellaneous property and related taxes	531.3	562.2	666.2	699.7	715.5
Other taxes	632.0	717.4	733.2	770.1	786.7
Natural resource taxes and licences	.	.	.	.	.
Miscellaneous taxes	632.0	717.4	733.2	770.1	786.7
Sales of goods and services	13,599.1	14,344.0	14,976.2	16,243.8	16,712.8
Investment income	2,579.8	2,868.6	3,062.3	3,508.5	3,603.8
Other revenue from own sources	810.8	853.9	876.3	978.7	1,040.1
General purpose transfers from other government subsectors	1,545.6	1,657.2	1,828.0	1,842.7	1,879.8
Specific purpose transfers from other government subsectors	35,605.6	36,306.8	38,032.9	43,328.8	42,453.9
Total revenue	90,692.4	94,606.3	99,512.9	108,429.8	109,667.3

Table 2-17 – continued

Revenue and expenditures — Local government revenue and expenditures — Canada total

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Expenditures					
General government services	5,853.6	5,854.1	6,037.1	6,414.5	6,887.1
Executive and legislative	485.9	466.7	495.3	528.7	549.8
General administrative	4,882.1	4,973.2	5,038.6	5,375.8	5,826.1
Other general government services	485.6	414.2	503.2	510.1	511.2
Protection of persons and property	8,981.8	9,232.6	9,843.7	10,358.8	10,960.3
Courts of law	258.3	268.7	293.5	285.3	289.4
Policing	5,322.7	5,471.5	5,793.4	6,085.1	6,420.2
Firefighting	2,845.5	2,906.7	3,094.0	3,250.2	3,478.9
Regulatory measures	342.3	393.3	434.7	437.1	449.8
Other protection of persons and property	213.1	192.5	228.1	301.0	322.0
Transportation and communication	10,186.9	10,799.3	11,716.7	12,685.5	13,821.8
Road transport	8,182.6	8,662.5	9,251.0	10,085.3	11,260.5
Snow removal	1,177.4	1,168.3	1,245.6	1,119.6	1,189.7
Parking	209.2	266.4	233.9	224.9	310.0
Other road transport	6,796.0	7,227.7	7,771.4	8,740.9	9,760.8
Public transit	1,735.4	1,896.0	2,182.4	2,203.5	2,226.0
Other transportation and communication	268.9	240.8	283.3	396.7	335.3
Health	1,342.1	1,471.7	1,622.4	1,670.3	1,676.0
Hospital care	68.5	56.5	94.1	58.5	59.5
Medical care	0.3	0.5	0.6	0.4	0.5
Preventive care	608.9	674.2	732.1	792.4	796.5
Other health services	664.4	740.5	795.6	819.0	819.6
Social services	5,547.7	5,777.4	5,997.0	6,179.7	6,095.4
Social assistance	3,434.1	3,554.0	3,672.2	3,812.4	3,831.0
Other social services	2,113.6	2,223.5	2,324.8	2,367.3	2,264.4
Education	37,557.7	38,709.5	40,125.2	44,316.4	43,500.0
Elementary and secondary education	36,889.9	38,028.0	39,432.4	43,578.2	42,750.3
Other education	667.7	681.5	692.7	738.2	749.7
Resource conservation and industrial development	1,094.2	1,155.4	1,257.9	1,386.9	1,464.3
Environment	8,591.6	9,012.2	10,065.4	11,135.7	12,461.4
Water purification and supply, sewage collection and disposal	6,275.5	6,736.7	7,576.7	8,402.0	9,164.7
Water purification and supply	3,502.7	3,726.8	4,144.4	4,541.8	4,898.1
Sewage collection and disposal	2,772.8	3,010.0	3,432.3	3,860.2	4,266.6
Garbage, waste collection and disposal	2,180.5	2,110.1	2,289.2	2,486.6	3,068.5
Other environmental services	135.6	165.4	199.5	247.2	228.2
Recreation and culture	6,546.5	6,774.7	7,502.9	7,914.7	8,563.8
Recreation	4,850.1	4,939.6	5,533.2	5,837.5	6,457.1
Culture	1,635.7	1,781.1	1,910.3	1,966.4	2,029.8
Other recreation and culture	60.7	54.0	59.4	110.8	76.8
Housing	1,950.6	2,009.4	2,240.1	2,402.4	2,347.6
Regional planning and development	944.3	1,013.0	1,080.6	1,195.2	1,370.2
Debt charges	2,958.4	2,958.2	2,910.8	2,971.2	2,938.7
Other expenditures	78.0	110.7	61.6	73.2	80.4
Total expenditures	91,633.4	94,878.3	100,461.4	108,704.5	112,166.9
Surplus (+) / deficit (-)	-940.9	-271.9	-948.5	-274.7	-2,499.6

Note(s): Data for the local government are for the fiscal year ending closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0003.

Table 2-18
Revenue and expenditures — Local general government revenue and expenditures, by province and territory, 2007 P

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Own source revenue	393,918	74,339	1,309,496	729,017	11,141,465	23,622,842	1,245,015
Property and related taxes	282,110	54,304	1,003,311	488,413	8,296,967	14,820,708	679,583
Consumption taxes	..	..	2,144	..	..	..	22,895
Other taxes	5,494	953	6,859	6,155	44,717	318,843	18,651
Sales of goods and services	96,077	17,838	255,127	225,169	2,248,624	6,623,548	421,398
Investment income	7,445	96	33,497	5,208	183,144	1,460,200	77,779
Other revenue from own sources	2,792	1,148	8,558	4,072	368,013	399,543	24,709
General purpose transfers	19,275	2,061	33,166	76,768	320,598	861,504	204,277
Specific purpose transfers	103,692	6,993	66,233	61,184	1,651,709	6,436,275	183,815
Total revenue	516,885	83,393	1,408,895	866,969	13,113,772	30,920,621	1,633,107
General government services	99,978	11,684	169,388	92,319	1,807,791	2,508,898	232,909
Protection of persons and property	24,829	15,006	271,333	190,702	2,397,809	4,849,770	347,546
Transportation and communication	115,510	21,540	222,901	195,327	3,505,169	5,216,677	475,196
Health	85	210	6,376	2,331	11,360	1,411,843	14,328
Social services	1,056	119	10,701	..	102,370	5,832,087	3,095
Education	151	395	179,603	26	7,632	11,496	..
Resource conservation and industrial development	4,928	1,486	49,596	22,383	398,447	572,116	39,228
Environment	106,228	31,351	413,838	233,047	2,640,370	5,233,387	374,968
Recreation and culture	68,676	23,117	156,255	110,152	2,147,578	2,770,249	166,932
Housing	3,557	56	3,735	1,802	526,640	1,664,425	6,514
Regional planning and development	12,507	2,425	27,954	20,963	392,754	309,217	38,989
Debt charges	30,368	1,486	36,452	34,746	812,108	583,281	68,247
Other expenditures	59	2	6,577	967	..	10,243	73
Total expenditures	467,932	108,877	1,554,709	904,765	14,750,028	30,973,689	1,768,025
Surplus (+) / deficit (-)	48,953	-25,484	-145,814	-37,796	-1,636,256	-53,068	-134,918
	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
thousands of dollars							
Own source revenue	1,243,166	7,501,020	6,067,673	42,325	79,792	61,461	53,511,529
Property and related taxes	733,953	3,676,192	3,345,723	26,882	32,720	8,900	33,449,766
Consumption taxes	78,614	..	11,094	..	..	..	114,747
Other taxes	12,992	189,976	178,136	1,189	1,604	322	785,891
Sales of goods and services	337,828	2,297,787	2,031,056	12,562	41,138	49,746	14,657,898
Investment income	65,798	1,201,849	462,484	1,419	3,220	2,014	3,504,153
Other revenue from own sources	13,981	135,216	39,180	273	1,110	479	999,074
General purpose transfers	99,428	48,070	150,553	10,282	23,616	30,205	1,879,803
Specific purpose transfers	127,437	1,514,292	280,524	3,081	40,450	57,841	10,533,526
Total revenue	1,470,031	9,063,382	6,498,750	55,688	143,858	149,507	65,924,858
General government services	197,738	902,355	802,701	12,507	23,892	24,985	6,887,145
Protection of persons and property	241,949	1,121,816	1,474,734	11,125	8,528	5,145	10,960,292
Transportation and communication	493,729	2,219,507	1,281,960	15,167	24,813	34,302	13,821,798
Health	8,418	140,990	73,612	153	2,450	3,893	1,676,049
Social services	11,806	122,705	4,680	..	1,018	5,754	6,095,391
Education	385	22,028	1,390	..	..	..	223,106
Resource conservation and industrial development	35,433	216,172	120,720	732	1,502	1,550	1,464,293
Environment	307,446	1,430,220	1,601,628	11,117	39,829	37,946	12,461,375
Recreation and culture	212,812	1,364,412	1,485,748	14,050	24,137	19,633	8,563,751
Housing	1,666	87,948	32,360	4,593	3,805	10,462	2,347,563
Regional planning and development	31,634	304,282	218,258	916	2,259	8,011	1,370,169
Debt charges	13,089	321,107	345,810	473	1,467	688	2,249,322
Other expenditures	..	..	58,752	822	37	2,903	80,435
Total expenditures	1,556,105	8,253,542	7,502,353	71,655	133,737	155,272	68,200,689
Surplus (+) / deficit (-)	-86,074	809,840	-1,003,603	-15,967	10,121	-5,765	-2,275,831

Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0024.

Table 2-19

Revenue and expenditures — Local general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory

Fiscal year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Surplus (+) / deficit (-)							
1998	43.3	4.9	-40.8	-27.5	338.6	1,470.9	92.8
1999	37.6	0.7	6.8	-16.2	274.3	865.2	61.3
2000	-9.1	-4.4	45.1	-39.2	602.0	-421.0	146.4
2001	-25.2	-1.0	5.1	-24.6	-46.4	609.3	114.5
2002	30.4	-7.0	9.5	-31.2	116.0	505.2	51.2
2003	-0.5	-12.2	38.4	-32.5	-1,439.3	-214.1	50.6
2004 ^r	37.9	-7.1	22.2	-42.0	-415.8	-374.0	42.0
2005 ^r	8.8	-13.9	-27.8	-24.8	-1,128.4	244.3	-41.1
2006 ^r	1.3	-16.1	-122.0	-40.0	-1,227.1	947.1	81.0
2007 ^p	49.0	-25.5	-145.8	-37.8	-1,636.3	-53.1	-134.9
dollars							
Surplus (+) / deficit (-) per capita							
1998	81	36	-44	-37	46	129	82
1999	71	5	7	-22	37	75	54
2000	-17	-32	48	-52	82	-36	128
2001	-48	-7	5	-33	-6	51	99
2002	59	-51	10	-42	16	42	44
2003	-1	-89	41	-43	-192	-17	43
2004 ^r	73	-51	24	-56	-55	-30	36
2005 ^r	17	-101	-30	-33	-148	19	-35
2006 ^r	3	-116	-130	-54	-160	74	69
2007 ^p	96	-183	-156	-50	-212	-4	-113
persons							
Estimates of population, April 1st^{2, 3}							
1998	538,001	135,923	932,812	750,728	7,305,345	11,410,046	1,138,358
1999	532,328	136,439	936,005	750,652	7,334,785	11,561,189	1,143,665
2000	526,811	136,416	934,521	750,252	7,368,854	11,750,564	1,148,248
2001	521,455	136,872	933,245	749,716	7,413,392	11,965,417	1,151,644
2002	519,382	137,067	935,571	750,976	7,461,823	12,156,386	1,157,140
2003	518,765	137,549	937,471	751,467	7,513,279	12,312,134	1,163,599
2004	516,500	137,864	938,720	752,117	7,566,938	12,469,000	1,172,342
2005	513,569	138,266	936,606	751,113	7,615,519	12,615,912	1,174,587
2006	509,140	138,142	934,985	748,493	7,668,235	12,739,216	1,178,929
2007	507,475	139,103	935,106	750,851	7,719,993	12,850,636	1,190,400

See footnotes at the end of the table.

Table 2-19 – continued

Revenue and expenditures — Local general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ¹	Nunavut	Canada
millions of dollars							
Surplus (+) / deficit (-)							
1998	-30.6	563.7	-344.0	3.4	7.0	..	2,081.7
1999	-24.4	487.1	1,588.6	7.7	-5.1	1.1	3,284.8
2000	-38.8	578.0	-65.7	-4.3	9.7	-2.9	795.8
2001	8.1	568.9	-23.7	-1.0	10.1	-4.2	1,189.9
2002	-3.2	521.8	-341.8	8.9	4.2	-3.7	860.3
2003	-63.3	373.6	-470.8	-2.8	14.2	-2.7	-1,761.5
2004 r	-70.2	747.1	-319.4	4.4	7.5	-1.0	-368.3
2005 r	46.4	854.7	-588.7	-1.3	8.8	-5.3	-668.4
2006 r	-23.6	1,050.5	-678.9	-8.0	-2.4	-6.3	-44.5
2007 p	-86.1	809.8	-1,003.6	-16.0	10.1	-5.8	-2,275.8
dollars							
Surplus (+) / deficit (-) per capita							
1998	-30	193	-86	109	104	..	69
1999	-24	164	395	252	-125	42	108
2000	-39	192	-16	-142	239	-103	26
2001	8	185	-6	-34	246	-149	38
2002	-3	167	-83	293	100	-127	27
2003	-64	118	-113	-92	335	-93	-55
2004 r	-71	232	-76	143	175	-33	-11
2005 r	47	259	-138	-41	204	-176	-21
2006 r	-24	308	-157	-258	-57	-208	-1
2007 p	-86	232	-228	-513	239	-185	-69
persons							
Estimates of population, April 1st^{2, 3}							
1998	1,017,931	2,916,212	3,990,414	30,870	40,650	26,451	30,233,741
1999	1,012,774	2,967,290	4,021,567	30,599	40,596	26,999	30,494,888
2000	1,006,238	3,017,734	4,049,264	30,284	40,596	27,686	30,787,468
2001	998,926	3,075,186	4,090,659	30,032	41,144	28,135	31,135,823
2002	995,358	3,129,563	4,127,013	30,267	41,681	28,867	31,471,094
2003	994,799	3,174,572	4,169,543	30,802	42,456	29,201	31,775,637
2004	994,642	3,225,151	4,219,238	30,836	42,832	29,647	32,095,827
2005	989,526	3,302,849	4,279,652	31,241	42,802	30,073	32,421,715
2006	988,036	3,408,269	4,337,757	31,117	42,483	30,446	32,755,248
2007	1,003,299	3,486,767	4,402,931	31,115	42,425	31,127	33,091,228

1. Government data for the Northwest Territories prior to 1999 include the Nunavut.

2. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.

3. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2004, updated postcensal from October 1, 2004 to April 1, 2007 and preliminary postcensal from July 1, 2007.

Note(s): Government data for the local general government are for the fiscal year ending closest to December 31.

Source(s): Government data — Statistics Canada, Financial Management System, CANSIM table number 385-0024. Estimates of population — CANSIM table number 051-0005.

Table 2-20
Revenue and expenditures — Local general government revenue and expenditures — Canada total

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	thousands of dollars				
Revenue					
Own source revenue	43,191,645	45,996,599	48,635,399	51,683,245	53,511,529
Property and related taxes	27,466,891	29,153,675	30,945,949	32,234,877	33,449,766
Real property taxes	22,412,202	23,911,097	25,334,008	26,692,369	27,890,054
Lot levies	1,497,007	1,607,845	1,801,794	1,787,603	1,685,253
Special assessments	746,655	836,968	850,958	838,450	901,957
Grants in lieu of taxes	1,377,957	1,424,685	1,487,219	1,497,603	1,530,564
Federal government	434,480	437,296	453,871	431,307	431,897
Federal government enterprises	72,262	89,653	85,005	82,029	82,335
Provincial and territorial government	588,536	602,724	625,982	651,360	675,567
Universities	19,623	22,480	23,640	23,810	24,524
Colleges	10,566	12,105	12,729	12,821	13,206
Hospitals	3,778	3,904	3,812	3,839	3,954
Provincial and territorial government enterprises	117,316	118,526	142,832	139,821	145,235
Local government enterprises	131,396	137,997	139,348	152,616	153,846
Land transfer tax	277,735	340,665	374,349	294,316	312,437
Business taxes	699,437	545,193	509,902	507,688	498,807
Other property-related taxes	455,898	487,222	587,719	616,848	630,694
Consumption taxes	97,623	98,885	102,297	110,859	114,747
General sales tax	92,258	93,105	95,632	104,091	107,873
Amusement tax	5,365	5,780	6,665	6,768	6,874
Other taxes	631,333	716,730	732,510	769,357	785,891
Other licences and permits	607,485	672,608	687,712	719,830	736,353
Other miscellaneous taxes	23,848	44,122	44,798	49,527	49,538
Sales of goods and services	11,720,694	12,432,849	13,046,866	14,218,944	14,657,898
Intergovernment	26,909	27,836	27,781	28,249	28,879
General	11,693,785	12,405,013	13,019,085	14,190,695	14,629,019
Water	2,827,914	2,960,691	3,148,424	3,359,684	3,444,417
Rentals	472,675	524,592	552,550	581,895	598,394
Concessions and franchises	98,064	112,235	160,402	168,613	169,464
Other sales of goods and services	8,295,132	8,807,495	9,157,709	10,080,503	10,416,744
Investment income	2,495,897	2,777,314	2,969,238	3,410,699	3,504,153
Remitted trading profits	217,322	284,442	344,468	278,640	278,640
Interest income from own enterprises	243,542	248,976	277,520	239,051	237,408
Other interest income	299,413	287,204	281,131	287,388	309,126
Other investment income	1,735,620	1,956,692	2,066,119	2,605,620	2,678,979
Other revenue from own sources	779,207	817,146	838,539	938,509	999,074
Other fines and penalties	639,538	677,354	695,475	757,432	819,358
Miscellaneous revenue from own sources	139,669	139,792	143,064	181,077	179,716
Transfers	8,592,829	9,299,388	10,546,323	12,198,758	12,413,329
General purpose transfers	1,545,596	1,657,222	1,827,974	1,842,702	1,879,803
Provincial and territorial government	1,545,596	1,657,222	1,827,974	1,842,702	1,879,803
Specific purpose transfers	7,047,233	7,642,166	8,718,349	10,356,056	10,533,526
Federal government	634,424	733,045	990,227	1,363,025	1,066,778
General services	18,510	20,890	35,415	65,570	71,657
Protection of persons and property	17,167	19,500	19,519	20,340	19,025
Transportation and communications	78,396	93,350	337,371	549,850	367,706
Health	994	1,190	3,350	4,659	4,899
Social services	52,826	45,104	42,201	59,278	59,966
Resource conservation and industrial development	16,566	18,720	18,409	15,591	19,635
Environment	61,840	103,417	104,112	188,426	85,457
Recreation and culture	34,107	55,252	51,486	77,525	46,937
Housing	342,729	361,712	366,566	362,760	380,436
Regional planning and development	6,900	4,033	4,867	3,734	3,064
Other federal government specific purpose transfers	4,389	9,877	6,931	15,292	7,996
Provincial and territorial government	6,412,809	6,909,121	7,728,122	8,993,031	9,466,748
General services	181,875	139,111	194,975	293,024	346,036
Protection of persons and property	112,962	110,084	171,721	177,948	207,320
Transportation and communications	960,773	1,133,543	1,380,480	2,044,491	2,087,753
Health	532,927	567,716	661,465	804,348	836,878
Social services	3,269,292	3,366,658	3,489,034	3,742,752	3,827,211
Resource conservation and industrial development	119,400	208,586	221,655	206,104	186,377
Environment	526,901	609,678	716,071	828,215	998,289
Recreation and culture	311,414	349,915	416,676	399,081	458,752
Housing	255,955	264,545	311,987	327,859	353,145
Regional planning and development	52,339	71,942	76,320	85,974	73,348
Debt charges (interest)	58,113	43,439	48,342	39,132	40,045
Other provincial and territorial government specific purpose transfers	30,858	43,904	39,396	44,103	51,594
Total revenue	51,784,474	55,295,987	59,181,722	63,882,003	65,924,858

Table 2-20 – continued

Revenue and expenditures — Local general government revenue and expenditures — Canada total

	2003	2004 ^f	2005 ^r	2006 ^r	2007 ^p
	thousands of dollars				
Expenditures					
General government services	5,853,619	5,854,126	6,037,124	6,414,515	6,887,145
Executive and legislature	485,892	466,701	495,309	528,667	549,759
General administrative	4,882,085	4,973,177	5,038,577	5,375,777	5,826,140
Other general government services	485,642	414,248	503,238	510,071	511,246
Protection of persons and property	8,981,806	9,232,645	9,843,695	10,358,766	10,960,292
Courts of law	258,272	268,668	293,514	285,298	289,372
Policing	5,322,697	5,471,459	5,793,361	6,085,136	6,420,195
Firefighting	2,845,499	2,906,725	3,094,031	3,250,200	3,478,934
Regulatory measures	342,285	393,311	434,710	437,096	449,777
Other protection of persons and property	213,053	192,482	228,079	301,036	322,014
Transportation and communication	10,186,898	10,799,284	11,716,661	12,685,486	13,821,798
Roads and streets	6,795,983	7,227,723	7,771,407	8,740,857	9,760,750
Snow and ice removal	1,177,354	1,168,343	1,245,634	1,119,567	1,189,699
Parking	209,240	266,415	233,925	224,890	310,004
Public transit	1,735,415	1,895,958	2,182,384	2,203,474	2,226,043
Other transportation and communication	268,906	240,845	283,311	396,698	335,302
Health	1,342,148	1,471,662	1,622,440	1,670,285	1,676,049
Hospital care	68,546	56,492	94,143	58,461	59,546
Medical care	329	503	565	447	462
Preventive care	608,870	674,198	732,089	792,392	796,459
Other health services	664,403	740,469	795,643	818,985	819,582
Social services	5,547,707	5,777,432	5,996,978	6,179,661	6,095,391
Social assistance	3,434,138	3,553,980	3,672,165	3,812,354	3,830,959
Other social services	2,113,569	2,223,452	2,324,813	2,367,307	2,264,432
Education	206,677	209,965	211,403	228,985	223,106
Resource conservation and industrial development	1,094,150	1,155,389	1,257,949	1,386,869	1,464,293
Agriculture	199,384	188,638	213,270	220,512	238,344
Tourism promotion	115,081	65,363	122,734	60,587	73,668
Trade and industry	395,743	404,510	441,240	540,996	519,244
Other resource conservation and industrial development	383,942	496,878	480,705	564,774	633,037
Environment	8,591,633	9,012,248	10,065,411	11,135,736	12,461,375
Water purification and supply	3,502,663	3,726,753	4,144,431	4,541,831	4,898,091
Sewage collection and disposal	2,772,847	3,009,994	3,432,303	3,860,169	4,266,638
Garbage and waste collection and disposal	2,180,484	2,110,053	2,289,201	2,486,584	3,068,483
Other environmental services	135,639	165,448	199,476	247,152	228,163
Recreation and culture	6,546,538	6,774,704	7,502,875	7,914,672	8,563,751
Recreation	4,850,080	4,939,599	5,533,166	5,837,474	6,457,141
Culture	1,635,711	1,781,132	1,910,312	1,966,381	2,029,809
Other recreation and culture	60,747	53,973	59,397	110,817	76,801
Housing	1,950,566	2,009,372	2,240,100	2,402,429	2,347,563
Regional planning and development	944,251	1,012,986	1,080,641	1,195,225	1,370,169
Planning and zoning	633,541	662,564	723,653	806,606	854,011
Community and regional development	310,710	350,422	356,988	388,619	516,158
Other regional planning and development	..	..	..	..	..
Debt charges	2,221,996	2,243,777	2,213,259	2,280,698	2,249,322
Interest	2,164,468	2,180,152	2,158,975	2,221,672	2,186,537
Other debt charges	57,528	63,625	54,284	59,026	62,785
Other expenditures	77,983	110,713	61,566	73,219	80,435
Total expenditures	53,545,972	55,664,303	59,850,102	63,926,546	68,200,689
Surplus (+) / deficit (-)	-1,761,498	-368,316	-668,380	-44,543	-2,275,831

Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0024.

Table 2-21
Revenue and expenditures — School boards — Canada total

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	thousands of dollars				
Revenue					
Own source revenue	10,349,619	10,645,706	11,016,614	11,575,064	11,822,085
Property and related taxes	8,355,012	8,605,737	8,955,728	9,411,575	9,625,796
Real property taxes	8,163,446	8,419,366	8,762,125	9,208,298	9,416,236
Grants in lieu of taxes	82,718	77,143	79,632	83,149	85,404
Federal government	31,887	30,099	30,953	32,303	33,206
Federal government business enterprises	376	1,113	1,169	1,217	1,237
Provincial and territorial governments	44,254	39,453	40,761	42,548	43,722
Provincial and territorial government business enterprises	4,228	4,614	4,838	5,068	5,171
Municipal governments	525	533	532	551	556
Local government business enterprises	1,448	1,331	1,379	1,462	1,512
Business taxes	33,432	34,260	35,459	37,284	39,339
Miscellaneous property and related taxes	75,416	74,968	78,512	82,844	84,817
Other taxes	692	681	705	741	782
Other licences and permits	692	681	705	741	782
Sales of goods and services	1,878,446	1,911,195	1,929,359	2,024,807	2,054,926
Intergovernment	512,769	536,348	540,574	565,629	573,467
General	1,365,677	1,374,847	1,388,785	1,459,178	1,481,459
Rentals	117,929	119,249	122,253	129,069	131,594
Other sales of goods and services	1,247,748	1,255,598	1,266,532	1,330,109	1,349,865
Investment income	83,865	91,300	93,109	97,768	99,603
Other interest income	5,322	4,468	4,624	4,862	5,130
Other investment income	78,543	86,832	88,485	92,906	94,473
Other revenue from own sources	31,604	36,793	37,713	40,173	40,978
Miscellaneous revenue from own sources	31,604	36,793	37,713	40,173	40,978
Specific purpose transfers from other government sub-sectors	28,735,584	28,848,895	29,500,245	33,166,681	32,108,394
Federal government	98,705	109,462	98,048	102,507	104,084
Education	98,705	109,462	98,048	102,507	104,084
Provincial and territorial governments	28,459,642	28,555,159	29,216,485	32,870,256	31,816,258
Education	28,059,578	28,156,914	28,816,192	32,455,091	31,396,304
Debt charges (interest)	400,064	398,245	400,293	415,165	419,954
Municipal governments	177,237	184,274	185,712	193,918	188,052
Education	177,237	184,274	185,712	193,918	188,052
Total revenue	39,085,203	39,494,601	40,516,859	44,741,745	43,930,479
Expenditures					
Education	37,528,221	38,683,838	40,099,467	44,281,369	43,464,931
Debt charges	736,406	714,392	697,532	690,523	689,365
Interest	729,472	709,935	693,077	685,908	684,720
Other debt charges	6,934	4,457	4,455	4,615	4,645
Total expenditures	38,264,627	39,398,230	40,796,999	44,971,892	44,154,296
Surplus (+) / deficit (-)	820,576	96,371	-280,140	-230,147	-223,817

Note(s): Data for school boards are for the fiscal year ending December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0009.

Table 2-22
Revenue and expenditures — Canada Pension Plan revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	30,981	31,855	33,263	35,551	37,100
Contributions to social security plans	27,858	28,583	29,882	31,480	32,900
Investment income	3,123	3,273	3,381	4,071	4,200
Interest income	3,123	3,273	3,381	4,071	4,200
Interest income from federal government	524	473	344	224	300
Interest income from provincial and territorial governments	2,073	1,707	1,841	1,764	1,800
Other interest income	525	1,093	1,196	2,083	2,100
Total revenue	30,981	31,855	33,263	35,551	37,100
Expenditures					
Social services	22,949	24,117	25,384	26,638	27,300
Social assistance	22,949	24,117	25,384	26,638	27,300
Total expenditures	22,949	24,117	25,384	26,638	27,300
Surplus (+) / deficit (-)	8,032	7,739	7,879	8,913	9,800

Note(s): Data for the Canada Pension Plan are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0006.

Table 2-23
Revenue and expenditures — Quebec Pension Plan revenue and expenditures

	2004	2005 ^r	2006 ^r	2007 ^r	2008 ^p
	millions of dollars				
Revenue					
Own source revenue	8,922	9,296	9,875	10,234	10,386
Contributions to social security plans	8,163	8,461	8,882	8,937	9,201
Sales of goods and services	2	2	2	2	2
Investment income	757	833	991	1,294	1,183
Total revenue	8,922	9,296	9,875	10,234	10,386
Expenditures					
Social services	7,248	7,657	8,009	8,434	8,759
Social assistance	7,248	7,657	8,009	8,434	8,759
Total expenditures	7,248	7,657	8,009	8,434	8,759
Surplus (+) / deficit (-)	1,674	1,639	1,866	1,800	1,627

Note(s): Data for the Quebec Pension Plan are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0006.

Table 2-24
Revenue and expenditures — Income tax rates for the federal, provincial and territorial governments, 2008 — Canada

	Personal income tax ¹					Indexation	Corporate income tax	
	Low income rate	Middle income rate	High income rate ²	High income surtax	Basic personal amount		General rate ⁵	Small business rate
	percent				dollars		year	percent
Newfoundland and Labrador	8.70	13.80	16.50	0.00	7,566	2007	14.00	5.00
Prince Edward Island	9.80	13.80	16.70	10.00	7,412	...	16.00	4.30
Nova Scotia	8.79	14.95	17.50	10.00	7,731	2011	16.00	5.00
New Brunswick	10.12	15.48	17.95	0.00	8,395	2001 ⁴	13.00	5.00
Quebec	13.40	16.70	20.00	0.00	10,215	2003	11.40	8.00
Ontario	6.05	9.15	11.16	36.00 ³	8,553	2001	14.00	5.50
Manitoba	10.90	12.75	17.40	0.00	8,034	... ⁴	14.00	2.00
Saskatchewan	11.00	13.00	15.00	0.00	8,945	2004	13.00	4.50
Alberta	10.00	10.00	10.00	0.00	16,161	2001	10.00	3.00
British Columbia	5.24	7.98	14.70	0.00	8,858	2001	12.00	4.50
Yukon	7.04	9.68	12.76	5.00	9,600	2000	15.00	4.00
Northwest Territories	5.90	8.60	14.05	0.00	12,125	...	11.50	4.00
Nunavut	4.00	7.00	11.50	0.00	11,360	2001	12.00	4
Federal	15.00	22.00	29.00	0.00	9,600	2000	19.50	11.0

1. The tax rates for Quebec have been adjusted to reflect the Quebec abatement of 16.5% and are Finance Canada estimates. However, several other idiosyncrasies of the Quebec personal income tax regime make comparisons to other provinces difficult.

2. Multiple rates are as follows: Nova Scotia, 16.67% and 17.5%; New Brunswick, 16.80% and 17.95%; British Columbia, 10.5%, 12.29% and 14.7%; Yukon, 11.44% and 12.76%; Northwest Territories, 12.2% and 14.05%; Nunavut, 9% and 11.5%; Federal, 26% and 29%.

3. Rates for Ontario are 20% and 36%.

4. For New Brunswick, personal income tax indexation was suspended for fiscal year 2004 only. For Manitoba, reviewed annually and announced in the budget.

5. The rate for manufacturing and processing is 5% in Newfoundland and Labrador, 12% in Ontario, 10% to 13% in Saskatchewan, 10.5% in British Columbia and 2.5% in the Yukon.

Note(s): Data are as of January 1.

Source(s): Finance Canada.

Table 2-25
Revenue and expenditures — Tax rates for the federal, provincial and territorial governments, 2008 — Canada

	Sales tax	Gasoline tax ^{1,2}	Tobacco tax ²	Capital tax		Payroll tax	Health premiums		Insurance premiums ¹⁴
	percent	cents / litre	cents / cigarette	General	Banks ⁵		Singles ¹⁰	Families ¹¹	percent
Newfoundland and Labrador	8.00	16.50	18.00	0.00	4.00	2.00 ⁷	0.00	0.00	4.00
Prince Edward Island	10.00	11.50	17.45	0.00	5.00	0.00	0.00	0.00	3.50 ¹⁵
Nova Scotia	8.00	15.50	16.52	0.23	4.00	0.00	0.00	0.00	4.00
New Brunswick	8.00	10.70	11.75	0.10	3.00	0.00	0.00	0.00	3.00
Quebec	7.50	15.20 ³	10.30	0.36	0.72 ⁶	4.26 ⁸	0.00	0.00	3.00
Ontario	8.00	14.70	12.35	0.29	0.86	1.95	75.00 ¹²	... ¹²	3.50
Manitoba	7.00	11.50	17.50	0.40 ⁴	3.00	2.15 ⁹	0.00	0.00	3.00
Saskatchewan	5.00	15.00	18.30	0.15	3.25	0.00	0.00	0.00	4.00
Alberta	0.00	9.00	18.50	0.00	0.00	0.00	44.00 ¹³	88.00 ¹³	3.00
British Columbia	7.00	14.50 ³	17.90	0.00	3.00	0.00	54.00	108.00	4.40
Yukon	0.00	6.20	13.20	0.00	0.00	0.00	0.00	0.00	2.00 ¹⁶
Northwest Territories	0.00	10.70	21.00	0.00	0.00	2.00	0.00	0.00	3.00
Nunavut	0.00	6.40	21.00	0.00	0.00	2.00	0.00	0.00	3.00
Federal	5.00	10.00	7.93	0.00	1.25	1.73	0.00	0.00	0.00

- Gasoline tax for motor vehicles.
- Does not include federal and provincial sales tax, where applicable.
- For Quebec, an additional 1.5¢/litre is imposed in the greater Montreal area to finance urban transit. For British Columbia, an additional 6¢/litre and 2.5¢/litre is imposed in the greater Vancouver area (urban transit tax) and Victoria, respectively.
- Rates of general capital tax for Manitoba are 0.2% to 0.4%.
- Multiple rates are as follows: Ontario, 0.57% to 0.86%; Saskatchewan, 0.7% to 3.25%; British Columbia, 1% to 3%.
- The Quebec financial institutions capital tax includes the base rate of 0.72% and a compensatory tax of 0.25%.
- Newfoundland and Labrador payroll tax exemption: employers with payroll < \$600,000, no payroll tax; employers with payroll > \$600,000 but < \$700,000, exemption threshold phased down to \$500,000; employers with payroll > \$700,000, there is a \$500,000 tax free deduction.
- Rates for Quebec are 2.70% to 4.26%.
- Payrolls under \$1 million are exempt from the payroll tax.
- Health premiums for singles, in dollars per month, are as follows: Ontario, 0 to 75; Alberta, 0 to 44; British Columbia, 0 to 54. Singles do not pay a health premium for the following: Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, Manitoba, Saskatchewan, Yukon Territory, Northwest Territories, Nunavut and Federal.
- Health premiums for families, in dollars per month, are as follows: Alberta, 0 to 88; British Columbia, 0 to 108. Families do not pay a health premium for the following: Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, Manitoba, Saskatchewan, Yukon Territory, Northwest Territories, Nunavut and Federal.
- Rates in Ontario are based on an individual's taxable income. These values represent minimum and maximum monthly amounts that could be payable by an individual.
- Seniors are exempt from paying health insurance premiums. Health care premiums will be eliminated effective January 1, 2009.
- Multiple rates are as follows: Nova Scotia, 3% and 4%; New Brunswick, 2% and 3%; Quebec, 2% and 3%; Ontario, 2% and 3% to 3.5%; Manitoba, 2% and 3%; Saskatchewan, 3% and 4%; Alberta, 2% and 3%; British Columbia, 2% and 4.4%. The lower rate applies to life, sickness and accident insurance.
- For Prince Edward Island, the rate for life, sickness and accident insurance, as well as insurance other than life (which includes property insurance) is 3.5%. For fire insurance, the premium tax rate is 1.0%.
- For the Yukon, the rate for life, sickness and accident insurance, as well as insurance other than life (which includes property insurance) is 2.0%. For fire insurance and property damage, the premium tax rate is 1.0%.

Note(s): Data are as of January 1.

Source(s): Finance Canada.

Table 2-26
Revenue and expenditures — Provincial and territorial general government capital transfers for debt forgiveness to other government sub-sectors, by province, territory and subsector

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
	thousands of dollars									
Newfoundland and Labrador										
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	.	.	.	.	.	.	.	.	.	.
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	..	..	4,392	7,188	15,654	822	6,208	1,256
School boards	.	.	.	.	.	.	.	.	.	.
Total capital transfers for debt forgiveness to other government sub-sectors	..	..	..	..	4,392	7,188	15,654	822	6,208	1,256
Prince Edward Island										
Colleges	..	..	..	..	913	431	434	431	414	427
Universities	0	0	0	0	674	475	950	633	1,157	744
Hospitals	0	0	0	0	0	0	0	..	..	..
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	0	0	0	0	0	0	0	..	..	..
Total capital transfers for debt forgiveness to other government sub-sectors	0	0	0	0	1,587	906	1,384	1,064	1,571	1,172
Nova Scotia										
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	0	0	0	0	0	0	0	..	..	..
Hospitals	0	0	0	0	0	0	0	..	..	..
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	..	..	..	160,000	0	0	0	..	..	..
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	0	0	0	0	0	0	0	..	..	..
Total capital transfers for debt forgiveness to other government sub-sectors	0	0	0	160,000	0	0	0	..	..	..
Quebec										
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	..	..	..	765,000	0	0	0	..	..	..
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	.	.	.	.	.	.	.	.	.	.
Total capital transfers for debt forgiveness to other government sub-sectors	..	..	..	765,000	0	0	0	..	..	..
Ontario										
Colleges	0	0	0	0	0	0	0	..	..	..
Universities	0	0	0	0	0	0	0	..	..	..
Hospitals	0	0	0	0	0	0	0	..	..	..
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	..	..	..	..	..	58,467	1,856	245
School boards	0	0	0	0	0	0	0	882,000	..	55,200
Total capital transfers for debt forgiveness to other government sub-sectors	0	0	0	0	0	0	0	940,467	1,856	55,445
Manitoba										
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	124,859	0	0	0	0	0	0	..	..	..
Residential care facilities	25,141	0	0	0	0	0	0	..	..	..
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	..	..	..	..	..	..	..	100,000	100,000	100,000
Total capital transfers for debt forgiveness to other government sub-sectors	150,000	0	0	0	0	0	0	100,000	100,000	100,000
Saskatchewan										
Colleges	..	..	..	..	..	..	..	3,844	..	..
Universities	0	0	0	0	0	0	0	43,554	..	..
Hospitals	0	0	0	0	0	0	0	..	..	..
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	69	0	0	0	0	0	0	..	..	..
School boards	..	..	..	..	..	..	..	30,132	..	..
Total capital transfers for debt forgiveness to other government sub-sectors	69	0	0	0	0	0	0	77,530	..	..

Table 2-26 – continued

Revenue and expenditures — Provincial and territorial general government capital transfers for debt forgiveness to other government sub-sectors, by province, territory and subsector

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
	thousands of dollars									
Alberta										
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	..	..	..	25,521	0	358,469	7,426	..	..	..
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	.	.	.	.	.	.	.	.	.	.
Total capital transfers for debt forgiveness to other government sub-sectors	..	..	..	25,521	0	358,469	7,426	..	..	..
British Columbia										
Colleges	..	..	965,433	0	0	0	0	..	..	..
Universities	..	..	859,582	0	0	0	0	..	..	..
Hospitals	.	.	.	.	.	.	.	.	.	.
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	1,984,772	0	0	0	0	..	..	..
School boards	..	..	3,648,968	0	0	0	0	..	..	..
Total capital transfers for debt forgiveness to other government sub-sectors	..	..	7,458,755	0	0	0	0	..	..	..
Northwest Territories including Nunavut										
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	.	.	.	.	.	.	.	.	.	.
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social service organizations	.	.	.	.	.	.	.	.	.	.
Municipal governments	883	0	0	..	..	..	..	..	..	..
School boards	.	.	.	.	.	.	.	.	.	.
Total capital transfers for debt forgiveness to other government sub-sectors	883	0	0	..	..	..	..	..	..	..

Note(s): There is no data for New Brunswick and the Yukon. Data for the provincial and territorial general government are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0027.

Table 3-1
Balance sheets and net financial debt — Federal, provincial and territorial general governments and local government net financial debt — Canada

	Federal general government	Provincial and territorial general government	Local government ¹	Consolidated government	Gross Domestic Product (GDP)	Consolidated general government as a percentage of GDP
	millions of dollars					percent
1982	99,600	20,862	18,139	..	367,752	..
1983	128,302	42,259	18,526	..	384,920	..
1984	164,532	51,976	18,535	..	421,367	..
1985	209,891	63,074	19,020	..	458,375	..
1986	245,151	76,065	19,286	..	493,392	..
1987	276,735	89,532	20,221	385,553	521,173	74.0
1988	305,438	97,494	20,407	423,153	573,517	73.8
1989	333,519	101,510	19,575	455,436	623,783	73.0
1990	362,920	112,015	20,909	494,510	665,335	74.3
1991	395,075	116,652	22,050	532,632	680,375	78.3
1992	428,682	143,065	22,444	593,797	689,078	86.2
1993	471,061	173,691	23,457	667,196	706,403	94.4
1994	513,219	202,446	22,856	739,122	735,566	100.5
1995	550,685	224,041	22,379	797,582	781,646	102.0
1996	578,718	235,896	20,970	836,993	816,116	102.6
1997	588,402	241,746	20,514	851,118	847,693	100.4
1998	581,581	245,223	15,921	847,318	891,944	95.0
1999	574,468	258,271	14,788	848,660	925,027	91.7
2000	561,733	256,166	13,260	832,687	1,006,091	82.8
2001	545,300	241,813	12,622	800,373	1,094,429	73.1
2002	534,690	249,431	12,136	796,743	1,107,407	71.9
2003	526,492	255,881	9,678	794,509	1,175,398	67.6
2004	523,648	259,988	8,803	793,314	1,223,808	64.8
2005	523,344	259,014	9,455	791,161	1,308,598	60.5
2006	514,099	253,049	..	776,603	1,397,649	55.6
2007	508,109	..	..	..	1,466,576	..

1. Includes local general government and school boards.

Note(s): Data for the federal, provincial and territorial general governments are as at March 31 and the local government are as at the end of the fiscal year closest to December 31. Gross domestic Product (GDP) data are at current prices, expenditure-based and unadjusted. They are the sum of the 2nd, 3rd and 4th quarters of the previous year and the 1st quarter of the current year.

Source(s): Government data — Statistics Canada, Financial Management System, CANSIM table number 385-0014. Gross Domestic Product (GDP) — CANSIM table number 380-0002.

Table 3-2
Balance sheets and net financial debt — Consolidated federal, provincial and territorial general government and local¹ government balance sheet

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Cash on hand and on deposit	35,104	36,751	40,965	42,800	43,817
Receivables	35,099	34,771	38,814	42,958	44,079
Advances	106,343	106,209	104,195	104,614	107,984
Securities	154,265	155,435	166,064	189,730	202,407
Other financial assets	8,118	8,461	8,796	8,915	8,095
Total financial assets	338,929	341,627	358,834	389,017	406,382
Liabilities					
Bank overdrafts	11,027	7,937	7,226	7,719	8,447
Payables	75,572	68,430	70,832	80,578	84,585
Advances	13,999	12,512	15,672	17,070	18,296
Coins in circulation	3,914	4,122	4,193	4,310	4,533
Treasury bills	96,843	107,902	112,392	126,216	132,211
Savings bonds	35,860	35,021	34,425	29,280	25,326
Bonds and debentures	547,904	547,204	527,578	505,053	475,605
Other securities	56,209	61,690	77,991	97,358	111,374
Deposits	60,369	57,195	61,985	61,965	68,142
Liabilities to pension plans	192,130	193,296	196,934	202,762	205,051
Other liabilities	41,845	40,827	42,920	47,867	49,415
Total liabilities	1,135,672	1,136,136	1,157,194	1,180,178	1,182,985
Net financial debt²	796,743	794,509	793,314	791,161	776,603
Per capita (\$)	25,483	25,160	24,873	24,566	23,864
Population at April 1	31,265,843	31,577,688	31,894,707	32,205,936	32,543,059

1. Local governments include general government and school boards.

2. A negative net financial debt means that the financial assets exceed the liabilities.

Note(s): Data for the federal, provincial and territorial general governments are as at March 31 and the local government are as at the end of the fiscal year closest to December 31 of the previous year.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005.

Table 3-3
Balance sheets and net financial debt — Consolidated provincial and territorial general government and local ¹ government balance sheet

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Cash on hand and on deposit	15,718	15,719	16,585	18,116	18,105
Receivables	30,891	34,706	37,701	43,120	46,255
Advances	42,452	43,858	46,056	48,366	50,779
Securities	169,996	167,938	179,765	204,758	222,522
Other financial assets	6,372	6,659	7,094	7,360	6,530
Total financial assets	265,429	268,880	287,201	321,720	344,191
Liabilities					
Bank overdrafts	5,181	2,989	69,374	3,425	3,694
Payables	43,445	45,457	46,310	52,248	57,366
Advances	13,052	11,827	15,096	16,564	18,181
Coins in circulation	-	-	-	-	-
Treasury bills	7,895	9,273	6,605	6,540	7,309
Savings bonds	11,839	12,437	13,095	10,200	7,984
Bonds and debentures	254,468	259,619	252,034	245,489	229,718
Other securities	48,444	54,566	70,271	90,653	104,634
Deposits	48,138	43,951	48,493	53,763	63,164
Liabilities to pension plans	65,209	67,588	69,410	73,183	73,989
Other liabilities	29,811	29,190	32,486	37,472	40,656
Total liabilities	527,482	536,897	556,867	589,537	606,695
Net financial debt ²	262,053	268,017	269,666	267,817	262,504
Per capita (\$)	8,381	8,488	8,455	8,316	8,066
Population at April 1	31,265,843	31,577,688	31,894,707	32,205,936	32,543,059

1. Local governments include general government and school boards.

2. A negative net financial debt means that the financial assets exceed the liabilities.

Note(s): Data for the provincial and territorial general government are as at March 31 and the local government are as at the end of the fiscal year closest to December 31 of the previous year.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005.

Table 3-4

Balance sheets and net financial debt — Federal general government net financial debt, net financial debt per capita and net financial debt as a percentage of the GDP

Year	Total financial assets	Total liabilities	Net financial debt	Net financial debt per capita	Net financial debt as a percentage of GDP	Estimates of population, April 1st ^{1,2}	Gross Domestic Product (GDP)
	millions of dollars			dollars	percent	persons	millions of dollars
1998	64,144	645,725	581,581	19,333	65.2	30,081,925	891,944
1999	73,921	648,389	574,468	18,949	62.1	30,317,125	925,027
2000	86,479	648,212	561,733	18,359	55.8	30,597,172	1,006,091
2001	99,600	644,900	545,300	17,640	49.8	30,912,657	1,094,429
2002	105,836	640,526	534,690	17,101	48.3	31,265,843	1,107,407
2003	103,146	629,638	526,492	16,673	44.8	31,577,688	1,175,398
2004	105,182	628,830	523,648	16,418	42.8	31,894,707	1,223,808
2005	102,873	626,217	523,344	16,250	40.0	32,205,936	1,308,598
2006	105,602	619,701	514,099	15,798	36.8	32,543,059	1,397,649
2007	110,681	618,790	508,109	15,458	34.6	32,870,726	1,466,576

1. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.
 2. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2004, updated postcensal from October 1, 2004 to April 1, 2007 and preliminary postcensal from July 1, 2007.
- Note(s):** Data for the federal, provincial and territorial general governments are as at March 31 and the local government are as at the end of the fiscal year closest to December 31 of the previous year. Gross Domestic Product (GDP) data are at current prices, expenditure-based and unadjusted. They are the sum of the 2nd, 3rd and 4th quarters of the previous year and the 1st quarter of the current year.
- Source(s):** Government data — Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005. Gross Domestic Product (GDP) — CANSIM table number 380-0002.

Table 3-5
Balance sheets and net financial debt — Federal general government balance sheet

	2003	2004	2005	2006	2007
	millions of dollars				
Financial assets					
Cash on hand and on deposit	21,032	24,380	24,684	25,712	27,463
Receivables	5,019	6,943	7,405	7,648	8,245
Advances	62,352	58,184	56,286	57,309	61,395
Securities	12,941	13,973	12,943	13,368	11,853
Other financial assets	1,802	1,702	1,555	1,565	1,725
Total financial assets	103,146	105,182	102,873	105,602	110,681
Liabilities					
Bank overdrafts	4,948	4,123	4,294	4,753	4,972
Payables	27,927	30,352	35,897	37,043	40,919
Advances	686	621	544	219	477
Coins in circulation	4,122	4,193	4,310	4,533	4,750
Treasury bills	104,600	113,400	127,200	131,600	134,100
Savings bonds	22,584	21,330	19,080	17,342	15,175
Bonds and debentures	307,058	295,605	280,011	272,672	266,406
Other securities	7,124	7,720	6,705	6,740	3,966
Deposits	13,244	13,492	8,202	4,978	4,794
Liabilities to pension plans	125,708	127,560	129,579	131,062	134,726
Other liabilities	11,637	10,434	10,395	8,759	8,505
Total liabilities	629,638	628,830	626,217	619,701	618,790
Net financial debt ¹	526,492	523,648	523,344	514,099	508,109
Per capita (\$)	16,673	16,418	16,250	15,798	15,458
Population at April 1	31,577,688	31,894,707	32,205,936	32,543,059	32,870,726

1. A negative net financial debt means that the financial assets exceed the liabilities.

Note(s): Data for the federal general government are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005.

Table 3-6
Balance sheets and net financial debt — Provincial and territorial general government net financial debt and net financial debt per capita

Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Net financial debt							
1996	7,888	1,045	8,917	5,743	80,312	97,016	8,918
1997	7,780	1,021	8,627	5,570	84,976	104,163	8,571
1998	7,651	1,045	8,616	5,694	87,587	108,137	8,622
1999	8,150	1,003	9,158	5,546	91,148	108,761	9,112
2000	8,389	1,034	10,158	6,393	90,161	107,409	9,050
2001	8,702	1,021	11,051	6,151	88,122	103,140	9,277
2002	9,082	1,082	11,286	5,998	91,717	103,510	9,969
2003	9,511	1,150	11,888	5,921	95,330	102,611	10,217
2004	9,938	1,291	11,730	5,909	97,647	105,415	11,047
2005	10,011	1,251	11,516	5,687	99,874	110,489	11,428
2006	9,600	1,287	11,775	5,706	103,434	112,408	11,858
dollars							
Net financial debt per capita							
1996	14,042	7,723	9,588	7,638	11,096	8,789	7,878
1997	14,063	7,510	9,257	7,402	11,692	9,317	7,546
1998	14,101	7,704	9,244	7,581	12,014	9,550	7,588
1999	15,246	7,373	9,824	7,394	12,460	9,495	7,989
2000	15,839	7,586	10,872	8,518	12,271	9,241	7,898
2001	16,628	7,479	11,845	8,204	11,934	8,720	8,069
2002	17,472	7,907	12,087	8,001	12,340	8,599	8,642
2003	18,339	8,385	12,706	7,884	12,747	8,404	8,812
2004	19,191	9,368	12,517	7,861	12,964	8,524	9,458
2005	19,439	9,069	12,299	7,564	13,172	8,830	9,736
2006	18,799	9,329	12,598	7,609	13,549	8,880	10,080
percent							
Net financial debt per capita percent change from previous year							
1997	0.1	-2.8	-3.5	-3.1	5.4	6.0	-4.2
1998	0.3	2.6	-0.1	2.4	2.8	2.5	0.6
1999	8.1	-4.3	6.3	-2.5	3.7	-0.6	5.3
2000	3.9	2.9	10.7	15.2	-1.5	-2.7	-1.1
2001	5.0	-1.4	9.0	-3.7	-2.7	-5.6	2.2
2002	5.1	5.7	2.0	-2.5	3.4	-1.4	7.1
2003	5.0	6.0	5.1	-1.5	3.3	-2.3	2.0
2004	4.6	11.7	-1.5	-0.3	1.7	1.4	7.3
2005	1.3	-3.2	-1.7	-3.8	1.6	3.6	2.9
2006	-3.3	2.9	2.4	0.6	2.9	0.6	3.5
persons							
Estimates of population, April 1st^{2, 3}							
1996	561,728	135,314	929,986	751,925	7,238,162	11,037,856	1,132,017
1997	553,218	135,945	931,913	752,482	7,267,834	11,180,472	1,135,851
1998	542,573	135,650	932,107	751,104	7,290,531	11,323,035	1,136,199
1999	534,582	136,040	932,182	750,088	7,315,106	11,454,338	1,140,541
2000	529,655	136,305	934,354	750,547	7,347,252	11,623,226	1,145,929
2001	523,321	136,512	932,972	749,794	7,383,830	11,828,337	1,149,718
2002	519,790	136,835	933,720	749,618	7,432,197	12,036,968	1,153,533
2003	518,622	137,152	935,601	751,014	7,478,748	12,210,254	1,159,432
2004	517,834	137,809	937,153	751,729	7,532,061	12,367,141	1,167,969
2005	515,008	137,939	936,372	751,839	7,582,310	12,513,318	1,173,835
2006	510,670	137,956	934,680	749,928	7,634,259	12,657,891	1,176,418

See footnotes at the end of the table.

Table 3-6 – continued

Balance sheets and net financial debt — Provincial and territorial general government net financial debt and net financial debt per capita

	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ¹	Nunavut	Canada
millions of dollars							
Net financial debt							
1996	11,046	7,084	8,166	-186	-53	..	235,896
1997	9,776	4,022	7,510	-191	-79	..	241,746
1998	9,890	1,603	6,556	-198	20	..	245,223
1999	10,017	391	15,162	-238	61	..	258,271
2000	10,037	-2,504	16,123	-231	-136	283	256,166
2001	9,147	-9,983	15,448	-278	-227	242	241,813
2002	9,632	-9,118	16,554	-272	-283	274	249,431
2003	9,877	-10,575	20,119	-262	-184	278	255,881
2004	10,134	-14,345	21,255	-265	-84	317	259,988
2005	9,236	-19,661	19,201	-280	-49	311	259,014
2006	8,558	-27,609	16,221	-336	-96	243	253,049
dollars							
Net financial debt per capita							
1996	10,853	2,564	2,121	-5,973	-791	...	7,992
1997	9,605	1,430	1,910	-6,034	-1,170	...	8,107
1998	9,722	557	1,648	-6,323	298	...	8,152
1999	9,860	133	3,788	-7,779	904	...	8,519
2000	9,944	-838	3,997	-7,605	-3,360	10,393	8,372
2001	9,130	-3,282	3,799	-9,232	-5,586	8,664	7,822
2002	9,662	-2,941	4,032	-9,039	-6,862	9,705	7,978
2003	9,930	-3,359	4,857	-8,603	-4,382	9,562	8,103
2004	10,186	-4,489	5,073	-8,583	-1,965	10,793	8,151
2005	9,312	-6,037	4,525	-9,039	-1,144	10,411	8,042
2006	8,672	-8,247	3,770	-10,792	-2,269	8,033	7,776
percent							
Net financial debt per capita percent change from previous year							
1997	-11.5	-44.2	-9.9	-1.0	-47.9	...	1.4
1998	1.2	-61.0	-13.7	-4.8	125.4	...	0.6
1999	1.4	-76.1	129.9	-23.0	203.7	...	4.5
2000	0.8	-729.4	5.5	2.2	-471.5	...	-1.7
2001	-8.2	-291.8	-5.0	-21.4	-66.2	-16.6	-6.6
2002	5.8	10.4	6.1	2.1	-22.9	12.0	2.0
2003	2.8	-14.2	20.5	4.8	36.1	-1.5	1.6
2004	2.6	-33.7	4.4	0.2	55.2	12.9	0.6
2005	-8.6	-34.5	-10.8	-5.3	41.8	-3.5	-1.3
2006	-6.9	-36.6	-16.7	-19.4	-98.4	-22.8	-3.3
persons							
Estimates of population, April 1st^{2, 3}							
1996	1,017,800	2,762,833	3,849,425	31,141	41,516	25,456	29,515,159
1997	1,017,847	2,813,321	3,931,016	31,654	41,678	25,839	29,819,070
1998	1,017,279	2,877,094	3,977,875	31,313	40,981	26,184	30,081,925
1999	1,015,900	2,937,912	4,002,399	30,594	40,720	26,723	30,317,125
2000	1,009,378	2,989,163	4,033,285	30,373	40,474	27,231	30,597,172
2001	1,001,830	3,041,661	4,065,998	30,114	40,638	27,932	30,912,657
2002	996,916	3,100,798	4,105,904	30,092	41,239	28,233	31,265,843
2003	994,667	3,148,466	4,142,216	30,455	41,988	29,073	31,577,688
2004	994,885	3,195,351	4,189,785	30,874	42,745	29,371	31,894,707
2005	991,825	3,256,864	4,242,942	30,977	42,834	29,873	32,205,936
2006	986,864	3,347,675	4,303,025	31,133	42,308	30,252	32,543,059

1. Government data for the Northwest Territories prior to 1999 include the Nunavut.

2. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.

3. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2004, updated postcensal from October 1, 2004 to April 1, 2007 and preliminary postcensal from July 1, 2007.

Note(s): Government data for the provincial and territorial general government are as at March 31.

Source(s): Government data — Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005.

Table 3-7
Balance sheets and net financial debt — Provincial and territorial general government balance sheet — Canada total

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Cash on hand and on deposit	3,930	4,143	4,117	4,072	4,092
Receivables	22,642	24,411	26,459	31,007	33,012
Advances	39,911	41,282	43,352	45,685	48,049
Securities	188,960	184,940	201,526	226,175	245,798
Other financial assets	2,925	3,311	3,369	3,453	2,861
Total financial assets	258,368	258,087	278,823	310,392	333,812
Liabilities					
Bank overdrafts	4,689	2,594	2,642	3,027	3,380
Payables	33,764	34,655	35,871	40,873	44,561
Advances	8,879	6,947	9,825	10,883	11,317
Coins in circulation	.	.	.	.	.
Treasury bills	10,213	11,508	8,932	9,082	10,310
Savings bonds	11,839	12,437	13,095	10,200	7,984
Bonds and debentures	255,768	257,763	256,011	247,970	234,840
Other securities	46,954	55,510	71,435	92,613	107,290
Deposits	48,282	44,097	48,655	54,089	63,479
Liabilities to pension plans	65,209	67,588	69,374	73,183	73,989
Other liabilities	22,202	20,869	22,971	27,486	29,711
Total liabilities	507,799	513,968	538,812	569,406	586,861
Net financial debt ¹	249,431	255,881	259,988	259,014	253,049
Per capita (\$)	7,978	8,103	8,151	8,042	7,776
Population at April 1	31,265,843	31,577,688	31,894,707	32,205,936	32,543,059

1. A negative net financial debt means that the financial assets exceed the liabilities.

Note(s): Data for the provincial and territorial general government are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005.

Table 3-8
Balance sheets and net financial debt — Local government net financial debt and net financial debt per capita

Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Net financial debt							
1995	648	34	205	332	14,577	1,444	818
1996	675	38	275	356	14,936	1,531	828
1997	681	37	366	373	15,187	1,251	765
1998	731	33	417	380	14,568	141	671
1999	731	43	360	357	15,075	-65	471
2000	726	47	326	328	14,763	378	558
2001	729	45	357	355	15,719	-1,995	437
2002	768	64	334	394	16,276	-2,925	312
2003	767	70	309	421	15,027	-3,428	444
2004	772	97	306	454	15,106	-3,759	427
2005	666	111	330	496	14,842	-2,557	487
dollars							
Net financial debt per capita							
1995	1,136	254	221	442	2,023	133	727
1996	1,197	281	296	474	2,065	139	733
1997	1,226	272	393	496	2,091	112	674
1998	1,339	243	447	505	1,999	12	591
1999	1,362	316	386	476	2,062	-6	414
2000	1,365	344	349	437	2,011	33	488
2001	1,388	330	382	474	2,132	-169	380
2002	1,473	468	358	526	2,193	-244	271
2003	1,478	511	330	561	2,012	-282	383
2004	1,488	705	326	604	2,008	-305	366
2005	1,290	805	352	660	1,960	-205	415
percent							
Net financial debt per capita percent change from previous year							
1996	5.4	10.9	33.8	7.1	2.1	4.7	0.7
1997	2.4	-3.2	32.7	4.7	1.3	-19.3	-8.0
1998	9.2	-10.8	13.9	1.9	-4.4	-88.9	-12.3
1999	1.7	30.2	-13.6	-5.8	3.1	-145.6	-30.0
2000	0.2	8.9	-9.7	-8.2	-2.5	673.6	17.9
2001	1.7	-4.2	9.6	8.4	6.0	-619.0	-22.0
2002	6.2	41.8	-6.5	11.0	2.9	-44.0	-28.8
2003	0.3	9.2	-7.7	6.6	-8.2	-15.4	41.6
2004	0.7	38.0	-1.2	7.8	-0.2	-8.3	-4.4
2005	-13.4	14.3	7.8	9.2	-2.4	32.8	13.3
persons							
Estimates of population, January 1st^{2,3}							
1995	570,594	134,045	927,480	750,850	7,205,010	10,874,839	1,124,944
1996	563,752	135,118	929,852	751,631	7,233,634	11,009,591	1,130,281
1997	555,545	135,950	932,438	752,375	7,262,954	11,146,670	1,134,997
1998	545,873	135,954	932,631	751,999	7,286,036	11,292,943	1,135,787
1999	536,610	136,010	932,219	750,146	7,310,286	11,420,957	1,138,980
2000	531,859	136,458	934,661	750,794	7,340,337	11,578,845	1,144,479
2001	525,380	136,393	933,527	749,715	7,374,065	11,774,286	1,148,525
2002	521,229	136,847	933,609	749,286	7,421,309	11,986,887	1,152,079
2003	519,032	137,088	935,404	750,937	7,467,705	12,170,542	1,158,042
2004	518,675	137,665	937,538	751,415	7,521,212	12,328,459	1,165,553
2005	516,417	137,876	937,840	752,044	7,574,100	12,479,594	1,173,200

See footnotes at the end of the table.

Table 3-8 – continued

Balance sheets and net financial debt — Local government net financial debt and net financial debt per capita

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ¹	Nunavut	Canada
millions of dollars							
Net financial debt							
1995	-506	2,114	2,721	-19	11	..	22,379
1996	-561	648	2,248	-20	16	..	20,970
1997	-636	277	2,217	-18	14	..	20,514
1998	-719	-36	-252	-21	8	..	15,921
1999	-707	383	-1,851	-27	25	-7	14,788
2000	-730	-668	-2,443	-21	9	-13	13,260
2001	-734	-1,194	-1,074	-16	3	-10	12,622
2002	-859	-961	-1,248	-16	3	-6	12,136
2003	-892	-1,275	-1,742	-16	2	-9	9,678
2004	-932	-1,621	-2,019	-20	3	-11	8,803
2005	-868	-1,950	-2,070	-21	2	-13	9,455
dollars							
Net financial debt per capita							
1995	-500	778	729	-636	167	...	768
1996	-552	235	588	-646	240	...	712
1997	-624	99	566	-569	208	...	689
1998	-707	-13	-63	-667	119	...	530
1999	-695	131	-463	-878	615	-263	489
2000	-722	-225	-607	-689	221	-479	434
2001	-731	-394	-265	-531	74	-360	409
2002	-861	-311	-305	-531	73	-213	389
2003	-897	-406	-422	-527	48	-311	307
2004	-937	-509	-483	-648	70	-375	277
2005	-874	-602	-489	-679	47	-437	294
percent							
Net financial debt per capita percent change from previous year							
1996	-10.4	-69.8	-19.5	-1.6	43.3	...	-7.3
1997	-13.1	-58.0	-3.6	11.9	-13.1	...	-3.2
1998	-13.1	-112.7	-111.2	-17.1	-42.9	...	-23.1
1999	1.6	1,139.5	-630.3	-31.8	417.5	...	-7.8
2000	-3.8	-271.6	-31.0	21.6	-64.0	-81.8	-11.1
2001	-1.3	-75.6	56.3	22.9	-66.7	24.9	-5.7
2002	-17.7	21.0	-15.0	0.1	-1.1	40.9	-4.9
2003	-4.2	-30.5	-38.4	0.6	-34.4	-46.4	-21.1
2004	-4.5	-25.3	-14.6	-22.9	46.8	-20.6	-9.9
2005	6.7	-18.2	-1.3	-4.8	-33.5	-16.5	6.4
persons							
Estimates of population, January 1st^{2,3}							
1995	1,011,721	2,715,730	3,730,148	29,890	41,112	24,699	29,141,062
1996	1,016,127	2,753,412	3,826,314	30,964	41,494	25,287	29,447,457
1997	1,018,499	2,799,682	3,914,446	31,627	41,538	25,735	29,752,456
1998	1,017,687	2,859,603	3,972,781	31,503	41,234	26,082	30,030,113
1999	1,017,075	2,926,555	3,995,605	30,739	40,650	26,576	30,262,408
2000	1,011,343	2,975,170	4,026,630	30,486	40,641	27,147	30,528,850
2001	1,003,688	3,028,773	4,055,195	30,136	40,646	27,801	30,828,130
2002	998,219	3,087,024	4,096,473	30,155	41,107	28,224	31,182,448
2003	994,856	3,137,751	4,132,665	30,334	41,802	28,927	31,505,085
2004	994,607	3,183,624	4,179,691	30,848	42,727	29,328	31,821,342
2005	993,217	3,239,154	4,229,977	30,918	42,851	29,751	32,136,939

1. Government data for the Northwest Territories prior to 1999 include the Nunavut.

2. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.

3. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2004, updated postcensal from October 1, 2004 to April 1, 2007 and preliminary postcensal from July 1, 2007.

Note(s): Government data for the local government are as at the end of the fiscal year closest to December 31.

Source(s): Government data — Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005.

Table 3-9
Balance sheets and net financial debt — Local government balance sheet ¹ — Canada

	2001	2002	2003	2004	2005
	millions of dollars				
Financial assets					
Cash on hand and on deposit	11,788	11,576	12,468	14,044	14,013
Receivables	9,966	12,079	12,965	14,026	15,114
Advances	2,617	2,655	2,797	2,832	2,925
Securities	19,392	22,262	21,827	23,766	25,261
Other financial assets	3,590	3,494	3,889	4,182	3,876
Total financial assets	47,353	52,066	53,946	58,850	61,189
Liabilities					
Payables	11,890	12,981	12,623	13,686	14,990
Bank loans	2,420	1,750	2,057	2,430	2,527
Advances	3,828	3,209	3,307	3,402	4,532
Bonds and debentures	34,228	37,941	36,120	38,200	37,758
Other liabilities	7,609	8,321	9,517	9,935	10,837
Total liabilities	59,975	64,202	63,624	67,653	70,644
Net financial debt ²	12,622	12,136	9,678	8,803	9,455
Per capita (\$)	405	385	304	274	291
Population at January 1	31,182,448	31,505,085	31,821,342	32,136,939	32,466,635

1. Includes municipal hospitals. Excludes Newfoundland school boards up to 1998 and Quebec housing corporations.

2. A negative net financial debt means that the financial assets exceed the liabilities.

Note(s): Data for the local government are as at the end of the fiscal year closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0014. Estimates of population — CANSIM table number 051-0005.

Table 3-10
Balance sheets and net financial debt — Federal government non-autonomous pension plans balance sheet

	2003	2004	2005	2006	2007
	millions of dollars				
Financial assets					
Advances to government	125,708	127,560	129,579	131,062	134,726
Liabilities					
Pension liabilities	125,708	127,560	129,579	131,062	134,726

Note(s): Data for the federal government are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0018.

Table 3-11
Balance sheets and net financial debt — Provincial and territorial government non-autonomous pension plans balance sheet — Canada total

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Advances to government	48,676	50,744	53,044	55,213	57,760
Liabilities					
Pension liabilities	48,676	50,744	53,044	55,213	57,760

Note(s): Data for the provincial and territorial government are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0018.

Table 3-12
Balance sheets and net financial debt — Canada Pension Plan balance sheet

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Securities	28,276	26,573	25,533	17,275	8,355
Federal government bonds	3,386	3,369	3,352	2,297	1,034
Provincial and territorial government bonds	24,860	23,189	22,181	14,978	7,291
Provincial and territorial government enterprise bonds	30	15	0	0	0
Short term investments in Canada bonds	0	0	0	0	0
Deposits with Canada Pension Plan investment board	14,717	17,453	32,894	54,135	80,473
Receivables	2,692	2,685	2,872	2,862	1,515
Canada Pension Plan account	6,770	7,093	7,483	2,771	151
Total financial assets	52,455	53,804	68,782	77,043	90,494
Total liabilities	102	131	205	140	161
Net financial wealth	52,353	53,673	68,577	76,903	90,333

Note(s): Data for the Canada Pension Plan are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0019.

Table 3-13
Balance sheets and net financial debt — Quebec Pension Plan balance sheet

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Deposits in government institutions	17,516	15,580	20,192	23,405	28,538
Receivables	79	19	201	23	111
Total financial assets	17,595	15,599	20,393	23,428	28,649
Liabilities					
Bank overdrafts, payables and advances	130	171	159	197	202
Total liabilities	130	171	159	197	202
Net financial wealth	17,465	15,428	20,234	23,231	28,447

Note(s): Data for the Quebec Pension Plan are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0019.

Table 4-1
Government business enterprises — Federal government business enterprises income and expenses ¹

	2002	2003	2004	2005	2006
	thousands of dollars				
Income					
Sales of goods and services	12,755,056	12,251,176	13,592,226	13,753,437	14,117,886
Investment income	8,748,409	8,443,133	7,643,577	8,315,071	8,722,028
Subsidies	483,275	613,835	528,987	579,229	554,552
Other income	376,735	996,014	577,642	349,417	376,696
Total income	22,363,475	22,304,158	22,342,432	22,997,154	23,771,162
Expenses					
Cost of goods and services including salaries and wages	13,098,060	12,476,144	13,719,513	13,938,280	14,831,037
Debt charges	2,150,384	1,942,349	1,437,471	1,511,372	1,780,739
Grants in lieu of taxes	14,672	11,400	12,411	10,387	7,915
Provision for depreciation and depletion	423,386	391,233	406,931	440,429	421,192
Other expenses	1,132,036	1,211,790	1,884,940	217,978	-92,741
Total expense	16,818,538	16,032,916	17,461,266	16,118,446	16,948,143
Net income (loss)					
Net income (loss) before provision for income tax	5,544,937	6,271,242	4,881,166	6,878,708	6,823,020
Provision for income tax	376,799	271,820	557,649	554,063	512,581
Net income (loss) after provision for income tax	5,168,138	5,999,422	4,323,517	6,324,645	6,310,439

1. Includes monetary authorities: Bank of Canada and Exchange Fund Account.

Note(s): Data for federal government business enterprises are for the fiscal year ending closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0011.

Table 4-2
Government business enterprises — Provincial and territorial government business enterprises income and expenses
— Canada total

	2001	2002 ^f	2003 ^f	2004 ^f	2005 ^p
	thousands of dollars				
Income					
Sales of goods and services	77,362,841	78,522,540	82,462,089	85,771,375	92,713,425
Investment income	4,140,954	4,064,173	3,653,344	4,284,922	5,274,694
Subsidies	905,065	1,298,369	1,362,917	1,254,554	1,871,103
Other income	350,383	611,178	392,192	581,973	582,499
Total income	82,759,243	84,496,260	87,870,542	91,892,824	100,441,721
Expenses					
Cost of goods and services including salaries and wages	55,883,587	56,450,840	59,512,235	61,341,062	66,301,521
Debt charges ¹	9,459,088	8,542,115	7,624,754	7,838,901	8,453,706
Grants in lieu of taxes	16,161	16,128	17,135	17,934	18,959
Provision for depreciation and depletion	4,504,341	4,795,010	4,946,291	5,375,763	5,461,298
Other expenses	1,756,621	2,868,486	2,620,221	1,430,541	2,126,881
Total expenses	71,619,798	72,672,579	74,720,636	76,004,201	82,362,365
Net income (loss)					
Net income (loss) before provision for income tax	11,139,445	11,823,681	13,149,906	15,888,623	18,079,356
Provision for income tax	13,295	7,996	6,653	1,700	12,527
Net income(loss) after provision for income tax	11,126,150	11,815,685	13,143,253	15,886,923	18,066,829

1. Excludes interest capitalized during construction of fixed assets.

Note(s): Data for provincial and territorial government business enterprises are for the fiscal year ending closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0015.

Table 4-3
Government business enterprises — Local government business enterprises income and expenses — Canada total

	2001	2002	2003	2004	2005
	thousands of dollars				
Income					
Sales of goods and services	14,635,004	13,127,561	14,456,564	14,304,084	14,791,889
Investment income	44,992	43,485	44,953	49,071	49,056
Subsidies	1,555,414	1,631,152	1,786,671	1,939,093	2,255,147
Other income	517,943	650,191	370,907	394,286	747,268
Total income	16,753,353	15,452,389	16,659,095	16,686,534	17,843,360
Expenses					
Cost of goods and services including salaries and wages	14,443,555	13,079,840	13,973,588	14,097,908	14,947,369
Debt charges ¹	491,974	475,606	599,085	576,638	669,562
Grants in lieu of taxes	46,200	57,211	164,891	54,525	132,972
Provision for depreciation and depletion	694,424	749,175	816,090	804,513	801,673
Other expenses	125,845	167,224	218,232	179,235	263,222
Total expenses	15,801,998	14,529,056	15,771,887	15,712,819	16,814,798
Net income (loss)					
Net income (loss) before provision for income tax	951,355	923,333	887,208	973,715	1,028,562
Provision for income tax	-7,388	81,239	80,290	167,745	134,121
Net income(loss) after provision for income tax	958,743	842,094	806,918	805,970	894,441

1. Excludes interest capitalized during construction of fixed assets.

Note(s): Data for provincial and territorial government business enterprises are for the fiscal year ending closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0015.

Table 4-4
Government business enterprises — Sales of alcoholic beverages by value and by volume

Sales	Value			Volume 1		
	Total	Canadian	Imported	Total	Canadian	Imported
	thousands of dollars			thousands of litres		
Spirits						
1998	3,097,913	2,146,286	951,627	138,251	103,541	34,710
1999	3,236,044	2,229,032	1,007,012	147,578	111,201	36,377
2000	3,367,329	2,271,056	1,096,272	155,415	115,358	40,057
2001	3,523,617	2,325,421	1,198,197	162,007	118,638	43,369
2002	3,716,100	2,437,980	1,278,121	182,313	135,537	46,777
2003	3,820,639	2,483,503	1,337,136	192,648	142,517	50,131
2004	3,986,238	2,561,720	1,424,518	197,470	143,288	54,183
2005	4,075,586	2,592,924	1,482,662	196,955	142,186	54,769
2006	4,298,571	2,678,954	1,619,616	202,548	144,261	58,287
2007	4,546,158	2,828,616	1,717,541	206,138	145,948	60,190
Wines						
1998	2,411,376	842,319	1,569,057	259,894	119,945	139,948
1999	2,638,270	879,499	1,758,771	272,539	122,316	150,223
2000	2,931,337	926,886	2,004,451	287,622	126,187	161,435
2001	3,136,467	954,844	2,181,623	303,712	128,993	174,720
2002	3,383,031	1,004,209	2,378,822	316,688	131,182	185,506
2003	3,696,027	1,093,923	2,602,104	333,661	137,174	196,486
2004	3,967,784	1,112,882	2,854,902	343,299	136,682	206,617
2005	4,228,394	1,214,274	3,014,119	357,479	142,877	214,602
2006	4,606,486	1,277,631	3,328,855	378,819	148,038	230,781
2007	5,045,594	1,584,669	3,460,926	405,704	174,963	230,741
Beer						
1998	6,204,357	5,782,851	421,506	2,033,197	1,920,139	113,058
1999	6,501,073	6,038,690	462,383	2,074,152	1,950,048	124,104
2000	6,722,910	6,125,365	597,545	2,103,377	1,953,192	150,185
2001	6,795,388	6,169,500	625,888	2,083,533	1,926,006	157,527
2002	7,240,059	6,527,715	712,344	2,135,765	1,965,531	170,233
2003	7,653,722	6,848,627	805,095	2,135,403	1,952,201	183,202
2004	7,942,182	7,024,103	918,080	2,174,396	1,971,040	203,356
2005	7,985,461	7,077,106	908,354	2,178,833	1,955,937	222,896
2006	8,261,487	7,279,553	981,935	2,240,161	1,998,529	241,632
2007	8,422,697	7,332,871	1,089,826	2,276,170	2,016,092	260,078
Total						
1998	11,713,647	8,771,457	2,942,189	.	.	.
1999	12,375,387	9,147,222	3,228,165	.	.	.
2000	13,021,576	9,323,307	3,698,269	.	.	.
2001	13,455,472	9,449,765	4,005,707	.	.	.
2002	14,339,190	9,969,903	4,369,286	.	.	.
2003	15,170,389	10,426,053	4,744,336	.	.	.
2004	15,896,205	10,698,705	5,197,500	.	.	.
2005	16,289,441	10,884,305	5,405,136	.	.	.
2006	17,166,544	11,236,138	5,930,405	.	.	.
2007	18,014,449	11,746,156	6,268,293	.	.	.

1. Total alcoholic beverages by volume (litres) for the three major categories is not shown. It is not advisable to add volumes of the three major different types of alcoholic beverages since the alcohol content varies substantially from one product to another within the same category.

Note(s): Data is for the fiscal year ending March 31.

Source(s): Statistics Canada, CANSIM table number 183-0006.

Table 4-5
Government business enterprises — Sales of alcoholic beverages of liquor authorities, wineries and breweries —
Total Canadian and imported beverages — Value, 2007

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Canadian and imported beverages							
Spirits							
Alcohol	..	1	..	96	12,688	288	..
Brandy	897	148	1,332	1,183	61,145	90,844	3,941
Gin	1,667	475	4,548	4,220	50,369	58,294	5,965
Liqueurs	9,773	1,818	20,124	7,447	69,890	156,638	27,726
Rum	50,323	7,783	69,732	27,808	69,930	227,410	33,347
Whisky	25,702	4,263	29,303	28,798	74,369	597,426	75,473
Vodka	11,297	4,834	34,055	17,516	101,096	360,316	40,628
Others	585	1,638	..	5,779	83,370	116,148	3,033
Coolers	9,606	2,935	17,910	7,172	44,950	167,942	15,361
Total spirits	109,850	23,895	177,003	100,018⁵	567,806	1,775,306	205,473
Wines							
Cider	182	36	1,230	1,037	16,061	9,319	1,326
Sparkling	2,561	153	6,056	5,742	123,467	85,558	7,887
Others	33,274	11,133	89,284	47,779	1,581,312	1,618,431	94,826
Coolers	1,199	160	638	7,706 ¹	8,378	6,081	432
Total wines	37,215	11,482	97,208	62,264⁵	1,729,218	1,719,389	104,471
Beer	179,862	35,010	272,339	220,119⁵	2,299,385⁶	2,899,955	244,022
Total Canadian and imported beverages	326,927	70,387³	546,550	382,401⁵	4,596,409⁶	6,394,649	553,966
Goods and Services Tax (GST) included	19,231	4,140	32,150	22,494	270,377	376,156	32,586
Discounts and rebates included	..	.	3,249	4,999	.	33,748	.
	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
thousands of dollars							
Canadian and imported beverages							
Spirits							
Alcohol	..	..	57	..	..	..	13,130
Brandy	1,222	15,951	14,427	156	60	4	191,309
Gin	3,420	16,539	33,814	287	252	14	179,863
Liqueurs	21,797	85,713	110,268	1,481	1,733	141	514,550
Rum	30,857	114,557	113,048	1,261	2,761	326	749,142
Whisky	56,891	195,991	199,428	1,984	3,739	249	1,293,613
Vodka	43,202	148,861	187,053	2,238	8,116	344	959,557
Others	2,317	45,134	39,865	756	319	17	298,963
Coolers	16,511	..	62,308	788 ²	549 ⁶	..	346,031
Total spirits	176,218	622,745	760,269	8,951	17,529⁶	1,095	4,546,158
Wines							
Cider	2,509	10,906	40,879	650	340	..	84,474
Sparkling	2,361	17,751	30,740	165	221	3	282,664
Others	47,283	346,538	703,272	4,904	4,880	253	4,583,169
Coolers	4,221	59,035	6,846	34 ²	553 ⁶	5	95,287
Total wines	56,374	434,229	781,737	5,753	5,994⁶	261	5,045,594
Beer	237,093	881,852	1,116,129	14,999	18,610	3,324	8,422,697
Total Canadian and imported beverages	469,685	1,938,826	2,658,134	29,703⁴	42,132⁶	4,680⁶	18,014,449
Goods and Services Tax (GST) included	27,629	114,049	156,361	1,570	2,478	275	1,059,496
Discounts and rebates included	12,510	..	145,921	..	.	.	200,427

1. New Brunswick wine coolers include unidentifiable amount of spirit based coolers.
2. Spirit based coolers were previously included with wine based coolers.
3. Includes health tax of 25% on retail sales.
4. Includes a liquor tax of 12% on the retail value of all alcoholic beverages.
5. The distribution of the spirits, the wine and the beer for New Brunswick is based on 1997/1998 data.
6. Estimated data.

Note(s): Data is for the fiscal year ending March 31.

Source(s): Statistics Canada, CANSIM table number 183-0015.

Table 4-6
Government business enterprises — Sales of alcoholic beverages of liquor authorities, wineries and breweries —
Total Canadian and imported beverages — Volume 5, 2007

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of litres							
Canadian and imported beverages							
Spirits							
Alcohol	..	..	..	3	468	10	..
Brandy	24	6	41	39	1,981	2,662	128
Gin	56	16	140	140	2,137	2,144	207
Liqueurs	303	55	600	247	2,351	5,449	870
Rum	1,850	290	2,345	921	2,931	8,453	1,177
Whisky	833	159	959	954	2,416	20,324	2,596
Vodka	379	184	1,129	580	4,060	13,198	1,463
Others	18	82	..	254	2,682	4,141	91
Coolers	1,166	413	2,514	1,353	6,906	29,193	2,255
Total spirits	4,629	1,205	7,728	4,491³	25,932	85,574	8,787
Wines							
Cider	25	4	107	139	1,196	1,879	289
Sparkling	213	10	515	482	7,553	5,297	608
Others	2,236	978	7,200	4,013	118,400	129,518	7,619
Coolers	146	31	118	1,405 ¹	1,465	1,043	93
Total wines	2,620	1,023	7,940	6,039³	128,614	137,737	8,609
Beer²	41,331	9,174	65,464	51,388⁴	602,441⁴	812,659	77,955
thousands of litres							
	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
Canadian and imported beverages							
Spirits							
Alcohol	..	..	1	..	..	..	482
Brandy	49	405	549	5	1	..	5,890
Gin	117	647	1,219	9	7	..	6,839
Liqueurs	739	3,051	3,498	42	44	3	17,252
Rum	1,097	4,564	4,318	43	70	9	28,068
Whisky	2,019	7,323	6,614	64	95	7	44,363
Vodka	1,557	6,261	7,058	77	206	8	36,160
Others	49	2,099	1,140	17	8	1	10,582
Coolers	2,130	..	10,377	114	81	..	56,502
Total spirits	7,757	24,350	34,774	371	512	28⁴	206,138
Wines							
Cider	705	2,765	9,574	148	51	..	16,882
Sparkling	168	1,131	1,429	8	13	..	17,427
Others	4,093	27,718	50,438	378	295	19	352,905
Coolers	827	11,912	1,364	4	81	1	18,490
Total wines	5,793	43,526	62,805	538	440	20⁴	405,704
Beer²	62,324	264,959	280,756	3,565	3,585	569⁴	2,276,170

1. New Brunswick wine coolers include unidentifiable amount of spirit based coolers.

2. Includes beer coolers.

3. The distribution of the spirits, the wine and the beer for New Brunswick is based on 1997/1998 data.

4. Estimated data.

5. Total alcoholic beverages by volume (litres) for the three major categories is not shown. It is not advisable to add volumes of the three major different types of alcoholic beverages since their alcohol content varies substantially.

Note(s): Data is for the fiscal year ending March 31.

Source(s): Statistics Canada, CANSIM table number 183-0015.

Table 4-7
Government business enterprises — Federal government business enterprises balance sheet 1

	2002	2003	2004	2005	2006
	thousands of dollars				
Financial assets					
Cash on hand and on deposit	8,653,108	6,777,975	6,362,609	7,878,638	5,645,347
Receivables	8,197,439	7,106,536	6,699,217	5,509,866	4,277,281
Accrued revenue and prepaid expenses	1,890,248	1,331,283	1,676,954	2,062,651	2,352,363
Advances	29,825,573	24,546,725	23,928,719	23,289,375	26,725,594
Securities	115,629,158	112,873,094	113,423,610	121,059,898	130,002,369
Other financial assets	2,980,855	4,804,613	5,536,830	6,318,665	7,949,900
Total financial assets	167,176,381	157,440,226	157,627,939	166,119,093	176,952,854
Inventories	1,132,436	1,491,656	1,243,111	1,375,664	1,464,591
Net fixed assets	6,992,117	7,033,992	6,845,966	6,755,223	6,854,435
Deferred charges	274,928	257,355	226,851	252,292	345,096
Other assets	216,865	321,538	393,486	430,046	884,286
Total assets	175,792,728	166,544,767	166,337,354	174,932,319	186,501,262
Liabilities and net worth					
Liabilities					
Bank overdrafts	18,483	252	30	1	1
Savings deposits	0	0	0	0	0
Payables	4,572,536	5,327,453	4,645,912	4,206,880	4,378,648
Accrued expenses and deferred credits	2,275,354	1,624,313	1,810,413	2,482,523	2,708,500
Advances	53,802,602	43,923,299	40,194,148	44,861,881	48,201,967
Bonds and debentures	36,500,105	35,566,168	32,494,302	29,703,922	29,784,806
Other securities	17,000,295	15,028,228	15,323,823	16,383,102	17,546,140
Deposits	2,203,012	1,410,512	1,946,512	1,383,512	2,683,800
Minority interests	0	0	0	0	0
Other liabilities	51,043,538	54,025,482	59,750,152	62,913,328	65,611,180
Total liabilities	167,415,924	156,905,707	156,165,292	161,935,149	170,915,042
Net worth					
Surplus	6,113,295	7,363,756	7,421,238	10,246,346	12,835,396
Unappropriated surplus	1,572,479	1,987,391	1,390,260	3,861,587	6,114,721
Appropriated surplus	1,396,506	2,251,551	3,126,128	3,421,552	3,746,215
Contributed surplus	3,144,310	3,124,814	2,904,850	2,963,207	2,974,460
Capital stock	2,263,509	2,275,304	2,750,824	2,750,824	2,750,824
Total net worth	8,376,805	9,639,060	10,172,062	12,997,170	15,586,220
Total liabilities and net worth	175,792,729	166,544,767	166,337,354	174,932,319	186,501,262

1. Includes monetary authorities: Bank of Canada and Exchange Fund Account.

Note(s): Data for federal government business enterprises are as at the end of the fiscal year closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0013.

Table 4-8
Government business enterprises — Provincial and territorial government business enterprises balance sheet — Canada total

	2001	2002 ^f	2003 ^r	2004 ^r	2005 ^p
	thousands of dollars				
Financial assets					
Cash on hand, deposits and receivables	10,314,946	10,168,549	9,576,787	10,009,703	12,545,557
Advances	9,691,433	11,703,063	10,173,796	15,479,506	9,025,796
Securities	51,988,240	51,069,101	57,644,703	65,159,389	74,160,706
Other financial assets	3,284,874	2,110,464	2,315,473	2,494,384	2,308,255
Total financial assets	75,279,493	75,051,177	79,710,759	93,142,982	98,040,314
Inventories	2,565,355	2,621,745	2,792,578	2,939,103	3,320,187
Net fixed assets	108,575,140	111,108,268	112,592,109	114,336,437	117,932,036
Deferred charges and other assets	12,320,958	10,931,473	6,763,284	7,468,178	9,245,920
Total assets	198,740,946	199,712,663	201,858,730	217,886,700	228,538,457
Liabilities and net worth					
Liabilities					
Savings deposits	11,474,544	12,183,275	13,172,462	13,964,371	15,983,527
Payables	8,637,171	8,955,119	9,092,397	10,685,788	10,563,870
Advances	41,736,016	44,041,637	43,974,196	50,593,969	52,135,943
Bonds and debentures issued	72,903,409	70,573,758	70,938,912	73,286,568	74,063,028
Other securities	13,411,970	12,918,106	10,349,286	10,701,186	10,464,201
Other liabilities	29,866,550	30,201,107	33,164,406	34,229,691	35,427,253
Total liabilities	178,029,660	178,873,002	180,691,659	193,461,573	198,637,822
Total net worth	20,711,286	20,839,661	21,167,071	24,425,127	29,900,635
Total liabilities and net worth	198,740,946	199,712,663	201,858,730	217,886,700	228,538,457

Note(s): Data for the provincial and territorial government are as at the end of the fiscal year closest to December 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0016.

Table 5
Reconciliation statement — Federal public sector employment reconciliation of Treasury Board of Canada Secretariat, Public Service Commission of Canada and Statistics Canada statistical universes, 2007

Federal public sector employment groups	Treasury Board of Canada Secretariat (TBS)	Public Service Commission of Canada (PSC)	Statistics Canada (STC)
	persons		
Employees common to TBS, PSC and STC statistical universes	192,819	192,819	192,819
Employees of other federal government agencies in the PSC universe		899	899
PSC student employees		3,999	3,999
Employees not appointed by the PSC	85		85
Employees of other federal government agencies for which the TBS is not the employer			83,524
Department of National Defence military personnel			90,600
National Defence regular forces			64,884
National Defence reserve forces			25,716
Royal Canadian Mounted Police uniformed personnel			20,115
Federal government employees	192,904	197,717	392,041
Federal government business enterprise employees			99,285
Federal public sector employees			491,326

Note(s): Data are as at December 31.

Source(s): Statistics Canada, CANSIM table number 183-0021.

Table 6
Reconciliation statement — Reconciliation of public administration employment (SEPH) and public sector employment (PID), 2007, annual averages

	Employees
	thousands
Public administration employment ¹	823
Add:	
Education	995
Health and social service institutions	801
Military personnel and reservists	89
Other components of public sector employment ²	227
Federal government employees abroad	2
Government business enterprises	289
Subtotal	2,314
Equals:	
Public sector employment	3,226

1. It is recommended that users download all series in this table as the data are designed to be viewed as a reconciliation table. The Survey of Employment Payroll and Hours (SEPH) is the source for the public administration estimates and represents North American Industrial Classification System (NAICS) code 91, public administration. Estimates from SEPH can be found on CANSIM table 281-0024.

2. Includes pilotage authorities, museums, public libraries, federal hospitals and social services, some provincial hospitals and public entities working in the forestry, fishery, transportation and recreation industries.

Note(s): Data are on a calendar year basis.

Source(s): Statistics Canada, CANSIM table number 183-0022.

Table 7
Reconciliation statement — Reconciliation of estimated federal government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008

	Revenue	Expenditures	Revenue minus expenditures
	millions of dollars		
Totals from budgetary documents ¹	241,942.0	230,294.0	11,648.0
Deductions			
Provision for valuation and other adjustments	0.0	2,216.9	(2,216.9)
Consolidated crown corporations	..	..	..
Internal revenue or expenditures	5,581.5	(528.9)	6,110.4
Full accrual adjustments	(7,558.6)	(47.0)	(7,511.6)
Other adjustments	..	..	..
Total deductions	(1,977.1)	1,641.0	(3,618.1)
Addition of revenue and expenditures of special funds to reflect the FMS universe	6,411.4	7,182.1	(770.7)
Deductions of transactions between ministries and special funds			
Ministries	234.2	3,124.1	(2,889.9)
Special funds	3,257.0	367.1	2,889.9
Total deduction of transfers between ministries and special funds	3,491.2	3,491.2	0.0
Total revenue and expenditures before the gross convention and other adjustments	246,839.3	232,343.9	14,495.4
Conversion from net basis to a gross basis			
Revenue credited to the vote	..	..	..
Tax credits adjustments	5,500.4	5,500.4	0.0
Interest paid on tax refunds	..	..	..
Other interest paid (on late payments of Goods and Services Tax (GST) rebates and refunds)	60.1	60.1	0.0
Total conversion from net basis to a gross basis	5,560.5	5,560.5	0.0
Other adjustments			
Refunds of prior years expenditures	(454.0)	(454.0)	0.0
Netting of recoveries	0.0	0.0	0.0
Other FMS adjustments	0.0	0.0	0.0
Out-of-scope revenue/expenditures:			
Domestic coinage	(203.6)	0.0	(203.6)
Net gain or loss on exchange	(838.0)	0.0	(838.0)
Gain or loss on investments	0.0	0.0	0.0
Provisional charges	..	..	..
Non-relevant items in special funds	(121.8)	(429.4)	307.6
Total of other adjustments	(1,617.4)	(883.4)	(734.0)
Total federal general government on a FMS basis	250,782.4	237,021.0	13,761.4
Additional government components			
Additional government component: non-autonomous pension plans	16,328.3	16,328.3	0.0
Additional government component: deduction of interest paid to the plans by the federal general government	10,535.3	10,535.3	0.0
Total federal government on a FMS basis	256,575.4	242,814.0	13,761.4

1. Publicly available: Federal budget.

Note(s): Data are the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0023. Fiscal Monitor, Finance Canada.

Table 8
Reconciliation statement — Reconciliation of federal government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2007

	Revenue	Expenditures	Revenue minus expenditures
	millions of dollars		
Totals on a public accounts basis ¹	235,965.2	222,213.5	13,751.7
Deductions			
Provision for valuation and other adjustments	0.0	0.0	0.0
Consolidated crown corporations	4,466.2	2,003.0	2,463.2
Internal revenue or expenditures	-1,180.5	-217.5	-963.0
Full accrual adjustments	246.0	8,180.4	-7,934.4
Other adjustments	..	..	..
Total deductions	11,319.4	5,533.8	5,785.6
Addition of revenue and expenditures of special funds to reflect the FMS universe	5,786.1	6,449.5	-663.4
Deductions of transactions between ministries and special funds			
Ministries	409.8	3,083.9	-2,674.1
Special funds	3,078.8	404.7	2,674.1
Total deduction of transfers between ministries and special funds	3,488.6	3,488.6	0.0
Total revenue and expenditures before the gross convention and other adjustments	226,943.3	219,640.6	7,302.7
Conversion from net basis to a gross basis			
Revenue credited to the vote	..	..	..
Tax credits adjustments	5,575.6	5,575.6	0.0
Interest paid on tax refunds	0.0	0.0	0.0
Other interest paid (on late payments of Goods and Services Tax (GST) rebates and refunds)	39.7	39.7	0.0
Total conversion from net basis to a gross basis	5,615.3	5,615.3	0.0
Other adjustments			
Refunds of prior years expenditures	-575.8	-575.8	0.0
Netting of recoveries	-198.9	-198.9	0.0
Other FMS adjustments	0.0	0.0	0.0
Out-of-scope revenue/expenditures:			
Domestic coinage	-226.8	0.0	-226.8
Net gain or loss on exchange	-71.5	-188.6	117.1
Gain or loss on investments	-31.3	0.0	-31.3
Provisional charges	-93.1	-331.8	238.7
Non-relevant items in special funds	-139.5	-108.3	-31.2
Total of other adjustments	-1,336.9	-1,403.4	66.5
Total federal general government on a FMS basis	231,221.7	223,852.5	7,369.2
Additional government components			
Additional government component: non-autonomous pension plans	16,174.1	16,174.1	0.0
Additional government component: deduction of interest paid to the plans by the federal general government	10,566.4	10,566.4	0.0
Total federal government on a FMS basis	236,829.4	229,460.2	7,369.2

1. Publicly available: Federal Public Accounts.

Note(s): Data are for the fiscal year ending March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0023.

Table 9-1
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 p — Newfoundland and Labrador

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	6,350	5,257	1,093
Net addition of special funds not included in financial statements	357	264	93
Conversion from net basis to a gross basis	25	25	0
Other adjustments	-262	577	-839
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	6,471	6,123	348
Additional government components	475	428	47
Health and social services institutions	1,693	1,663	30
Universities and colleges	599	582	17
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,817	-1,817	0
Totals on a FMS basis, provincial and territorial government	6,945	6,551	394

1. Publicly available: Newfoundland and Labrador budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-2
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 p — Prince Edward Island

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	1,267	1,303	-37
Net addition of special funds not included in financial statements	112	97	16
Conversion from net basis to a gross basis	2	2	0
Other adjustments	-16	-12	-4
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	1,365	1,390	-26
Additional government components	105	114	-9
Health and social services institutions	6	6	0
Universities and colleges	164	173	-9
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-65	-65	0
Totals on a FMS basis, provincial and territorial government	1,470	1,504	-34

1. Publicly available: Prince Edward Island budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-3
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — Nova Scotia

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	8,286	8,128	158
Net addition of special funds not included in financial statements	324	294	30
Conversion from net basis to a gross basis	60	60	0
Other adjustments	-95	-72	-23
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	8,575	8,410	165
Additional government components	944	946	-2
Health and social services institutions	2,320	2,315	5
Universities and colleges	1,163	1,170	-7
Non-autonomous pension plans	10	10	0
Transactions between components of provincial and territorial government	-2,549	-2,549	0
Totals on a FMS basis, provincial and territorial government	9,519	9,357	162

1. Publicly available: Nova Scotia budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-4
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — New Brunswick

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	6,919	6,901	18
Net addition of special funds not included in financial statements	242	853	-611
Conversion from net basis to a gross basis	243	243	0
Other adjustments	-275	-417	142
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	7,128	7,580	-452
Additional government components	771	873	-102
Health and social services institutions	1,940	2,053	-113
Universities and colleges	494	483	11
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,663	-1,663	0
Totals on a FMS basis, provincial and territorial government	7,899	8,453	-554

1. Publicly available: New Brunswick budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-5
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — Quebec

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	68,603	67,483	1,120
Net addition of special funds not included in financial statements	4,597	3,975	622
Conversion from net basis to a gross basis	5,320	5,320	0
Other adjustments	1,263	2,613	-1,350
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	79,783	79,392	391
Additional government components	6,950	7,853	-903
Health and social services institutions	19,120	19,801	-681
Universities and colleges	7,539	7,761	-222
Non-autonomous pension plans	6,365	6,365	0
Transactions between components of provincial and territorial government	-26,074	-26,074	0
Totals on a FMS basis, provincial and territorial government	86,733	87,245	-512

1. Publicly available: Québec budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-6
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — Ontario

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	96,563	95,963	600
Net addition of special funds not included in financial statements	2,082	1,459	623
Conversion from net basis to a gross basis	2,530	2,530	0
Other adjustments	-1,651	264	-1,915
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	99,523	100,216	-693
Additional government components	13,304	13,624	-320
Health and social services institutions	24,841	25,512	-671
Universities and colleges	15,068	14,717	351
Non-autonomous pension plans	67	67	0
Transactions between components of provincial and territorial government	-26,672	-26,672	0
Totals on a FMS basis, provincial and territorial government	112,828	113,840	-1,012

1. Publicly available: Ontario budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-7
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — Manitoba

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	9,592	9,490	102
Net addition of special funds not included in financial statements	786	801	-15
Conversion from net basis to a gross basis	750	750	0
Other adjustments	320	239	81
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	11,448	11,280	167
Additional government components	943	1,149	-206
Health and social services institutions	3,158	3,332	-174
Universities and colleges	987	1,019	-32
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-3,202	-3,202	0
Totals on a FMS basis, provincial and territorial government	12,391	12,429	-39

1. Publicly available: Manitoba budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-8
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — Saskatchewan

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	9,395	9,049	346
Net addition of special funds not included in financial statements	889	601	288
Conversion from net basis to a gross basis	268	268	0
Other adjustments	-66	-141	75
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	10,486	9,777	709
Additional government components	881	690	191
Health and social services institutions	2,921	2,824	97
Universities and colleges	1,135	1,041	94
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-3,175	-3,175	0
Totals on a FMS basis, provincial and territorial government	11,367	10,467	900

1. Publicly available: Saskatchewan budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-9**Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 p — Alberta**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	37,757	33,726	4,031
Net addition of special funds not included in financial statements	1,744	873	871
Alberta power pool, electricity energy rebates to consumers	0	0	0
Alberta's other special funds	1,744	873	871
Conversion from net basis to a gross basis	0	0	0
Other adjustments	81	62	19
Alberta Treasury Branches unremitted profits	-174	0	-174
All other adjustments:	255	62	193
Update since budget	0	0	0
Totals on a FMS basis, provincial and territorial general government	39,582	34,661	4,921
Additional government components	3,883	3,833	50
Health and social services institutions	9,621	9,555	66
Universities and colleges	4,708	4,724	-16
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-10,446	-10,446	0
Totals on a FMS basis, provincial and territorial government	43,465	38,493	4,972

1. Publicly available: Alberta budget and fiscal plan.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-10**Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 p — British Columbia**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	39,400	37,280	2,120
Net addition of special funds not included in financial statements	-2,844	-1,926	-918
Conversion from net basis to a gross basis	686	686	0
Other adjustments	-262	97	-359
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	36,980	36,137	843
Additional government components	4,670	4,384	286
Health and social services institutions	9,242	8,904	338
Universities and colleges	4,769	4,821	-52
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-9,341	-9,341	0
Totals on a FMS basis, provincial and territorial government	41,650	40,521	1,129

1. Publicly available: British Columbia budget and fiscal plan.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-11
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — Yukon Territory

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	865	856	9
Net addition of special funds not included in financial statements	36	33	3
Conversion from net basis to a gross basis	2	2	0
Other adjustments	3	1	2
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	906	892	14
Additional government components	14	13	1
Health and social services institutions	37	38	-1
Universities and colleges	26	24	2
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-49	-49	0
Totals on a FMS basis, provincial and territorial government	920	905	15

1. Publicly available: Yukon Territory budget, financial information.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-12
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 P — Northwest Territories

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	1,289	1,236	53
Net addition of special funds not included in financial statements	113	109	4
Conversion from net basis to a gross basis	76	76	0
Other adjustments	-6	48	-54
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	1,472	1,468	4
Additional government components	24	34	-10
Health and social services institutions	174	186	-12
Universities and colleges	42	40	2
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-192	-192	0
Totals on a FMS basis, provincial and territorial government	1,496	1,501	-5

1. Publicly available: Northwest Territories budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 9-13
Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2008 p — Nunavut

	Revenue	Expenditures	Revenue minus expenditures
	millions of dollars		
Totals from budgetary documents ¹	1,130	1,117	13
Net addition of special funds not included in financial statements	102	102	0
Conversion from net basis to a gross basis	7	7	0
Other adjustments	-3	39	-42
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	1,237	1,266	-29
Additional government components	15	14	1
Health and social services institutions	2	2	0
Universities and colleges	31	30	1
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-18	-18	0
Totals on a FMS basis, provincial and territorial government	1,252	1,280	-28

1. Publicly available: Nunavut budget.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0022.

Table 10-1
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Newfoundland and Labrador

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	5,001.3	4,477.2	524.1	3
Total combined accounts per the public accounts	5,001.3	4,477.2	524.1	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	520.9	468.2	52.7	5
Deductions of transactions between ministries and special funds ¹	145.4	158.7	-13.3	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	5,376.8	4,786.7	590.1	7
Conversion from net basis to a gross basis				
Refundable tax credits	14.8	14.8	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	8.5	8.5	0.0	10
Total conversion from net basis to a gross basis	23.3	23.3	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	5.5	5.5	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	1,699.9	2,004.5	-304.6	15
Total of other adjustments (lines 15 less 12 to 14)	1,694.4	1,999.0	-304.6	16
Totals on a FMS basis (lines 7, 11 and 16)	7,094.5	6,809.0	285.5	17

1. This information was obtained from publicly available sources.

Table 10-2
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Prince Edward Island

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	1,131.9	1,134.1	-2.2	1
Capital account	0.0	0.0	0.0	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the public accounts	1,131.9	1,134.1	-2.2	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	206.7	177.5	29.2	5
Deductions of transactions between ministries and special funds ¹	105.3	81.4	23.9	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	1,233.3	1,230.2	3.1	7
Conversion from net basis to a gross basis				
Refundable tax credits	0.0	0.0	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	1.1	1.1	0.0	10
Total conversion from net basis to a gross basis	1.1	1.1	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	0.8	0.8	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	1.4	-9.9	11.3	15
Total of other adjustments (lines 15 less 12 to 14)	0.6	-10.7	11.3	16
Totals on a FMS basis (lines 7, 11 and 16)	1,235.0	1,220.6	14.4	17

1. This information was obtained from publicly available sources.

Table 10-3
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Nova Scotia

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
	millions of dollars			
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	6,262.2	6,459.7	-197.5	1
Capital account	0.0	290.4	-290.4	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the public accounts	6,262.2	6,750.1	-487.9	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	1,067.2	1,024.6	42.6	5
Deductions of transactions between ministries and special funds ¹	426.2	474.1	-47.9	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	6,903.2	7,300.6	-397.4	7
Conversion from net basis to a gross basis				
Refundable tax credits	26.5	26.5	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	0.0	0.0	0.0	10
Total conversion from net basis to a gross basis	26.5	26.5	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	31.9	31.9	0.0	13
Other deductions	166.9	618.4	-451.5	14
Other items	1,649.6	628.1	1,021.5	15
Total of other adjustments (lines 15 less 12 to 14)	1,450.8	-22.2	1,473.0	16
Totals on a FMS basis (lines 7, 11 and 16)	8,380.5	7,304.9	1,075.6	17

1. This information was obtained from publicly available sources.

Table 10-4
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — New Brunswick

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	6,236.5	6,330.6	-94.1	3
Total combined accounts per the public accounts	6,236.5	6,330.6	-94.1	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	1,000.4	805.2	195.2	5
Deductions of transactions between ministries and special funds ¹	523.6	299.6	224.0	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	6,713.3	6,836.2	-122.9	7
Conversion from net basis to a gross basis				
Refundable tax credits	32.0	32.0	0.0	8
Interest recovered from crown corporations	205.7	205.7	0.0	9
Other	1.3	1.3	0.0	10
Total conversion from net basis to a gross basis	239.0	239.0	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	138.1	0.0	138.1	12
Recoveries of ministries	19.0	19.0	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	-309.0	-562.3	253.3	15
Total of other adjustments (lines 15 less 12 to 14)	-466.1	-581.3	115.2	16
Totals on a FMS basis (lines 7, 11 and 16)	6,486.2	6,493.9	-7.7	17

1. This information was obtained from publicly available sources.

Table 10-5
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Quebec

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
	millions of dollars			
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	55,729.2	56,120.7	-391.5	3
Total combined accounts per the public accounts	55,729.2	56,120.7	-391.5	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	26,448.2	25,168.9	1,279.3	5
Deductions of transactions between ministries and special funds ¹	16,641.3	15,402.0	1,239.3	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	65,536.1	65,887.6	-351.5	7
Conversion from net basis to a gross basis				
Refundable tax credits	4,485.5	4,485.5	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Youth allowances	606.7	606.7	0.0	10
Other recoveries	1,295.7	1,295.7	0.0	11
Total conversion from net basis to a gross basis	6,387.9	6,387.9	0.0	12
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Hydro-Québec	1,196.6	0.0	1,196.6	13
Other	36.4	0.0	36.4	14
Recoveries of ministries	166.6	166.6	0.0	15
Allowances for doubtful accounts	506.3	506.3	0.0	16
Other deductions	154.4	1,773.3	-1,618.9	17
Other items	-889.5	964.6	-1,854.1	18
Total of other adjustments (lines 18 less 13 to 17)	-2,949.8	-1,481.6	-1,468.2	19
Totals on a FMS basis (lines 7, 12 and 19)	68,974.2	70,793.9	-1,819.7	20

1. This information was obtained from publicly available sources.

Table 10-6
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Ontario

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	79,278.0	77,573.7	1,704.3	1
Capital account	0.0	4,472.4	-4,472.4	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the public accounts	79,278.0	82,046.1	-2,768.1	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	7,102.1	7,672.2	-570.1	5
Deductions of transactions between ministries and special funds ¹	1,643.5	1,778.9	-135.4	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	84,736.6	87,939.4	-3,202.8	7
Conversion from net basis to a gross basis				
Refundable tax credits	1,434.8	1,434.8	0.0	8
Interest recovered from crown corporations	810.6	810.6	0.0	9
Other	1,054.3	1,054.3	0.0	10
Total conversion from net basis to a gross basis	3,299.7	3,299.7	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	513.2	513.2	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	-446.7	-278.4	-168.3	15
Total of other adjustments (lines 15 less 12 to 14)	-959.9	-791.6	-168.3	16
Totals on a FMS basis (lines 7, 11 and 16)	87,076.4	90,447.5	-3,371.1	17

1. This information was obtained from publicly available sources.

Table 10-7
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Manitoba

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	8,430.8	8,284.0	146.8	3
Total combined accounts per the public accounts	8,430.8	8,284.0	146.8	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	5,366.1	5,393.4	-27.3	5
Deductions of transactions between ministries and special funds ¹	4,593.6	4,595.9	-2.3	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	9,203.3	9,081.5	121.8	7
Conversion from net basis to a gross basis				
Tax Commissions	5.2	5.2	0.0	8
Interest recovered from crown corporations and other agencies ²	921.3	921.3	0.0	9
Refundable tax credits	0.0	0.0	0.0	10
Total conversion from net basis to a gross basis	926.5	926.5	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	17.2	17.2	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	-93.7	-161.3	67.6	15
Total of other adjustments (lines 15 less 12 to 14)	-110.9	-178.5	67.6	16
Totals on a FMS basis (lines 7, 11 and 16)	10,018.9	9,829.5	189.4	17

1. This information was obtained from publicly available sources.
2. Includes interest recovered from special funds.

Table 10-8
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Saskatchewan

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	8,217.6	7,906.7	310.9	3
Total combined accounts per the public accounts	8,217.6	7,906.7	310.9	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	1,689.3	1,427.7	261.6	5
Deductions of transactions between ministries and special funds ¹	605.7	586.0	19.7	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	9,301.2	8,748.4	552.8	7
Conversion from net basis to a gross basis				
Refundable tax credits	2.7	2.7	0.0	8
Interest recovered from crown corporations	268.8	268.8	0.0	9
Other	8.2	8.2	0.0	10
Total conversion from net basis to a gross basis	279.7	279.7	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	20.5	20.5	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	-218.5	-277.1	58.6	15
Total of other adjustments (lines 15 less 12 to 14)	-239.0	-297.6	58.6	16
Totals on a FMS basis (lines 7, 11 and 16)	9,341.9	8,730.5	611.4	17

1. This information was obtained from publicly available sources.

Table 10-9
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Alberta

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	32,617.3	28,706.2	3,911.1	3
Total combined accounts per the public accounts	32,617.3	28,706.2	3,911.1	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	11,974.6	8,230.8	3,473.8	5
Deductions of transactions between ministries and special funds ¹	7,064.5	7,046.5	18.0	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	37,527.4	29,890.5	7,636.9	7
Conversion from net basis to a gross basis				
Refundable tax credits	0.7	0.7	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	0.0	0.0	0.0	10
Total conversion from net basis to a gross basis	0.7	0.7	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	274.5	274.5	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	-339.0	-1,384.5	1,045.5	15
Total of other adjustments (lines 15 less 12 to 14)	-613.5	-1,659.0	1,045.5	16
Totals on a FMS basis (lines 7, 11 and 16)	36,914.6	28,232.2	8,682.4	17

1. This information was obtained from publicly available sources.

Table 10-10
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — British Columbia

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	29,480.2	27,400.3	2,079.9	3
Total combined accounts per the public accounts	29,480.2	27,400.3	2,079.9	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	4,779.9	3,488.9	1,291.0	5
Deductions of transactions between ministries and special funds ¹	1,423.0	1,417.2	5.8	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	32,837.1	29,472.0	3,365.1	7
Conversion from net basis to a gross basis				
Refundable tax credits	223.3	223.3	0.0	8
Interest recovered from crown corporations	726.8	726.8	0.0	9
Commissions	27.3	27.3	0.0	10
Recoveries from federal	338.3	338.3	0.0	11
Other recoveries	1,055.0	1,055.0	0.0	12
Total conversion from net basis to a gross basis	2,370.7	2,370.7	0.0	13
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	14
Recoveries of ministries	35.5	35.5	0.0	15
Other deductions	0.0	0.0	0.0	16
Other items	-923.7	-1,027.9	104.2	17
Total of other adjustments (lines 17 less 14 to 16)	-959.2	-1,063.4	104.2	18
Totals on a FMS basis (lines 7, 13 and 18)	34,248.6	30,779.3	3,469.3	19

1. This information was obtained from publicly available sources.

Table 10-11
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Yukon Territory

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	743.4	668.5	74.9	3
Total combined accounts per the public accounts	743.4	668.5	74.9	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	46.3	48.2	-1.9	5
Deductions of transactions between ministries and special funds ¹	12.4	2.9	9.5	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	777.3	713.8	63.5	7
Conversion from net basis to a gross basis				
Refundable tax credits	8.5	8.5	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	0.0	0.0	0.0	10
Total conversion from net basis to a gross basis	8.5	8.5	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	3.8	3.8	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	41.7	58.4	-16.7	15
Total of other adjustments (lines 15 less 12 to 14)	37.9	54.6	-16.7	16
Totals on a FMS basis (lines 7, 11 and 16)	823.7	776.9	46.8	17

1. This information was obtained from publicly available sources.

Table 10-12
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Northwest Territories

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	1,147.0	1,110.9	36.1	3
Total combined accounts per the public accounts	1,147.0	1,110.9	36.1	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	185.8	159.8	26.0	5
Deductions of transactions between ministries and special funds ¹	59.2	69.1	-9.9	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	1,273.6	1,201.6	72.0	7
Conversion from net basis to a gross basis				
Refundable tax credits	19.8	19.8	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	0.1	0.1	0.0	10
Total conversion from net basis to a gross basis	19.9	19.9	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	7.4	7.4	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	-43.9	23.5	-67.4	15
Total of other adjustments (lines 15 less 12 to 14)	-51.3	16.1	-67.4	16
Totals on a FMS basis (lines 7, 11 and 16)	1,242.2	1,237.6	4.6	17

1. This information was obtained from publicly available sources.

Table 10-13
Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006 — Nunavut

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
	millions of dollars			
Totals on a public accounts basis ¹				
As per the public accounts 2006				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	1,094.5	985.9	108.6	3
Total combined accounts per the public accounts	1,094.5	985.9	108.6	4
Addition of revenue and expenditures of special funds ¹ to reflect the "FMS universe"	170.1	168.2	1.9	5
Deductions of transactions between ministries and special funds ¹	93.6	24.1	69.5	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	1,171.0	1,130.0	41.0	7
Conversion from net basis to a gross basis				
Refundable tax credits	6.9	6.9	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	2.5	2.5	0.0	10
Total conversion from net basis to a gross basis	9.4	9.4	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	19.6	19.6	0.0	13
Other deductions	0.0	0.0	0.0	14
Other items	-5.8	-47.7	41.9	15
Total of other adjustments (lines 15 less 12 to 14)	-25.4	-67.3	41.9	16
Totals on a FMS basis (lines 7, 11 and 16)	1,155.0	1,072.1	82.9	17

1. This information was obtained from publicly available sources.

Table 11
Reconciliation statement — Reconciliation of expenditures of universities and colleges on a Financial Management System (FMS) basis to expenditures on postsecondary education as per the Centre for Education Statistics (CES), 2003

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	
thousands of dollars								
Expenditures of universities and colleges, Financial Management System (FMS) basis ²	401,839	112,815	890,590	386,790	6,506,272	9,247,139	826,871	
Add: institutions embedded in the public accounts or financial statements ³	6,526	.	33,037	113,451	139,040	34,988	.	
Add: principal portion of debt repayments	.	0	0	0	0	0	0	
Deduct: adjustment to report expenditures on a net basis	14,940	0	1,381	0	145,026	97,545	-412	
Expenditures of universities and colleges, Centre for education statistics (CES) basis ⁴	393,425	112,815	922,246	500,241	6,500,286	9,184,582	827,283	
Add: federal and provincial aid to students ³	36,584	9,898	52,977	62,345	315,703	638,491	79,256	
Add: other federal and provincial departmental expenditures ³	6,606	1,003	4,885	23,349	0	-54,483	10,082	
Add: other postsecondary institutions ⁵	6,932	0	0	0	0	0	11,000	
Deduct: ancillary enterprises	19,339	6,631	87,889	33,379	185,484	699,771	43,289	
Deduct: trade, vocational and continuing education programs	73,401	10,068	25,567	49,261	57,320	377,135	76,429	
Deduct: other postsecondary institutions ⁶	.	.	0	0	0	.	0	
Expenditures on postsecondary education, Centre for education statistics (CES) basis ⁷	350,807	107,017	866,652	503,295	6,573,185	8,691,684	807,903	
thousands of dollars								
	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Foreign countries	Canada
Expenditures of universities and colleges, Financial Management System (FMS) basis ²	966,787	2,857,495	3,335,358	x	33,857	24,528	.	25,590,341
Add: institutions embedded in the public accounts or financial statements ³	.	0	.	x	.	.	.	327,042
Add: principal portion of debt repayments	0	0	0	x	.	.	.	0
Deduct: adjustment to report expenditures on a net basis	2,833	-919	77,713	x	-391	-1,062	.	336,654
Expenditures of universities and colleges, Centre for education statistics (CES) basis ⁴	963,954	2,858,414	3,257,645	x	34,248	25,590	.	25,580,729
Add: federal and provincial aid to students ³	95,357	241,474	347,500	x	14,653	4,837	336	1,899,411
Add: other federal and provincial departmental expenditures ³	16,031	24,477	68,395	x	4,176	2,571	83,537	190,629
Add: other postsecondary institutions ⁵	662	.	0	x	.	0	.	18,594
Deduct: ancillary enterprises	54,405	216,924	235,089	x	0	453	.	1,582,653
Deduct: trade, vocational and continuing education programs	136,541	377,062	382,350	x	5,410	8,797	.	1,579,341
Deduct: other postsecondary institutions ⁶	0	0	0	x	0	.	.	0
Expenditures on postsecondary education, Centre for education statistics (CES) basis ⁷	885,058	2,530,379	3,056,101	12,291	47,667	23,748	83,873	24,539,660

1. Federal and provincial departmental expenditures on education in foreign countries and undistributed expenditures.
2. As per Public Sector Statistics, catalogue number 68-213-X, table 2-15.
3. Included in general government expenditures.
4. Results from Culture, Tourism and the Centre for Education Statistics (CTCES) surveys on Financial Statistics of Community Colleges and Vocational Schools (FINCOL -STC/ECT - 175-60164, IMDB 3146) and Financial Information of Universities and Colleges (FIUC - STC/ECT-175-60242, IMDB 3121) in collaboration with both Canadian Association of University Business Officers (CAUBO) institutions and non-CAUBO institutions.
5. Nursing education programs.
6. Vocational and nursing schools.
7. Available on CANSIM: Tables 478-0004 and 478-0007.

Note(s): Data are for the fiscal year ending closest to March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0021.

Table 12
Reconciliation statement — Reconciliation of the federal general government balance sheet from public accounts to a Financial Management System (FMS) basis, 2007

	Financial assets	Liabilities	Net financial wealth (+) / net financial debt (-)
millions of dollars			
Public accounts balance sheet 1	238,495	705,763	-467,268
Adjustments to produce FMS data	-127,814	-86,973	-40,841
De-consolidation of crown corporations	-23,099	-1,368	-21,731
Addition of special funds to reflect the FMS statistical universe	14,150	5,142	9,008
Additions to reflect gross treatment of FMS	6,669	6,669	0
Bank overdrafts and warrants	4,969	4,969	0
Special drawing rights	1,359	1,359	0
Holding of own debt	245	245	0
Other additions to reflect gross treatment of FMS	96	96	0
Addition of coins in circulation	0	4,750	-4,750
Transactions excluded in the FMS	-125,534	-102,166	-23,368
Inventories and fixed assets of special funds	-3,427	0	-3,427
Transactions between government and special funds	-267	-267	0
Accrual transactions	-66,492	-94,030	27,538
Fixed assets and inventories	-55,348	0	-55,348
Obligations related to capital leases	0	-1,807	1,807
Other transactions excluded in the FMS	0	-6,062	6,062
FMS balance sheet	110,681	618,790	-508,109

1. Publicly available: Federal Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0025.

Table 13-1

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Newfoundland and Labrador

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	724,516	730,991	1,718,479	2,202,228	2,360,547
Adjustments to produce FMS data	1,986,791	1,777,877	702,920	859,347	903,474
Addition of special funds to reflect the FMS statistical universe	1,473,264	1,451,513	1,582,403	1,582,660	1,571,884
Additions to reflect gross treatment of FMS	965,595	776,424	704,182	765,710	853,566
Sinking fund	962,954	772,865	701,401	762,612	849,080
Unamortized foreign exchange loss	0	0	0	0	..
Other additions to reflect gross treatment of FMS	2,641	3,559	2,781	3,098	4,486
Deductions to reflect transactions excluded in FMS	452,068	450,060	1,583,665	1,489,023	1,521,976
Inventories and fixed assets	305,839	316,173	1,443,966	1,349,200	1,378,542
Transactions between province or territory and special funds	107,251	97,087	96,578	98,055	94,534
Other deductions to reflect transactions excluded in FMS	38,978	36,800	43,121	41,768	48,900
FMS balance sheet	2,711,307	2,508,868	2,421,399	3,061,575	3,264,021
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	9,745,543	10,267,658	11,758,727	12,797,181	12,656,811
Adjustments to produce FMS data	2,047,828	1,752,521	600,417	274,488	207,057
Addition of special funds to reflect the FMS statistical universe	905,155	905,474	1,059,043	886,335	816,629
Additions to reflect gross treatment of FMS	1,254,944	949,522	704,182	765,710	853,566
Sinking fund	962,954	772,865	701,401	762,612	849,080
Unamortized foreign exchange loss	289,349	173,098	0	0	..
Other additions to reflect gross treatment of FMS	2,641	3,559	2,781	3,098	4,486
Deductions to reflect transactions excluded in FMS	112,271	102,475	1,162,808	1,377,557	1,463,138
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	107,251	97,087	96,578	98,055	94,534
Other deductions to reflect transactions excluded in FMS	5,020	5,388	1,066,230	1,279,502	1,368,604
FMS balance sheet	11,793,371	12,020,179	12,359,144	13,071,669	12,863,868
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-9,021,027	-9,536,667	-10,040,248	-10,594,953	-10,296,264
Adjustments to produce FMS data	-61,037	25,356	102,503	584,859	696,417
Addition of special funds to reflect the FMS statistical universe	568,109	546,039	523,360	696,325	755,255
Additions to reflect gross treatment of FMS	-289,349	-173,098	0	0	..
Sinking fund	0	0	0	0	..
Unamortized foreign exchange loss	-289,349	-173,098	0	0	..
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	339,797	347,585	420,857	111,486	58,838
Inventories and fixed assets	305,839	316,173	1,443,966	1,349,200	1,378,542
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	33,958	31,412	-1,023,109	-1,237,734	-1,319,704
FMS balance sheet	-9,082,064	-9,511,311	-9,937,745	-10,010,094	-9,599,847

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-2

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Prince Edward Island

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	557,980	708,050	845,382	857,044	929,965
Adjustments to produce FMS data	182,959	170,178	-48,492	6,880	-126,116
Addition of special funds to reflect the FMS statistical universe	486,233	483,342	511,247	518,883	564,631
Additions to reflect gross treatment of FMS	71,853	59,036	74,572	68,650	27,093
Sinking fund	0	0	0	1	4
Holding of own debt	68,964	56,415	73,563	62,147	20,955
Cash	2,889	2,621	1,009	6,502	6,134
Other additions to reflect gross treatment of FMS	4,404	19,908	4,400	31,000	..
Deductions to reflect transactions excluded in FMS	375,127	372,200	639,711	611,653	717,840
Inventories and fixed assets	114,121	144,183	376,190	352,245	459,452
Transactions between province or territory and special funds	261,006	228,017	263,521	259,408	258,388
Other deductions to reflect transactions excluded in FMS	0	0	0	0	..
FMS balance sheet	740,939	878,228	795,890	863,924	803,849
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	1,611,010	1,826,212	1,866,259	1,907,439	1,888,590
Adjustments to produce FMS data	208,186	218,151	220,408	207,535	202,777
Addition of special funds to reflect the FMS statistical universe	397,339	387,132	406,959	397,018	429,212
Additions to reflect gross treatment of FMS	71,853	59,036	74,572	68,650	27,093
Sinking fund	0	0	0	1	4
Holding of own debt	68,964	56,415	73,583	62,147	20,955
Cash	2,889	2,621	1,009	6,502	6,134
Other additions to reflect gross treatment of FMS	8,409	3,814	6,624	6,368	12,112
Deductions to reflect transactions excluded in FMS	261,006	228,017	267,747	264,501	265,640
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	261,006	228,017	263,521	259,408	258,388
Other deductions to reflect transactions excluded in FMS	0	0	4,226	5,093	7,252
FMS balance sheet	1,819,196	2,044,363	2,086,667	2,114,974	2,091,367
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-1,053,030	-1,118,162	-1,020,877	-1,050,395	-958,625
Adjustments to produce FMS data	-25,227	-47,973	-269,900	-200,655	-328,893
Addition of special funds to reflect the FMS statistical universe	88,894	96,210	104,288	121,865	135,419
Additions to reflect gross treatment of FMS	0	0	0	0	..
Sinking fund	0	0	0	0	..
Holding of own debt	0	0	0	0	..
Cash	0	0	0	0	..
Other additions to reflect gross treatment of FMS	-4,005	16,094	-2,224	24,632	-12,112
Deductions to reflect transactions excluded in FMS	114,121	144,183	371,964	347,152	452,200
Inventories and fixed assets	114,121	144,183	376,190	352,245	459,452
Transactions between province or territory and special funds	0	0	0	..	..
Other deductions to reflect transactions excluded in FMS	0	0	-4,226	-5,093	-7,252
FMS balance sheet	-1,078,257	-1,166,135	-1,290,777	-1,251,050	-1,287,518

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-3

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Nova Scotia

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	5,475,879	4,606,739	5,062,752	5,263,165	5,780,631
Adjustments to produce FMS data	1,573,597	1,665,518	1,594,119	878,921	-383,262
Deconsolidation of agencies not belonging to the general revenue fund	241,097	333,064	229,958	242,478	982,810
Addition of special funds to reflect the FMS statistical universe	2,428,909	2,440,247	2,502,855	2,703,563	2,778,203
Additions to reflect gross treatment of FMS	3,559,281	3,445,897	2,919,796	2,599,397	2,141,389
Sinking fund	3,037,583	3,445,897	2,919,796	2,599,397	2,141,389
Unamortized foreign exchange loss	521,698	0	0	0	..
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	4,173,496	3,887,562	4,058,490	4,181,561	4,320,044
Inventories and fixed assets	3,367,824	3,459,487	3,597,069	3,719,339	3,893,541
Transactions between province or territory and special funds	283,974	428,075	461,421	462,222	426,503
Other deductions to reflect transactions excluded in FMS	521,698	0	0	0	..
FMS balance sheet	7,049,476	6,272,257	6,196,955	6,142,086	5,397,369
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	14,226,271	13,868,087	14,301,642	14,330,094	14,589,921
Adjustments to produce FMS data	4,109,156	4,298,927	4,571,026	3,328,370	2,582,176
Deconsolidation of agencies not belonging to the general revenue fund	721,183	616,866	472,742	421,721	646,526
Addition of special funds to reflect the FMS statistical universe	1,380,738	1,515,537	1,516,558	1,624,627	1,600,324
Additions to reflect gross treatment of FMS	3,761,739	3,849,805	3,056,524	2,591,621	2,049,949
Sinking fund	3,037,583	3,445,897	2,919,796	2,599,397	2,141,389
Unamortized foreign exchange loss	521,698	403,908	136,728	-7,776	-91,440
Other additions to reflect gross treatment of FMS	202,458	0	0	0	..
Deductions to reflect transactions excluded in FMS	312,138	449,549	474,798	466,157	421,571
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	283,974	428,075	461,421	462,222	426,503
Other deductions to reflect transactions excluded in FMS	28,164	21,474	13,377	3,935	-4,932
FMS balance sheet	18,335,427	18,167,014	17,927,184	17,658,464	17,172,097
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-8,750,392	-9,261,348	-9,238,890	-9,066,929	-8,809,290
Adjustments to produce FMS data	-2,535,559	-2,633,409	2,976,907	-2,449,449	-2,965,438
Deconsolidation of agencies not belonging to the general revenue fund	-480,086	-283,802	-242,784	-179,243	336,284
Addition of special funds to reflect the FMS statistical universe	1,048,171	924,710	986,297	1,078,936	1,177,879
Additions to reflect gross treatment of FMS	-202,458	-403,908	-136,728	7,776	91,440
Sinking fund	0	0	0	0	..
Unamortized foreign exchange loss	0	-403,908	-136,728	7,776	91,440
Other additions to reflect gross treatment of FMS	-202,458	0	0	0	..
Deductions to reflect transactions excluded in FMS	3,861,358	3,438,013	3,583,692	3,715,404	3,898,473
Inventories and fixed assets	3,367,824	3,459,487	3,597,069	3,719,339	3,893,541
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	493,534	-21,474	-13,377	-3,935	4,932
FMS balance sheet	-11,285,951	-11,894,757	-11,730,229	-11,516,378	-11,774,728

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-4

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — New Brunswick

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	1,074,300	975,900	968,600	5,759,600	6,219,500
Adjustments to produce FMS data	9,015,572	9,136,771	9,844,468	5,503,315	5,305,629
Addition of special funds to reflect the FMS statistical universe	1,098,010	1,109,327	1,174,723	1,323,760	1,455,912
Additions to reflect gross treatment of FMS	8,151,674	8,164,432	8,758,623	9,013,025	8,815,557
Sinking fund	3,686,154	3,894,573	4,084,025	4,165,403	4,320,426
Other additions to reflect gross treatment of FMS	4,465,520	4,269,859	4,674,598	4,847,622	4,495,131
Deductions to reflect transactions excluded in FMS	234,112	136,988	88,878	4,833,470	4,965,840
Inventories and fixed assets	39,325	42,279	54,428	4,800,666	4,929,567
Transactions between province or territory and special funds	33,187	35,009	34,450	32,804	31,681
Other deductions to reflect transactions excluded in FMS	161,600	59,700	0	0	4,592
FMS balance sheet	10,089,872	10,112,671	10,813,068	11,262,915	11,525,129
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	7,728,400	7,688,800	7,784,700	7,683,500	7,899,800
Adjustments to produce FMS data	8,359,691	8,345,216	8,936,917	9,266,425	9,330,947
Addition of special funds to reflect the FMS statistical universe	422,721	410,262	446,150	491,141	523,571
Additions to reflect gross treatment of FMS	8,077,318	8,035,518	8,623,837	8,923,688	8,948,757
Sinking fund	3,686,154	3,894,573	4,084,025	4,165,403	4,320,426
Other additions to reflect gross treatment of FMS	4,391,164	4,140,945	4,539,812	4,758,285	4,628,331
Deductions to reflect transactions excluded in FMS	140,348	100,564	133,070	148,404	141,381
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	33,187	35,009	34,450	32,804	31,681
Other deductions to reflect transactions excluded in FMS	107,161	65,555	98,620	115,600	109,700
FMS balance sheet	16,088,091	16,034,016	16,721,617	16,949,925	17,230,747
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-6,654,100	-6,712,900	-6,816,100	-1,923,900	-1,680,300
Adjustments to produce FMS data	655,881	791,555	907,551	-3,673,110	-4,025,318
Addition of special funds to reflect the FMS statistical universe	675,289	699,065	728,573	832,619	932,341
Additions to reflect gross treatment of FMS	74,356	128,914	134,786	89,337	-133,200
Sinking fund	0	0	0	0	..
Other additions to reflect gross treatment of FMS	74,356	128,914	134,786	89,337	-133,200
Deductions to reflect transactions excluded in FMS	93,764	36,424	-44,192	4,685,066	4,824,459
Inventories and fixed assets	39,325	42,279	54,428	4,800,666	4,929,567
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	54,439	-5,855	-98,620	-115,600	-105,108
FMS balance sheet	-5,998,219	-5,921,345	-5,908,549	-5,687,010	-5,705,618

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-5

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Quebec

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	34,332,000	37,071,000	46,697,000	51,076,000	53,339,000
Adjustments to produce FMS data	26,760,677	29,733,325	23,714,500	25,707,967	32,325,814
Addition of special funds to reflect the FMS statistical universe	50,915,110	56,104,767	60,816,524	64,753,834	71,356,839
Additions to reflect gross treatment of FMS	23,865,213	26,788,054	31,843,403	36,231,849	41,675,276
Sinking fund	4,375,995	3,594,000	4,400,822	3,531,000	3,989,000
Other additions to reflect gross treatment of FMS	19,489,218	23,194,054	27,442,581	32,700,851	37,686,276
Deductions to reflect transactions excluded in FMS	48,019,646	53,159,496	68,945,427	75,277,718	80,706,301
Inventories and fixed assets	9,038,299	10,769,780	22,668,599	24,808,145	27,049,753
Transactions between province or territory and special funds	27,532,257	30,805,948	33,615,274	36,863,958	38,386,510
Other deductions to reflect transactions excluded in FMS	11,449,090	11,583,768	12,661,554	13,605,613	15,270,038
FMS balance sheet	61,092,677	66,804,325	70,411,500	76,783,967	85,664,814
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	126,593,000	132,528,000	132,987,000	138,300,000	145,038,000
Adjustments to produce FMS data	26,217,060	29,605,821	35,071,514	38,357,748	44,061,125
Addition of special funds to reflect the FMS statistical universe	37,556,108	42,741,382	47,367,178	51,180,606	54,991,657
Additions to reflect gross treatment of FMS	19,560,836	21,244,445	24,366,343	26,993,338	30,476,497
Sinking fund	4,375,995	3,594,000	4,400,822	3,531,000	3,989,000
Other additions to reflect gross treatment of FMS	15,184,841	17,650,445	19,965,521	23,462,338	26,487,497
Deductions to reflect transactions excluded in FMS	30,899,884	34,380,006	36,662,007	39,816,196	41,407,029
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	27,532,257	30,805,948	33,615,274	36,863,958	38,386,510
Other deductions to reflect transactions excluded in FMS	3,367,627	3,574,058	3,046,733	2,952,238	3,020,519
FMS balance sheet	152,810,060	162,133,821	168,058,514	176,657,748	189,099,125
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-92,261,000	-95,457,000	-86,290,000	-87,224,000	-91,699,000
Adjustments to produce FMS data	543,617	127,504	-11,357,014	-12,649,781	-11,735,311
Addition of special funds to reflect the FMS statistical universe	13,359,002	13,363,385	13,449,346	13,573,228	16,365,182
Additions to reflect gross treatment of FMS	4,304,377	5,543,609	7,477,060	9,238,513	11,198,779
Sinking fund	0	0	0	0	..
Other additions to reflect gross treatment of FMS	4,304,377	5,543,609	7,477,060	-9,238,513	11,198,779
Deductions to reflect transactions excluded in FMS	17,119,762	18,779,490	32,283,420	35,461,520	39,299,272
Inventories and fixed assets	9,038,299	10,769,780	22,668,599	24,808,145	27,049,753
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	8,081,463	8,009,710	9,614,821	10,653,377	12,249,519
FMS balance sheet	-91,717,383	-95,329,496	-97,647,014	-99,873,781	-103,434,311

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-6

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Ontario

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	21,540,000	29,002,000	45,587,000	56,011,000	69,150,000
Adjustments to produce FMS data	24,247,222	19,495,521	9,143,167	9,014,269	-8,425,202
Addition of special funds to reflect the FMS statistical universe	19,284,611	18,812,678	18,673,248	21,140,898	22,238,793
Additions to reflect gross treatment of FMS	22,554,749	18,053,857	20,978,201	19,030,621	19,067,713
Bank overdrafts	944,000	0	0	0	..
Other additions to reflect gross treatment of FMS	21,610,749	18,053,857	20,978,201	19,030,621	19,067,713
Deductions to reflect transactions excluded in FMS	17,592,138	17,371,014	30,508,282	31,157,250	49,731,708
Inventories and fixed assets	1,628,292	1,481,501	0	16,412,406	34,204,212
Transactions between province or territory and special funds	4,232,846	3,718,513	2,556,710	2,501,844	2,357,496
Other deductions to reflect transactions excluded in FMS	11,731,000	12,171,000	27,951,572	12,243,000	13,170,000
FMS balance sheet	45,787,222	48,497,521	54,730,167	65,025,269	60,724,798
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	133,576,000	161,649,000	169,775,000	181,754,000	178,305,000
Adjustments to produce FMS data	15,721,213	-10,540,080	-9,630,144	-6,239,847	-5,171,894
Addition of special funds to reflect the FMS statistical universe	6,619,379	6,241,398	5,612,255	7,187,819	7,503,915
Additions to reflect gross treatment of FMS	13,334,680	-13,062,965	-12,685,689	-10,925,822	-9,892,313
Bank overdrafts	944,000	0	0	0	..
Other additions to reflect gross treatment of FMS	12,390,680	-13,062,965	-9,397,097	-10,925,820	-9,892,313
Deductions to reflect transactions excluded in FMS	4,232,846	3,718,513	2,556,710	2,501,844	2,783,496
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	4,232,846	3,718,513	2,556,710	2,501,844	2,357,496
Other deductions to reflect transactions excluded in FMS	0	0	0	0	426,000
FMS balance sheet	149,297,213	151,108,920	160,144,856	175,514,153	173,133,106
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-112,036,000	-132,647,000	-124,188,000	-125,743,000	-109,155,000
Adjustments to produce FMS data	8,526,009	30,035,601	18,773,311	15,254,116	-3,253,308
Addition of special funds to reflect the FMS statistical universe	12,665,232	12,571,280	13,060,993	13,953,079	14,734,878
Additions to reflect gross treatment of FMS	9,220,069	31,116,822	33,663,890	29,956,443	28,960,026
Bank overdrafts	0	0	0	0	..
Other additions to reflect gross treatment of FMS	9,220,069	31,116,822	33,663,890	29,956,443	28,960,026
Deductions to reflect transactions excluded in FMS	13,359,292	13,652,501	27,951,572	28,655,406	46,948,212
Inventories and fixed assets	1,628,292	1,481,501	15,921,572	16,412,406	34,204,212
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	11,731,000	12,171,000	12,030,000	12,243,000	12,744,000
FMS balance sheet	-103,509,991	-102,611,399	-105,414,689	-110,488,884	-112,408,308

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-7

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Manitoba

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	4,467,000	4,574,000	4,678,000	6,720,000	7,455,000
Adjustments to produce FMS data	11,277,283	10,003,883	9,252,523	7,759,216	7,349,134
Addition of special funds to reflect the FMS statistical universe	2,558,587	2,526,210	2,379,895	2,350,806	2,410,557
Additions to reflect gross treatment of FMS	13,248,814	12,355,509	11,505,561	11,422,097	11,348,844
Sinking fund	6,485,514	5,805,288	4,730,420	4,566,302	4,502,853
Holding of own debt	33,949	41,190	33,608	22,151	..
Bank overdrafts	91,958	43,464	47,717	74,964	42,239
Other additions to reflect gross treatment of FMS	6,637,393	6,465,567	6,693,816	6,780,831	6,803,752
Deductions to reflect transactions excluded in FMS	4,530,118	4,877,836	4,632,933	6,013,687	6,410,267
Inventories and fixed assets	865,263	878,130	667,784	1,877,305	1,960,208
Transactions between province or territory and special funds	2,062,560	2,191,390	1,769,242	1,540,093	1,453,770
Other deductions to reflect transactions excluded in FMS	1,602,295	1,808,316	2,195,907	2,596,289	2,996,289
FMS balance sheet	15,744,283	14,577,883	13,930,523	14,479,216	14,804,134
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	11,084,000	11,049,000	12,027,000	12,779,000	13,439,000
Adjustments to produce FMS data	14,629,124	13,745,635	12,950,003	13,128,126	13,223,354
Addition of special funds to reflect the FMS statistical universe	1,383,784	1,304,714	1,319,406	1,338,211	1,432,367
Additions to reflect gross treatment of FMS	16,529,757	15,842,848	14,849,606	14,972,692	15,072,324
Sinking fund	6,485,514	5,805,288	4,730,420	4,566,302	4,502,853
Holding of own debt	33,949	41,190	33,608	22,151	..
Bank overdrafts	91,958	43,464	47,717	74,964	42,239
Other additions to reflect gross treatment of FMS	9,918,336	9,952,906	10,037,861	10,331,426	10,527,232
Deductions to reflect transactions excluded in FMS	3,284,417	3,401,927	3,219,009	3,182,777	3,281,337
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	2,062,560	2,191,390	1,769,242	1,540,093	1,453,770
Other deductions to reflect transactions excluded in FMS	1,221,857	1,210,537	1,449,767	1,642,684	1,827,567
FMS balance sheet	25,713,124	24,794,635	24,977,003	25,907,126	26,662,354
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-6,617,000	-6,475,000	-7,349,000	-6,059,000	-5,984,000
Adjustments to produce FMS data	-3,351,841	-3,741,752	-3,697,480	-5,368,910	-5,874,220
Addition of special funds to reflect the FMS statistical universe	1,174,803	1,221,496	1,060,489	1,012,595	978,190
Additions to reflect gross treatment of FMS	-3,280,943	-3,487,339	-3,344,045	-3,550,595	-3,723,480
Sinking fund	0	0	0	0	..
Holding of own debt	0	0	0	0	..
Bank overdrafts	0	0	0	0	..
Other additions to reflect gross treatment of FMS	-3,280,943	-3,487,339	-3,344,045	-3,550,595	-3,723,480
Deductions to reflect transactions excluded in FMS	1,245,701	1,475,909	1,413,924	2,830,910	3,128,930
Inventories and fixed assets	865,263	878,130	667,784	1,877,305	1,960,208
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	380,438	597,779	746,140	953,605	1,168,722
FMS balance sheet	-9,968,841	-10,216,752	-11,046,480	-11,427,910	-11,858,220

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-8

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Saskatchewan

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	5,950,929	6,112,190	6,152,217	6,572,444	9,058,467
Adjustments to produce FMS data	2,554,494	2,319,622	2,430,154	2,561,850	710,282
Addition of special funds to reflect the FMS statistical universe	5,071,957	4,993,904	4,920,546	5,358,186	5,091,171
Additions to reflect gross treatment of FMS	1,420,654	1,063,263	1,164,487	1,216,163	1,419,539
Sinking fund	918,917	886,169	949,136	949,158	1,106,400
Bank overdrafts	501,737	177,094	215,351	267,005	313,139
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	3,938,117	3,737,545	3,654,879	4,012,499	5,800,428
Inventories and fixed assets	1,075,897	1,086,564	1,351,967	1,260,653	3,165,913
Transactions between province or territory and special funds	2,634,643	2,514,292	2,302,912	2,751,846	2,634,515
Other deductions to reflect transactions excluded in FMS	227,577	136,689	0	0	..
FMS balance sheet	8,505,423	8,431,812	8,582,371	9,134,294	9,768,749
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	12,960,690	13,121,091	13,206,222	13,452,832	13,381,268
Adjustments to produce FMS data	5,177,131	5,187,406	5,509,871	4,917,027	4,945,951
Addition of special funds to reflect the FMS statistical universe	2,438,637	2,662,270	2,575,110	2,288,714	1,898,504
Additions to reflect gross treatment of FMS	5,373,137	5,039,428	5,187,643	5,359,023	5,665,134
Sinking fund	918,917	886,169	949,136	949,158	1,106,400
Bank overdrafts	501,737	177,094	215,351	267,005	313,139
Other additions to reflect gross treatment of FMS	3,952,483	3,976,165	4,023,156	4,142,860	4,245,595
Deductions to reflect transactions excluded in FMS	2,634,643	2,514,292	2,252,882	2,730,710	2,617,687
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	2,634,643	2,514,292	2,302,912	2,751,846	2,634,515
Other deductions to reflect transactions excluded in FMS	0	0	-50,030	-21,136	-16,828
FMS balance sheet	18,137,821	18,308,497	18,716,093	18,369,859	18,327,219
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-7,009,761	-7,008,901	-7,054,005	-6,880,388	-4,322,801
Adjustments to produce FMS data	-2,622,637	-2,867,784	-3,079,717	-2,355,177	-4,235,669
Addition of special funds to reflect the FMS statistical universe	2,633,320	2,331,634	2,345,436	3,069,472	3,192,667
Additions to reflect gross treatment of FMS	-3,952,483	-3,976,165	-4,023,156	-4,142,860	-4,245,595
Sinking fund	0	0	0	0	..
Bank overdrafts	0	0	0	0	..
Other additions to reflect gross treatment of FMS	-3,952,483	-3,976,165	-4,023,156	-4,142,860	-4,245,595
Deductions to reflect transactions excluded in FMS	1,303,474	1,223,253	1,401,997	1,281,789	3,182,741
Inventories and fixed assets	1,075,897	1,086,564	1,351,967	1,260,653	3,165,913
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	227,577	136,689	50,030	21,136	16,828
FMS balance sheet	-9,632,398	-9,876,685	-10,133,722	-9,235,565	-8,558,470

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-9

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Alberta

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	26,252,000	26,535,000	29,265,000	33,847,000	29,265,000
Deconsolidation adjustments	-8,890,024	-7,740,830	-8,373,611	-8,707,135	1,349,467
Financial statements of departments	17,361,976	18,794,170	20,891,389	25,139,865	30,614,467
Adjustments to produce FMS data	15,249,939	13,326,567	14,641,950	17,295,569	20,168,790
Addition of special funds to reflect the FMS statistical universe	27,876,233	26,670,044	28,739,555	31,726,097	36,192,255
Additions to reflect gross treatment of FMS	29,670	19,818	12,263	9,368	6,703
Cash	0	0	0	0	..
Other additions to reflect gross treatment of FMS	29,670	19,818	12,263	9,368	6,703
Deductions to reflect transactions excluded in FMS	12,655,964	13,363,295	14,109,868	14,439,896	16,030,168
Inventories and fixed assets	10,430,414	10,582,303	10,775,369	11,027,912	11,617,819
Transactions between province or territory and special funds	2,225,550	2,780,992	3,334,499	3,411,984	4,412,349
Other deductions to reflect transactions excluded in FMS	0	0	0	0	..
FMS balance sheet	32,611,915	32,120,737	35,533,339	42,435,434	50,783,257
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	21,209,000	19,659,000	16,717,000	18,687,000	18,717,000
Deconsolidation adjustments	-3,215,210	-3,380,611	-1,921,956	-4,252,649	-3,962,382
Financial statements of departments	17,993,790	16,278,389	14,795,044	14,434,351	14,754,618
Adjustments to produce FMS data	5,500,257	5,266,200	6,393,291	8,340,070	8,419,433
Addition of special funds to reflect the FMS statistical universe	8,393,936	8,662,820	10,248,356	12,195,893	13,206,656
Additions to reflect gross treatment of FMS	112,286	19,818	12,263	9,368	6,703
Cash	0	0	0	0	..
Other additions to reflect gross treatment of FMS	112,286	19,818	12,263	9,368	6,703
Deductions to reflect transactions excluded in FMS	3,005,965	3,416,438	3,867,328	3,865,191	4,793,926
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	2,225,550	2,780,992	3,334,499	3,411,984	4,412,349
Other deductions to reflect transactions excluded in FMS	780,415	635,446	532,829	453,207	381,577
FMS balance sheet	23,494,047	21,544,589	21,188,335	22,774,421	23,174,051
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	5,043,000	6,876,000	12,548,000	15,160,000	10,548,000
Deconsolidation adjustments	-5,674,814	-4,360,219	-6,451,655	-4,454,486	5,311,849
Financial statements of departments	-631,814	2,515,781	6,096,345	10,705,514	15,859,849
Adjustments to produce FMS data	9,749,682	8,060,367	8,248,659	8,955,499	11,749,357
Addition of special funds to reflect the FMS statistical universe	19,482,297	18,007,224	18,491,199	19,530,204	22,985,599
Additions to reflect gross treatment of FMS	-82,616	0	0	0	..
Cash	0	0	0	0	..
Other additions to reflect gross treatment of FMS	-82,616	0	0	0	..
Deductions to reflect transactions excluded in FMS	9,649,999	9,946,857	10,242,540	10,574,705	11,236,242
Inventories and fixed assets	10,430,414	10,582,303	10,775,369	11,027,912	11,617,819
Transactions between province or territory and special funds	0	0	0	0	-381,577
Other deductions to reflect transactions excluded in FMS	-780,415	-635,446	-532,829	-453,207	-381,577
FMS balance sheet	9,117,868	10,576,148	14,345,004	19,661,013	27,609,206

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-10

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — British Columbia

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	34,786,000	32,767,000	33,654,000	48,610,000	50,804,000
Deconsolidation adjustments	-7,464,000	-7,220,000	-7,145,000	-22,345,000	-23,604,000
Financial statements of departments	27,322,000	25,547,000	26,509,000	26,265,000	27,200,000
Adjustments to produce FMS data	45,129,338	40,876,340	47,515,865	53,352,932	62,036,267
Addition of special funds to reflect the FMS statistical universe	74,996,407	69,870,525	80,546,102	88,814,835	89,946,496
Additions to reflect gross treatment of FMS	6,153,097	5,628,128	4,966,784	5,396,388	5,157,807
Sinking fund	4,546,000	4,110,000	3,679,000	3,736,023	3,686,905
Holding of own debt	15,000	9,000	11,000	8,000	7,000
Bank overdrafts	439,000	360,000	191,000	507,000	371,000
Other additions to reflect gross treatment of FMS	1,153,097	1,149,128	1,085,784	1,145,365	1,092,902
Deductions to reflect transactions excluded in FMS	36,020,166	34,622,313	37,997,021	40,858,291	33,068,036
Inventories and fixed assets	8,866,553	8,683,684	8,975,272	10,116,835	10,805,049
Transactions between province or territory and special funds	18,115,613	16,834,629	19,921,749	21,517,456	12,846,987
Other deductions to reflect transactions excluded in FMS	9,038,000	9,104,000	9,100,000	9,224,000	9,416,000
FMS balance sheet	72,451,338	66,423,340	74,024,865	79,617,932	89,236,267
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	39,496,000	40,721,000	43,008,000	51,760,000	50,928,000
Deconsolidation adjustments	-692,000	-587,000	-609,000	-9,654,000	-9,946,000
Financial statements of departments	38,804,000	40,134,000	42,399,000	42,106,000	40,982,000
Adjustments to produce FMS data	50,075,457	46,283,352	52,765,537	56,712,863	64,475,544
Addition of special funds to reflect the FMS statistical universe	62,444,791	57,893,656	67,937,144	72,854,515	72,332,982
Additions to reflect gross treatment of FMS	5,746,279	5,224,325	4,750,142	5,396,388	4,989,549
Sinking fund	4,546,000	4,110,000	3,679,000	3,736,023	3,686,905
Holding of own debt	15,000	9,000	11,000	8,000	7,000
Bank overdrafts	439,000	360,000	191,000	507,000	371,000
Other additions to reflect gross treatment of FMS	746,279	745,325	869,142	1,124,781	924,644
Deductions to reflect transactions excluded in FMS	18,115,613	16,834,629	19,921,749	21,517,456	12,846,987
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	18,115,613	16,834,629	19,921,749	21,517,456	12,846,987
Other deductions to reflect transactions excluded in FMS	0	0	0	0	..
FMS balance sheet	89,005,457	86,542,352	95,279,537	98,818,863	105,457,544
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-4,710,000	-7,954,000	-9,354,000	-3,150,000	-124,000
Deconsolidation adjustments	-6,772,000	-6,633,000	-6,536,000	-12,691,000	-13,658,000
Financial statements of departments	-11,482,000	-14,587,000	-15,890,000	-15,841,000	-13,782,000
Adjustments to produce FMS data	-4,946,119	-5,407,012	-5,249,672	-3,359,931	-2,439,277
Addition of special funds to reflect the FMS statistical universe	12,551,616	11,976,869	12,608,958	15,960,320	17,613,514
Additions to reflect gross treatment of FMS	406,818	403,803	216,642	20,584	168,258
Sinking fund	0	0	0	0	..
Holding of own debt	0	0	0	0	..
Bank overdrafts	0	0	0	0	..
Other additions to reflect gross treatment of FMS	406,818	403,803	216,642	20,584	168,258
Deductions to reflect transactions excluded in FMS	17,904,553	17,787,684	18,075,272	19,340,835	20,221,049
Inventories and fixed assets	8,866,553	8,683,684	8,975,272	10,116,835	10,805,049
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	9,038,000	9,104,000	9,100,000	9,224,000	9,416,000
FMS balance sheet	-16,554,119	-20,119,012	-21,254,672	-19,200,931	-16,221,277

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-11

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Yukon Territory

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	180,652	183,347	202,563	1,002,616	1,111,661
Adjustments to produce FMS data	254,366	246,058	234,032	-538,733	-580,085
Addition of special funds to reflect the FMS statistical universe	358,318	350,468	338,716	335,834	335,910
Additions to reflect gross treatment of FMS	4,072	0	0	0	..
Bank overdrafts	4,072	0	0	0	..
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	108,024	104,410	104,684	874,567	915,995
Inventories and fixed assets	67,449	62,736	70,494	841,813	884,220
Transactions between province or territory and special funds	40,575	41,674	34,190	32,754	31,775
Other deductions to reflect transactions excluded in FMS	0	0	0	0	..
FMS balance sheet	435,018	429,405	436,595	463,883	531,576
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	97,663	108,650	111,147	589,185	623,289
Adjustments to produce FMS data	65,145	58,480	60,357	-405,387	-427,658
Addition of special funds to reflect the FMS statistical universe	101,648	100,154	94,547	85,845	92,807
Additions to reflect gross treatment of FMS	4,072	0	0	0	..
Bank overdrafts	4,072	0	0	0	..
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	40,575	41,674	34,190	491,232	520,465
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	40,575	41,674	34,190	32,754	31,775
Other deductions to reflect transactions excluded in FMS	0	0	0	458,478	488,690
FMS balance sheet	162,808	167,130	171,504	183,798	195,631
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	82,989	74,697	91,416	413,431	488,372
Adjustments to produce FMS data	189,221	187,578	173,675	-133,346	-152,427
Addition of special funds to reflect the FMS statistical universe	256,670	250,314	244,169	249,989	243,103
Additions to reflect gross treatment of FMS	0	0	0	0	..
Bank overdrafts	0	0	0	0	..
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	67,449	62,736	70,494	383,334	395,530
Inventories and fixed assets	67,449	62,736	70,494	841,813	884,220
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	0	0	0	-458,478	-488,690
FMS balance sheet	272,210	262,275	265,091	280,085	335,945

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-12

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Northwest Territories

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	1,367,268	1,141,593	924,681	1,403,891	1,543,414
Adjustments to produce FMS data	-478,568	-385,263	-179,046	-532,785	-527,279
Addition of special funds to reflect the FMS statistical universe	458,300	461,483	467,115	518,988	583,612
Additions to reflect gross treatment of FMS	125,028	280,814	313,125	153,970	137,446
Bank overdrafts	32,190	15,364	25,472	72,208	88,794
Other additions to reflect gross treatment of FMS	92,838	265,450	287,653	81,762	48,652
Deductions to reflect transactions excluded in FMS	1,061,896	1,127,560	959,286	1,205,743	1,248,337
Inventories and fixed assets	1,025,920	1,088,310	917,958	1,166,680	1,208,607
Transactions between province or territory and special funds	30,862	33,109	38,460	36,395	36,763
Other deductions to reflect transactions excluded in FMS	5,114	6,141	2,868	2,668	2,967
FMS balance sheet	888,700	756,330	745,635	871,106	1,016,135
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	573,283	381,149	229,504	725,573	829,021
Adjustments to produce FMS data	32,478	190,873	432,654	95,714	90,716
Addition of special funds to reflect the FMS statistical universe	155,044	159,994	160,060	183,509	205,551
Additions to reflect gross treatment of FMS	125,028	280,814	313,125	153,970	137,446
Bank overdrafts	32,190	15,364	25,472	72,208	88,794
Other additions to reflect gross treatment of FMS	92,838	265,450	287,653	81,762	48,652
Deductions to reflect transactions excluded in FMS	247,594	249,935	40,531	241,765	252,281
Inventories and fixed assets	0	0	0	202,997	212,715
Transactions between province or territory and special funds	30,862	33,109	38,460	36,395	36,763
Other deductions to reflect transactions excluded in FMS	216,732	216,826	2,071	2,373	2,803
FMS balance sheet	605,761	572,022	662,158	821,287	919,737
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	793,985	760,444	695,177	678,318	714,393
Adjustments to produce FMS data	-511,046	-576,136	-611,700	-628,499	-617,995
Addition of special funds to reflect the FMS statistical universe	303,256	301,489	307,055	335,479	378,061
Additions to reflect gross treatment of FMS	0	0	0	0	..
Bank overdrafts	0	0	0	0	..
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	814,302	877,625	918,755	963,978	996,056
Inventories and fixed assets	1,025,920	1,088,310	917,958	963,683	995,892
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	-211,618	-210,685	797	295	164
FMS balance sheet	282,939	184,308	83,477	48,819	96,398

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Table 13-13

Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis — Nunavut

	Financial assets				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	315,222	232,438	936,007	1,028,616	1,131,155
Adjustments to produce FMS data	-59,244	21,808	-733,891	-777,201	-838,946
Addition of special funds to reflect the FMS statistical universe	0	377,140	379,348	384,034	385,427
Additions to reflect gross treatment of FMS	0	14,347	3,419	21,023	..
Bank overdrafts	0	14,347	3,419	3,419	..
Other additions to reflect gross treatment of FMS	0	0	0	..	..
Deductions to reflect transactions excluded in FMS	59,244	369,679	1,116,658	1,182,258	1,224,373
Inventories and fixed assets	31,714	350,346	1,104,247	1,165,837	1,207,752
Transactions between province or territory and special funds	0	19,097	11,840	15,767	16,005
Other deductions to reflect transactions excluded in FMS	27,530	236	571	654	616
FMS balance sheet	255,978	254,246	202,116	251,415	292,207
	Liabilities				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	377,660	274,995	278,007	316,074	310,014
Adjustments to produce FMS data	152,335	256,852	241,320	246,771	225,573
Addition of special funds to reflect the FMS statistical universe	0	261,602	249,741	241,515	241,578
Additions to reflect gross treatment of FMS	152,335	14,347	3,419	21,023	..
Bank overdrafts	0	14,347	3,419	21,023	..
Other additions to reflect gross treatment of FMS	152,335	0	0	..	..
Deductions to reflect transactions excluded in FMS	0	19,097	11,840	15,767	16,005
Inventories and fixed assets	0	0	0	..	..
Transactions between province or territory and special funds	0	19,097	11,840	15,767	16,005
Other deductions to reflect transactions excluded in FMS	0	0	0	..	..
FMS balance sheet	529,995	531,847	519,327	562,845	535,587
	Net financial wealth (+) / net financial debt (-)				
	2002	2003	2004	2005	2006
	thousands of dollars				
Public accounts balance sheet ¹	-62,438	-42,557	658,000	712,542	821,141
Adjustments to produce FMS data	-211,579	-235,044	-975,211	-1,023,972	-1,064,521
Addition of special funds to reflect the FMS statistical universe	0	115,538	129,607	142,519	143,849
Additions to reflect gross treatment of FMS	-152,335	0	0	..	..
Bank overdrafts	0	0	0	..	..
Other additions to reflect gross treatment of FMS	-152,335	0	0	..	..
Deductions to reflect transactions excluded in FMS	59,244	350,582	1,104,818	1,166,491	1,208,370
Inventories and fixed assets	31,714	350,346	1,104,247	1,165,837	1,207,752
Transactions between province or territory and special funds	0	0	0	..	..
Other deductions to reflect transactions excluded in FMS	27,530	236	571	654	618
FMS balance sheet	-274,017	-277,601	-317,211	-311,430	-243,380

1. Publicly available: Provincial Public Accounts.

Note(s): Data are as at March 31.

Source(s): Statistics Canada, Financial Management System, CANSIM table number 385-0029.

Data quality, concepts and methodology

Introduction

The following information covers the basic concepts that define the data provided in this product, the underlying methodology of the program survey, and key aspects of the data quality. It emphasizes the strengths and limitations of the data, and contributes to more efficient use and analysis of the data. This information is also useful when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time.

- Description of the data concepts
- Statistical methodology
- Definitions of key financial variables

Description of the data concepts

Data are collected and compiled on the basis of the Financial Management System (FMS) classification manual (catalogue no. 68F0023-X). Moreover, the data are compiled for the entire public sector population (see the public sector chart in this section), as enumerated by Public Institutions Division. This census is made possible by utilizing audited financial statements, Public Accounts and other administrative information available from federal, provincial, territorial, and local governments and their agencies. This information is supplemented with data obtained by surveying hospitals and health authorities, which is conducted by the Canadian Institute for Health Information (CIHI), residential care facilities data collected by the Health Statistics Division (HSD) and colleges and universities data collected by the Centre for Education Statistics (CES). Data pertaining to federal, provincial, territorial, and local government business enterprises are compiled from annual reports obtained from public sources and annual and quarterly survey returns.

Description and use of the data

The data presented herein comprise financial statements typically prepared by governments and their agencies to record their financial positions.

The data include:

- Financial asset and liability items contained in a government balance sheet
- Revenue, expenditure, surplus (+) or deficit (-) statements of governments, and
- Asset, liability and equity items encompassed in a balance sheet and revenue and expenses found in the income statement of government business enterprises
- Public sector employment, wages and salaries information

These statistics are used in two broad ways. They provide a measure of the financial position by public sector component and sub-component (see public sector chart on the following page). These statistical measures are used by a wide variety of economists and industry analysts in both the private and government sectors. Secondly, these data are used as the benchmark for the annual and quarterly estimates of the government sector in the Canadian System of National Accounts (CSNA).

Coverage

The domestic economy consists of personal, business and government sectors. This publication covers the government sector as well as financial and non-financial business enterprises controlled by federal, provincial, territorial, and local governments that are engaged in commercial activities in the business sector:

The Public Sector Universe (PSU) contains all institutional units controlled and mainly financed by government. The PSU is kept up-to-date through the public accounts and web sites of federal and provincial/territorial governments in Canada. Local government data are also maintained from the administrative records of their respective provincial and territorial Departments of Local Affairs, from information contained in official Provincial and Territorial Gazettes, from municipal directories and from responses to on-going sub-annual municipal surveys.

The statistical unit

For statistical purposes, Statistics Canada defines a hierarchical structure of units for each organization. The four standard statistical units that are used are listed below, from largest to smallest:

- Enterprise
- Company
- Establishment
- Location

The statistical unit for this publication is the enterprise. Within the public sector statistical universe, institutional units are measured. These units are comparable to enterprises in the hierarchical structure listed above. The public sector contains all institutional units controlled and mainly financed by government. Institutional units are economic entities that are capable in their own right, of owning assets, incurring liabilities and engaging in economic activities and transactions with other entities^{1,2,3}. Control may take the form of full ownership of the institutional unit or a majority holding of the voting shares. The availability of a complete set of annual financial statements is a prerequisite in order for an entity to be classified as an institutional unit within the public sector.

Accounting concepts, definitions and practices

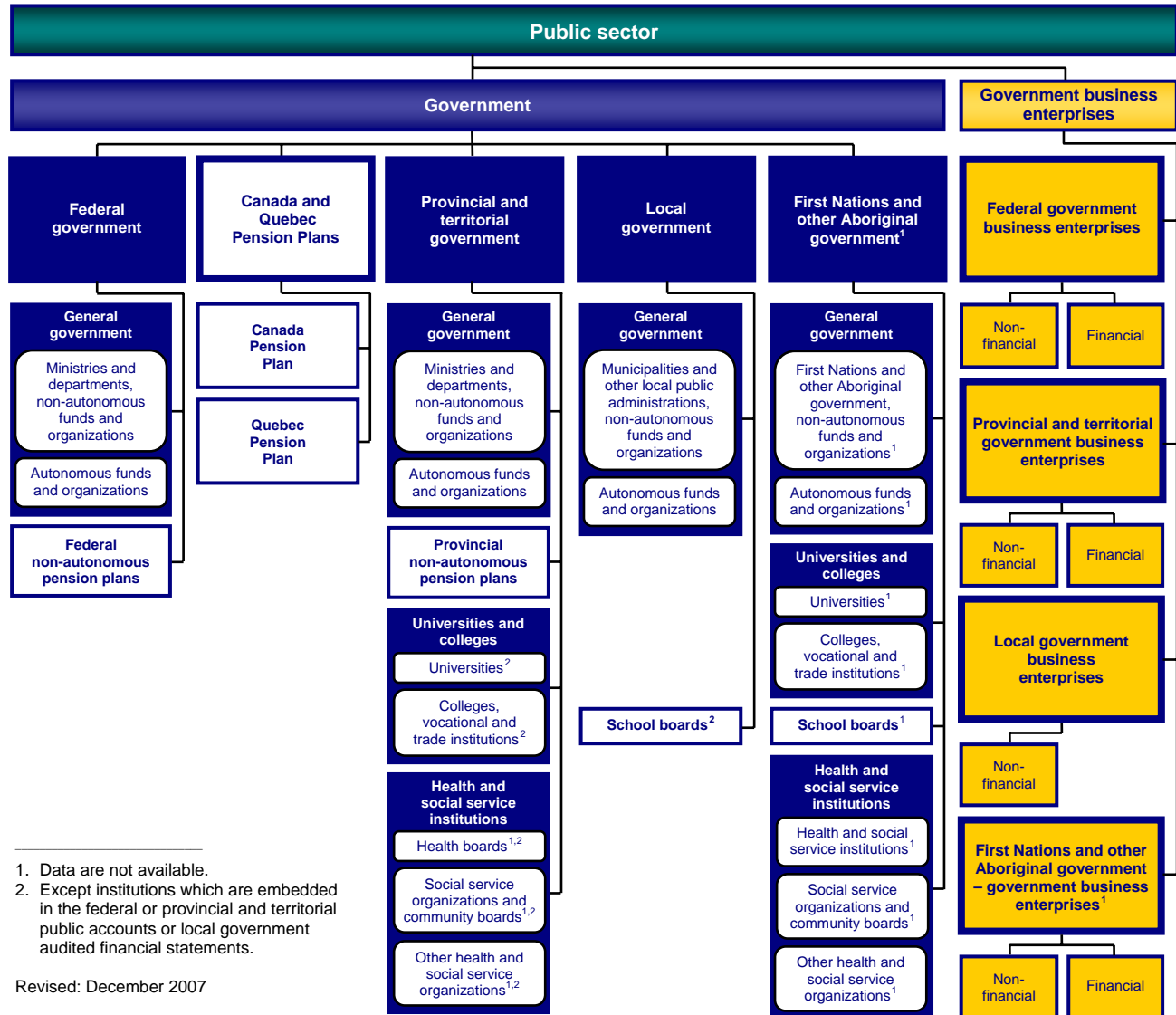
The concepts and definitions for most federal, provincial, territorial, and municipal governments are based on the guidelines of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Accounting practices are in accordance with the Generally Accepted Accounting Principles (GAAP) of the Canadian Institute of Chartered Accountants.

1. Source(s): System of National Accounts 1993, Chapter IV, page 87, and paragraph 4.2.

2. The System of National Accounts 1993 is the international guide to the System of National Accounts. It presents a comprehensive accounting framework within which economic data can be compiled and presented in a format that is designed for the purpose of economic analysis, decision-making and policy-making.

3. IMF Government Finance Statistics (GFS) Manual 2001, Chapter 2, page 8, paragraph 2.11.

Diagram 1
Public sector chart



1. Data are not available.
2. Except institutions which are embedded in the federal or provincial and territorial public accounts or local government audited financial statements.

Revised: December 2007

Financial classification and presentation

Because there is no widely accepted standard classification for financial items, it was necessary to devise the Financial Management System (FMS) in order to present information in a homogeneous way for all public sector enterprises. The financial nomenclature for this publication has been condensed somewhat to allow for a generic presentation across public sector components and levels of government.

The Financial Management System (FMS) is an accounting framework designed to produce statistical series that are both consistent and compatible. It encompasses the financial transactions and employment data for all public sector statistical (enterprise) units. Direct links exist between the FMS, the Organization for Economic Co-operation and Development (OECD) Tax Classification and the Government Finance Statistics (GFS) of the International Monetary Fund (IMF) Functional Expenditure Classification. Both the FMS and GFS systems classify government expenditures according to the main purpose or function for which the expenditure is made. Similarly, FMS and GFS classify revenue according to the tax base or the source from which it originates.

Statistical methodology

Survey design

The following data sources were combined to form a census of all units in the population of interest, the public sector statistical universe:

1. Public sector employment, wages and salaries data were obtained from the central-pay administrations of the federal, provincial, and territorial governments. Most of the remaining statistical (enterprise) units, local general government and school boards, health and social services institutions, colleges and universities, special funds, and government business enterprises were accessed from the Survey of Employment, Payrolls and Hours Survey (SEPH) conducted by Labour Statistics Division of Statistics Canada. A few statistical (enterprise) units not covered by central pay administrations or SEPH were surveyed directly by Public Institutions Division.
2. Data pertaining to federal, provincial, territorial, and local government business enterprise units were obtained from annual reports from public sources and annual and quarterly survey returns.
3. Administrative data originating from the audited financial statements and Public Accounts of federal, provincial, and territorial governments and of their agencies were used in the production of financial position statistics. This administrative information is supplemented by financial details provided directly by provincial and territorial governments.
4. Preliminary estimates for local general government revenue and expenditure data are estimated using an annual representative probability sample survey of municipalities for each province/territory. Final data are derived from administrative (census) sources.

Text table 1

Portion of total revenue and of average number of employees by public sector component and by data source, 2006

	Number of statistical (enterprise) units	Portion of total revenue	Portion of average number of employees
	number	percent	
Federal government			
Public accounts and associated enterprises	72	29.8	12.0
Provincial and territorial government			
Public accounts and associated enterprises	5,726	38.9	46.9
Local government			
Provincial departments of education and municipal affairs	4,816	13.0	32.1
Municipalities and associated enterprises	4,364	...	12.1
School boards	452	...	20.0
Federal, provincial, territorial and municipal Government Business Enterprises (GBE's)			
Audited financial statements	348	18.3	9.0
Total	10,962	100.0	100.0

Note(s): Average number of employees is estimated on a fiscal year basis (April 2005-March 2006) except for local government (including general government and school boards), which is calendar-year based (January - December 2005).

For the fiscal year 2006, the survey frame contained approximately 10,962 thousand statistical units included in our population of interest. Annual data for all public sector statistical units were obtained through publicly available administrative sources.

Collection and processing

Publicly available government accounting reports based on the organization structures and the accounting and reporting practices of individual governments are the primary administrative data sources used in compiling annual public sector statistical series. Information from available data sources is essentially presented in inconsistent formats containing different sets of variables. In order to merge the data, it is necessary to transform these data sources into a common set of variables that comprise complete financial statement information. Certain details were omitted in the process due to the unavailability of data from all sources.

Data were collected at the enterprise level for both the government and Government Business Enterprise (GBE) components of the public sector.

Edit and imputation

Several checks are performed on the data to verify internal consistency and identify extreme values. For non-response units, imputation is performed using historical information where historical information is available; otherwise, donor imputation is used. The donor imputation procedure involves using available auxiliary information to substitute the data from an entity with similar characteristics.

The coverage of the public sector population is virtually at the 100% level. Imputation for non-response varies by public sector sub-component, but overall is less than 2%. Similarly, the overall impact of imputation on major financial variables is also less than 2%.

Estimation

Government Revenue and Expenditure

Data are obtained from a census of institutional units for all government levels in Canada as defined by the Public Sector Universe with the exception of the First Nations and other aboriginal governments.

Data on federal and provincial/territorial governments are entirely obtained from administrative data sources.

For local governments, preliminary data are obtained via surveys while final data are derived from administrative (census) sources. Preliminary estimates for local general government revenue and expenditure data are estimated using an annual representative probability sample of municipalities for each province/territory.

Estimates are derived from the compilation of data obtained from the data sources for each institutional unit in the population of interest.

The following processes are used to optimize accuracy:

1. Getting the detail:

Published public accounts and local government financial statements do not always contain the detail needed to precisely convert public accounts entries required for the FMS and CSNA classifications. Generally speaking, the greater the detail in the source data, there is greater precision in applying classification codes. The practice is to first obtain the public accounts and then to approach individual governments and solicit the additional detail required to accurately apply the classifications. Increasingly, data are obtained from governments electronically. This enhances accuracy in two ways. One, it eliminates the possibility of transcription errors inherent in using printed public accounts and the solicited supplementary financial detail on paper. Secondly, the electronic data contains far more detail than the paper products they replace and this permits the application of classifications to detailed data resulting in greater precision.

2. Quality control on processing:

Once public accounts publications are obtained and combined with supplementary information, there are many transactions required to transform these raw data into CSNA and FMS estimates. Strict quality control is maintained on all of these transactions such as historical continuity, data validation, and data confrontation. In the case of local government data, the most current years are generated using a probability-sample survey. Standard quality control techniques such as outlier detection are used during processing. Final data are obtained through a census provided by the departments of municipal affairs in each province.

3. Transfers -- matching expenditures to receipts:

Because the program covers all expenditures (including transfers to other governments) and all revenue sources (including receipts of transfers from other governments), the two are matched and disparities are addressed since these transactions must be eliminated in the consolidation process. This applies not only to general government-to-general government transfers (e.g., equalization), but also to grants and other payments to health, social service, education and similar entities, regardless if they are transfers from one level of government to another or within a given government. Transfer payments come from the records of the donor entity and transfer income comes from the records of the recipient entity. The matching of these two records enables us to detect disparities and when these disparities constitute errors, to correct them. A similar exercise is undertaken for transactions between components of government relating to the purchase of goods and services (sales of goods and services) and interest payments (interest revenue).

Assets and liabilities

Estimates are derived from the compilation of data obtained from the data sources for each institutional unit in the population of interest.

1. Getting the detail:

Published public accounts and local government financial statements do not always contain the detail needed to precisely convert public accounts entries required for the FMS and CSNA classifications. Generally speaking, the greater the detail in the source data, there is greater precision in applying classification codes. The practice is to first obtain the public accounts and then to approach individual governments and solicit the additional detail required to accurately apply the classifications. Increasingly, data are obtained from governments electronically. This enhances accuracy in two ways. One, it eliminates the possibility of transcription errors inherent in using printed public accounts and the solicited supplementary financial detail on paper. Secondly, the electronic data file often contains far more detail than the paper products they replace and this permits the application of classifications to detailed data resulting in greater precision.

2. Quality control on processing:

Once public accounts publications and financial statements are obtained and combined with supplementary information, there are many transactions required to transform these raw data into CSNA and FMS estimates. Strict quality control is maintained on all of these transactions such as historical continuity, data validation, and data confrontation.

3. Financial assets of a government component that are liabilities of another government component:

Since the program covers all financial assets of governments (including those financial assets that are liabilities of another government) and liabilities (including those liabilities that are financial assets of other governments), the two are matched and disparities are addressed since these transactions must be eliminated in the consolidation process. The matching of these two records enables us to detect disparities, and when these disparities constitute errors, to correct them.

In the production of consolidated financial assets and liabilities of the federal, provincial and territorial, and local governments, all financial assets of a government component that are liabilities of another government component are eliminated or netted to avoid double counting. A similar process is done in the production of consolidated provincial, territorial, and local government financial assets and liabilities by province.

The combined survey results were analyzed before publication. In general, this included a detailed review of the individual responses (especially for the largest enterprises), a review of general economic conditions as well as historical trends and comparisons with other data sources such as the public accounts, budgets and estimates of governments.

Data accuracy

The data produced are derived from a multitude of entities in the government component of the Public Sector. Statistics Canada has no control over the accuracy of the input data at the time they are received, although it does have the advantage of eventually having access to audited financial documents. We ensure that no errors are introduced through automated checks that verify internal consistency and identify extreme values, and we apply procedures that maximize the error-detection possibilities inherent in the data.

The inherent quality of the input data varies systematically through time, with the most recent data (current year) being the least reliable (and the least detailed) since they are primarily based on government budget forecasts. As the reference year moves into the past, with each additional year the input data becomes more reliable. The public accounts and local government financial statements are eventually subject to audit and these audited accounts and statements form the benchmarks of historical data.

In 2003, the International Monetary Fund (IMF) reviewed the government finance statistics program from Statistics Canada according to the observance of IMF standards and codes. The IMF developed a set of 16 elements against which a specific statistical program is evaluated. In all 16 cases, except for one, the IMF gave the highest level of observance for Statistics Canada government finance statistics.

While considerable effort was made to ensure high standards throughout all collection and processing operations, the resulting estimates are inevitably subject to a certain degree of error. There are two categories of errors in statistical information - sampling errors and non-sampling errors. Non-sampling errors can arise from a variety of sources and are difficult to measure and their importance can differ according to the purpose to which the data are being put. Among non-sampling errors are gaps in the information provided by public sector bodies and errors in processing, such as data capture.

Non-sampling errors are the only type that applies to the federal, provincial, and territorial government and school board data of this program, given that there is no sampling process used to produce these data. Preliminary estimates for local general government revenue and expenditure data are derived using an annual representative probability sample of municipalities for each province/territory. The sampling design covers about 13% of the number of units in the population representing roughly 80% of the economic activity and ensures that major municipalities are part of the sample. About 480 units are surveyed from a total population of approximately 3,700 municipalities. Municipalities of all sizes are represented. The response rate is around 70%. Survey weights are derived from population counts and correspond to mid-year population estimates benchmarked to the census of population every 5 years. Final data for local general governments are based on the audited financial statements of most municipalities in Canada, obtained in summary form from the administrative records of their respective provincial and territorial Departments of Municipal Affairs.

Comparability of data and related sources

Financial Management System (FMS) aggregate statistics frequently differ from those published by the governments of the jurisdictions to which they refer. Nevertheless, the FMS uses detailed data from these jurisdictions as inputs to its own calculations. The input data to the FMS are frequently not final until several years after the reference date, and the more recent the input data the more the data are subject to revision. In the case of FMS data for the most recent two years, those of the most recent year are based primarily on budget forecasts and those of the year before that, on non-audited annual reports. These are eventually replaced by official public accounts/financial statements issued by each of the jurisdictions covered by the FMS. The subsequent availability to Statistics Canada of these revised or final data requires, in turn, that the FMS data be amended accordingly. While the more recent data are necessarily less reliable than data for several years in the past, the use of preliminary information results in major advances in timeliness. Data are now released within three months of the end of the reference period. In light of the contribution of timeliness to the relevance of the data, this trade-off is in the interests of the data users.

In addition, the annual series are continually evaluated through trend analysis, as well as through comparisons to other financial series, to assess the quality of the data and to ensure consistency. An example of this cross-check occurs in the annual benchmarking of government sector data with the Canadian System of National Accounts, Input-Output tables, and Gross Domestic Product (GDP) series.

The procedures used to classify the expenditures of provincial and territorial general governments and health and social service institutions to the functions Health and Social Services and their sub-functions changed starting in 1997/1998. Commencing in 1997/1998, additional detail was available concerning provincial and territorial government expenditures on their programs and activities and this permitted a better allocation of expenditures between the functions Health and Social Services. Therefore, the data for these functions, for years prior to 1997/1998 are only comparable when Health and Social Service functions are aggregated together.

The Financial Management System's, financial statistics experienced significant methodological revision with the 1997 Historical Revision of the Canadian System of National Accounts (CSNA). Increased harmony between the Financial Management System and the CSNA was achieved. Details of the changes to the Financial Management System statistics are included in the publication Financial Management System (FMS) (Catalogue no. 68F0023-X). The coverage of the Canadian public sector has been extended as well to provide data for new sub-components of government. As a result of these methodological improvements, the data contained in this publication is not directly comparable to the data contained in earlier FMS publications. Revised public sector statistics compiled according to the FMS classification framework are available on a consistent and comparable basis back to fiscal year 1988/1989.

Reference period

The objective of these annual series is to reflect the governments' involvement in the production of goods and services and associated resource allocation process in the economy, for a specific reference period. Health and social service institutions and federal and provincial and territorial general government financial data that are derived from administrative sources are governed by the April to March fiscal year of governments. The same is true for the majority of government business enterprise financial statistics. Municipal governments and school boards fiscal year is the calendar-year reference period for the most part. Meanwhile the fiscal year ends of universities and colleges vary, ending either in March, June, September or December.

Confidentiality

Statistics Canada is prohibited by law from releasing any data which would divulge information obtained under the Statistics Act that relates to any identifiable person, business or organization without the prior knowledge or the consent in writing of that person, business or organization. Various confidentiality rules are applied to all data that are released or published to prevent the publication or disclosure of any information deemed confidential. If necessary, data are suppressed to prevent direct or residual disclosure of identifiable data.

Limitations of the data

Due to certain financial reporting constraints, balance sheet data could not be obtained for the following sub-components of the public sector: local government business enterprises, universities, colleges and health and social service institutions.

To be valid for either time-series or cross-sectional analysis, the definitions of data must be consistent within time periods or across time periods. Put differently, the differences and similarities in data must reflect only real differences and not differences in the concepts or definitions used in preparing the data.

The ability to use the data for analysis depends on the conceptual framework in which the data is being used. With this in mind, it is important to be aware that governments employ different accounting conventions. Some report on a modified cash basis, others use the accrual approach. Adjustments can bring data produced under these various conventions to a common basis, but complete conversion to a single accounting base is not possible. For example, in the Financial Management System (FMS) (modified cash basis of accounting) when a government acquires/purchases a fixed asset the expenditures related to this purchase are included in the reference period during which the expenditures are made. For governments who have moved to a full accrual basis of reporting this means an adjustment to their public accounts based data as they will have capitalized the expenditures relating to the acquisition of the fixed asset and amortized the cost over the period of its estimated useful life. The FMS reflects tax revenues on a modified cash basis while some governments present tax revenues on an accrual basis in their public accounts and therefore there will be a difference between FMS and public accounts based tax revenue statistics.

The structure of government is forever changing. For example, in any given year, a program or service may be performed by a government department and the next year it could be delivered by an arms-length agency or even contracted-out. Therefore, it is difficult to make year to year comparisons of reporting structures and financial transactions without numerous adjustments to the basic data. The Financial Management System was developed to replace the diverse formats of government financial reports by establishing statistical series that are consistent and allow valid comparisons with the various governments' financial and non-financial reports.

Complete intergovernmental comparability of the data presented by the Financial Management System is hindered by several factors. For example, intergovernmental transactions are not always reported at the same time by both parties involved, and fiscal year-ends may differ. In addition, responsibilities between levels of government are shared differently and varying levels of service is provided. No attempt is made to adjust data to account for inconsistencies in how services are delivered at any level or among levels of government. However, the consolidation convention of the FMS, which allows for the integration of two or more levels of government into a single consolidated unit, such as consolidated provincial and local governments, considerably reduces the impact of these discrepancies in service. Efforts are continuously directed toward making existing measures more useful through the development of consistent concepts, definitions, classification systems and framework.

Classification of government revenue and expenditures

Revenue

Own source revenue

Income taxes

- (a) **Personal income tax**– Encompasses general levies on income of individuals and unincorporated businesses as well as special levies on income, such as surtax, which governments charge from time to time. The proceeds from the income tax on capital gains of individuals and unincorporated businesses are included here. Also, refundable tax credits are in this category, and they are grossed up as revenue and expenditures.
- (b) **Corporation income tax**– Includes most federal and provincial taxes on taxable profits of corporations. It also includes special taxes which are occasionally levied on profits of corporations and refundable tax credits which are grossed up as revenue and expenditures. Federal corporation capital taxes are also included here.
- (c) **Mining and logging taxes**– Accounts for specific taxes which are sometimes levied on profits of natural resource based industry. Also included are refundable tax credits that are grossed up as revenue and expenditures. These taxes were previously classified to natural resource revenue.
- (d) **Taxes on payments to non-residents**– Includes the federal tax withheld at source on payments to nonresidents (both individuals and corporations) of dividends, interest, rents, royalties, alimony, managerial fees and amounts arising from trusts and estates as well as withholdings on foreign insurance companies.
- (e) **Other income taxes**– Includes income taxes which cannot be allocated to any of the other categories.

Consumption taxes

- (a) **General sales tax**– The proceeds of the federal Goods and Services Tax (GST) and of provincial retail sales taxes are recorded in this classification. In April 1996, the federal government reached an agreement with three provinces to harmonize their provincial retail sales taxes with the federal GST (Newfoundland, New Brunswick and Nova Scotia). The federal remittances for this new Harmonized Sales Taxes (HST) to these provinces are classified under this category.
- (b) **Alcoholic beverages tax**– Includes liquor gallonage tax and all forms of special levies, excise tax, excise duty or other, imposed on the production and sale of alcoholic beverages.
- (c) **Tobacco tax**– Encompasses special levies such as excise tax, excise duty and provincial specific taxes on the production and sale of tobacco products. General sales taxes and customs duties applicable to tobacco products are included under their respective headings.
- (d) **Amusement tax**– Includes tax receipts from admissions to theaters, cinemas, recreational, cultural or other entertainment activities. Taxes levied by provincial governments on pari-mutual betting at horse race tracks and on casinos' gaming activities are also included here.
- (e) **Gasoline and motive fuel taxes**– Includes the proceeds of specific taxes on gasoline, on aviation and diesel fuel and on propane or other substances when used as motive fuel.

- (f) **Customs duties**– Apply only to the federal level and take into account the proceeds from levies on commodities imported into Canada e.g., manufactured goods and food, beverages and tobacco.
- (g) **Remitted liquor profits**– Accounts for total remitted profits of government owned liquor boards. Because government owned liquor boards operate as fiscal monopolies their profits are treated as taxes on products (indirect taxes).
- (h) **Remitted gaming profits**– Accounts for total remitted profits of government owned lottery and other gaming corporations. Because government owned lottery and other gaming corporations operate as fiscal monopolies, their profits are considered as taxes on products (indirect taxes).
- (i) **Other consumption taxes**– Includes air transportation tax, taxes on meals and hotels and miscellaneous consumption taxes.

Property and related taxes

- (a) **General property taxes**– In Canada, taxation of real property (land and improvements) is shared by provincial and local governments. In the statistical data on provincial governments, the amount shown as revenue from real property taxation is exclusive of amounts collected for and passed on to local governments which include the amount collected for and remitted to them with the amount they collected themselves. Property owned and occupied by most general governments is exempt from property tax. To compensate for the loss of revenue due to the exemption, grants in lieu of taxes are paid by the federal and provincial governments to provincial and local governments raising property taxes. Includes lot levies (the additional lump sum development charges levied on properties benefiting from local improvements or additional capital facilities), special assessments (levies made by a municipality on a specific group of properties to pay for a service such as the provision of a sidewalk, supplied to those properties only) and grants in lieu of taxes.
- (b) **Capital taxes**– Includes the taxes levied by provincial governments on the paid-up capital of corporations. Federal government taxes on the paid-up capital of corporations are included under federal corporation income taxes.
- (c) **Other property-related taxes**– Includes land transfer taxes, business taxes and wealth transfer taxes.

Other taxes

- (a) **Payroll taxes**– Encompasses tax revenues levied as a percentage of wages and salaries. In some provinces, the proceeds from these taxes are used to help finance a number of functions while in others they are specifically assigned to health and/or education or to worker training. As of 1998, four provinces were levying a payroll tax. - Newfoundland and Labrador, Quebec, Ontario and Manitoba. Employer contributions to CPP, QPP, EI, etc., which to an extent are also based on salaries and wages paid by the employer are brought under the category “Contributions to Social Insurance Plans.”
- (b) **Motor vehicle licences**– Accounts for the proceeds of registration fees, drivers’ licences, permits and other fees relating to the ownership and operation of motor vehicles.
- (c) **Natural resource taxes and licences**– Accounts for the proceeds of taxes levied on private properties or production of natural resources. Freehold mineral right tax is classified under this category. Also includes licence fees paid to be able to conduct activities related to natural resources but except activities connected to exploration of natural resources.
- (d) **Miscellaneous taxes**– Includes agricultural insurance premiums, insurance premium taxes, hunting and fishing licences, liquor licences and other licences and permits, business fines and penalties and business donations.

Health and drug insurance premiums

Includes premiums levied by some provinces and used specifically to finance their hospitalization, medical care and drug insurance programs.

Contributions to social security plans

These contributions are broken down into types of plans: Employment Insurance contributions (EI), contributions to workers' compensation boards, contributions to non-autonomous pension plans, contributions to Canada and Quebec Pension Plans and other social insurance plan contributions (includes contributions to the Quebec Provincial Parental Insurance Plan).

Sales of goods and services

As providers of public goods and services, institutions within the government component of the public sector engage in transactions of commercial nature with organizations or individuals in the private sector and with other institutions within the government component. The revenue generated from such transactions are called "Sales of Goods and Services," which could be defined as receipts of fees and charges paid in proportion to the cost or distribution of the government goods and services provided to the payer.

Investment Income

This category includes natural resource royalties, remitted trading profits, interest income and other investment income.

Other revenue from own sources

Includes other fines and penalties, capital transfers from own sources, other donation and miscellaneous revenue from own sources.

Transfers

General purpose transfers from other government sub-sectors

General purpose transfers are broken down by level of government from which the transfers originate. Transfers from the federal government are compiled as general purpose capital transfers from the federal government, statutory subsidies, shares of federal taxes on preferred share dividends and on the income of certain public utilities, tax revenue guarantees, equalization, the Canada Health and Social Transfer, reciprocal taxation and stabilization.

Specific purpose transfers from other government sub-sectors

Specific purpose transfers are broken down by level of government from which the transfers originate. This group covers transfers that must be applied to particular activities such as: federal transfers to provinces for the improvement of certain highways; provincial transfers to municipalities for sewage and refuse disposal; provincial transfers to education and health institutions to help them finance their operations.

Expenditures

General government services

This classification includes executive and legislative services general administration and other expenditures of a general nature.

Protection of persons and property

Includes outlays for services provided to ensure the security of persons and property. Protection extends beyond safeguard from external aggression and criminal action; it includes measures to protect the individual from negligence and abuse, and activities to ensure the orderly transaction of affairs of the community. The category includes national defence, courts of law, correction and rehabilitation services, policing, firefighting and regulatory services.

Transportation and communications

This category includes outlays for all phases of the acquisition, construction, operation and maintenance of the relevant transportation and communications facilities and equipment as well as expenditures pertaining to related engineering and technical surveys. This function includes the government transfers to own business enterprises engaged in the transportation activities, especially public transit and railway services. Included are air transport, road transit, public transit, rail transport, water transport, pipelines and telecommunications.

Health

Includes expenditures made to ensure that necessary health services are available to all citizens. Residential care facilities and other health and social services institutions providing medical care and professional nursing supervision are considered as institutions providing health services while those providing room and board with no or limited medical care and nursing supervision are considered as institutions providing social services. Also included are expenditures of hospitals' ancillary enterprises, i.e., entities that exist to furnish goods and services to patients, staff and others (food services, parking, etc.). Four sub-functions identify the major components of this classification.

- (a) **Hospital care**– Covers outlays in respect of all kinds of hospital services, i.e., those provided by general hospitals, public health clinics, as well as by acute disease, chronic disease, convalescent, isolation and mental hospitals. It also includes expenditures pertaining to nursing schools attached to hospitals. Where nursing schools come under the responsibility of the Department of Education, the related expenditures are allocated to the sub-function “Education - post-secondary.” Expenditures of all hospitals (private, public, religious, etc.) are included except for national defence and veterans hospitals whose costs are allocated to the “National Defence” and “Veterans Benefits” sub-functions respectively.
- (b) **Medical care**– Comprises outlays in respect of general medical care and drug programs as well as outlays incurred for dental and visiting-nurse services and on out-patient care services. It also includes outlays for medical care provided by hospitals, public residential care facilities, workers' compensation boards and other public health and social services institutions. Transfers to private residential care facilities and other health and social services institutions to help them finance their medical care activities are included here.

- (c) **Preventive care**– Consists of a wide variety of outlays which are intended to prevent the occurrence of diseases and to mitigate their effect. It covers public health clinics; communicable disease control services (including immunization, treatment, isolation and quarantine outside hospital premises); food and drug inspection services; hospitals which offer preventive services to patients; government establishments (not located in hospitals, e.g., residential care facilities and other health and social services institutions) providing nursing, hygiene and nutrition advisory services, and government organizations conducting research on the causes and consequences of particular diseases or addictions (i.e., cancer treatment foundations). Also included are transfers to private facilities providing preventive care, i.e., private residential care facilities.
- (d) **Other health services**– Includes outlays on clinics for the treatment of retarded or emotionally disturbed persons and on laboratory and diagnostic services, grants to health-oriented organizations, and expenditures on other health-related services such as health department administration, health statistics, staff training and other services of health establishments (e.g., hospitals and other health and social services institutions), ambulance services, medical rehabilitation and indemnities to injured persons and their dependants which cannot be allocated to the other sub-functions. Also included are outlays on protection of health and health inspection, and expenditures of ancillary enterprises of health and social services institutions.

Social services

Covers actions taken by government, either alone or in co-operation with the citizenry, to offset or to forestall situations where the well-being of individuals or families is threatened by circumstances beyond their control. It goes beyond the concept of “welfare” which covers assistance (transfers) and services to individuals who are so disadvantaged that the universal social security services are inadequate to provide for their well-being or who fail to qualify for support from those services. The function comprises the following six sub-functions:

- (a) **Social assistance**– Consists of transfer payments (including refundable tax credits) to help individuals and families maintain a socially acceptable level of earnings. Although the workers’ compensation benefits, pension plan benefits, veteran’s benefits and motor vehicle accident compensations, are considered a form of income assistance, they are reported in separate sub-functions. This sub-function comprises the following programs: the general welfare payments to disadvantaged individuals, the refundable tax credits and rebates for low-and-middle income individuals or families (which are used more and more as instruments of social policy to offset taxation of the elderly and disadvantaged i.e., property and sales tax credits), outlays relating to contributory plans such as the Canada Pension Plan and the Quebec Pension Plan, and non-contributory plans, such as old age security (including the guaranteed income supplement), family allowance payments and child tax benefits made under federal and provincial governments programs, the employment insurance benefits, Quebec Parental Insurance Plan benefits the rent supplement, the spouse’s allowances and the blind and disabled persons allowances. The administration costs related to those programs are also included.
- (b) **Workers’ compensation benefits**– Includes expenditures on administration and for benefits, other than rehabilitation and medical care, related to workers’ compensation schemes.
- (c) **Pension plan benefits and other expenditures**– Accounts for the following transactions: **(i)** Pensions and other benefits paid under pension schemes that are embedded in the government’s budgetary framework (pay as you go plans) such as the Public Service Superannuation Plan of Saskatchewan and **(ii)** Pension and other benefits paid under the nonautonomous pension schemes, i.e. plans that have full separate accounts within the Consolidated Revenue Fund but are not separate institutional units such as the federal Public Service Superannuation Account and the annual surpluses (contributions of employees and employers plus interest earnings less pensions and benefits paid), of the non-autonomous pension plans which are considered household’s claims on government.
- (d) **Veterans benefits**– As well as administrative costs, pensions, allowances and grants, it includes outlays pertaining to the administration of veterans hospitals, to the provision of medical supplies and prosthetic appliances, to the provision of medical, educational and social welfare services and to the forgiveness of loans under the Veterans’ Land Act.

- (e) **Motor vehicle accident compensations**– Includes compensations paid to victims of bodily injuries provided for by government automobile insurance plans.
- (f) **Other social services**– Accounts for expenses related to the provision of services to old age, to persons who are unable to lead a normal life due to a physical or mental impairment, to persons temporarily unable to work due to sickness, to households with dependent children, to persons who are survivors of a deceased person (spouse, children, etc.) and to other needy persons. It also includes direct expenditures of public institutions (hospitals, residential care facilities, other health and social services institutions) providing social services and transfers to private organizations (e.g., residential care facilities) providing similar services.

Education

Includes the costs of developing, improving and operating educational systems and the provision of specific education services. Also included are expenditures of universities' ancillary enterprises, i.e., entities providing goods and services to students, staff and others (bookstores, food services, residences, parking). It is subdivided into the following four sub-functions:

- (a) **Elementary and secondary education**– Encompasses outlays for educational services from kindergarten to senior matriculation. It also includes expenditure for technical and vocational training which is provided separately at the secondary school level as well as expenditure for general administration and maintenance of standards, contributions of governments, as employers, to teachers pension plans, support to students, the construction of buildings and the operation of education programs. Also included are expenses for pupil transportation, and for text books, electronics, equipment and supplies used in the education process. Schools for the handicapped, schools for Indians and Inuit and transfers to private elementary and secondary schools come under this sub-function.
- (b) **Post-secondary education**– Refers to the kind of education generally obtained in universities or in degree and non-degree granting community colleges and specialized educational institutions. Included in these colleges and institutions are teachers' colleges, advanced technical institutes and junior colleges, CEGEPS, music conservatories and schools specializing in the instruction and training of artists, and nursing education provided by universities and colleges. This category includes the transfers or direct expenditures for the operations of universities, colleges and institutions providing this kind of education. Also included are bursaries, scholarships and other types of financial assistance to students (loan forgiveness, interest relief, etc.) as well as refundable learning tax credits.
- (c) **Special retraining services**– Comprises outlays made for the purpose of upgrading the skills of individuals. It includes the cost of courses provided under the Federal Manpower Training Program and the new Labor Market Development Agreement, the purchases of on-the-job training for unemployed insurance recipients, cash allowances or subsidies to workers and persons available for work undergoing training, tax credits intended to encourage systematic employee training by corporations and other similar services. Excluded is police training, which is classified as "Protection of Persons and Property."
- (d) **Other education**– Covers outlays that either overlap or cannot be allocated to the other sub-functions. It includes the general administration expenses of departments of education, the costs of statistical and research activities pertaining to education and the expenses of apprenticeship training. Payments made by one government to another or to the private sector to encourage proficiency in the official languages are also included, as are costs of special instructional arrangements such as evening classes and correspondence courses. Expenditures of ancillary enterprises of colleges and universities, e.g., bookstores and cafeterias, are included here.

Resource conservation and industrial development

This classification includes a wide array of services related to the conservation and development of natural resources and the development and promotion of industries. Included are agriculture, fish and game, oil and gas, forestry, mining, water power and tourist promotion.

Environment

While certain components of this function are similar to some sub-functions of “Protection of Persons and Property” and others with sub-functions of “Health,” they are grouped in this function through their common aim of ensuring the most favourable environment for people and of minimizing the deleterious effects of modern living on that environment. Included are water purification and supply, sewage collection and disposal, garbage and waste collection and disposal, pollution control and other environmental services.

Recreation and culture

The purpose of this function is to portray government participation in the field of leisure either through developing, improving or operating leisure facilities or through assistance payments to individuals and private organizations engaged in promoting leisure activities.

Labour, employment and immigration

Included in this function are outlays related to the development and promotion of labour relations and fair employment conditions, as well as to various immigration programs.

Housing

This function now includes all government outlays on housing with the exception of transfers (rent supplement) to individuals made to help alleviate their current rental cost which are allocated to the sub-function “Social Assistance.”

Foreign affairs and international assistance

Provides for expenditures pertaining to the formal relations of Canada with other sovereign states. It accounts for contributions made to foster economic development and to improve social conditions in foreign lands, e.g., the expenditures of the Canadian International Development Agency. (Expenditures on trade or immigration promotion abroad and cultural exchange with foreign countries are respectively classified under “Trade and Industry,” “Immigration” and “Culture.”)

Regional planning and development

Covers expenditures related to community and regional development affairs and services. These include expenditures on planning and zoning and on community and regional development.

Research establishments

This function provides for expenditures pertaining to organizations like the National Research Council of Canada and certain provincial research establishments whose prime purpose is pure or applied scientific research and the promotion of developments resulting from such activities. Also included are grants to individuals and non-government establishments engaged in similar types of research as well as refundable tax credits for research and development. It does not cover the expenditure of the Medical Research Council which is allocated to the function “Health”.

General purpose transfers to other governments subsectors

As in the case of revenue, intergovernment transfers are classified and specified by level of government sub-sectors. Included in this function are the Canada Health and Social Transfer (CHST) which has replaced the Established Programs Financing (EPF) and Canada Assistance Plan (CAP) transfers previously classified as specific purpose transfers and the Quebec's transfer to the federal government of the proceeds of the 3.0 personal income tax points granted to Quebec under the ex Youth Allowances Program. Specific purpose transfers are not included here. Because they are made on the condition that the recipient carries out specific programs, they are included in the related expenditure functions.

Debt charges

This category is subdivided into "interest" and "other debt charges." It excludes debt retirement as well as realized and unrealized gains and losses on foreign exchange which are now classified as part of the Financing Account, and not considered as expenditures.

Other expenditures

This category provides for expenditures which cannot be allocated to any of the other functions. It is occasionally used in the estimate cycles to include contingency reserves which are there mainly to handle unforeseen changes in the economy. It also includes the balancing adjustments or residual error of the consolidation exercise.

Classification of government assets and liabilities

Financial assets

Cash on hand and on deposit

Cash and deposits consist of coins; bank notes; money orders; postal notes; cheques; accepted sight drafts; demand, notice and term deposit balances with banks and other financial institutions (e.g., Alberta Treasury Branches). Term deposits that are cashable on demand should be classified under term deposits. This category distinguishes between Canadian and foreign currency. Canadian currency is classified into cash on hand, including amounts in transit. Foreign holdings are shown at the Canadian dollar equivalent converted at current closing rate.

Receivables

Consists of all claims against debtor arising from the sale of goods and services. Also included are accrued revenue receivable, accrued government grants receivable, and residual interfund and intergovernment adjustments that are required on consolidation of receivables. This category is restricted to revenue earned but not yet collected and which presumably will be received in the near future, e.g., receipts pending for goods and services delivered. There are six kinds of receivables. "Taxes" includes all provincial and local governments' taxes receivable including arrears. The category "interest" is self-explanatory, while "trade accounts" is used for reporting amounts due arising from government's sale of goods and services. General and specific purpose transfers among governments are covered under the heading "government sub-sectors," and all receivables due to governments from their own enterprises are reported under "government business enterprises." "Other" is a residual category for receivables by government from the general public other than identifiable taxes, interest and trade accounts.

Advances

Consists of loans, advances and other claims that cannot be sold or traded on the market. Also included are the residual interfund and intergovernment adjustments that are required on consolidation of "advances." Governments make funds available directly to other governments, Crown corporations or other entities.

Securities

Encompasses the holdings of all securities regardless of whether they are acquired as a consequence of public policy (e.g., to secure loans) or for investment purposes made through investment dealers (market securities). The category also includes some intergovernmental non-marketable securities.

Other financial assets

Encompasses financial assets, which cannot be assigned to more specific classification categories. It includes debit balances in suspense accounts and is also used for recording residual interfund and intergovernment adjustments that are required on consolidation of other financial assets.

Liabilities

Bank overdrafts

Bank overdrafts include overdrawn accounts, lines of credit balances and outstanding cheques.

Payables

Consists of claims by creditors arising from the purchase of goods and services. Also included are accrued expenditure payable, accrued government grants payables and the residual interfund and intergovernment adjustments that are required on consolidation of “payables”.

Advances

This heading parallels the corresponding classification on the asset side but the number of subheadings is fewer in accordance with the borrowing channels used by governments. No issuance of securities is reported in this category. Advances are identifiable as payable in Canadian or foreign currencies.

Coins in circulation

Is a liability of the federal government, which backs the value of all coins held by individuals and other sectors of the economy. This liability item of the federal government is not reported in the Public Accounts, the figures are obtained from the Royal Canadian Mint. Notes are not reported in this category since they are a liability of the Bank of Canada.

Treasury bills

Both short and long-term government debt issued. Treasury bills do not pay interest, but are sold at a discount and mature at par (100% of face value).

Canada bills

Consists of Government of Canada’s short term treasury bills sold strictly in the United States.

Short term paper

Consists of short term instruments other than treasury bills and Canada bills that are issued in Canadian and foreign currencies and traded in the money market.

Savings bonds

Unlike almost all other bonds, Canada Saving Bonds (CSBs) can be cashed by the owner at any time. Since they are not transferable and hence not marketable (i.e., they are not traded on bond markets), CSBs do not rise and fall in price but may always be cashed at their full par value. The redemption price of a CSB is the face value plus accrued interest. CSBs can only be purchased by or on behalf of Canadian individuals.

Bonds and debentures

Consists of a certificate evidencing a debt on which the issuer promises to pay the holder a specified amount of interest for a specified length of time, and to repay the loan on its maturity. The following text table illustrates the major investors (purchasers) of marketable and non-marketable bonds and debentures. For example, the first column termed “Federal government bonds” shows the major purchasers of federal bonds.

Text table 1
Major purchasers of government bonds

Federal government bonds	Provincial and territorial government bonds	Local government bonds
Canada Pension Plan Provincial governments Government business enterprises General public	Canada Pension Plan Provincial governments Government business enterprises General public	Not applicable Provincial governments Government business enterprises General public

Other securities

Takes account of securities issued which cannot be classified in the above categories either because of the type of securities involved (e.g., mid and long term notes) or because of lack of precise information in source documents. The securities are identifiable as payable in Canadian and foreign currencies.

Deposits

Consists of trust deposits, the deposits of excess working funds of enterprises, such as the amounts held by certain provincial governments for the account of their Treasury branches or equivalents, deposits of contractors held against their satisfactory performance of work and other miscellaneous deposits of indeterminate duration. Also included are the residual interfund and intergovernmental adjustments that are required on consolidation of “deposits.”

Liabilities to pension plans

Consists of the government’s obligations as an employer as well as government’s obligations toward participants, that is, its obligations as an employer and the share of benefits vested through the contributions of participants and independent employers paid into the Consolidated Revenue Fund. The unfunded portion of trustee and non-trustee pension plans is recorded whether or not the government includes them in its balance sheet. Non-trustee pension plans liabilities are considered unfunded.

Other liabilities

This is a residual category for amounts which can not be reported under a more specific heading, such as deferred revenues. As in the case of “Other financial assets” (see “Other financial assets”) it is also used for recording residual interfund and intergovernmental adjustments which are required on consolidation of other liabilities.

Net financial wealth/net financial debt (excess of financial assets over liabilities/excess of liabilities over financial assets)

– Represents the accumulated surplus (or deficit) account in the FMS adjusted for the following:

- (a) Changes in the classification of entities. For example, when a special fund is reclassified as an enterprise, the difference between financial assets and liabilities attributable to that entity is eliminated from the accumulated surplus or deficit account. The reverse is true when an enterprise is reclassified as a government special fund.
- (b) Adjustments to transactions of prior years to take into account changes in government accounting policies or practices.
- (c) Changes in the actuarial value of unfunded liabilities that are accounted for in the balance sheet but not in expenditures.
- (d) Changes in financial assets and liabilities values due to changes in foreign currency valuation.
- (e) Changes in allowance for doubtful accounts.

Glossary of terms

Public sector glossary of terms

Accounting

Accounting is a system that records, measures and reports the financial events of an economic entity. There are different types of accounting systems that may be used for this purpose. They are **accrual accounting**, **cash accounting**, fund accounting, and **modified cash accounting**. See **flow**.

Accrual accounting: An accounting system that recognizes revenue and expenses to be reflected in the accounts in the period in which they are deemed to have been earned and incurred whether or not the related cash receipts and disbursements occur in the same period.

Cash accounting: An accounting system that requires revenue and expenditures to be reflected in the accounts only when the related cash receipts and disbursements occur.

Fund accounting: An accounting system in which a self-balancing group of accounts is provided, for each accounting unit established by legal, contractual or voluntary action, especially in government units and non-profit organizations. Examples of the types of funds that are accounted for separately by government units are the **capital fund**, the **reserve fund**, the current, operating, general or **revenue fund**, the **sinking fund**, and the **trust fund**.

Modified cash accounting: An accounting system that uses the cash accounting convention during an accounting period but accrues certain items at the end of the period, e.g., trade accounts, sales and purchases of goods and services, and in some cases, taxes. It is used principally by the federal, provincial, and territorial governments but there is no uniformity on the items subject to accrual. Also, see **gross convention**.

Accrual accounting

See **accounting**.

Asset

Economic resources owned by an entity from which future economic benefits may be obtained.

Financial asset: An asset of a financial nature, for example, cash, receivables and securities.

Fixed asset: Fixed assets are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly or continuously in other processes of production for more than one year.

Tangible fixed assets are non-financial produced assets that consist of dwellings; other buildings and structures; machinery and equipment and cultivated assets.

Tangible non-produced assets are natural assets - land, subsoil assets, non-cultivated biological resources, and water resources - over which ownership may be established and transferred.

Non-financial asset: Any asset other than a financial asset. Non-financial assets consist of fixed assets, inventories, valuables, and non-produced assets such as land. Most non-financial assets provide benefits either through their use in the production of goods and services or in the form of property income.

Non-produced, non-financial assets: Examples are intangible assets such as patents, copyrights, trademarks, and franchises and tangible assets such as embassy land.

Asset backed securities

See **securities**.

Autonomous government funds

See **fund**.

Autonomous government organizations

See **institutional unit** under **unit**.

Autonomous pension fund

See **pension fund** under **fund**.

Balance sheet (modified cash)

A concise financial statement of **financial assets**, **liabilities**, and **equity** at a particular point in time, usually at the end of the fiscal year.

Bonds, debentures, notes

These are debt securities issued by borrowers to finance their operations. They are sold to investors with the promise that they will be repaid with interest by the end of a specific period. The following marketable and non-marketable **securities** issued in Canadian or foreign currency exist within the public sector context:

Canada bonds: Direct bonds of the federal government (of which, Canada Savings Bonds) and guaranteed federal enterprise bonds.

Municipal bonds: Direct bonds or debentures of municipalities and guaranteed municipal enterprise bonds.

Other bonds: Bonds issued by Canadian corporations, hospitals and non-profit institutions, as well as non-guaranteed bonds of **government business enterprises (GBEs)**. Also included are asset-backed securities.

Provincial bonds: Direct bonds of provincial governments (of which, provincial savings bonds) and guaranteed provincial enterprise bonds.

Budgetary unit

See **unit**.

Business sector

See **sector**.

Canada and Quebec Pension Plans

See **social security scheme**.

Canada bonds

See **bonds, debentures, notes**.

Capital fund

See **fund**.

Capital grant

See **grant**.

Capital tax

See **tax**.

Capital transfer

See **transfer**.

Cash accounting

See **accounting**.

Company

See **statistical unit** under **unit**.

Consolidated government

The consolidation of the data of the federal government, the provincial, territorial, and local governments and of the Canada and Quebec pension plans. This entails combining the financial accounts of units within a government, or combining the financial accounts of different levels of governments (federal, provincial, territorial, or local) to yield aggregate unduplicated financial statistics. See **consolidation**.

Consolidation

A method of presenting data for a set of units as if they constituted a single unit. All transactions and debtor-creditor relationships among the units being consolidated are matched and eliminated. See **consolidated government**.

Consolidation of a variable interest entity

See **variable interest entities**.

Contingent liability

See **liability**.

Corporate sector

See **sector**.

Corporation

A legal entity created for the purpose of producing goods or services for the market. A corporation is collectively owned by shareholders who have the authority to appoint directors responsible for its general management. Corporations may be described by different names such as: corporations, incorporated enterprises, limited companies, public corporations, private companies, joint-stock companies, limited liability companies, or limited liability partnerships.

Crown corporation: A corporation created by a specific Act of Parliament or Legislature, owned by the Crown (Her Majesty in Right of Canada), controlled by government, and accountable to the public through a Minister. It may operate either as a not-for-profit entity in the government sector or as a for-profit entity in either the non-financial corporations sector or the financial corporations sector depending on the nature of its activities.

Financial corporation: An entity that is principally engaged in financial intermediation or related auxiliary financial activities with the intention of making a profit for its shareholders.

Non-financial corporation: An entity that is principally engaged in the production of goods and/or non-financial services with the intention of making a profit for its shareholders.

Non-profit corporation: An entity that is principally engaged in the production of goods and/or services that is not a source of profit or other financial gain for its owners.

Private corporation: A non-financial or financial corporation that is not controlled by a government.

Public corporation: An entity controlled by a government that operates in the non-financial or financial corporations sectors as a for-profit entity. The only shareholder is the government on behalf of the public.

Public financial corporation: An entity controlled by a government that is principally engaged in financial intermediation or related auxiliary financial activities with the intention of making a profit. The only shareholder is the government on behalf of the public.

Public non-financial corporation: An entity controlled by a government that is principally engaged in the production of goods and/or non-financial services with the intention of making a profit. The only shareholder is the government on behalf of the public.

Public sector corporation: An entity controlled by a government that may operate as a not-for-profit unit in the government sector or as a for-profit financial or non-financial government business enterprise.

Quasi-corporation: An unincorporated enterprise that functions as if it was a corporation, and which has a complete set of accounts, including a balance sheet.

Crown corporation

See **corporation**.

Current grant

See **grant**.

Debentures

See **bonds, debentures, notes**.

Debt

Any liability that requires a payment or payments of interest and/or principal by the debtor to the creditor at a date or dates in the future.

Gross government debt: The total **liability** of the government.

Guaranteed debt: The borrowings issued by an entity and guaranteed by another entity.

Net financial debt: The excess of **liabilities** over **financial assets**.

Deficit

Excess of **expenditures** over **revenue**.

Defined-benefit scheme

See **pension fund** under **fund**.

Economic ownership

For lessor-lessee relationships and public-private partnerships: A state of entitlement relating to a consumer's rights and obligations during a period of contracted asset utilization. This state applies whether the intention is to use the asset for a specified period and then return it to the legal owner or to acquire legal title to the asset after all payments and conditions have been met.

For pension beneficiaries and variable interest entities: A primary beneficiary's relationship to an entity that it does not own or control, but must assume the potential risks or accept the prospective rewards of that entity's financial results.

Economically significant prices

Prices that have a significant influence on the amounts the producers are willing to supply or on the amounts that purchasers are willing to buy.

Employee

Any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide a Canada Revenue Agency T-4 Supplementary Form. Excluded are self-employed consultants as well as the employees of firms doing business under contract.

Full-time employee: Any employee who normally works the scheduled hours in the standard work week of the **establishment**.

Part-time employee: An employee whose assigned hours of work are less than the scheduled hours of work in the standard work week of the **establishment**.

Salaried employee: Any employee whose basic remuneration is a fixed amount based on weekly, monthly, or annual rates. See **employment**.

Employment

Employment is a measure of the number of persons drawing pay for services rendered or for paid or unpaid absences, regardless of whether they are employed on a full time, part-time or temporary basis. See **employee**.

Enterprise

See **statistical unit** under **unit**.

Entity

Something that exists as a particular and discrete unit.

Equity

Equity comprises common and preferred **shares** (stocks), which represent a share in the ownership of the company. In addition, the following are also considered as equity: depository receipts, most units of **mutual funds**, **income trusts**, and **warrants**.

Establishment

See **statistical unit** under **unit**.

Expenditure

Total expense plus the net acquisition of non-financial assets.

Expense

A transaction that results in a decrease in **net worth**.

Extra-budgetary unit

See **unit**.

Federal government

See **government**.

Federal government sub-sector

See **sub-sector**.

Financial asset

See **asset**.

Financial corporation

See **corporation**.

Financial corporations sector

See **sector**.

Financial flows

See **flow**.

Financial instruments

Financial instruments encompass **securities** (generally marketable) and other financial instruments (generally non-marketable).

Financial Management System (FMS)

The Financial Management System (FMS) is a conceptual and analytical accounting framework designed to produce statistical series that are both consistent and compatible. It encompasses the financial transactions and employment data of the public sector in Canada. In its broad outline, the Financial Management System (FMS) bears a close relationship to the international standard as described in the 2001 International Monetary Fund manual (IMF publication: Government Finance Statistics Manual, GFS 2001).

Financial transaction

See **transaction**.

Fixed asset

See **asset**.

Flow

Flow reflects the creation, transformation, exchange, transfer, or extinction of economic value and involves a change in the volume, composition, or value of an entity's assets and liabilities.

Financial flows: Financial flows record the net transactions in a class of assets and liabilities between two periods.

Full-time employee

See **employee**.

Functional classification

The classification used to identify the purpose, or socioeconomic objective, for which an expense was incurred or a non-financial asset was acquired.

Fund

Monies dedicated to the support of specific services.

Autonomous government funds: Funds that operate independently of the governments that created them. They are legislated to keep separate books of account; are able to own assets and incur liabilities; enter into contracts; accept obligations; and engage in economic activities for which they can be held directly responsible under the law. Since funds have no employees, they are managed by agents of the government.

Capital fund: A fund used to record the financing sources and expenditures for the acquisition, rehabilitation or replacement of capital assets. In general, capital assets refer to buildings, equipment, machinery and infrastructure.

Mutual fund: A diversified portfolio of **securities** invested on behalf of a group of investors and professionally managed. Individual investors own a percentage of the value of the fund represented by the number of units they purchased and thus share in any gains or losses of the fund. Depending on the objectives of a fund, its assets can include **equity, debt** or other financial instruments.

Non-autonomous government funds: Funds that cannot function autonomously. They are public monies set aside to support specific purposes and managed by the resources within a government ministry or department. They do not have their own employees.

Pension fund: A fund established for the purpose of providing benefits on retirement for specific groups of workers, dependents, and other beneficiaries. A pension fund can be a separate **institutional unit** (an autonomous pension fund) or the **assets, liabilities**, transactions, and other events of the pension fund may be included among the corresponding items of the employer operating the scheme (a non-autonomous pension fund).

Autonomous pension fund: Autonomous pension funds are separate institutional units established for the purpose of providing incomes on retirement for specific groups of employees and which are organized, and directed, by a private or public employer or jointly by the employer and its employees.

Defined-benefit scheme: A retirement scheme in which the benefits are guaranteed by the employer. The amounts of the benefits usually are determined by a formula based on the participants' length of service and salary.

Non-autonomous pension fund: Non-autonomous pension plans are funds established to provide incomes on retirement for specific groups of employees. These non-autonomous pension plans do not constitute separate institutional units. With this type of fund, the employer maintains a special reserve that is segregated from its other reserves. These pension reserves and/or funds are treated as assets that belong to the beneficiaries and not the employer.

Reserve fund: A pool of money set aside by government authorization to meet the needs of a future event.

Revenue fund: Also referred to as a current, operating, or general fund. It is the fund into which the main sources of financing available to government units are recorded. Examples of the types of income comprising this fund are taxation revenue, grants, interest earned on investments, service charges, and licenses and permits. As well, the revenue fund initially records those sources of financing that are eventually transferred to the capital fund and the reserve funds. The revenue fund also records the everyday operating expenditures.

Segregated fund: Segregated funds are a type of annuity that is similar to a mutual fund. It is a product offered only by insurance companies. Also, see **equity**.

Sinking fund: A fund established for the redemption of **bonds and debentures**.

Trust fund: A fund of financial assets held in trust for a beneficiary.

Fund accounting

See **accounting**.

Government

The public authorities of a country established through political processes to exercise legislative, judicial, and executive authority within a territorial area. The principal economic functions of a government are (1) to assume responsibility for the provision of goods and services to the community on a non-market basis, either for collective or individual consumption, and (2) to redistribute income and wealth by means of transfer payments. An additional characteristic of government is that these activities must be financed primarily by taxation or other compulsory transfers.

Federal government: The government whose political authority extends over the entire territory of the country. The central government can impose taxes on all resident citizens and resident institutional units and on non-resident units engaged in economic activities within the country. Typically, it is responsible for providing collective services for the community as a whole, such as national defence. In addition, it may provide services for the benefit of individual households, such as health and education, and it may make transfers to other institutional units.

Local government: A government whose legislative, judicial, and executive authority is restricted to the smallest geographic areas distinguished for administrative and political purposes. Such governments may or may not be entitled to levy taxes on resident citizens and resident institutional units or economic activities taking place in their areas.

Provincial and territorial government: The government whose legislative, judicial, and executive authority extends over the entire territory of a jurisdiction, which is the largest geographical area into which the country as a whole may be divided for political or administrative purposes. The authority of a provincial or territorial government does not extend over other provinces or territories. A provincial or territorial government usually has the fiscal authority to levy taxes on resident citizens and resident institutional units that are resident in or engage in economic activities in its area of competence.

Government agency

A government agency is a permanent or semi-permanent organisation in the machinery of government that is responsible for the oversight and administration of specific functions, such as an intelligence agency. There is a notable variety of types of agency. Although usage differs, a government agency is normally distinct both from a Department or Ministry, and other types of public body established by government. The functions of an agency are normally executive in character since different types of organisations (such as commissions) are normally used for advisory functions, but this distinction is often blurred in practice. A government agency may be established by either a national government or a provincial/territorial government within a federal system. Agencies can be established by legislation or by executive powers. The autonomy, independence and accountability of government agencies also vary widely. The term is not normally used for an organisation created by the powers of a local government body.

Government business enterprises (GBEs)

Government business enterprises are government controlled, public financial and non-financial **corporations** engaged in commercial operations involving the sale of goods and services to the public in the market place.

Government of Canada short-term paper

See **short-term paper**.

Government sector

See **sector**.

Government unit

See **unit**.

Grant

A non-compulsory **transfer** from one government unit or international organization to a second government unit or international organization.

Capital grant: A non-compulsory **transfer** from one government unit or international organization to a second government unit or international organization in the form of cash that the recipient is expected or required to use to acquire an asset or assets other than inventories and cash.

Current grant: A non-compulsory **transfer** from one government unit or international organization to a second government unit or international organization made for purposes of current expense. It is not linked to or conditional on the acquisition of an asset by the recipient. Also, any grant that is not a capital grant is included.

Gross convention

Gross convention is an accounting concept/standard, which requires that all **assets** and **liabilities** are shown gross without netting any related asset or liability. It also requires **revenue** and **expenditures** to be shown excluding repayments, discounts, refunds, and rebates.

Gross government debt

See **debt**.

Guaranteed debt

See **debt**.

Households sector

See **sector**.

Holding of own debt

Refers to a case where a government holds as an investment, debt instruments that it has itself issued.

Income trust

An investment trust that holds **assets** which are income producing. The income is passed on to the unit holders. Some of the most popular income trusts are Real Estate Investment Trusts (REITs) and Natural Resource Trusts. The main attraction of income trusts is their ability to generate constant cash flows for investors. Also, see **equity**.

Institutional unit

See **unit**.

Interest on the public debt

Interest payments on **liabilities** of the **government**.

Liability

Obligations of an entity from past transactions, which may result in the transfer of **financial assets** or provision of services.

Contingent liability: A potential liability, which may become an actual liability when one or more future events occur or fail to occur.

Local government

See **government**.

Local government sub-sector

See **sub-sector**.

Location

See **statistical unit** under **unit**.

Market

A forum for the sale, purchase or trade of goods and services.

Market producers: Institutional units that sell most or all of their output in the open market at prices which are economically significant.

Non-market producers: Institutional units that provide most of their output for public benefit either free or at prices which are not economically significant.

Market producers

See **market**.

Military pay and allowances

Consists of pay and allowance payments to members of the Armed Forces serving in Canada or abroad. See **wages and salaries**.

Ministry

A ministry is a department of a government, led by a minister. Ministries are usually subordinate to the cabinet and prime minister. A government will usually have numerous ministries, each with a specialised field of service. National ministries vary greatly between countries, but some common ones include Ministry of Defence, Ministry of Foreign Affairs, Ministry of Finance, and Ministry of Health. In Canada, some provincial-level government departments are called “ministries” (such as in Ontario and British Columbia) but most, along with their federal analogues, are termed “departments.” Their heads are referred to as “ministers” in both levels of government. Some countries such as Switzerland, the Philippines and the United States do not use the term “ministry” for their government departments, and instead simply call them departments. In Hong Kong the term “bureau” is used.

Modified cash accounting

See **accounting**.

Municipal bonds

See **bonds, debentures, notes**.

Mutual fund

See **fund**.

Net financial debt

See **debt**.

Net financial wealth

The excess of financial assets over liabilities.

Net worth

The total value of all assets minus the total value of all liabilities.

Non-autonomous government fund

See **fund**.

Non-autonomous government organization

See **institutional unit** under **unit**.

Non-autonomous pension fund

See **pension fund** under **fund**.

Non-financial asset

See **asset**.

Non-financial corporation

See **corporation**.

Non-financial corporations sector

See **sector**.

Non-market producers

See **market**.

Non-produced, non-financial assets

See **asset**.

Non-profit corporation

See **corporation**.

Non-profit institution

A legal or social entity created for the purpose of producing or distributing goods and services, but that is not capable of being a source of income, profit, or other financial gain for the institutional units that established, control, or financed it.

Non-profit institutions serving households sector

See **sector**.

Non-resident

A person or business is said to be a non-resident of a country if they have a centre of economic activity that is outside the country. See **resident**.

Non-resident sector

See **sector**.

Notes

See **bonds, debentures, notes**.

Other bonds

See **bonds, debentures, notes**.

Other short-term paper

See **short-term paper**.

Part-time employee

See **employee**.

Pension fund

See **fund**.

Pension unit

See **unit**.

Primary beneficiary

See **variable interest entities**.

Private corporation

See **corporation**.

Private sector

See **sector**.

Privatization

The disposal to private owners by a government unit of the controlling equity of public assets.

Provincial and territorial government

See **government**.

Provincial and territorial government sub-sector

See **sub-sector**.

Provincial bonds

See **bonds, debentures, notes**.

Public accounts

Financial statements for the federal, provincial and territorial governments, which are audited by each government's respective Auditor General.

Public corporation

See **corporation**.

Public financial corporation

See **corporation**.

Public non-financial corporation

See **corporation**.

Public-private partnerships (PPPs)

Public-private partnerships (PPPs) are complex, long-term contracts between two units, one of which is normally a private, for profit enterprise and the other normally is a government unit.

Public sector

See **sector**.

Public sector corporation

See **corporation**.

Quasi-corporation

See **corporation**.

Refundable (payable tax) income tax credit

See **tax**.

Reserve fund

See **fund**.

Resident

A person or business is said to be a resident of a country if they have a centre of economic activity as evidenced by the location of a person's principal residence and where they produce, invest, and earn revenues.

Revenue

A transaction that results in an increase in net worth.

Revenue fund

See **fund**.

Royalties

Royalties is the term often used to describe either the regular payments made by the lessees of subsoil assets to the owners of the assets or the payments made by units using processes or producing products covered by patents.

Salaried employee

See **employee**.

Salaries and wages

See **wages and salaries**.

Sector

A group of resident **institutional units** that have similar objectives.

Business sector: A larger domain of statistical observation that aggregates the non-financial corporations sector, the financial corporations sector and the unincorporated business sector.

Corporate sector: A larger domain of statistical observation that aggregates the non-financial corporations sector and the financial corporations sector.

Financial corporations sector: Consists of all resident corporations, quasi-corporations, and market, non-profit institutions principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.

Government sector: Consists of all resident **government units** and all resident non-market, non-profit institutions that are controlled and mainly financed by resident government units. The economic activities of governments are shown in the government sector and consist of operations of the **federal government** (including defence), the **provincial and territorial governments, local (municipal) governments**, universities, colleges, vocational and trade schools, publicly funded hospitals and residential care facilities, and publicly funded schools and school boards. **Government business enterprises** (GBEs) are classified to either the **non-financial corporations sector** or the **financial corporations sector**.

Households sector: Consists of all resident households.

Non-financial corporations sector: Consists of all resident **institutional units** created for the purpose of producing goods and non-financial services for the market.

Non-profit institutions serving households sector: Consists of all resident non-market, non-profit institutions, except those controlled and mainly financed by government.

Non-resident sector: A person or business is said to be a non-resident of a country if they have a centre of economic activity that is outside the country. Also, see **resident**.

Private sector: A larger domain of statistical observation that aggregates all resident units not controlled by governments.

Public sector: A larger domain of statistical observation that aggregates all units of the government sector and all publicly controlled non-financial and financial government business enterprises.

Unincorporated business sector: Consists of all resident businesses that are not legally formed as corporations.

Securities

Financial instruments that are marketable, such as publicly traded stocks, **bonds**, money market securities and other financial instruments.

Asset backed securities: A financial security backed by a loan, lease, or receivables against assets other than real estate and mortgage-backed securities. As an investor, asset-backed securities are an alternative to investing in corporate debt.

Segregated funds

See **fund**.

Shares, stocks

Shares, commonly known as stocks, are financial instruments consisting of common and preferred shares (including term preferred shares and mutual fund shares), plus contributed surplus.

Short-term paper

Marketable financial instrument comprising:

Government of Canada short-term paper: Treasury bills, which are notes of original term to maturity of less than one year, issued at a discount and sold at auction every week; also includes Canada bills issued in foreign currency.

Other short-term paper: Notes of original term to maturity of one year or less, issued at a discount by a variety of financial and non-financial institutions; includes provincial and municipal Treasury bills as well as asset-backed securities.

Sinking fund

See **fund**.

Social security fund

See **social security scheme**.

Social security scheme

Social security schemes are schemes imposed and controlled by **government units** for the purpose of providing social benefits to members of the community as a whole, or of particular sections of the community.

Social security fund: A government unit devoted to the operation of one or more social security schemes. To satisfy the general requirements of an **institutional unit**, the fund must be separately organized from the other activities of government units, hold its **assets** and **liabilities** separately, and engage in financial transactions on its own account. The **Canada and Quebec Pension Plans**, which were established in 1966, are social security funds that comprise a distinct sub-sector of the government sector.

Statistical unit

See **unit**.

Stocks

See **shares, stocks**.

Sub-sector

A group of institutional units that are all members of the same sector.

Federal government sub-sector: The group of units consisting of all government units belonging to the **federal government** and all non-market, non-profit institutions controlled and mainly financed by the federal government.

Local government sub-sector: The group of units consisting of all government units belonging to a **local government** and all non-market, non-profit institutions controlled and mainly financed by a local government.

Provincial and territorial government sub-sector: The group of units consisting of all government units belonging to a **provincial or territorial government** and all non-market, non-profit institutions controlled and mainly financed by a provincial or territorial government.

Subsidiary

A business entity that has more than 50% of the ordinary shares or voting power (for an incorporated enterprise) or the equivalent (for an unincorporated enterprise) owned by another business entity.

Subsidy

An unrequited payment by a government unit to an enterprise based on the level of its production activities or the quantities or values of goods or services it produces, sells, exports, or imports. Subsidies may be designed to influence levels of production, the prices at which outputs are sold, or the remuneration of the enterprises. Included are transfers to public corporations and other enterprises that are intended to compensate for operating losses.

Supplementary labour income

Employers' social contributions, either compulsory or voluntary. It includes retirement allowances and contributions to employment insurance, the **Canada and Quebec Pension Plans**, other pension plans, workers' compensation, Medicare, dental plans, short- and long-term disability insurance, etc. See **wages and salaries**.

Surplus

An excess of revenue over expenditures.

Tangible fixed assets

See **fixed asset** under **asset**.

Tangible non-produced fixed assets

See **fixed asset** under **asset**.

Tax

A levy imposed on persons, property, or business for the support of government.

Capital tax: A tax levied on the values of the **assets** or **net worth** of **institutional units** or on the values of assets transferred between institutional units as a result of legacies, gifts inter vivos, or other transfers.

Refundable (payable) income tax credit: An amount deductible from the amount of income tax owing, with the amount exceeding the tax liability payable to the individual or corporation.

Tax assessment: An estimate, made by the taxpayer or the tax authority, of tax due.

Tax credit: An amount deductible from the tax that otherwise would be payable.

Tax liability: The amount of tax owed by a taxpayer.

Tax refund: Repayment by the tax authority of tax overpayments.

Withholding taxes: Taxes withheld by the Government of Canada on selected income and service payments to non-residents, or withheld by foreign governments on selected income and service payments to **Canadian residents**.

Tax assessment

See **tax**.

Tax credit

See **tax**.

Tax liability

See **tax**.

Tax refund

See **tax**.

Transaction

An interaction between two units by mutual agreement or an action within a unit that is analytically useful to treat as a transaction.

Financial transaction: A transaction involving the acquisition or disposal of a financial asset.

Transfer

A transaction in which one unit provides a good, service, asset, or labour to a second unit without receiving simultaneously a good, service, asset, or labour of any value in return.

Capital transfer: A transfer of a non-cash **asset**, the cancellation of a liability by mutual agreement between the creditor and debtor, the transfer of cash that was raised by disposing of an asset, the transfer of cash that the recipient is expected or required to use for the acquisition of an asset, or the assumption by the one unit of a **debt** of the other unit. In each case, inventories are excluded.

Trust fund

See **fund**.

Unamortized foreign exchange loss

Recognition on the balance sheet of losses that would be encountered if the current foreign exchange rate would be applied in converting debt denominated in foreign currencies.

Unincorporated business sector

See **sector**.

Unit

An element of measure that represents a portion of a complex whole.

Budgetary unit: A unit financed by the legislative budget of its government.

Extra-budgetary unit: A unit not financed by the legislative budget of the controlling government.

Government unit: A unit that carries out the functions of government as its primary activity.

Institutional unit: An economic entity that is capable, in its own right, of owning **assets**, incurring **liabilities**, and engaging in economic activities and transactions with other entities.

Autonomous government organizations: Institutional units that are empowered to operate independently from their parent government. They have their own employees and may be organized as Crown corporations, boards, commissions or agencies.

Non-autonomous government organizations: Sub-institutional units that cannot function independently from their parent government. They operate within a government ministry or department. There are no separate books of account, rather their activities are part of the ministry's or department's financial transactions.

Pension unit: A unit dedicated to the operation of a pension fund or a social security scheme.

Statistical unit: A unit designated to measure and analyze the activity of an economic entity for statistical purposes. Statistics Canada enumerates the constituents of an economic entity according to each constituent's ability to report certain types of financial and employment information. There are four distinct categories in this hierarchy, namely: the enterprise, company, establishment and location.

Enterprise: Represents the complete organizational composition of a business entity. An enterprise unit is capable of providing consolidated financial statements that account for the entire organization. It is the equivalent of an institutional unit.

Company: Represents the smallest organizational unit of a business entity. It is capable of providing financial information that accounts only for its own operations.

Establishment: Describes a production unit within the organization. To be classified as an establishment, the unit must be located within one province or territory and be able to provide financial information on the value and cost of its output as well as the value and cost of labour required to produce the output.

Location: Represents a unit that conducts economic activity from a location within one province or territory, and is capable of providing, as a minimum, employment information.

Variable interest entities (VIEs)

Variable interest entities (VIEs) are characterized by their inability to meet the potential equity risks associated with their own financial activities and any holders of the equity at risk do not have controlling financial interest. VIEs may take different forms such as corporations, trusts, limited liability companies or limited partnerships.

Consolidation of a variable interest entity (VIE): A business enterprise must consolidate a variable interest entity when that enterprise has a variable interest that will cover most of the VIE's expected losses or receive most of the VIE's anticipated residual return.

Primary beneficiary: An entity that is the ultimate receiver of the economic risks and rewards associated with a variable interest entity. Also, an entity that consolidates a variable interest entity is called the primary beneficiary.

Variable interests: Variable interests are rights and obligations that convey economic gains or losses from changes in the values of a variable interest entity's (VIE) assets and liabilities. They represent the reward of benefiting from a VIE's expected residual returns and the risk of losing an investment in a VIE or incurring a significant loss due to a contingent obligation to transfer assets to the VIE. Some examples of variable interests are guarantees, equity investments, written put options and forward contracts.

Variable interests

See **variable interest entities**.

Wages and salaries

Wages and salaries include directors' fees, bonuses, commissions, gratuities, income in kind, taxable allowances, and retroactive wage payments. Wages and salaries are estimated on a gross basis, that is, before deductions for employees' contributions to income tax, unemployment insurance, or pension plans. Wages and salaries accumulating over time, for example, retroactive payments, are accounted for in the month and year in which they are paid. Supplementary labour income, such as employer contributions to pension, medical or similar plans are not included.

Warrant

A warrant, like an option, gives the holder the right but not the obligation to buy an underlying security at a certain price, quantity, and future time. However, unlike an option, an instrument of the stock exchange, a warrant is issued by a company. The security represented in the warrant (usually share equity) is delivered by the issuing company instead of an investor holding the shares. Also, see **equity**.

Withholding taxes

See **tax**.