



Catalogue no. 68-213-XIE

Public Sector Statistics

Financial Management System



2006/2007



Statistics
Canada

Statistique
Canada

Canada

How to obtain more information

For information about this product or the wide range of services and data available from Statistics Canada, visit our website at www.statcan.ca or contact us by e-mail at infostats@statcan.ca or by phone from 8:30am to 4:30pm Monday to Friday at:

Toll-free telephone (Canada and the United States):

Enquiries line **1-800-263-1136**

National telecommunications device for the hearing impaired **1-800-363-7629**

Fax line **1-877-287-4369**

Depository Services Program enquiries line **1-800-635-7943**

Depository Services Program fax line **1-800-565-7757**

Statistics Canada national contact centre: 1-613-951-8116

Fax line **1-613-951-0581**

Information to access the product

This product, catalogue no. 68-213-XIE, is available for free in electronic format. To obtain a single issue, visit our website at www.statcan.ca and select Publications.

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner. To this end, the Agency has developed *standards of service* which its employees observe in serving its clients.

To obtain a copy of these service standards, please contact Statistics Canada toll free at 1-800-263-1136. The service standards are also published on www.statcan.ca under About us > Providing services to Canadians.



Statistics Canada
Public Institutions Division

Public Sector Statistics

Financial Management System

2006/2007

Published by authority of the Minister responsible for Statistics Canada

© Minister of Industry, 2007

All rights reserved. The content of this electronic publication may be reproduced, in whole or in part, and by any means, without further permission from Statistics Canada, subject to the following conditions: that it be done solely for the purposes of private study, research, criticism, review or newspaper summary, and/or for non-commercial purposes; and that Statistics Canada be fully acknowledged as follows: Source (or "Adapted from", if appropriate): Statistics Canada, year of publication, name of product, catalogue number, volume and issue numbers, reference period and page(s). Otherwise, no part of this publication may be reproduced, stored in a retrieval system or transmitted in any form, by any means—electronic, mechanical or photocopy—for any purposes without prior written permission of Licensing Services, Client Services Division, Statistics Canada, Ottawa, Ontario, Canada K1A 0T6.

August 2007

Catalogue no. 68-213-XIE

ISSN 1492-1502

Frequency: Annual

Ottawa

La version française de cette publication est disponible sur demande (n° 68-213-XIF au catalogue).

Note of appreciation

Canada owes the success of its statistical system to a long standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

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

Table of contents

Acknowledgements	8
Note to users	9
Analysis	17
Spending: Strong gain in health and education	18
Consolidated provincial, territorial and local governments	19
Health and education: the major spending components for provincial, territorial and local governments	20
Development of the social services infrastructure in Canada	20
Government spending on social services	21
Federal government spending: Old Age Security and Employment Insurance are major components	22
Provincial, territorial and local government spending more than doubles	23
Related products	35
Statistical tables	
1 Employment	40
1-1 Public sector employment and wages and salaries, by province, territory and outside Canada, 2006	40
1-2 Public sector employment and employment per 1,000 population by province, territory and outside Canada	42
1-3 Public sector wages and salaries by province, territory and outside Canada	44
1-4 Employment, annual average	46
1-5 Wages and salaries, annual total	46
2 Revenue and expenditures	47
2-1 Surplus(+) / deficit(-) by level of government — Canada	47
2-2 Consolidated federal, provincial, territorial and local government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) revenue and expenditures	48
2-3 Consolidated federal, provincial, territorial and local government revenue and expenditures	50
2-4 Consolidated provincial, territorial and local government expenditures per capita, 2007	52
2-5 Consolidated provincial, territorial and local government revenue and expenditures — Canada total	54
2-6 Federal government revenue and expenditures	56
2-7 Federal general government total revenue, expenditures and surplus (+) / deficit (-)	58
2-8 Federal general government revenue and expenditures	59

Table of contents – continued

2-9	Federal government non-autonomous pension plans revenue and expenditures	61
2-10	Provincial and territorial government revenue and expenditures — Canada total	62
2-11	Provincial and territorial general government revenue and expenditures, by province and territory, 2007	64
2-12	Provincial and territorial general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory	66
2-13	Provincial and territorial general government revenue and expenditures — Canada total	68
2-14	Provincial and territorial government non-autonomous pension plans revenue and expenditures — Canada total	70
2-15	University and college revenue and expenditures — Canada total	70
2-16	Health and social service institutions revenue and expenditures — Canada total	71
2-17	Local government revenue and expenditures — Canada total	72
2-18	Local general government revenue and expenditures, by province and territory, 2006	74
2-19	Local general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory	75
2-20	Local general government revenue and expenditures — Canada total	77
2-21	School boards — Canada total	79
2-22	Canada Pension Plan revenue and expenditures	80
2-23	Quebec Pension Plan revenue and expenditures	80
2-24	Income tax rates for the federal, provincial and territorial governments, 2007 — Canada	81
2-25	Tax rates for the federal, provincial and territorial governments, 2007 — Canada	82
2-26	Provincial and territorial general government capital transfers for debt repayment to other government sub-sectors, by province, territory, and subsector	83
2-27	Provincial and territorial general government capital transfers for debt repayment to other government sub-sectors, by province and territory — Total	85
3	Balance sheets and net financial debt	86
3-1	Federal, provincial and territorial general governments and local government net financial debt — Canada	86
3-2	Consolidated federal, provincial and territorial general government and local government balance sheet	87
3-3	Consolidated provincial and territorial general government and local government balance sheet	88
3-4	Federal general government net financial debt, net financial debt per capita and net financial debt as a percentage of the GDP	89
3-5	Federal general government balance sheet	90
3-6	Provincial and territorial general government net financial debt and net financial debt per capita	91
3-7	Provincial and territorial general government balance sheet — Canada total	93
3-8	Local government net financial debt and net financial debt per capita	94
3-9	Local government balance sheet — Canada	96
3-10	Federal government non-autonomous pension plans balance sheet	96
3-11	Provincial and territorial government non-autonomous pension plans balance sheet — Canada total	97

Table of contents – continued

3-12	Canada Pension Plan balance sheet	97
3-13	Quebec Pension Plan balance sheet	97
4	Government business enterprises	98
4-1	Federal government business enterprises income and expenses	98
4-2	Provincial and territorial government business enterprises income and expenses — Canada total	99
4-3	Sales of alcoholic beverages by value and by volume	100
4-4	Sales of alcoholic beverages of liquor authorities, wineries and breweries — Total Canadian and imported beverages — Value, 2005	101
4-5	Sales of alcoholic beverages of liquor authorities, wineries and breweries — Total Canadian and imported beverages — Volume, 2005	102
4-6	Federal government business enterprises balance sheet	103
4-7	Provincial and territorial government business enterprises balance sheet — Canada total	104
5	Reconciliation statement — Federal public sector employment reconciliation of Treasury Board of Canada Secretariat, Public Service Commission of Canada and Statistics Canada statistical universes, 2006	104
6	Reconciliation statement — Reconciliation of public administration employment (SEPH) and public sector employment (PID), 2006, annual averages	105
7	Reconciliation statement — Reconciliation of estimated federal government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2007	106
8	Reconciliation statement — Reconciliation of federal government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2006	107
9	Reconciliation statements — Reconciliation of estimated provincial and territorial government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2007	108
9-1	Newfoundland and Labrador	108
9-2	Prince Edward Island	108
9-3	Nova Scotia	109
9-4	New Brunswick	109
9-5	Quebec	110
9-6	Ontario	110
9-7	Manitoba	111
9-8	Saskatchewan	111
9-9	Alberta	112
9-10	British Columbia	112
9-11	Yukon Territory	113
9-12	Northwest Territories	113
9-13	Nunavut	114

Table of contents – continued

10	Reconciliation statements — Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, 2005	115
10-1	Newfoundland and Labrador	115
10-2	Prince Edward Island	116
10-3	Nova Scotia	117
10-4	New Brunswick	118
10-5	Quebec	119
10-6	Ontario	120
10-7	Manitoba	121
10-8	Saskatchewan	122
10-9	Alberta	123
10-10	British Columbia	124
10-11	Yukon	125
10-12	Northwest Territories	126
10-13	Nunavut	127
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	128
12	Reconciliation statement — Reconciliation of the federal general government balance sheet from public accounts to a Financial Management System (FMS) basis, 2006	129
13	Reconciliation statements — Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a Financial Management System (FMS) basis	130
13-1	Newfoundland and Labrador	130
13-2	Prince Edward Island	131
13-3	Nova Scotia	132
13-4	New Brunswick	133
13-5	Quebec	134
13-6	Ontario	135
13-7	Manitoba	136
13-8	Saskatchewan	137
13-9	Alberta	138
13-10	British Columbia	139
13-11	Yukon Territory	140
13-12	Northwest Territories	141
13-13	Nunavut	142

Table of contents – continued
Data quality, concepts and methodology

Data quality, concepts and methodology	143
Classification of government revenue and expenditures	152
Classification of government assets and liabilities	160
Glossary of terms	164

Charts

1. Government surplus (+) / deficit (-) in Canada, 2002 and 2007	18
2. Federal government spending on social services, 2007	22
3. Number of employees, government sector — Canada	24
4. Government sector employees as a percentage of total employment — Canada	24
5. Surplus(+) / deficit(-) of the consolidated governments — Canada	25
6. Trends in revenue by level of government	25
7. Consolidated government selected tax revenue	26
8. Consolidated government selected expenditures	26
9. Transfer revenue from other levels of government	27
10. Federal general government selected revenue by source	27
11. Federal general government selected expenditures by function	28
12. Federal general government revenue by source, 2007	28
13. Federal general government expenditures by function, 2007	29
14. Provincial and territorial general government selected revenue by source	29
15. Provincial and territorial general government selected expenditures by function	30
16. Provincial and territorial general government revenue by source, 2007	30
17. Provincial and territorial general government expenditures by function, 2007	31
18. Local government: transfer revenue vs. property and related taxes	31
19. Local general government selected revenue by source	32
20. Local general government selected expenditures by function	32
21. Local general government revenue by source, 2006	33
22. Local general government expenditures by function, 2006	33
23. Government net financial debt per capita and % of GDP	34
24. Consolidated provincial and territorial general and local government net financial debt per capita, 2005	34

Acknowledgements

This publication was prepared by the Public Institutions Division under the general direction of Catherine Boies, Director and Tony Labillois, Assistant Director.

The following persons also contributed directly or indirectly to the preparation of this publication:

Production and classification section

- Tony Labillois

Employment and fiscal arrangements section

- Peter Elliott

Federal-provincial government section

- Claude Vaillancourt

Local government section

- Aldo Diaz

Dissemination section

- Graham Lyttle

Note to users

Introduction

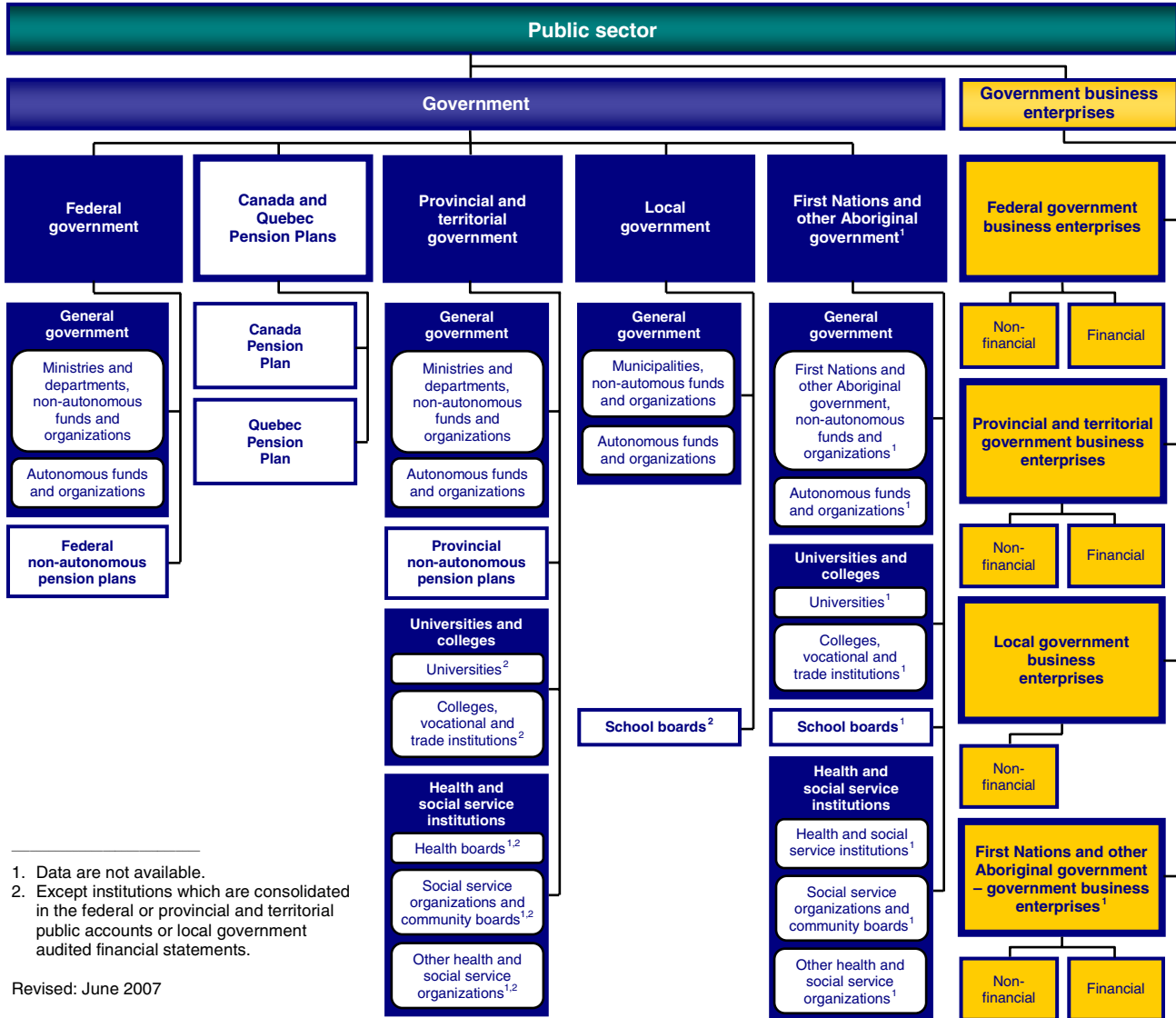
The Financial Management System (FMS) is the classification framework used to produce the government financial statistics presented in this release. FMS standardizes individual governments accounts to provide consistent and comparable statistics. As a result, FMS statistics generally differ from the 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 consolidated in the federal or provincial and territorial public accounts or local government audited financial statements.

Revised: June 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 are.

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

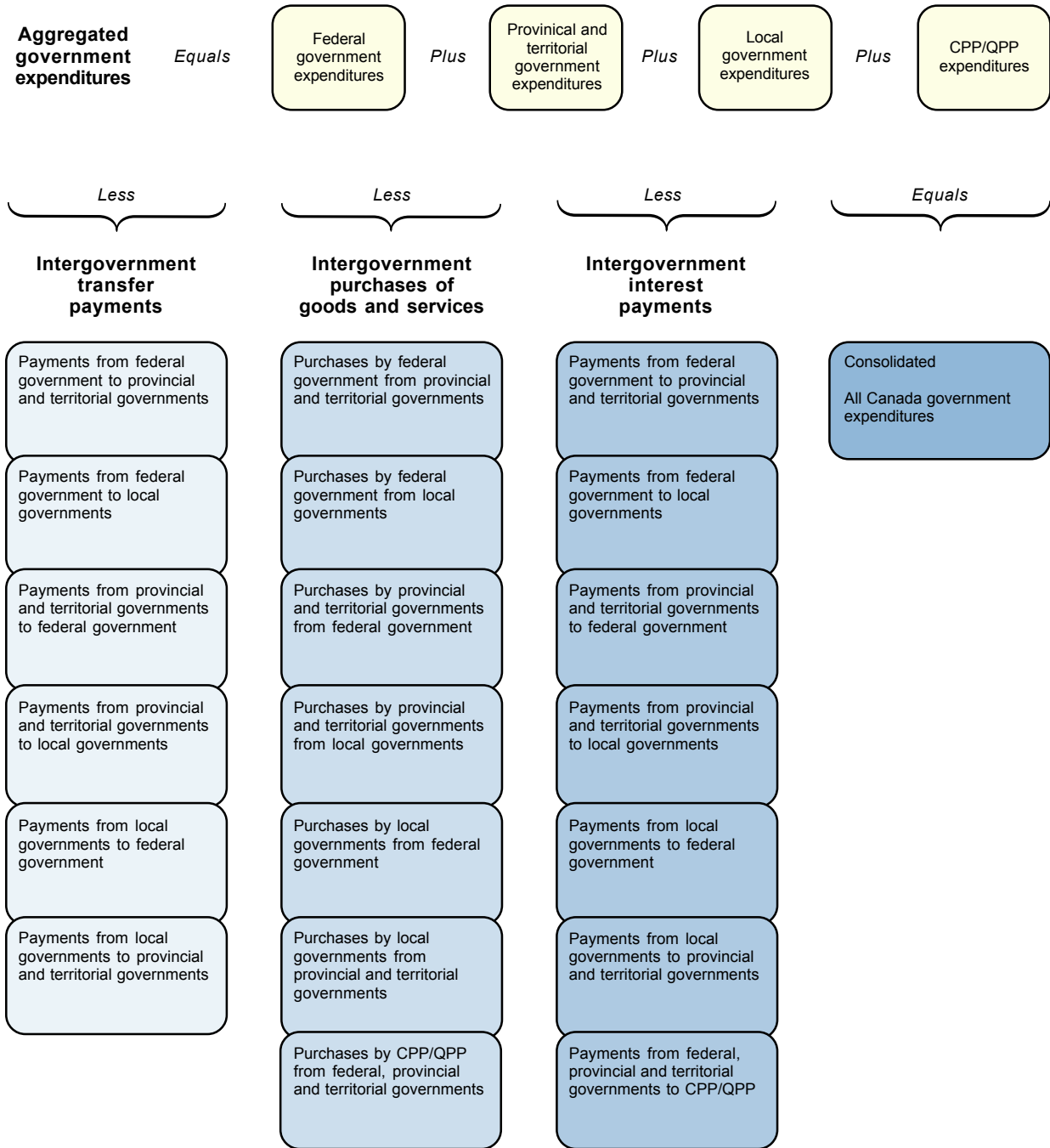
The combination of accounts also has to contend with flows among the entities being aggregated. This can be illustrated by looking at the consolidation of governments at different levels such as provincial and local government.

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.

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 (68-212-X) and Public Sector Employment and Wages and Salaries (72-209-X). 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

All Canadian governments, including the Canada and Quebec pension plans, recorded a consolidated surplus in the fiscal year ending March 31, 2007.

The nation's federal, provincial, territorial and local governments, as well as the Canada/Quebec Pension Plans, recorded a combined surplus of \$29 billion in 2007, up slightly from the \$28-billion surplus in 2006.

The record \$29-billion surplus mark was reached only twice in the last 20 years. The 2007 surplus was a result of revenues of \$603 billion and expenditures of \$575 billion.

Note to readers

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 governments 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.

In the FMS, revenues are presented by sources, such as personal income taxes, general sales taxes or transfers from other levels of government. Expenditures are presented by functions, such as health, education, social services, transportation, environment, debt charges. In total, the FMS system includes 17 different functions of expenditure.

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 double counting.

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, that is, the data has not been adjusted for inflation.

Spending increased 4.9% in 2007, a somewhat faster pace than the increase in revenues of 4.7%, reversing the trend of the past few years. During the last five years, expenditures have increased by 25%, slightly lower than the growth rate of 29% in revenues.

The three main components of revenues are income taxes, consumption taxes and contributions to social insurance plans. Combined, they account for over 70% of total revenues.

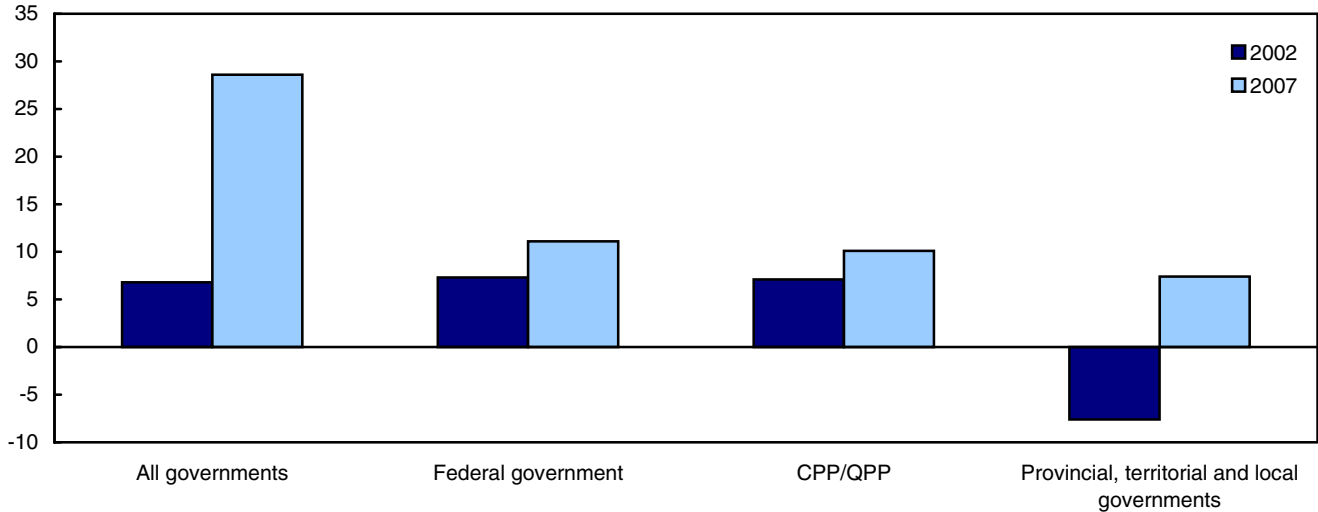
Revenue from income taxes and social insurance plan contributions continued to grow strongly in 2007. However, growth in consumption taxes declined as a result of a reduction in the goods and services tax (GST) rate in 2006.

Revenue from income taxes continued to be the principal contributor to total revenue, comprising 41% of total revenues.

All three components have increased substantially over the last five years: 31% for income taxes, 21% for consumption taxes and 24% for social insurance plans, which consist of the Canada Pension Plan and the Quebec Pension Plan.

Chart 1
Government surplus (+) / deficit (-) in Canada, 2002 and 2007

billions of dollars



Spending: Strong gain in health and education

The large majority of spending continues to be dominated by the four historically important components: health, education, social services and debt charges. They accounted for 72% of total expenditures.

Spending in education rose 10.2% to \$90 billion in 2007, the largest annual percentage increase among these four components. Spending on health increased 7.9% to \$107 billion.

During the last five years, health spending has increased 39%, the most dramatic gain among all four components.

However, the largest outlay was on social services, where spending amounted to \$172 billion. More than two-thirds of social service spending were made by the federal government and the Canada/Quebec Pension Plans.

Debt charges represented 7.6 cents out of every dollar of government revenues in 2007, down from 7.9 cents in 2006. This continues the declining trend of the last 10 years.

During the past five years, debt charges as a percentage of total expenditures have fallen dramatically from 11.3% of expenditures in 2002 to 8.0% in 2007. This is attributable mainly to the federal government, where debt charges have fallen from 14.8% to 9.5% over the same period.

Text table 1
Revenue sources and expenditure functions, consolidated governments¹, Canada, 2002 and 2007

	2002	2007	2002 to 2007
	millions of dollars		average annual % change
Revenue			
Income taxes	188,011	246,232	5.5
Consumption taxes	88,987	107,300	3.8
Property and related taxes	41,730	51,417	4.3
Other taxes	14,940	19,702	5.7
Health insurance premiums	2,282	3,327	7.8
Contributions to social security plans	59,953	74,369	4.4
Sales of goods and services	34,594	45,890	5.8
Investment income	32,269	47,468	8.0
Other revenue from own sources	5,381	7,512	6.9
Total revenues	468,149	603,216	5.2
Expenditures			
General government services	15,765	19,956	4.8
Protection of persons and property	35,218	45,301	5.2
Transportation and communication	18,628	26,051	6.9
Health	76,935	106,850	6.8
Social services	141,751	172,374	4.0
Education	66,559	89,679	6.1
Resource conservation and industrial development	16,329	19,908	4.0
Environment	9,853	14,355	7.8
Recreation and culture	11,347	14,584	5.1
Labour, employment and immigration	3,019	2,582	-3.1
Housing	3,420	4,782	6.9
Foreign affairs and international assistance	4,562	6,654	7.8
Regional planning and development	2,099	2,475	3.4
Research establishments	1,767	1,995	2.5
Debt charges	52,075	46,107	-2.4
Other expenditures	1,979	960	-13.5
Total expenditures	461,306	574,611	4.5

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.

Consolidated provincial, territorial and local governments

Consolidated provincial, territorial and local governments posted a surplus of \$7.4 billion in 2007, an increase from the \$6.8-billion surplus of 2006.

The consolidated provincial, territorial and local surplus/deficit positions continued to fluctuate between short periods of surplus and short periods of deficit.

This fluctuation can be attributed in part to the variability of federal general and specific purpose transfers to the provinces, which strongly influence individual government surplus/deficit positions.

The largest consolidated provincial, territorial and local surpluses were in Alberta (\$8.7 billion) and British Columbia (\$0.6 billion). Conversely, the largest deficits were in Quebec (\$2.5 billion) and Nova Scotia (\$0.1 billion).

Revenue from income taxes rose 13.0% to \$91 billion in 2007, the largest percentage increase of all revenue components. Income taxes comprised 24% of total revenue.

While revenue from income taxes for all governments as a whole have increased during the past five years, substantial gains in income taxes for the provinces, territories and local governments have occurred only in the last three years. Between 2004 and 2007, they increased more than 40%.

Gains in consolidated revenues for provincial, territorial and local governments can also occur as a result of changes in income from general and specific purpose transfers, essentially transfers from the federal government. These revenues have increased by 57% in the last five years.

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

	2003	2004	2005	2006	2007
	millions of dollars				
Provincial, territorial and local governments					
Newfoundland and Labrador	-254	-346	-1	234	-16
Prince Edward Island	-110	-156	37	23	4
Nova Scotia	-132	63	218	493	-114
New Brunswick	-67	-101	148	3	0
Quebec	-5,123	-5,228	-1,859	-4,413	-2,541
Ontario	-3,817	-5,308	-1,762	-1,890	365
Manitoba	81	-136	496	162	71
Saskatchewan	-698	-254	722	575	100
Alberta	3,161	4,432	5,942	9,702	8,691
British Columbia	-2,138	-1,085	2,582	1,840	578
Yukon	-14	-11	8	-20	8
Northwest Territories	-119	-101	-52	-9	-8
Nunavut	-15	-49	-76	87	242
Total	-9,246	-8,282	6,404	6,786	7,381

Health and education: the major spending components for provincial, territorial and local governments

The consolidated provincial, territorial and local expenditures continue to be dominated by the health and education fields. These expenditures increased by 8.1% and 10.3% respectively in 2007.

In 2007, these expenditures alone accounted for more than 50% of total spending.

During the past five years, spending in the health field has advanced 38%, while spending on education has increased 35%.

Levels for consolidated provincial, territorial and local debt charges have fallen for the past 10 years, similar to the trend observed for all governments combined. They represented 7.0 cents out of every dollar of government revenues in 2007, down from 7.3 cents in 2006.

Development of the social services infrastructure in Canada

At the time of the creation of Canada in 1867, the constitutional responsibility for the delivery of social services programs was not clearly defined because governments, federal, provincial and local, provided few services.

In the early 1900s, with the emergence of the industrialised revolution, the transition from a rural to an urban society resulted in an increase in the number of workers. The financial vulnerability of smaller wage earners led to pressure on governments to provide safety nets.

The first gesture toward the establishment of safety nets programs was the adoption of the *Old Age Pension Act* in 1927 that was later replaced by the *Old Age Assistance Act* in 1951. Under this Act, provinces were responsible for the administration of the pension plans but the costs were shared between them and the federal government.

The economic crisis of 1929 and the great depression that followed had enormous impact on workers. Unemployment was the result of broader economic forces. In Canada, at that time, unemployed workers were a major concern for governments and it became evident that the creation of income support programs was necessary.

Following discussions with the federal and provincial governments, the establishment of a national unemployment insurance program in Canada became effective in 1940.

Between 1940 and 1965, both federal and provincial governments initiated a number of social services programs in their respective constitutional jurisdiction. The federal government created the *Family Allowances Act*, the *Blind Persons Act* and the *Disabled Persons Act*, while the provinces created mothers' allowances.

In order to secure the nation-wide universality of these programs, the Canada Assistance Plan was implemented in 1965. This shared-cost program provided financial assistance to provinces in exchange of universality and accessibility.

Since the mid-1960s, the structure of the major social services programs in Canada has remained almost unchanged, although new programs were introduced to strengthen the delivery of services for health and post-secondary education or to replace older programs.

Among these programs, the Established Programs Financing was created in 1977, the Canada Health and Social Transfer in 1996, and the Canada Health Transfer and the Canada Social Transfer in 2004. However, to allow for more flexibility to the provinces in the delivery of services, most of these shared-cost programs were replaced by block funding programs.

Government spending on social services

As mentioned previously, while health expenditures are the second largest component of spending for all levels of government combined, social services expenditures represent the largest component.

Spending on social services has more than doubled in Canada during the past two decades, but it still represents only about one-third of total consolidated government program expenditures. (Program expenditures are defined as being total expenditures less debt charges.)

In the fiscal year ending March 2007, total social services spending in Canada amounted to \$172.4 billion, compared with \$79.5 billion in 1989.

In both years, this spending accounted for about 33% of total program expenditures.

Social services cover actions taken by a government to offset or to forestall situations in which the well-being of individuals or families is threatened by circumstances beyond their control.

Text table 3
Spending on social services in Canada

	1989	2007	1989	2007
	billions of dollars		% of program expenditures	
Federal government	46.9	84.6	42.2	40.8
Provincial, territorial and local governments	26.9	56.3	18.0	16.3
Canada and Quebec Pension Plans (CPP/QPP) ¹	11.3	35.0	100.0	100.0
Total consolidated government ²	79.5	172.4	32.5	32.6

1. The CPP and QPP programs only have social service expenditures.

2. Total spending does not equal the sum of individual levels of government because transfer payments between levels of government are included.

While the federal government represents the largest share of social services spending in Canada, its relative importance has declined considerably during the past 18 years.

Of the \$172.4 billion, federal government spending on social services, including transfer payments to other levels of government, accounted for roughly 49% of expenditures in 2007, compared with 59% in 1989.

In 2007, the provincial, territorial and local governments' share was 33% (34% in 1989) and the Canada and Quebec Pension Plans' (CPP/QPP) was 20% (14% in 1989).

While federal and provincial, territorial and local governments have seen their shares decline, the CPP/QPP's share increased as there are more and more people drawing pension benefits.

On a per capita basis, spending on social services in Canada rose from \$2,951 in 1989 to \$5,267 in 2007, a gain of nearly 80%. In comparison, health expenditures rose from \$1,384 to \$3,265, a gain of 136%.

During the same period, per capita spending on environment increased 116% and education 90%. On the other hand, spending on the labour, employment and immigration function declined 17% while spending on debt charges decreased 7%.

Federal government spending: Old Age Security and Employment Insurance are major components

The federal government is responsible for Old Age Security and Employment Insurance. Total spending for these two programs alone amounted to \$44 billion, or 52% of gross federal spending on social services in 2007.

The other 48% was spent on a number of programs, including family allowances, vocational rehabilitation for disabled persons, veteran’s benefits, day care assistance and social services for First Nations, as well as on contributions as an employer to workers’ compensation plans and to the CPP/QPP.

In 2007, the federal government spent \$12.8 billion on Employment Insurance, representing 6.2% of program expenditures. This compares with \$10.6 billion in 1989, or 9.6% of program expenditures.

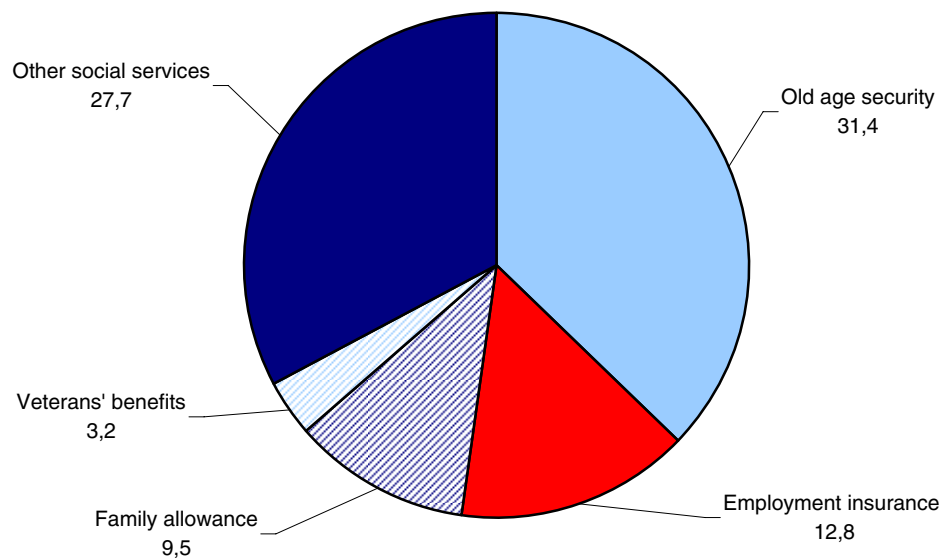
This decline in the proportion of program expenditures reflects the strong Canadian economy, resulting in the lowest unemployment rate in over three decades.

Old Age Security, the other big component of social services spending at the federal level, amounted to \$31.4 billion in 2007, or 15.1% of program expenditures. This is more than double the 1989 level of \$15.2 billion, which represented 13.7% of program expenditures.

On a per capita basis, the federal government spent \$2,583 on social services in 2007, compared with \$1,741 in 1989.

**Chart 2
Federal government spending on social services, 2007**

billions of dollars



Provincial, territorial and local government spending more than doubles

Between 1989 and 2007, social services spending at the provincial, territorial and local levels of government more than doubled to \$56.3 billion. This is the third largest component of spending after health and education.

As a proportion of program expenditures, allocations for social services have fluctuated along with the economic cycle. In 1989, these allocations accounted for 18.0%. They peaked at 19.6% in 1994 following the recession of the early 1990s, then fell to 16.3% in 2007.

Among social services expenditures, spending on social assistance, which consists of transfer payments to help individuals and families maintain a socially acceptable level of earnings, represented 33% of expenditures on social services in 2007.

Between 1989 and 2007, only two provinces, Quebec and British Columbia, showed a proportional increase in their spending on social services relative to total program expenditures.

Among the provinces that have shown a decline in their proportional spending on social services, Prince Edward Island had the largest decrease (-5.0 percentage points), followed by Alberta (-4.2 percentage points).

Text table 4
Spending on social services by provinces, territories and local governments

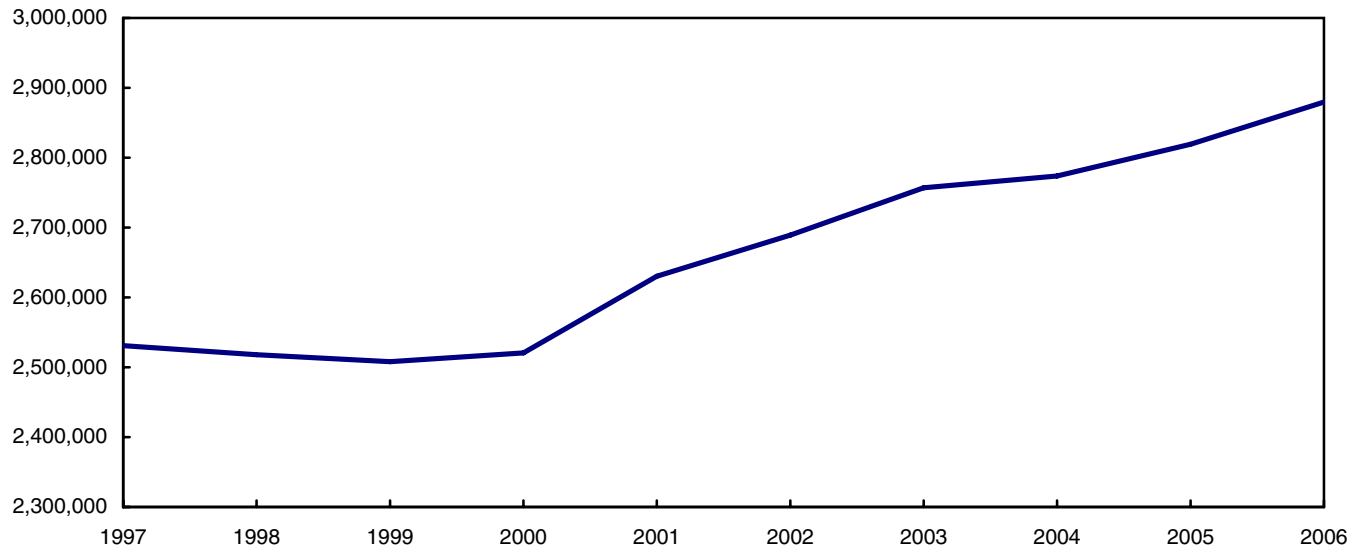
	1989	2007	1989	2007
	millions of dollars		% of program expenditures	
Total	26,913	56,334	18.0	16.3
Newfoundland and Labrador	357	730	12.0	9.6
Prince Edward Island	83	107	13.1	8.1
Nova Scotia	524	1,003	11.9	11.0
New Brunswick	482	770	13.5	11.1
Quebec	9,489	21,633	23.4	24.5
Ontario	9,667	18,410	18.1	14.8
Manitoba	820	1,661	14.4	13.9
Saskatchewan	748	1,141	13.3	10.2
Alberta	2,612	4,548	15.9	11.7
British Columbia	2,017	6,007	13.5	14.0
Yukon Territory	22	109	6.9	11.9
Northwest Territories including Nunavut	92	..	9.0	..
Northwest Territories	..	140	..	9.3
Nunavut	..	90	..	7.7

Note(s): Totals may not add due to consolidation rules.

In terms of per capita spending, Quebec spent the most on social services, \$2,821 per person, which was about one-quarter (24.5%) of its program expenditures.

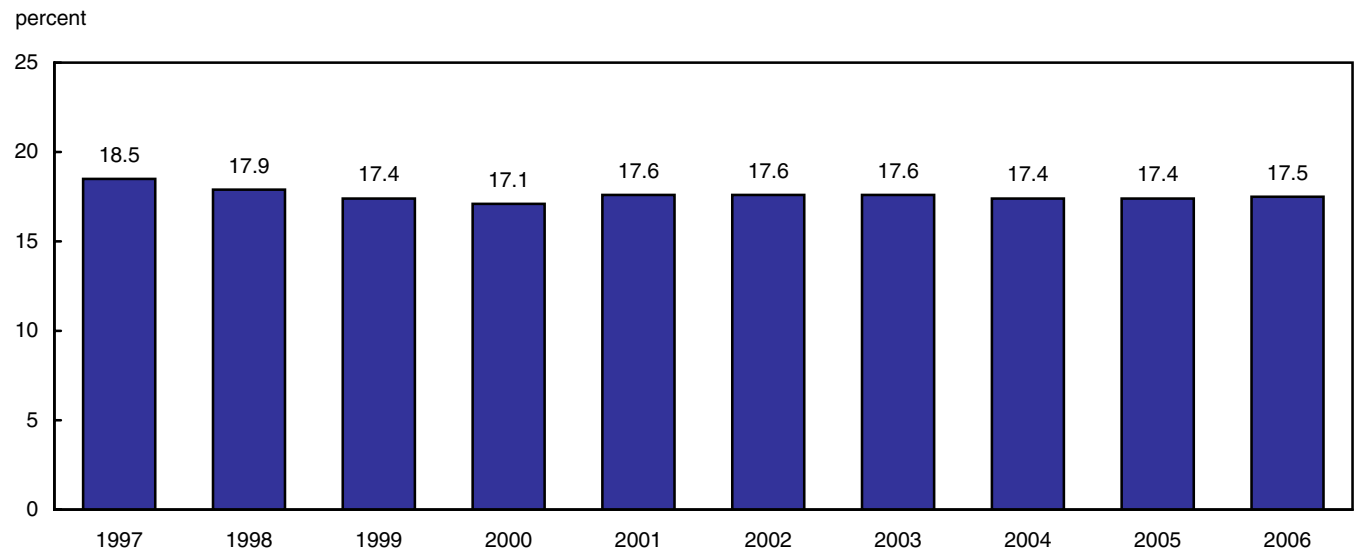
Quebec and the territories were the only public administrations showing per capita spending on social services above the national average of \$1,721.

Chart 3
Number of employees, government sector — Canada



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

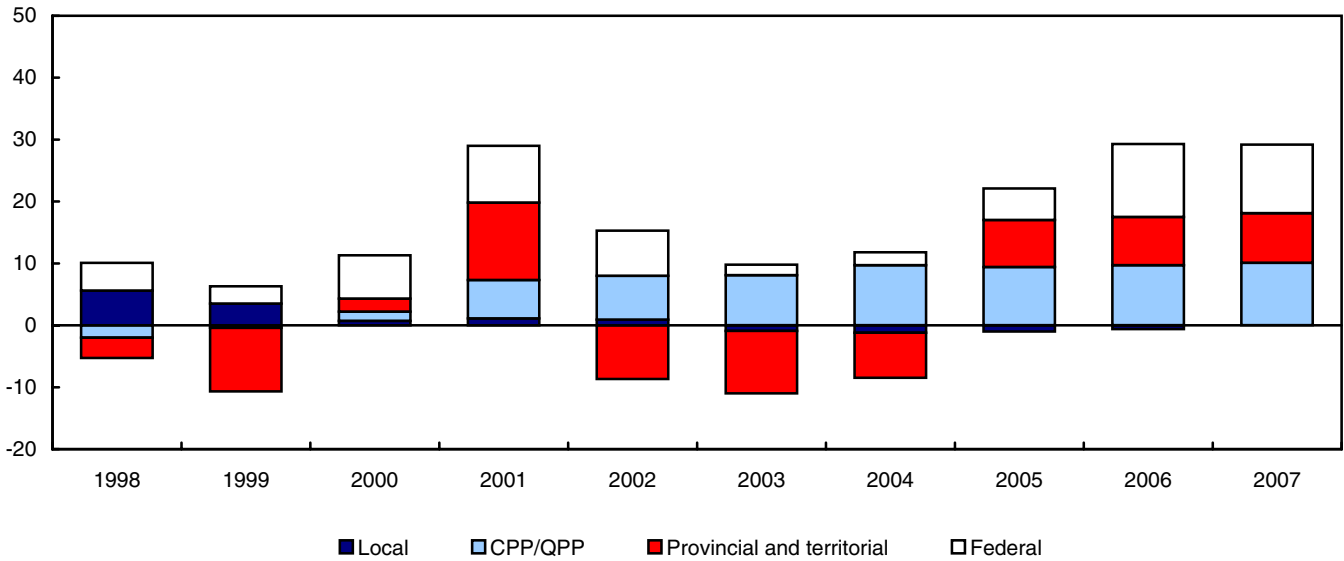
Chart 4
Government sector employees as a percentage of total employment — Canada



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

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

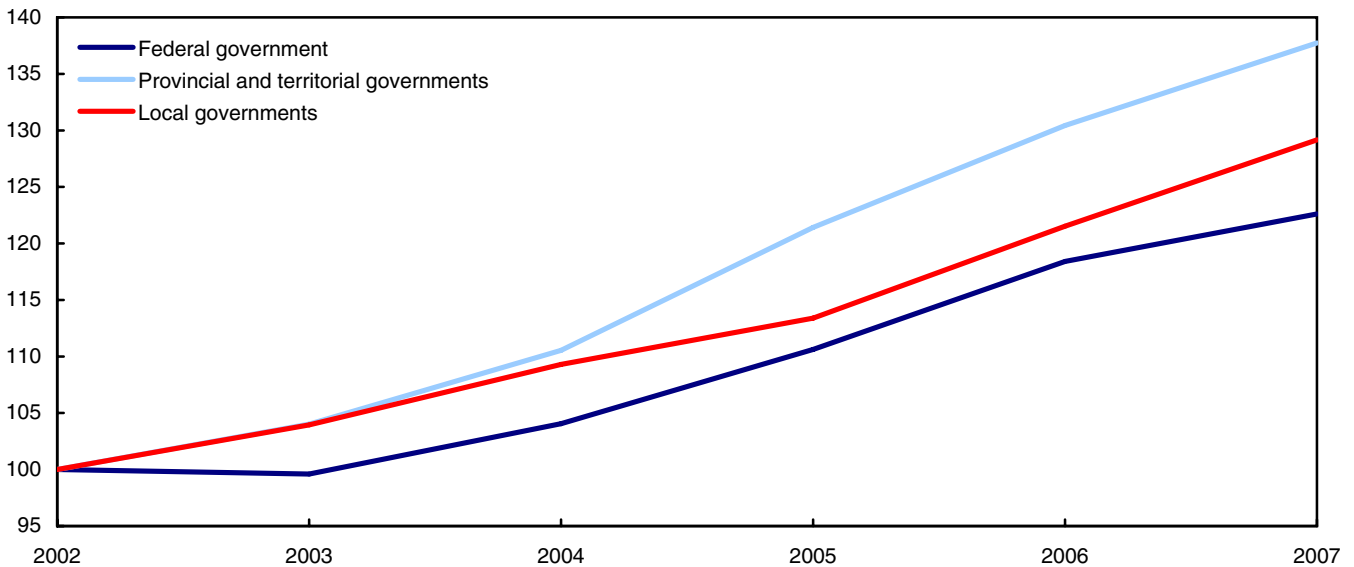
billions of dollars



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

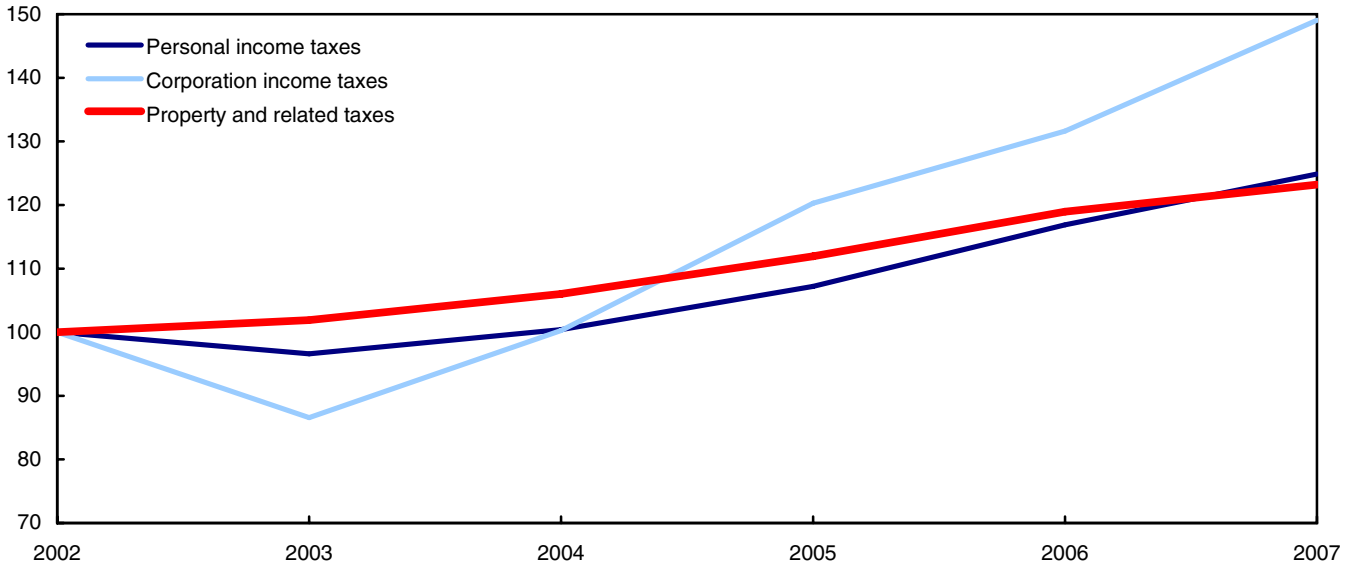
Index: 2002=100



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

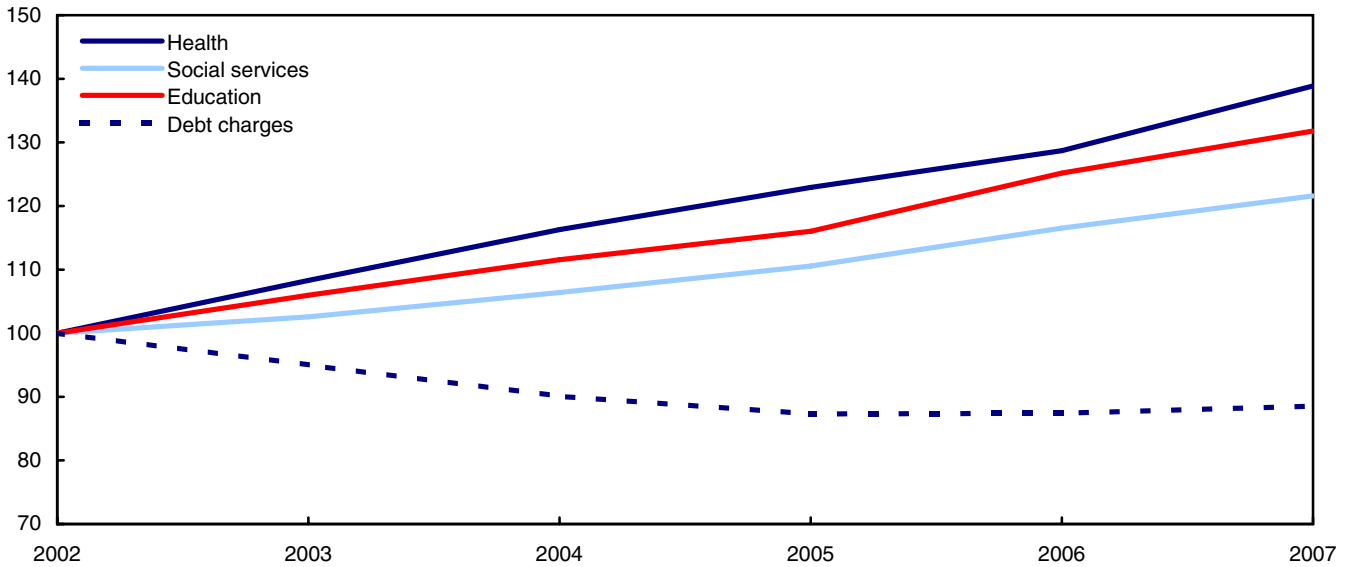
Index: 2002=100



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

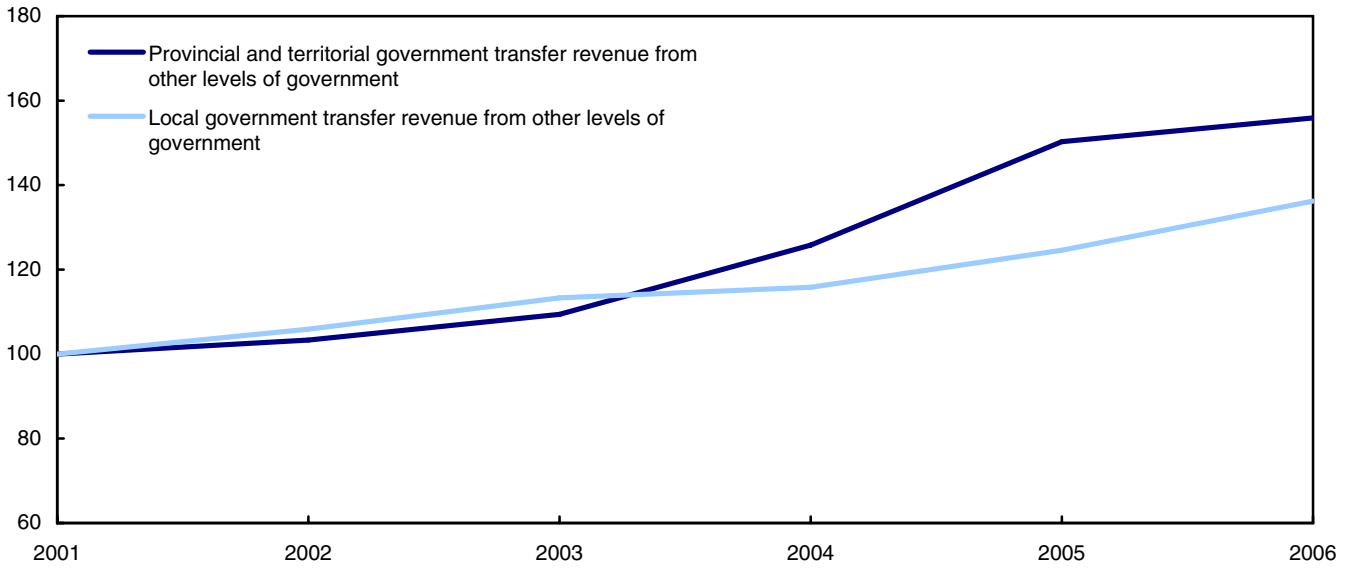
Index: 2002=100



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

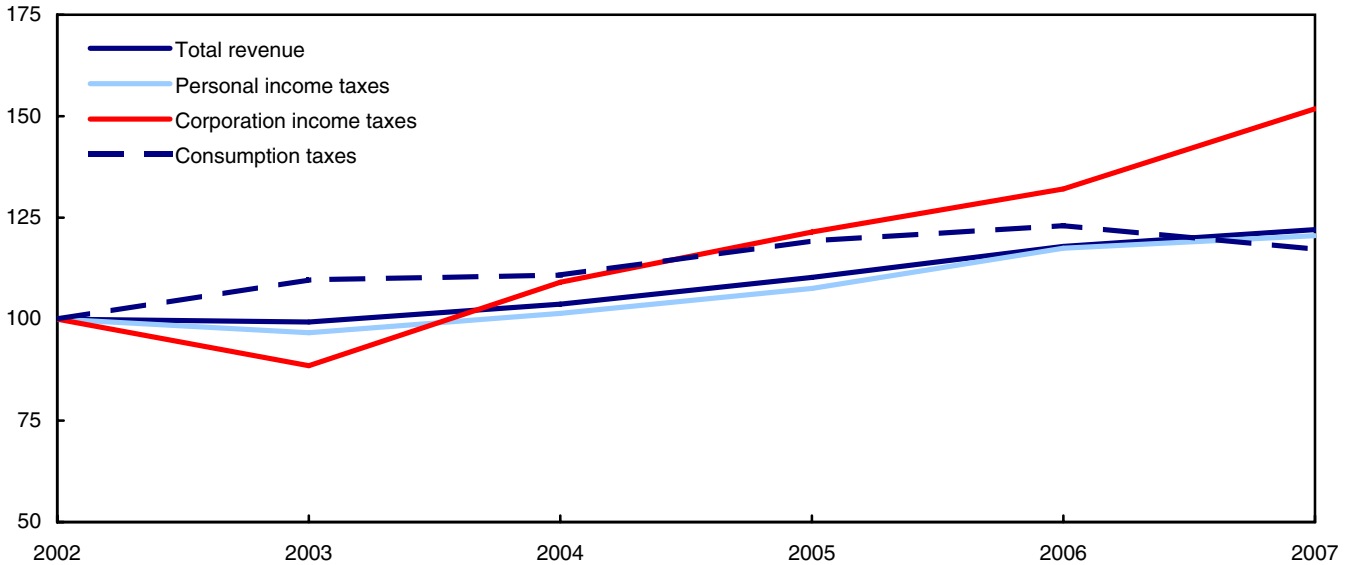
Index: 2001=100



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

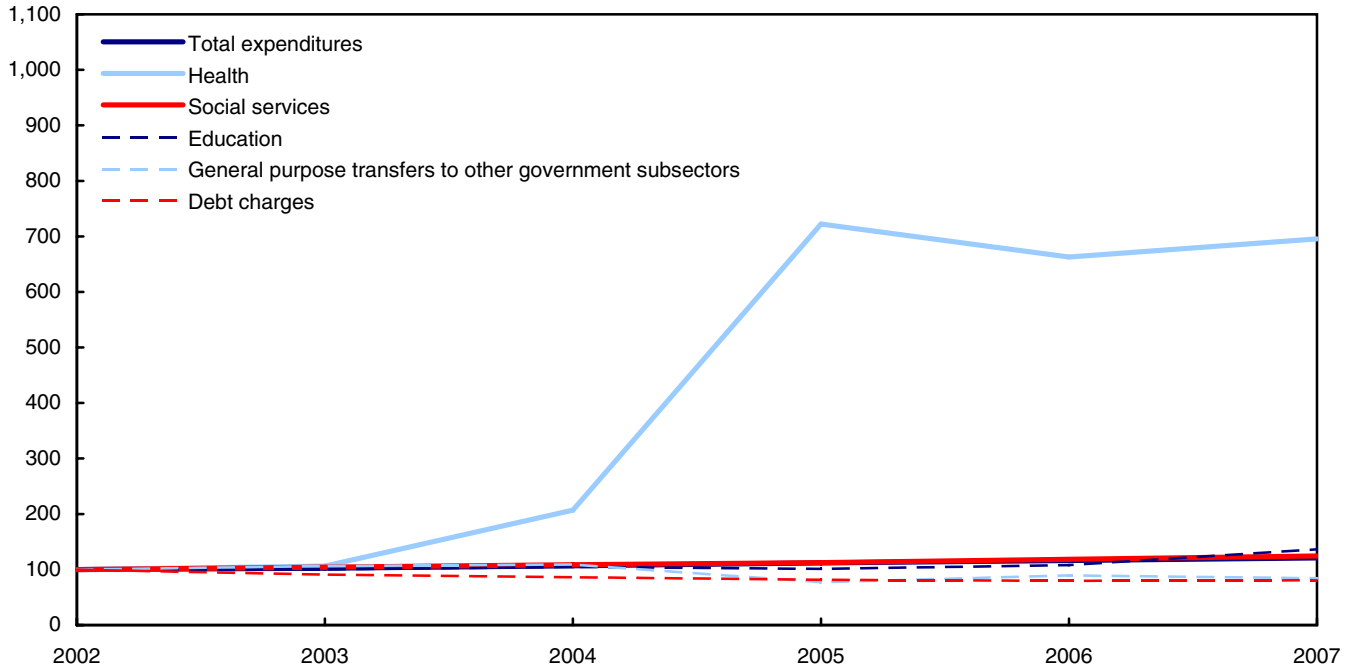
Index: 2002=100



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

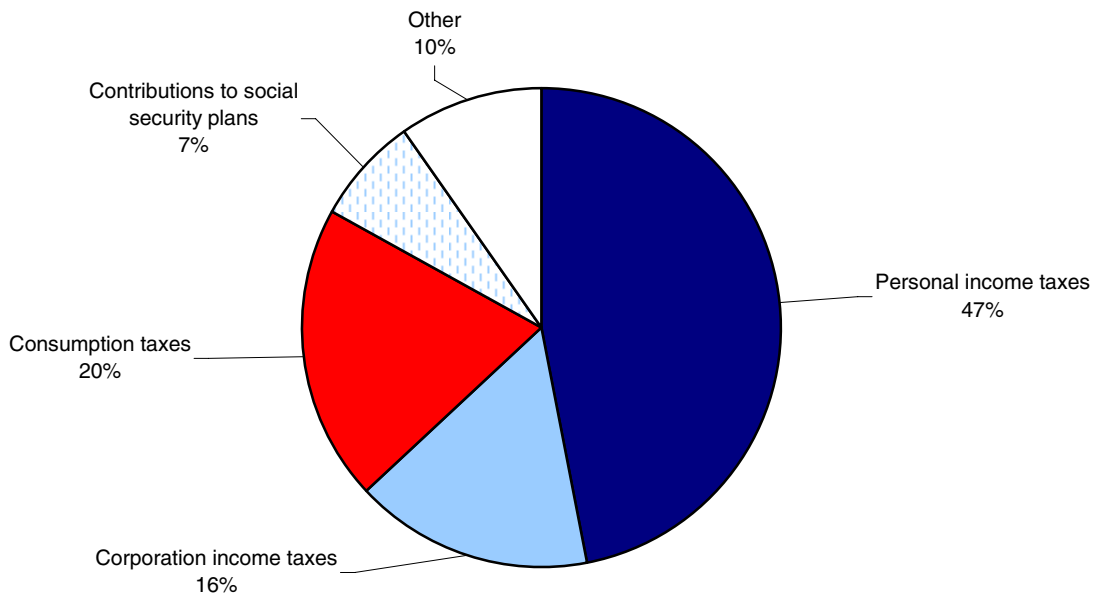
Chart 11
Federal general government selected expenditures by function

Index: 2002=100



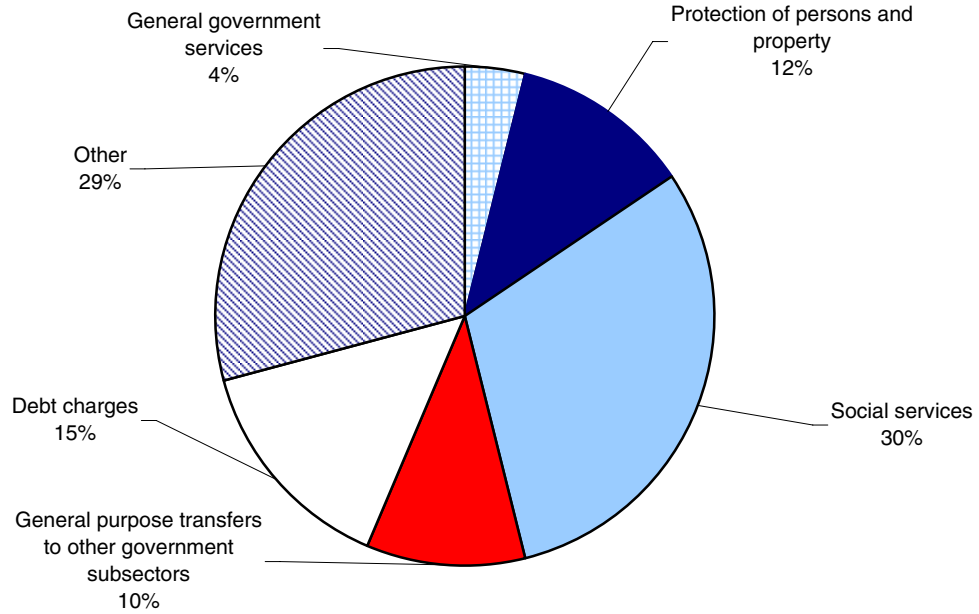
Note(s): Data for the federal general government are for the fiscal year ending March 31.

Chart 12
Federal general government revenue by source, 2007



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

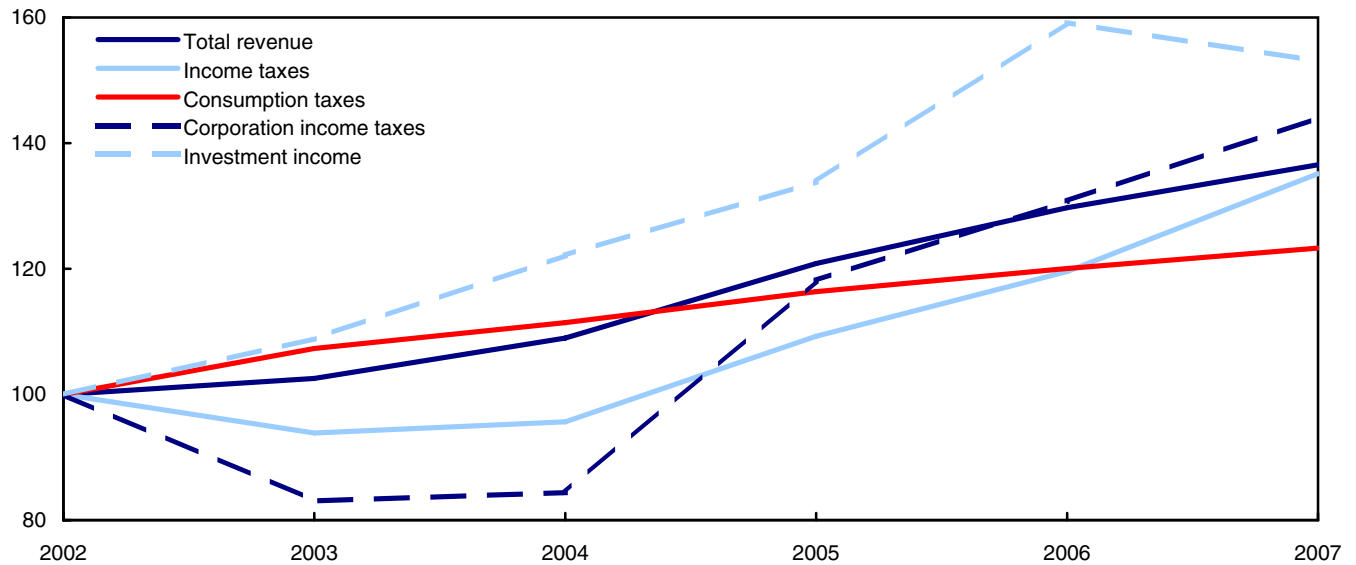
Chart 13
Federal general government expenditures by function, 2007



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

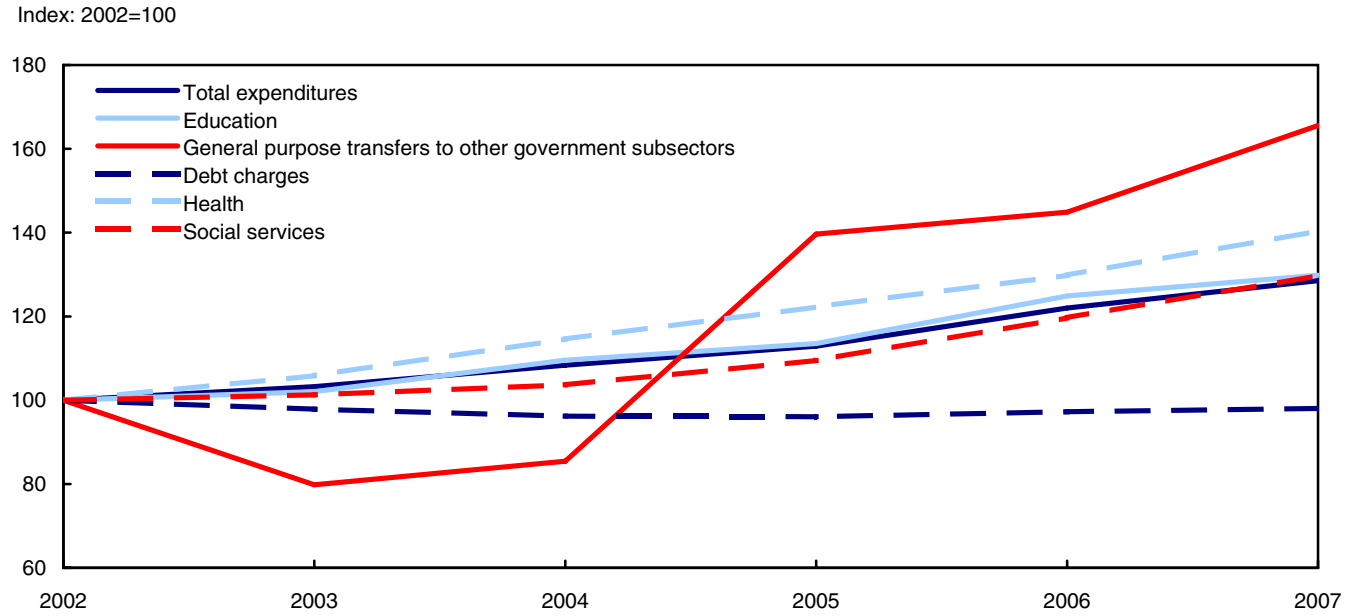
Chart 14
Provincial and territorial general government selected revenue by source

Index: 2002=100



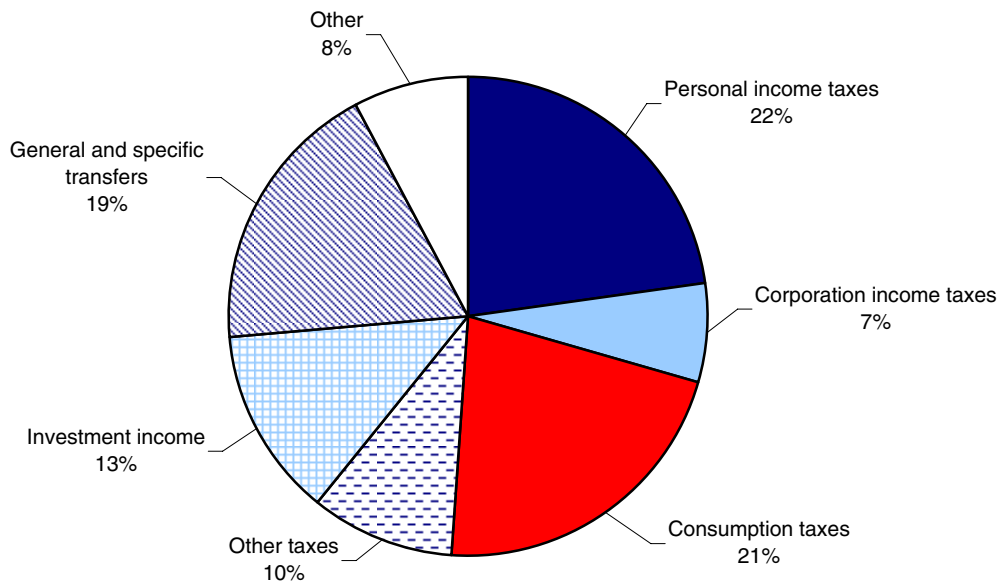
Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

Chart 15
Provincial and territorial general government selected expenditures by function



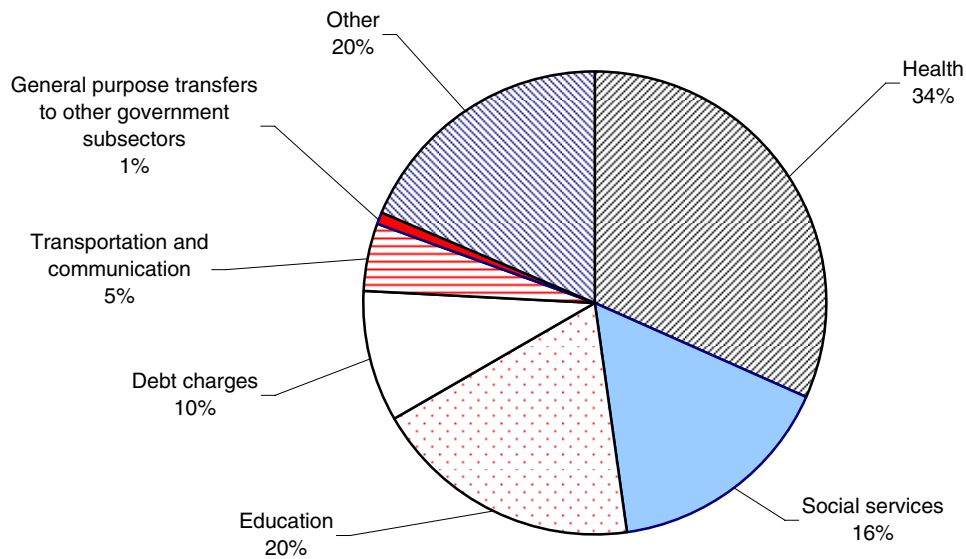
Note(s): Data for the provincial and territorial general government are for the fiscal year ending March 31.

Chart 16
Provincial and territorial general government revenue by source, 2007



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

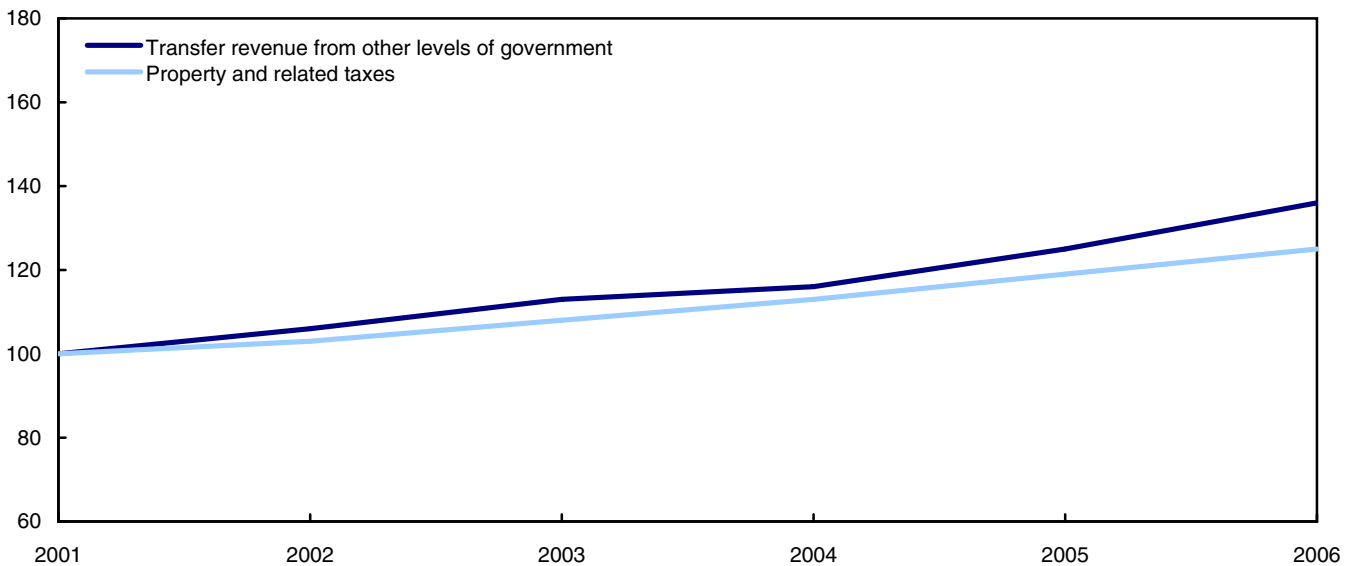
Chart 17
Provincial and territorial general government expenditures by function, 2007



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

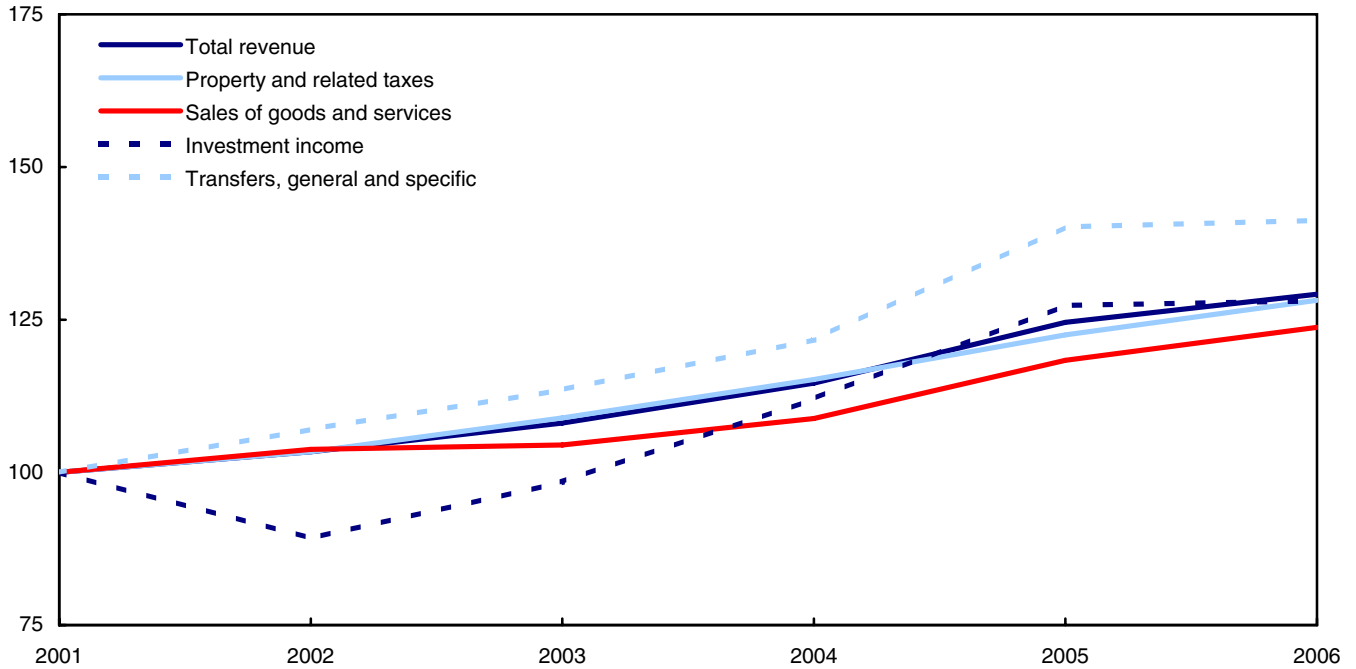
Index: 2001=100



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

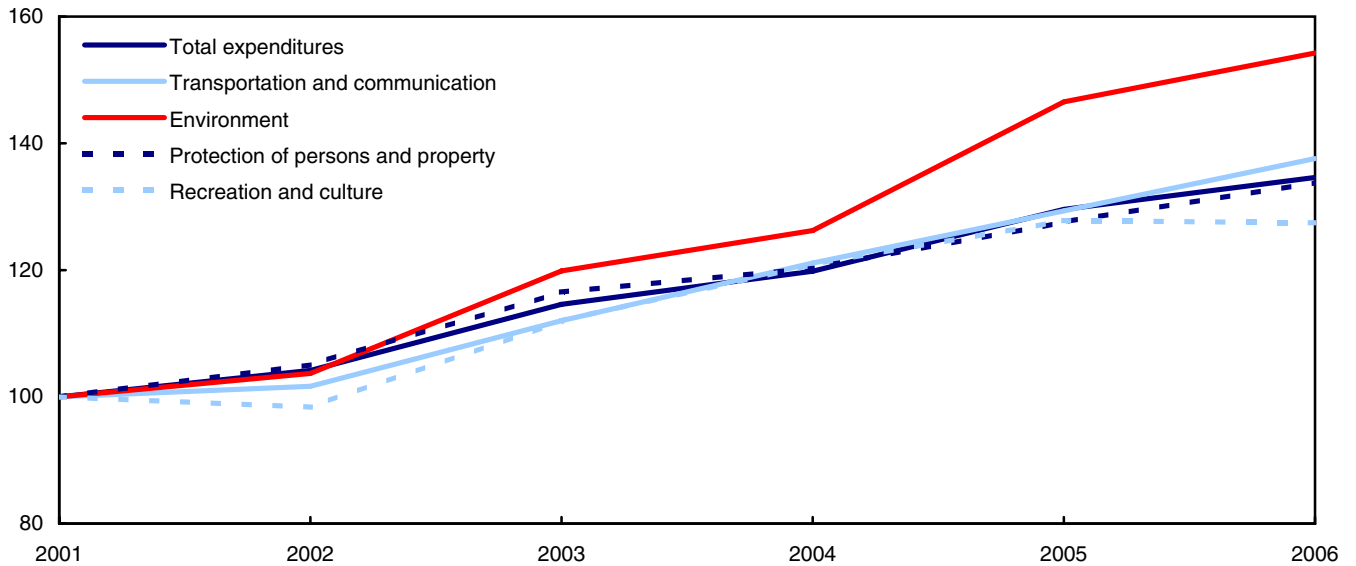
Index: 2001=100



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

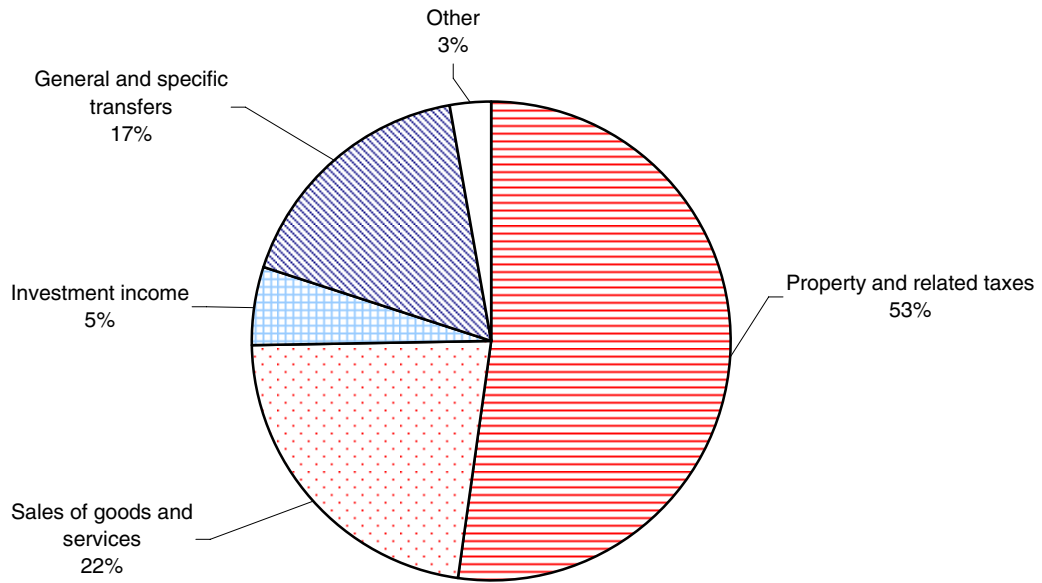
Chart 20
Local general government selected expenditures by function

Index: 2001=100



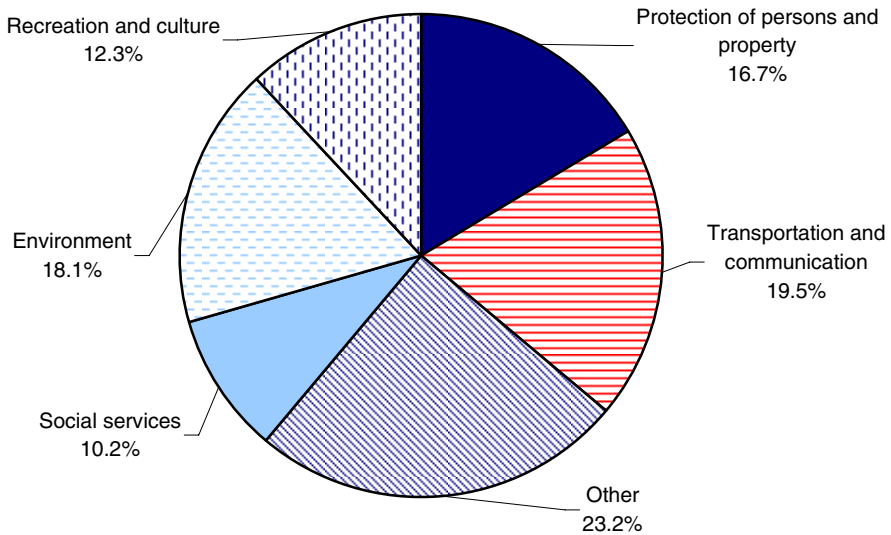
Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

Chart 21
Local general government revenue by source, 2006



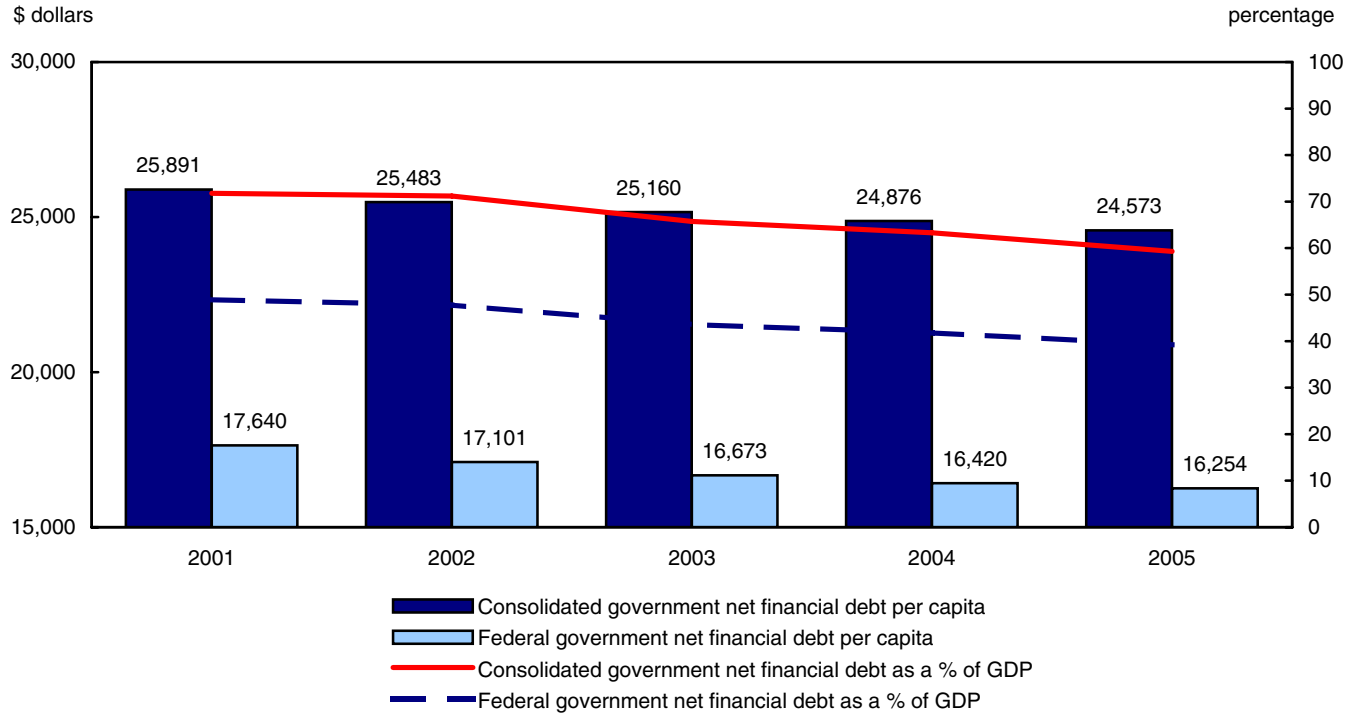
Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

Chart 22
Local general government expenditures by function, 2006



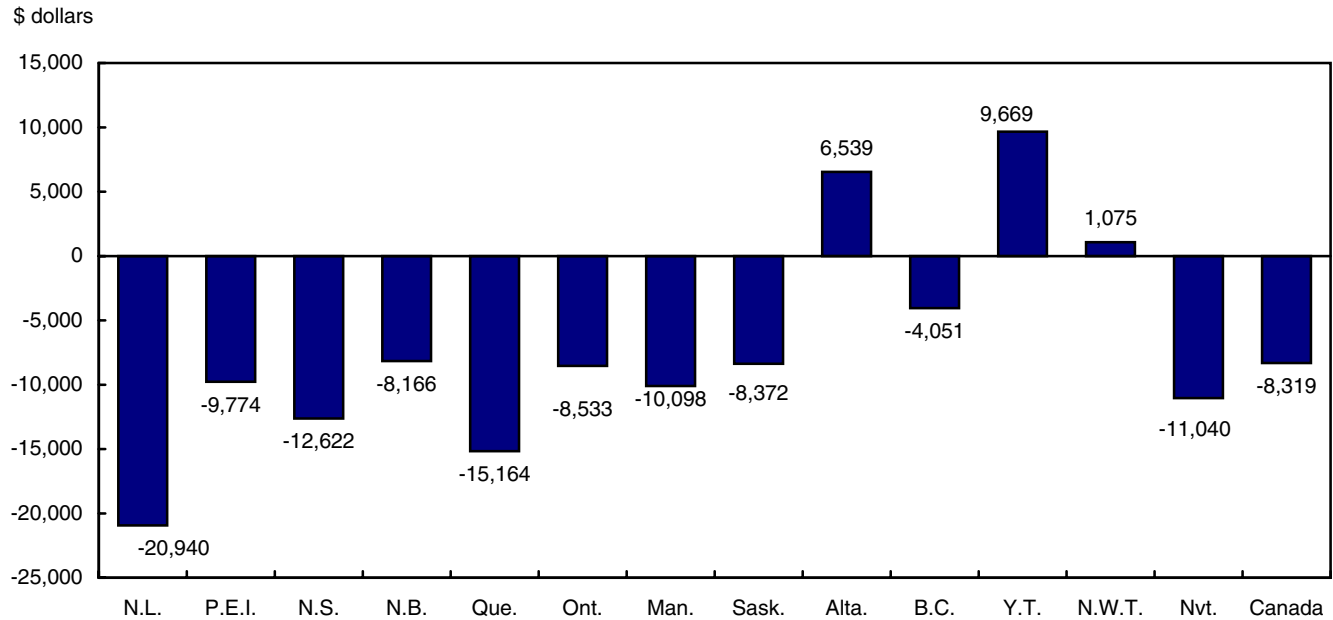
Note(s): Data for the local general government are for the fiscal year ending closest to December 31.

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 local 1 government net financial debt per capita, 2005



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

12-589-X	Guide to the Public Sector of Canada (forthcoming)
63-202-X	The Control and Sale of Alcoholic Beverages in Canada
68F0023X	Financial Management System (FMS)

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
183-0021	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, for fiscal year ending March 31, 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, year ending 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 March 31, annual
385-0008	Health and social service institutions revenue and expenditures, for fiscal year ending 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, year ending December 31, annual
385-0012	Federal government business enterprise finance, unappropriated surplus, year ending December 31, annual
385-0013	Federal government business enterprise finance, balance sheet, year ending 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, annual
385-0016	Assets, liabilities and net worth of provincial and territorial government business enterprises, by industry, year ending January 1, annual
385-0018	Federal, provincial and territorial non-autonomous pension plans balance sheet, for fiscal year ending March 31, annual
385-0019	Canada and Quebec Pension Plans (CPP and QPP) balance sheet, for fiscal year ending 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 March 31, annual
385-0022	Reconciliation of 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 federal government revenue and expenditures from public accounts 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 repayment 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 Integrated Metadatabase (IMDB) products from Statistics Canada

1709	Consolidated Government Financial Assets and Liabilities
1713	Public Sector Employment
1730	Federal, Provincial, Territorial and Local Government Business Enterprises Finance
1735	Consolidated Government Revenue and Expenditures

Selected government summary tables from Statistics Canada's Web site

- *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, 2006²**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	average number of employees						
Public sector employment							
Public sector ²	57,039	16,407	119,181	82,478	755,782	1,132,287	151,299
Government	53,414	15,847	111,584	76,188	705,968	1,025,133	134,709
Federal general government	7,159	3,612	23,825	14,612	80,127	159,671	16,603
Provincial and territorial general government	10,417	3,091	11,520	27,135	86,654	102,400	16,542
Health and social service institutions, provincial and territorial	16,513	4,174	29,601	22,211	233,661	216,194	43,486
Universities, colleges, vocational and trade institutions, provincial and territorial ³	6,472	1,433	13,501	6,487	76,264	126,879	12,797
Local general government	4,039	790	11,316	5,743	77,689	170,001	13,804
Local school boards ⁴	8,814	2,748	21,820	.	151,574	249,988	31,477
Government business enterprises	3,625	560	7,597	6,290	49,814	107,154	16,590
Federal government business enterprises	1,390	244	4,734	1,960	16,913	36,847	5,472
Provincial and territorial government business enterprises	2,234	316	2,374	3,874	26,307	28,039	9,338
Local government business enterprises	.	.	489	456	6,594	42,269	1,780
	millions of dollars						
Public sector wages and salaries (annual total)							
Public sector	2,625.1	760.9	5,238.1	3,753.1	34,477.1	58,388.2	6,407.3
Government	2,464.5	741.4	4,843.9	3,475.0	31,650.8	52,742.1	5,591.5
Federal general government	427.9	205.6	1,488.1	838.0	4,881.2	10,766.0	962.1
Provincial and territorial general government	387.8	138.4	552.1	1,246.9	4,577.6	5,305.4	876.6
Health and social service institutions, provincial and territorial	822.9	191.5	1,221.2	918.4	9,572.4	10,955.7	1,553.8
Universities, colleges, vocational and trade institutions, provincial and territorial ³	274.9	62.0	531.9	253.2	3,647.9	5,607.7	507.6
Local general government	113.9	18.3	298.4	218.6	3,429.7	7,845.1	509.3
Local school boards ⁴	437.0	125.7	752.2	.	5,542.1	12,262.3	1,182.2
Government business enterprises	160.6	19.5	394.1	278.1	2,826.3	5,646.0	815.8
Federal government business enterprises	56.4	10.2	307.9	67.8	786.5	1,734.8	239.7
Provincial and territorial government business enterprises	104.2	9.3	71.2	194.6	1,688.1	1,652.7	500.7
Local government business enterprises	.	.	15.0	15.6	351.7	2,258.5	75.4

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, 2006²

	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Outside Canada	Total
average number of employees								
Public sector employment								
Public sector ²	136,980	296,688	370,310	5,502	8,596	5,808	3,229	3,142,270
Government	118,889	281,560	333,121	5,502	8,596	5,808	3,229	2,879,547
Federal general government	9,639	28,048	38,083	580	1,185	313	3,229	386,685
Provincial and territorial general government	14,951	30,908	35,303	4,094	4,064	3,678	.	350,756
Health and social service institutions, provincial and territorial	41,410	73,995	97,875	327	943	x	.	780,390
Universities, colleges, vocational and trade institutions, provincial and territorial ³	13,423	36,659	46,376	.	.	.	.	340,289
Local general government	15,163	44,152	39,278	501	1,328	1,817	.	385,621
Local school boards ⁴	24,303	67,799	76,207	.	1,076	.	.	635,806
Government business enterprises	18,091	15,127	37,188	x	x	x	..	262,723
Federal government business enterprises	3,294	7,589	8,165	x	x	x	..	87,138
Provincial and territorial government business enterprises	14,375	3,190	28,886	x	x	x	.	119,028
Local government business enterprises	423	4,349	137	.	.	.	.	56,558
millions of dollars								
Public sector wages and salaries (annual total)								
Public sector	5,389.0	14,678.5	17,788.2	352.5	593.0	379.3	325.6	151,186.1
Government	4,613.2	14,029.4	16,181.9	352.5	593.0	379.3	325.6	137,984.3
Federal general government	568.8	1,680.0	2,468.3	47.9	105.7	39.5	325.6	24,804.6
Provincial and territorial general government	791.4	1,780.0	2,179.2	266.8	312.2	275.4	.	18,690.0
Health and social service institutions, provincial and territorial	1,178.3	3,421.1	4,018.4	16.4	105.9	x	.	33,976.1
Universities, colleges, vocational and trade institutions, provincial and territorial ³	550.3	1,815.7	2,143.5	.	.	.	.	15,394.8
Local general government	525.1	2,155.4	1,935.8	21.4	38.4	64.4	.	17,173.7
Local school boards ⁴	999.2	3,177.3	3,436.6	.	30.7	.	.	27,945.1
Government business enterprises	775.8	649.1	1,606.3	x	x	x	..	13,201.8
Federal government business enterprises	75.5	324.7	379.8	x	x	x	..	3,990.4
Provincial and territorial government business enterprises	683.0	84.6	1,220.2	x	x	x	.	6,227.5
Local government business enterprises	17.3	239.7	6.4	.	.	.	.	2,983.9

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 are embedded in provincial and territorial general government in New Brunswick, Yukon Territory, Northwest Territories and Nunavut.

4. Local school boards are embedded in provincial and territorial general government in New Brunswick, Yukon Territory, Northwest Territories (partially) and Nunavut.

Note(s): Data are on a calendar year basis. Public sector wages and salaries are annual totals.

Source(s): Statistics Canada, Financial Management System.

Table 1-2
Employment — Public sector employment¹ and employment per 1,000 population 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							
1997	55,376	16,268	106,463	77,842	722,899	955,312	128,406
1998	55,655	15,267	105,308	77,922	713,065	949,401	129,346
1999	52,372	15,234	104,628	78,531	699,409	947,246	133,703
2000	52,624	15,753	103,556	78,082	692,810	961,091	134,969
2001	53,769	15,984	114,013	82,078	730,301	993,520	140,181
2002	55,444	15,745	115,443	82,200	741,193	1,023,442	145,055
2003 r	56,959	15,997	116,730	83,318	752,913	1,063,201	147,972
2004 r	56,554	16,498	115,660	80,886	751,127	1,076,432	149,447
2005 r	55,928	16,545	117,444	81,723	750,823	1,107,116	150,844
2006 p	57,039	16,407	119,181	82,478	755,782	1,132,287	151,299
Public sector employment per 1,000 population							
1997	100	120	114	103	99	85	113
1998	103	112	113	104	98	84	114
1999	98	112	112	105	96	82	117
2000	100	115	111	104	94	82	118
2001	103	117	122	109	99	84	122
2002	107	115	124	110	100	85	126
2003 r	110	116	125	111	100	87	127
2004 r	109	120	123	108	100	87	128
2005 r	109	120	125	109	99	88	128
2006 p	112	118	128	110	99	89	128
Public sector employment as a percentage of total employed labour force⁴							
1997	29.4	27.7	27.9	25.2	22.8	18.1	24.4
1998	28.9	25.6	26.6	24.7	21.9	17.4	24.2
1999	26.1	25.3	25.9	24.1	21.0	16.8	24.7
2000	26.6	25.1	25.2	23.6	20.4	16.5	24.4
2001	26.4	25.1	27.5	24.9	21.2	16.8	25.3
2002	26.8	24.3	27.3	24.0	20.8	17.0	25.6
2003 r	26.8	24.2	27.1	24.3	20.7	17.1	25.9
2004 r	26.4	24.6	26.2	23.1	20.4	17.0	25.9
2005 r	26.1	24.3	26.5	23.3	20.2	17.3	26.0
2006 p	26.4	23.9	27.0	23.2	20.1	17.4	25.8
	persons						
Estimates of population, annual^{5, 6}							
1997	551,011	136,109	932,481	752,543	7,274,630	11,228,284	1,136,137
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	517,209	137,876	937,993	752,080	7,548,589	12,416,749	1,170,475
2005	513,962	138,176	936,130	751,481	7,597,768	12,558,669	1,174,148
2006	509,677	138,519	934,405	749,168	7,651,531	12,686,952	1,177,765

See footnotes at the end of the table.

Table 1-2 – continued

Employment — Public sector employment¹ and employment per 1,000 population 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								
1997	111,188	248,206	348,078	4,760	10,838		3,032	2,789,402
1998	112,844	252,128	348,697	4,904	10,773		2,935	2,778,970
1999	115,097	253,872	350,328	4,740	7,056	4,246	2,878	2,769,871
2000	116,488	256,242	354,675	4,824	7,144	4,807	3,020	2,786,728
2001	123,218	270,103	351,395	4,994	8,364	5,241	3,031	2,896,703
2002	124,277	275,434	352,374	5,001	8,606	5,334	3,053	2,953,012
2003 ^r	128,709	277,736	357,050	5,120	9,042	5,513	3,145	3,024,090
2004 ^r	131,088	281,976	355,180	5,250	9,023	5,746	3,139	3,038,693
2005 ^r	133,732	286,377	358,284	5,338	8,886	5,816	3,149	3,082,690
2006 ^p	136,980	296,688	370,310	5,502	8,596	5,808	3,229	3,142,270
Public sector employment per 1,000 population								
1997	109	88	88	150	161	...	...	93
1998	111	87	88	157	160	...	...	92
1999	113	86	87	154	174	158	...	91
2000	116	85	88	159	176	175	...	91
2001	123	88	86	166	205	186	...	93
2002	125	88	86	166	207	186	...	94
2003 ^r	129	88	86	167	214	189	...	95
2004 ^r	132	88	85	170	211	194	...	95
2005 ^r	135	87	84	172	208	194	...	95
2006 ^p	139	88	86	176	205	189	...	96
Estimates of population, annual^{5, 6}								
1997	23.9	17.1	18.7	...	...	...	...	...
1998	24.0	16.7	18.8	...	...	...	...	...
1999	24.4	16.4	18.5	...	...	...	...	...
2000	24.6	16.2	18.4	...	...	...	...	...
2001	26.8	16.6	18.3	...	...	...	...	...
2002	26.5	16.5	17.9	...	...	...	...	...
2003 ^r	27.0	16.2	17.7	...	...	...	...	...
2004 ^r	27.3	16.0	17.2	...	...	...	...	...
2005 ^r	27.7	16.0	16.8	...	...	...	...	...
2006 ^p	27.9	15.9	16.9	...	...	...	...	...
persons								
Public sector employment as a percentage of total employed labour force⁴								
1997	1,018,067	2,830,056	3,948,544	31,791	41,635	25,884	...	29,907,172
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	994,888	3,206,953	4,203,315	30,896	42,798	29,633	...	31,989,454
2005	989,957	3,277,582	4,257,833	31,121	42,629	30,040	...	32,299,496
2006	985,386	3,375,763	4,310,452	31,229	41,861	30,782	...	32,623,490

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 2003, updated postcensal for 2004 and 2005 and preliminary postcensal for 2006.

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

Source(s): Employment data — Statistics Canada, Financial Management System. 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 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							
1997	1,874.8	505.9	3,477.8	2,611.4	24,755.6	37,896.2	4,104.3
1998	1,906.3	516.1	3,550.9	2,664.8	24,913.6	38,474.4	4,200.2
1999	1,959.2	540.7	3,837.3	2,833.1	26,239.9	40,276.5	4,419.8
2000	2,098.1	601.2	4,050.4	2,990.4	27,805.5	43,464.5	4,795.6
2001	2,164.3	609.5	4,148.4	3,060.4	29,054.8	44,826.1	5,007.7
2002	2,317.6	655.0	4,350.1	3,198.5	30,386.7	47,178.3	5,322.7
2003 ^r	2,247.3	782.9	5,052.3	3,430.7	30,265.9	52,060.9	5,532.0
2004 ^r	2,438.8	715.7	4,654.4	3,345.6	32,329.0	52,324.2	5,844.0
2005 ^r	2,520.7	746.5	5,003.5	3,590.7	33,229.5	55,521.5	6,129.6
2006 ^p	2,625.1	760.9	5,238.1	3,753.1	34,477.1	58,388.2	6,407.3
percent							
Public sector wages and salaries as a percentage of provincial and territorial Gross Domestic Product (GDP)							
1997	17.8	18.1	17.1	15.5	13.1	10.5	13.8
1998	17.1	17.3	16.6	15.1	12.7	10.2	13.6
1999	16.1	17.1	16.6	14.9	12.4	9.8	13.8
2000	15.1	17.9	16.4	14.9	12.4	9.9	14.1
2001	15.3	17.8	16.0	14.8	12.5	9.9	14.2
2002	14.1	17.7	16.1	15.1	12.6	9.9	14.6
2003	12.4	20.6	17.5	15.4	12.1	10.6	14.8
2004	12.5	17.8	15.6	14.2	12.3	10.1	14.7
2005	11.7	17.9	16.0	14.9	12.1	10.3	14.7
2006	10.5	17.6	16.4	14.9	12.1	10.5	14.3
millions of dollars							
Provincial and territorial GDP							
1997	10,533	2,800	20,368	16,845	188,424	359,353	29,751
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 ^r	18,186	3,806	28,801	22,346	250,626	493,219	37,420
2004 ^r	19,473	4,027	29,859	23,487	262,988	517,608	39,825
2005 ^r	21,486	4,169	31,344	24,162	273,588	537,657	41,681
2006 ^p	24,897	4,332	31,966	25,221	284,158	556,282	44,757

See footnotes at the end of the table.

Table 1-3 – continued

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

	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest ¹ Territories	Nunavut ²	Outside ² Canada	Total
millions of dollars								
Public sector wages and salaries								
1997	3,554.2	8,413.0	13,142.7	235.6	552.5	...	195.8	101,355.9
1998	3,663.3	8,824.4	13,291.2	234.4	554.9	...	206.2	103,039.1
1999	3,740.2	9,364.3	13,583.6	258.7	431.1	222.0	224.7	107,968.7
2000	4,026.4	10,115.7	14,312.4	273.5	442.8	238.4	240.9	115,496.0
2001	4,277.8	10,805.8	14,847.5	279.4	461.8	272.7	267.1	120,116.4
2002	4,510.9	11,520.4	15,288.0	296.3	496.0	301.7	275.5	126,127.9
2003 r	4,580.6	11,635.1	14,990.4	328.8	543.4	322.4	284.5	132,087.4
2004 r	4,905.7	12,917.1	15,842.7	322.5	560.6	347.8	282.0	136,860.3
2005 r	5,072.7	13,688.6	16,191.7	336.6	579.6	366.8	304.3	143,312.5
2006 p	5,389.0	14,678.5	17,788.2	352.5	593.0	379.3	325.6	151,186.1
percent								
Public sector wages and salaries as a percentage of provincial and territorial Gross Domestic Product (GDP)								
1997	12.2	7.9	11.5	21.3	20.5	..	71.7	11.5
1998	12.4	8.2	11.5	21.6	20.9	..	72.1	11.3
1999	12.2	8.0	11.2	23.8	18.8	29.7	74.9	11.0
2000	11.9	7.0	10.9	23.0	17.6	28.6	77.0	10.7
2001	12.9	7.1	11.1	22.2	15.5	31.1	78.3	10.8
2002	13.1	7.6	11.1	23.6	16.4	31.7	77.0	10.9
2003	12.5	6.8	10.3	25.3	14.7	32.5	76.3	10.9
2004	12.3	6.8	10.1	23.0	13.2	32.4	75.6	10.6
2005	11.8	6.3	9.6	22.1	14.1	33.0	76.5	10.4
2006	12.0	6.2	9.9	22.1	14.5	31.3	77.2	10.5
millions of dollars								
Provincial and territorial GDP								
1997	29,157	107,048	114,383	1,107	2,691	..	273	882,733
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 r	36,583	170,300	145,763	1,302	3,691	992	373	1,213,408
2004 r	40,021	188,865	157,540	1,404	4,245	1,073	373	1,290,788
2005 r	42,897	218,433	168,855	1,521	4,121	1,113	398	1,371,425
2006 p	45,051	235,593	179,701	1,596	4,103	1,213	422	1,439,291

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.

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

**Table 1-4
Employment — Employment, annual average¹**

	2002	2003 ^r	2004 ^r	2005 ^r	2006 ^p
	average number of employees				
Public sector	2,953,012	3,024,090	3,038,693	3,082,690	3,142,270
Government	2,689,111	2,756,850	2,773,734	2,819,229	2,879,547
Provincial, territorial and local governments	2,329,635	2,390,421	2,407,080	2,448,628	2,492,862
Federal general government ²	359,477	366,428	366,654	370,601	386,685
Military	82,217	83,766	84,059	85,706	87,728
Provincial and territorial governments	1,366,783	1,418,505	1,426,795	1,449,322	1,471,435
Provincial and territorial general government	333,193	345,684	344,384	347,828	350,756
Universities, colleges, vocational and trade institutions, provincial and territorial	309,735	320,542	328,985	334,720	340,289
Health and social service institutions, provincial and territorial	723,854	752,279	753,425	766,773	780,390
Local governments	962,852	971,917	980,285	999,306	1,021,427
Local general government	359,271	367,627	368,123	377,603	385,621
Local school boards	603,581	604,290	612,162	621,703	635,806
Federal government business enterprises	88,429	88,366	87,911	87,502	87,138
Provincial and territorial government business enterprises	125,185	127,292	123,988	121,243	119,028
Local government business enterprises	50,287	51,582	53,060	54,717	56,558

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, Financial Management System.

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

	2002	2003 ^r	2004 ^r	2005 ^r	2006 ^p
	millions of dollars				
Public sector	126,127.9	132,087.4	136,860.3	143,312.5	151,186.1
Government	113,719.4	119,301.4	123,990.4	130,297.4	137,984.3
Provincial, territorial and local governments	93,335.2	98,282.4	102,640.9	106,655.5	113,179.7
Federal general government ¹	20,384.2	21,019.0	21,349.5	23,641.9	24,804.6
Military	3,949.2	4,072.6	4,131.0	4,635.8	4,862.4
Provincial and territorial governments	55,800.8	58,886.3	61,709.5	63,996.0	68,060.8
Provincial and territorial general government	16,126.5	17,047.9	17,284.9	17,718.8	18,690.0
Universities, colleges, vocational and trade institutions, provincial and territorial	12,231.4	13,174.9	14,049.6	14,662.9	15,394.8
Health and social service institutions, provincial and territorial	27,442.9	28,663.4	30,375.0	31,614.2	33,976.1
Local governments	37,534.4	39,396.1	40,931.5	42,659.5	45,118.8
Local general government	13,831.2	14,826.2	15,468.0	16,328.8	17,173.7
Local school boards	23,703.1	24,569.9	25,463.5	26,330.7	27,945.1
Federal government business enterprises	3,720.8	3,776.2	3,831.4	3,909.7	3,990.4
Provincial and territorial government business enterprises	6,239.8	6,447.6	6,349.3	6,276.1	6,227.5
Local government business enterprises	2,447.9	2,562.2	2,689.1	2,829.3	2,983.9

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, Financial Management System.

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

	2003	2004	2005	2006	2007 ^p
	millions of dollars				
Federal government	1,665	2,126	5,117	11,776	11,104
Provincial and territorial governments					
Newfoundland and Labrador	-279	-341	-26	227	-43
Prince Edward Island	-97	-143	41	32	25
Nova Scotia	-160	25	295	682	-15
New Brunswick	-36	-69	154	1	34
Quebec	-5,054	-3,580	-1,344	-2,990	-1,007
Ontario	-4,515	-6,479	-1,690	-2,646	-918
Manitoba	10	-211	478	224	222
Saskatchewan	-640	-149	927	830	325
Alberta	2,634	4,393	5,512	8,739	7,531
British Columbia	-1,833	-613	3,337	2,649	1,593
Yukon Territory	-23	-8	-17	-19	12
Northwest Territories including Nunavut	..	..	..	..	..
Northwest Territories	-125	-116	-54	-58	-35
Nunavut	-11	-47	-10	83	233
Total	..	..	..	..	..
Local governments					
Newfoundland and Labrador	-5	25	7	27	..
Prince Edward Island	-13	-4	-9	-21	..
Nova Scotia	38	-76	-190	-98	..
New Brunswick	-32	-6	2	-34	..
Quebec	-1,647	-515	-1,423	-1,534	..
Ontario	1,172	-72	756	1,284	..
Manitoba	75	18	-62	-151	..
Saskatchewan	-105	-204	-255	-225	..
Alberta	39	431	962	1,160	..
British Columbia	-472	-754	-809	-1,014	..
Yukon Territory	-3	25	-1	-4	..
Northwest Territories including Nunavut	..	..	..	..	..
Northwest Territories	14	2	49	27	..
Nunavut	-3	-66	4	9	..
Total	..	..	..	..	..
Social security schemes					
Canada Pension Plan (CPP)	6,741	8,032	7,739	7,879	8,397
Quebec Pension Plan (QPP)	1,336	1,674	1,639	1,866	1,727
Total	8,077	9,706	9,378	9,745	10,124
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 of the previous year.

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

	2003	2004	2005	2006	2007 ^P
	millions of dollars				
Revenue					
Own source revenue	481,412	505,434	537,660	576,011	601,263
Income taxes	178,173	188,619	207,219	227,275	246,232
Personal income taxes	139,836	145,324	155,172	169,193	180,757
Corporation income taxes ²	33,608	38,925	46,695	51,094	57,859
Mining and logging taxes	352	215	530	759	710
Taxes on payments to non-residents	4,377	4,156	4,822	6,229	6,907
Other income taxes	.	.	.	.	.
Consumption taxes	96,431	98,918	104,685	108,026	107,300
General sales tax	60,210	62,169	66,566	69,549	68,538
Alcoholic beverages and tobacco taxes	8,800	9,260	9,650	9,027	8,867
Amusement tax	592	552	561	565	567
Gasoline and motive fuel taxes	12,337	12,760	12,699	13,088	13,252
Custom duties	3,189	2,804	3,041	3,429	3,606
Liquor profits	3,334	3,544	3,703	3,940	4,129
Remitted gaming profits	6,095	5,969	6,395	6,483	6,476
Other consumption taxes	1,873	1,860	2,071	1,945	1,864
Property and related taxes	42,529	44,244	46,710	49,639	51,417
General property taxes	35,399	37,570	39,537	41,798	43,753
Capital taxes	3,328	3,197	3,622	3,665	3,506
Other property and related taxes	3,802	3,477	3,551	4,176	4,158
Other taxes	16,083	17,037	17,788	18,747	19,702
Payroll taxes	8,290	8,624	8,933	9,403	9,658
Motor vehicle licences	2,911	3,025	3,111	3,267	3,394
Natural resource taxes and licences	605	633	723	786	1,458
Miscellaneous taxes	4,278	4,755	5,020	5,291	5,192
Health and drug insurance premiums	3,000	3,132	3,206	3,258	3,327
Contributions to social security plans	63,489	67,568	69,039	71,441	74,369
Sales of goods and services	37,299	38,704	40,557	42,666	45,890
Investment income	34,838	37,267	40,327	47,514	47,468
Other revenue from own sources	9,570	9,946	8,129	7,445	5,559
General purpose transfers from other government subsectors	0	0	0	0	..
Specific purpose transfers from other government subsectors	0	0	0	0	..
Total revenue	481,412	505,434	537,660	576,010	601,263

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

	2003	2004	2005	2006	2007 ^P
	millions of dollars				
Expenditures					
General government services	17,520	18,633	18,802	19,685	19,956
Protection of persons and property	37,193	39,154	41,175	43,725	45,301
Transportation and communication	19,148	20,258	21,385	25,390	26,051
Health	83,315	89,479	94,565	99,017	106,850
Hospital care	27,795	30,047	31,503	33,991	36,926
Medical care	35,144	37,090	40,827	41,290	43,936
Preventive care	3,546	3,678	3,857	4,123	4,538
Other health services	16,829	18,664	18,378	19,613	21,450
Social services	145,398	150,827	156,706	165,167	172,374
Social assistance	98,174	101,960	105,021	106,705	112,308
Workers' compensation benefits	6,652	6,427	6,623	6,864	7,028
Employee pension plan benefits and changes in equity	20,116	20,878	20,966	21,853	22,251
Veterans' benefits	2,504	2,604	2,700	2,890	3,168
Other social services	17,371	18,321	20,709	26,141	26,887
Motor vehicle accident compensation	581	636	687	713	731
Education	70,533	74,246	77,225	83,324	87,726
Elementary and secondary education	38,596	40,146	41,458	45,605	46,059
Postsecondary education	27,253	29,328	31,076	32,655	36,128
Special retraining services	3,644	3,668	3,622	3,906	4,321
Other education	1,040	1,104	1,069	1,158	1,218
Resource conservation and industrial development	18,784	19,430	18,444	19,749	19,908
Environment	10,259	11,391	11,929	13,313	14,355
Recreation and culture	11,690	13,143	13,736	14,350	14,584
Labour, employment and immigration	3,395	3,440	2,328	2,514	2,582
Housing	3,624	3,833	3,900	4,525	4,782
Foreign affairs and international assistance	5,128	4,611	5,556	5,585	6,654
Regional planning and development	2,111	2,133	2,035	2,168	2,475
Research establishments	1,881	1,890	1,855	1,986	1,995
General purpose transfers to other government subsectors	0	0	0	0	..
Debt charges	49,475	46,917	45,460	45,518	46,107
Other expenditures	1,463	2,499	1,662	1,689	964
Total expenditures	480,915	501,884	516,763	547,706	572,662
Surplus (+) / deficit (-)	496	3,550	20,898	28,304	28,601

1. Consolidated government is a consolidation of all federal, provincial-territorial, local, level, 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.

Table 2-3

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	447,861	468,557	499,072	535,469	558,817
Income taxes	178,173	188,619	207,219	227,275	246,232
Personal income taxes	139,836	145,324	155,172	169,193	180,757
Corporation income taxes ²	33,608	38,925	46,695	51,094	57,859
Mining and logging taxes	352	215	530	759	710
Taxes on payments to non-residents	4,377	4,156	4,822	6,229	6,907
Other income taxes	.	.	.	.	.
Consumption taxes	96,431	98,918	104,685	108,026	107,300
General sales tax	60,210	62,169	66,566	69,549	68,538
Alcoholic beverages and tobacco taxes	8,800	9,260	9,650	9,027	8,867
Amusement tax	592	552	561	565	567
Gasoline and motive fuel taxes	12,337	12,760	12,699	13,088	13,252
Custom duties	3,189	2,804	3,041	3,429	3,606
Liquor profits	3,334	3,544	3,703	3,940	4,129
Remitted gaming profits	6,095	5,969	6,395	6,483	6,476
Other consumption taxes	1,873	1,860	2,071	1,945	1,864
Property and related taxes	42,529	44,244	46,710	49,639	51,417
General property taxes	35,399	37,570	39,537	41,798	43,753
Capital taxes	3,328	3,197	3,622	3,665	3,506
Other property and related taxes	3,802	3,477	3,551	4,176	4,158
Other taxes	16,083	17,037	17,788	18,747	19,702
Payroll taxes	8,290	8,624	8,933	9,403	9,658
Motor vehicle licences	2,911	3,025	3,111	3,267	3,394
Natural resource taxes and licences	605	633	723	786	1,458
Miscellaneous taxes	4,278	4,755	5,020	5,291	5,192
Health and drug insurance premiums	3,000	3,132	3,206	3,258	3,327
Contributions to social security plans	31,013	31,547	31,995	32,677	33,952
Sales of goods and services	37,653	39,130	41,010	43,076	46,329
Investment income	33,406	35,984	38,402	45,327	44,999
Other revenue from own sources	9,574	9,946	8,057	7,445	5,559
General purpose transfers from other government subsectors	0	0	0	0	..
Specific purpose transfers from other government subsectors	0	0	0	0	..
Total revenue	447,861	468,557	499,072	535,469	558,817

See footnotes at the end of the table.

Table 2-3 – continued

Revenue and expenditures — Consolidated¹ federal, provincial, territorial and local government revenue and expenditures

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Expenditures					
General government services	17,520	18,633	18,802	19,685	19,956
Protection of persons and property	37,193	39,154	41,175	43,725	45,301
Transportation and communication	19,148	20,258	21,385	25,390	26,051
Health	83,315	89,479	94,565	99,017	106,850
Hospital care	27,795	30,047	31,503	33,991	36,926
Medical care	35,144	37,090	40,827	41,290	43,936
Preventive care	3,546	3,678	3,857	4,123	4,538
Other health services	16,829	18,664	18,378	19,613	21,450
Social services	117,020	121,058	125,315	132,186	137,809
Social assistance	69,796	72,191	73,630	73,724	77,743
Workers' compensation benefits	6,652	6,427	6,623	6,864	7,028
Employee pension plan benefits and changes in equity	20,116	20,878	20,966	21,853	22,251
Veterans' benefits	2,504	2,604	2,700	2,890	3,168
Motor vehicle accident compensation	581	636	687	713	731
Other social services	17,371	18,321	20,709	26,141	26,887
Education	70,533	74,246	77,225	83,324	87,726
Elementary and secondary education	38,596	40,146	41,458	45,605	46,059
Postsecondary education	27,253	29,328	31,076	32,655	36,128
Special retraining services	3,644	3,668	3,622	3,906	4,321
Other education	1,040	1,104	1,069	1,158	1,218
Resource conservation and industrial development	18,784	19,430	18,444	19,749	19,908
Environment	10,259	11,391	11,929	13,313	14,355
Recreation and culture	11,690	13,143	13,736	14,350	14,584
Labour, employment and immigration	3,395	3,440	2,328	2,514	2,582
Housing	3,624	3,833	3,900	4,525	4,782
Foreign affairs and international assistance	5,128	4,611	5,556	5,585	6,654
Regional planning and development	2,111	2,133	2,035	2,168	2,475
Research establishments	1,881	1,890	1,855	1,986	1,995
General purpose transfers to other government subsectors	0	0	0	0	..
Debt charges	52,380	49,514	47,640	47,703	48,349
Other expenditures	1,463	2,499	1,662	1,689	964
Total expenditures	455,442	474,712	487,552	516,910	540,339
Surplus (+) / deficit (-)	-7,581	-6,156	11,520	18,559	18,477

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.

Table 2-4
Revenue and expenditures — Consolidated provincial, territorial and local government expenditures per capita, 2007 P

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	dollars						
General government services	416.5	490.6	232.3	316.7	427.7	296.6	364.9
Protection of persons and property	642.5	404.1	661.5	490.4	613.9	653.1	624.5
Transportation and communication	913.6	966.8	640.1	777.6	767.5	618.5	618.6
Health	3,579.9	2,684.1	3,168.6	3,193.3	2,889.0	3,163.9	3,415.4
Hospital care	1,444.1	1,082.3	1,179.7	1,282.7	1,073.0	1,121.9	1,204.9
Medical care	1,483.4	793.7	1,327.4	1,310.7	1,278.4	1,367.3	1,306.8
Preventive care	27.5	21.6	81.4	12.0	147.7	109.3	25.5
Other health services	624.8	786.5	580.2	587.9	389.9	565.4	878.2
Social services	1,434.3	772.0	1,073.7	1,028.8	2,820.8	1,447.1	1,409.4
Social assistance	548.2	447.3	431.4	326.0	745.2	601.5	625.4
Workers' compensation benefits	161.1	122.7	179.8	160.3	239.5	225.2	135.8
Employee pension plan benefits and changes in equity	..	..	8.6	..	776.2	5.0	3.4
Motor vehicle accident compensation	..	..	..	..	94.5	0.6	..
Other social services	725.0	202.0	452.8	541.1	965.4	614.9	644.9
Education	3,008.1	2,597.5	2,510.2	2,399.7	2,440.4	2,547.0	2,424.3
Elementary and secondary education	1,723.1	1,342.0	1,171.1	1,305.4	1,281.5	1,436.6	1,461.2
Postsecondary education	1,190.7	1,111.1	1,255.7	938.0	979.9	1,036.1	856.2
Special retraining services	43.2	86.6	34.3	130.9	172.1	62.4	73.8
Other education	51.1	57.7	49.2	25.4	7.0	11.9	33.1
Resource conservation and industrial development	448.0	779.2	317.9	344.7	484.8	205.2	473.5
Environment	271.1	324.7	351.1	308.6	312.8	383.8	414.1
Recreation and culture	218.1	382.4	263.3	220.5	338.6	259.4	225.7
Labour, employment and immigration	19.6	28.9	13.9	42.8	74.2	9.2	25.5
Housing	100.2	64.9	150.9	100.2	100.0	145.2	78.1
Regional planning and development	58.9	64.9	77.1	72.2	89.6	35.1	78.1
Research establishments	..	..	1.1	..	56.1	7.1	10.2
General purpose transfers to other government subsectors	25.5	0.0	..	..	85.5	0.5	0.0
Debt charges	1,106.2	938.0	1,204.3	1,257.3	1,047.7	797.1	1,143.0
Other expenditures	0.0	-14.4	277.3	0.0	0.0	9.7	1.7
Total expenditures	12,244.7	10,490.9	10,944.5	10,548.6	12,548.8	10,578.5	11,307.7
Surplus (+) / deficit (-)	-31.4	28.9	-122.0	0.0	-331.3	28.7	60.2
Population at October 1, 2006	508,955	138,596	934,172	748,439	7,669,100	12,721,776	1,178,491

Table 2-4 – continued

Revenue and expenditures — Consolidated provincial, territorial and local government expenditures per capita, 2007 P

	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada total

	dollars						
General government services	357.0	384.4	313.1	3,274.4	2,718.9	5,024.3	354.6
Protection of persons and property	733.4	549.3	573.8	2,696.5	2,575.8	2,236.6	625.1
Transportation and communication	933.2	900.8	776.2	4,526.3	3,672.9	2,009.7	732.3
Health	3,396.0	3,184.4	3,120.6	4,301.6	7,465.0	8,233.4	3,126.8
Hospital care	914.9	1,184.4	1,095.8	1,829.8	3,720.6	4,278.8	1,126.8
Medical care	1,345.0	1,056.4	1,545.7	2,022.4	1,597.9	940.0	1,331.4
Preventive care	18.3	93.5	66.3	160.5	667.8	583.5	101.7
Other health services	1,117.8	850.2	412.9	288.9	1,502.5	2,431.1	566.9
Social services	1,157.4	1,332.4	1,388.1	3,499.1	3,339.0	2,917.3	1,721.2
Social assistance	320.5	469.3	405.6	706.2	834.7	1,296.6	576.1
Workers' compensation benefits	187.7	148.2	226.5	802.5	834.7	..	213.2
Employee pension plan benefits and changes in equity	104.5	..	..	..	..	..	187.3
Motor vehicle accident compensation	..	..	..	..	..	..	22.3
Other social services	544.7	714.8	756.3	2,022.4	1,669.5	1,620.7	722.2
Education	2,840.2	3,031.5	2,359.6	4,943.7	6,582.6	6,029.2	2,564.1
Elementary and secondary education	1,559.0	1,547.7	1,222.2	3,210.2	4,316.8	4,213.9	1,389.2
Postsecondary education	1,175.6	1,314.8	1,087.7	1,316.2	1,287.9	1,166.9	1,062.6
Special retraining services	93.3	154.4	39.7	160.5	357.7	162.1	97.1
Other education	13.2	14.6	9.9	256.8	620.1	486.2	15.2
Resource conservation and industrial development	788.1	700.5	347.6	2,503.9	2,718.9	1,815.2	387.9
Environment	367.2	474.6	453.8	802.5	954.0	1,912.5	384.4
Recreation and culture	337.8	443.5	407.6	1,797.7	810.9	1,037.3	319.9
Labour, employment and immigration	16.2	26.1	18.3	..	286.2	97.2	29.8
Housing	259.7	76.2	50.8	545.7	2,575.8	5,283.6	122.4
Regional planning and development	50.7	94.3	65.2	513.6	1,478.7	1,393.8	66.1
Research establishments	8.1	45.7	1.6	..	..	..	21.5
General purpose transfers to other government subsectors	16.2	..	..	..	0.0	..	21.1
Debt charges	814.5	200.4	624.2	128.4	286.2	1,004.9	810.1
Other expenditures	90.3	106.6	8.1	..	596.2	64.8	27.6
Total expenditures	12,164.0	11,550.4	10,508.8	29,597.8	36,037.1	39,092.4	11,314.8
Surplus (+) / deficit (-)	101.4	2,546.1	133.6	256.8	-190.8	7,844.4	225.3
Population at October 1, 2006	985,859	3,413,464	4,327,431	31,151	41,929	30,850	32,730,213

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.

Table 2-5
Revenue and expenditures — Consolidated provincial, territorial and local government revenue and expenditures —
Canada total

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	252,060	263,042	280,922	303,706	321,682
Income taxes	63,314	64,508	73,704	80,653	91,150
Personal income taxes	51,465	52,611	56,818	61,790	70,502
Corporation income taxes	11,498	11,682	16,356	18,104	19,939
Mining and logging taxes	352	215	530	759	710
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	52,913	54,939	57,373	59,197	60,793
General sales tax	29,642	30,992	32,401	33,944	35,326
Alcoholic beverages and tobacco taxes	4,682	5,024	5,230	5,052	4,924
Amusement tax	576	537	547	551	554
Gasoline and motive fuel taxes	7,464	7,679	7,835	7,915	8,012
Custom duties	.	.	.	.	.
Liquor profits	3,334	3,544	3,703	3,940	4,129
Remitted gaming profits	6,095	5,969	6,395	6,483	6,476
Other consumption taxes	1,119	1,193	1,263	1,313	1,371
Property and related taxes	42,529	44,244	46,710	49,639	51,417
General property taxes	35,399	37,570	39,537	41,798	43,753
Capital taxes	3,328	3,197	3,622	3,665	3,506
Other property and related taxes	3,802	3,477	3,551	4,176	4,158
Other taxes	15,566	16,428	17,129	17,968	18,421
Payroll taxes	8,290	8,624	8,933	9,403	9,658
Motor vehicle licences	2,911	3,025	3,111	3,267	3,394
Natural resource taxes and licences	602	630	720	784	783
Miscellaneous taxes	3,764	4,149	4,364	4,515	4,586
Health and drug insurance premiums	3,000	3,132	3,206	3,258	3,327
Contributions to social security plans	8,289	9,501	10,111	10,826	12,115
Sales of goods and services	33,715	35,165	36,927	39,182	41,804
Investment income	25,921	29,145	31,841	38,412	37,161
Other revenue from own sources	6,816	5,982	3,922	4,570	5,495
General purpose transfers from other government subsectors	28,899	32,028	26,571	25,049	23,096
Specific purpose transfers from other government subsectors	9,165	11,566	25,568	29,296	32,932
Total revenue	290,126	306,637	333,060	358,051	377,710

Table 2-5 – continued

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Expenditures					
General government services	9,524	10,588	10,536	11,067	11,606
Protection of persons and property	16,967	18,251	18,374	19,531	20,460
Transportation and communication	17,120	18,309	19,397	23,076	23,968
Health	79,948	85,667	90,458	94,712	102,341
Hospital care	27,734	30,011	31,409	33,909	36,881
Medical care	34,666	36,578	40,166	40,647	43,577
Preventive care	2,723	2,883	2,906	3,068	3,329
Other health services	14,825	16,195	15,977	17,088	18,554
Social services	44,952	46,300	48,375	52,599	56,334
Social assistance	15,568	15,645	15,982	16,653	18,857
Workers' compensation benefits	6,650	6,425	6,621	6,863	6,978
Employee pension plan benefits and changes in equity	5,067	5,525	5,586	5,997	6,129
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	581	636	687	713	731
Other social services	17,086	18,068	19,499	22,373	23,638
Education	67,240	70,864	73,910	79,827	83,923
Elementary and secondary education	37,972	39,447	40,760	44,900	45,469
Postsecondary education	26,140	28,222	29,956	31,414	34,778
Special retraining services	2,697	2,741	2,775	3,035	3,177
Other education	432	454	419	478	498
Resource conservation and industrial development	12,269	11,230	11,285	12,226	12,695
Environment	8,638	9,699	10,241	11,845	12,581
Recreation and culture	8,055	9,150	9,676	10,423	10,471
Labour, employment and immigration	919	902	868	938	974
Housing	2,894	3,047	3,235	3,830	4,006
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,718	1,717	1,798	1,958	2,165
Research establishments	575	614	576	686	704
General purpose transfers to other government subsectors	312	331	731	638	690
Debt charges	26,743	25,721	25,589	26,247	26,516
Other expenditures	1,498	2,528	1,607	1,663	903
Total expenditures	299,372	314,919	326,657	351,269	370,336
Surplus (+) / deficit (-)	-9,246	-8,282	6,404	6,783	7,374

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.

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	194,545	203,154	215,999	231,239	239,398
Income taxes	114,859	124,111	133,515	146,621	155,082
Personal income taxes	88,372	92,713	98,354	107,403	110,255
Corporation income taxes ¹	22,110	27,243	30,339	32,990	37,920
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,377	4,156	4,822	6,229	6,907
Other income taxes	..	..	..	..	..
Consumption taxes	43,518	43,979	47,312	48,829	46,507
General sales tax	30,568	31,177	34,165	35,605	33,212
Alcoholic beverages and tobacco taxes	4,118	4,236	4,420	3,975	3,943
Amusement tax	16	14	14	14	13
Gasoline and motive fuel taxes	4,873	5,081	4,864	5,173	5,240
Custom duties	3,189	2,804	3,041	3,429	3,606
Liquor profits	..	..	..	..	..
Remitted gaming profits	..	..	..	..	..
Other consumption taxes	754	667	808	633	493
Property and related taxes	..	..	..	..	..
General property taxes	..	..	..	..	..
Capital taxes	..	..	..	..	..
Other property and related taxes	..	..	..	..	..
Other taxes	517	609	659	778	1,281
Payroll taxes	..	..	..	..	..
Motor vehicle licences	..	..	..	..	..
Natural resource taxes and licences	3	3	3	2	675
Miscellaneous taxes	514	606	657	776	606
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	22,724	22,046	21,884	21,851	21,837
Sales of goods and services	5,058	5,101	5,452	5,738	6,507
Investment income	7,485	6,839	6,560	6,915	7,838
Other revenue from own sources	385	468	615	507	346
General purpose transfers from other government subsectors	524	601	612	604	714
Specific purpose transfers from other government subsectors	22	84	88	91	62
Total revenue	195,091	203,839	216,699	231,934	240,175

See footnotes at the end of the table.

Table 2-6 – continued

Revenue and expenditures — Federal government revenue and expenditures

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Expenditures					
General government services	8,198	8,260	8,491	8,891	8,659
Protection of persons and property	21,178	22,014	23,929	25,485	26,166
Transportation and communication	2,236	2,149	2,299	3,095	3,475
Health ²	3,497	6,811	23,774	21,823	22,901
Hospital care	65	1,578	4,874	89	52
Medical care	508	686	716	699	412
Preventive care	851	853	1,374	1,071	1,227
Other health services	2,072	3,695	16,810	19,964	21,211
Social services ²	72,336	75,053	77,249	81,015	84,554
Social assistance	54,473	56,811	57,943	57,430	59,046
Workers' compensation benefits	2	2	2	2	50
Employee pension plan benefits and changes in equity	15,049	15,352	15,380	15,856	16,122
Veterans' benefits	2,504	2,604	2,701	2,890	3,168
Other social services	308	283	1,224	4,838	6,169
Education ²	5,000	5,219	5,044	5,385	6,799
Elementary and secondary education	962	1,054	1,064	1,110	1,001
Postsecondary education	1,429	1,523	1,424	1,634	2,750
Special retraining services	1,840	1,820	1,743	1,765	2,118
Other education	767	822	814	876	930
Resource conservation and industrial development	8,005	9,805	8,929	9,618	9,258
Environment	1,733	1,803	1,823	1,738	2,065
Recreation and culture	3,747	4,134	4,202	4,134	4,326
Labour, employment and immigration	2,735	2,861	1,926	1,976	2,090
Housing	1,979	2,092	2,072	2,119	3,602
Foreign affairs and international assistance	5,157	4,615	5,561	5,586	6,655
Regional planning and development	464	520	274	256	475
Research establishments	2,516	2,875	2,926	3,222	3,216
General purpose transfers to other government subsectors ²	28,940	29,631	20,971	24,328	22,933
Debt charges	25,637	23,794	22,051	21,456	21,832
Other expenditures	71	76	61	31	67
Total expenditures	193,427	201,713	211,583	220,158	229,072
Surplus (+) / deficit (-)	1,665	2,126	5,117	11,776	11,104

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.

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 of population, October 1st ^{1,2}
	millions of dollars				percent		persons	
Canada								
1998	165,179	160,672	4,507	117,229	43,443	71.0	26.3	30,233,741
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	31,773,080
2004 ^r	199,398	197,272	2,126	162,602	34,670	81.5	17.4	32,089,225
2005 ^r	212,055	206,939	5,117	174,186	32,753	82.1	15.4	32,406,497
2006 ^r	226,731	214,955	11,776	182,879	32,076	80.7	14.1	32,730,213
2007 ^p	234,691	223,588	11,104	191,162	32,426	81.5	13.8	32,730,213
	dollars							
Per capita								
1998	5,463	5,314	149	3,877	1,437	...	...	...
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	6,009	5,956	52	4,808	1,148	...	...	...
2004 ^r	6,214	6,148	66	5,067	1,080	...	...	...
2005 ^r	6,544	6,386	158	5,375	1,011	...	...	...
2006 ^r	6,927	6,567	360	5,587	980	...	...	...
2007 ^p	7,170	6,831	339	5,841	991	...	...	...

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, 2003, updated postcensal from October 1, 2003 to April 1, 2006 and preliminary postcensal from July 1, 2006.

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. Estimates of population — CANSIM table number 051-0005.

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	190,368	198,713	211,355	226,036	233,915
Income taxes	114,859	124,111	133,515	146,621	155,082
Personal income taxes	88,372	92,713	98,354	107,403	110,255
Corporation income taxes ¹	22,110	27,243	30,339	32,990	37,920
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,377	4,156	4,822	6,229	6,907
Other income taxes	..	..	..	..	..
Consumption taxes	43,518	43,979	47,312	48,829	46,507
General sales tax	30,568	31,177	34,165	35,605	33,212
Alcoholic beverages and tobacco taxes	4,118	4,236	4,420	3,975	3,943
Liquor gallonage taxes	..	..	..	..	..
Other liquor taxes	1,208	1,199	1,096	1,115	1,225
Tobacco taxes	2,910	3,037	3,324	2,860	2,719
Amusement tax	16	14	14	14	13
Racetrack betting tax	16	14	14	14	13
Other amusement taxes	..	..	..	..	..
Gasoline and motive fuel taxes	4,873	5,081	4,864	5,173	5,240
Custom duties	3,189	2,804	3,041	3,429	3,606
Remitted gaming profits ²	..	..	..	..	..
Other consumption taxes	754	667	808	633	493
Air transportation tax ³	446	406	387	351	356
Miscellaneous consumption taxes ²	308	260	421	282	137
Other taxes	517	609	659	778	1,281
Natural resource taxes and licences	3	3	3	2	675
Miscellaneous taxes	514	606	657	776	606
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	18,753	17,906	17,657	17,245	17,068
Employment insurance contributions	18,661	17,809	17,559	17,139	16,969
Other social security plan contributions	92	96	98	106	99
Sales of goods and services	5,058	5,101	5,452	5,738	6,507
Investment income	7,278	6,538	6,144	6,318	7,124
Natural resource royalties	288	352	651	890	924
Oil and gas royalties	133	183	249	598	534
Forestry royalties	..	..	..	..	..
Mineral royalties	25	62	144	76	16
Water power royalties	..	..	..	..	..
Other natural resource royalties	130	107	258	216	374
Remitted trading profits	2,017	1,989	1,773	1,823	2,092
Interest income	4,397	3,613	3,114	2,898	3,402
Interest income from own enterprises	3,762	2,854	2,373	2,035	2,346
Other interest income	634	759	741	863	1,056
Other investment income	577	585	606	706	706
Other revenue from own sources	385	468	615	507	346
Other fines and penalties	55	97	153	140	111
Capital transfers from own sources	..	..	..	..	..
Other donations	12	13	14	15	15
Miscellaneous revenue from own sources	317	359	449	351	220
General purpose transfers from other government subsectors	524	601	612	604	714
Specific purpose transfers from other government subsectors	22	84	88	91	62
Total revenue	190,914	199,398	212,055	226,731	234,691

See footnotes at the end of the table.

Table 2-8 – continued

Revenue and expenditures — Federal general government revenue and expenditures

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Expenditures					
General government services	8,198	8,260	8,491	8,891	8,659
Executive and legislature	706	754	1,003	1,061	841
General administrative	6,315	6,299	6,279	6,561	6,478
Other general government services	1,177	1,208	1,209	1,269	1,339
Protection of persons and property	21,178	22,014	23,929	25,485	26,166
National defence	12,818	13,304	14,360	15,075	15,129
Courts of law	473	484	501	515	539
Correction and rehabilitation services	1,992	1,960	2,032	2,078	2,110
Policing	3,027	3,093	3,260	3,512	3,757
Regulatory measures	1,165	1,154	1,211	1,296	1,271
Other protection of persons and property	1,703	2,019	2,565	3,009	3,359
Transportation and communication	2,236	2,149	2,299	3,095	3,475
Air transport	488	490	487	370	403
Road transport	351	301	418	434	375
Public transit	..	..	..	552	1,007
Rail transport	303	307	248	248	207
Water transport	356	363	411	607	698
Telecommunications	225	183	227	393	432
Other transportation and communication	514	505	508	492	354
Health ⁴	3,497	6,811	23,774	21,823	22,901
Hospital care	65	1,578	4,874	89	52
Medical care	508	686	716	699	412
Preventive care	851	853	1,374	1,071	1,227
Other health services	2,072	3,695	16,810	19,964	21,211
Social services	57,323	59,735	61,904	65,192	68,477
Social assistance	54,473	56,811	57,943	57,430	59,046
Income maintenance	14,003	14,648	13,996	13,847	14,261
Other social assistance	40,470	42,163	43,946	43,583	44,784
Social security	26,673	27,978	28,831	29,945	31,536
Family allowances	7,996	8,272	8,899	9,441	9,464
Miscellaneous social assistance	5,800	5,913	6,216	4,198	3,784
Workers' compensation benefits	2	2	2	2	50
Employee pension plan benefits and changes in equity	36	35	35	33	44
Veterans' benefits	2,504	2,604	2,701	2,890	3,168
Other social services	308	283	1,224	4,838	6,169
Education	5,000	5,219	5,044	5,385	6,799
Elementary and secondary education	962	1,054	1,064	1,110	1,001
Postsecondary education	1,429	1,523	1,424	1,634	2,750
Special retraining services	1,840	1,820	1,743	1,765	2,118
Other education	767	822	814	876	930
Resource conservation and industrial development	8,005	9,805	8,929	9,618	9,258
Agriculture	3,472	5,079	3,768	3,737	3,733
Fish and game	588	536	559	471	504
Oil and gas	183	265	359	758	778
Forestry	27	49	112	271	192
Mining	0	..	..	70	82
Water power	2	4	..	1	2
Tourism promotion	128	121	95	100	100
Trade and industry	2,434	2,716	2,862	2,904	2,854
Other resource conservation and industrial development	1,171	1,034	1,175	1,306	1,012
Environment	1,733	1,803	1,823	1,738	2,065
Water purification and supply	656	629	620	627	737
Pollution control	400	452	506	624	686
Other environmental services	677	722	697	487	642
Recreation and culture	3,747	4,134	4,202	4,134	4,326
Recreation	354	412	466	566	560
Culture	1,100	1,222	1,242	1,165	1,292
Libraries	86	83	95	100	41
Art galleries and museums	205	284	283	246	328
Other culture	809	855	864	819	923
Broadcasting	1,550	1,668	1,719	1,709	1,704
Other recreation and culture	743	832	775	695	771

See footnotes at the end of the table.

Table 2-8 – continued

Revenue and expenditures — Federal general government revenue and expenditures

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Labour, employment and immigration	2,735	2,861	1,926	1,976	2,090
Labour and employment	1,676	1,743	959	1,016	1,111
Immigration	1,059	1,118	965	950	979
Other labour, employment and immigration	0	0	2	10	0
Housing	1,979	2,092	2,072	2,119	3,602
Foreign affairs and international assistance	5,157	4,615	5,561	5,586	6,655
Regional planning and development	464	520	274	256	475
Research establishments	2,516	2,875	2,926	3,222	3,216
General purpose transfers to other government subsectors ⁴	28,940	29,631	20,971	24,328	22,933
General purpose transfers to provincial and territorial governments	28,940	29,615	20,967	24,058	22,695
Statutory subsidies	31	32	32	32	32
Equalization	10,909	7,651	11,032	13,754	11,645
Canada health and social transfer ^{4,5}	16,279	19,732	..	..	..
Canada social transfer (CST)	..	..	7,386	7,187	7,293
Reciprocal taxation agreement	..	..	..	..	..
Other general purpose transfers to provincial and territorial governments	1,721	2,201	2,517	3,085	3,726
General purpose transfers to municipal governments	..	15	4	270	237
Debt charges	36,473	34,670	32,753	32,076	32,426
Other interest expense	36,344	34,560	32,654	31,975	32,326
Other debt charges	129	110	99	101	100
Other expenditures	71	76	61	31	67
Total expenditures	189,249	197,272	206,939	214,955	223,588
Surplus (+) / deficit (-)	1,665	2,126	5,117	11,776	11,104

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.

Table 2-9

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	15,013	15,318	15,345	15,823	16,078
Contributions to social security plans	3,971	4,141	4,228	4,606	4,769
Non-autonomous pension plan employee contributions	1,047	1,102	1,150	1,272	1,352
Non-autonomous pension plan employer contributions	2,923	3,039	3,077	3,334	3,417
Investment income	11,043	11,177	11,118	11,217	11,309
Total revenue	15,013	15,318	15,345	15,823	16,078
Expenditures					
Social services	15,013	15,318	15,345	15,823	16,078
Employee pension plan benefits and other expenditures	8,238	6,530	6,750	7,101	7,394
Changes in pension equity of households	6,775	8,788	8,595	8,722	8,684
Total expenditures	15,013	15,318	15,345	15,823	16,078
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.

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	201,438	210,822	227,404	246,173	261,038
Income taxes	63,314	64,508	73,704	80,653	91,150
Personal income taxes	51,465	52,611	56,818	61,790	70,502
Corporation income taxes	11,498	11,682	16,356	18,104	19,939
Mining and logging taxes	352	215	530	759	710
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	52,817	54,841	57,275	59,094	60,689
General sales tax	29,564	30,912	32,319	33,857	35,238
Alcoholic beverages and tobacco taxes	4,682	5,024	5,230	5,052	4,924
Amusement tax	571	532	541	544	547
Gasoline and motive fuel taxes	7,464	7,679	7,835	7,915	8,012
Custom duties	.	.	.	.	.
Liquor profits	3,334	3,544	3,703	3,940	4,129
Remitted gaming profits	6,095	5,969	6,395	6,483	6,476
Other consumption taxes	1,107	1,181	1,253	1,303	1,362
Property and related taxes	8,266	8,422	9,177	9,845	9,860
General property taxes	3,200	3,290	3,480	3,587	3,667
Capital taxes	3,328	3,197	3,622	3,665	3,506
Other property and related taxes	1,737	1,935	2,074	2,593	2,686
Other taxes	14,946	15,796	16,434	17,235	17,658
Payroll taxes	8,290	8,624	8,933	9,403	9,658
Motor vehicle licences	2,911	3,025	3,111	3,267	3,394
Natural resource taxes and licences	602	630	720	784	783
Miscellaneous taxes	3,143	3,517	3,669	3,781	3,823
Health and drug insurance premiums	3,000	3,132	3,206	3,258	3,327
Contributions to social security plans	8,289	9,501	10,111	10,826	12,115
Sales of goods and services	21,943	23,314	24,691	25,922	27,994
Investment income	23,820	27,141	29,486	35,423	34,166
Other revenue from own sources	5,045	4,168	3,321	3,915	4,081
General purpose transfers from other government subsectors¹	28,912	32,046	26,587	25,064	23,111
Specific purpose transfers from other government subsectors¹	8,695	11,194	25,066	28,534	32,412
Total revenue	239,046	254,062	279,056	299,771	316,561

See footnotes at the end of the table.

Table 2-10 – continued

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Expenditures					
General government services	4,433	4,800	4,933	5,104	5,350
Protection of persons and property	9,041	9,423	9,363	9,913	10,358
Transportation and communication	9,224	9,606	10,361	13,391	13,567
Health	79,229	84,973	89,562	93,861	101,470
Hospital care	27,654	29,949	31,345	33,823	36,828
Medical care	34,668	36,580	40,168	40,649	43,579
Preventive care	2,395	2,555	2,524	2,670	2,875
Other health services	14,511	15,889	15,524	16,719	18,187
Social services	42,440	43,665	45,670	49,994	53,841
Social assistance	13,833	13,935	14,204	14,936	17,120
Workers' compensation benefits	6,651	6,426	6,622	6,863	6,978
Employee pension plan benefits and changes in equity	5,067	5,525	5,586	5,997	6,129
Veterans' benefits	-	-	-	-	-
Other social services	16,309	17,144	18,571	21,484	22,882
Motor vehicle accident compensation	581	636	687	713	731
Education	58,243	62,544	65,096	70,640	74,378
Elementary and secondary education	29,258	31,452	32,241	36,053	36,298
Postsecondary education	26,141	28,223	29,957	31,416	34,780
Special retraining services	2,390	2,392	2,448	2,681	2,793
Other education	454	477	450	490	507
Resource conservation and industrial development	11,459	10,228	10,250	11,079	11,518
Environment	1,715	1,646	1,809	2,086	2,240
Recreation and culture	2,461	2,816	2,845	3,153	3,232
Labour, employment and immigration	922	906	871	941	977
Housing	1,790	1,941	2,037	2,300	2,452
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	1,089	1,060	1,097	1,238	1,298
Research establishments	578	615	578	688	706
General purpose transfers to other government subsectors	1,300	1,392	2,275	2,360	2,697
Debt charges	23,961	23,338	23,225	23,659	23,922
Other expenditures	1,293	2,444	1,482	1,610	598
Total expenditures	249,176	261,398	271,453	292,018	308,604
Surplus (+) / deficit (-)	-10,131	-7,337	7,604	7,753	7,957

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.

Table 2-11
Revenue and expenditures — Provincial and territorial general government revenue and expenditures ¹, by province and territory, 2007^p

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Own source revenue	3,129	802	5,223	4,324	62,131	78,056	7,344
Income taxes	1,150	249	2,130	1,412	25,460	35,633	2,473
Consumption taxes	1,139	298	1,935	1,409	14,872	24,224	2,256
Property and related taxes	11	72	80	400	1,644	2,681	362
Other taxes	248	33	197	149	7,041	6,721	566
Health and drug insurance premiums	0	0	17	0	889	..	0
Contributions to social security plans	164	27	221	157	3,438	3,350	196
Sales of goods and services	163	79	335	164	2,249	2,435	223
Investment income	245	42	299	616	6,315	2,909	1,156
Other revenue from own sources	9	1	8	17	221	103	112
General purpose transfers from other government subsectors ²	1,540	336	1,920	1,647	7,519	3,368	2,059
Specific purpose transfers from other government subsectors ²	613	163	886	721	5,639	10,915	1,250
Total revenue	5,282	1,301	8,029	6,692	75,288	92,340	10,654
General government services	122	56	69	163	1,596	1,472	191
Protection of persons and property	305	42	382	207	2,471	3,727	429
Transportation and communication	395	118	399	414	3,352	3,787	339
Health	1,663	373	2,862	2,081	20,844	35,833	3,459
Social services	718	106	930	777	15,332	15,621	1,690
Education	1,167	259	1,533	1,469	13,646	18,357	1,860
Resource conservation and industrial development	226	107	285	241	3,320	2,193	520
Environment	78	31	57	59	530	426	52
Recreation and culture	53	24	69	48	1,006	717	119
Labour, employment and immigration	10	4	13	35	570	117	30
Housing	49	9	139	73	402	798	86
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	25	7	46	36	489	256	96
Research establishments	0	0	1	0	430	90	12
General purpose transfers to other government subsectors	43	4	123	115	1,056	450	250
Debt charges	553	127	1,080	929	10,360	9,143	1,213
Other expenditures	0	0	0	0	0	115	0
Total expenditures	5,407	1,268	7,988	6,646	75,401	93,102	10,346
Surplus (+) / deficit (-)	-125	33	41	46	-113	-762	307

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, 2007^p

	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
	millions of dollars						
Own source revenue	7,874	35,172	29,860	146	397	99	234,556
Income taxes	2,362	11,165	8,847	51	185	35	91,150
Consumption taxes	2,044	3,754	8,659	24	57	16	60,689
Property and related taxes	481	1,306	2,799	3	18	2	9,860
Other taxes	632	1,236	814	10	10	2	17,658
Health and drug insurance premiums	0	936	1,484	0	0	..	3,327
Contributions to social security plans	251	1,055	1,310	10	33	0	10,213
Sales of goods and services	396	581	916	20	60	38	7,659
Investment income	1,685	15,064	4,922	29	30	5	33,319
Other revenue from own sources	24	75	109	0	3	2	683
General purpose transfers from other government subsectors ²	357	509	1,693	526	770	867	23,111
Specific purpose transfers from other government subsectors ²	1,192	2,625	4,284	200	225	370	29,084
Total revenue	9,422	38,307	35,837	872	1,391	1,336	286,751
General government services	154	555	656	91	95	134	5,352
Protection of persons and property	485	902	1,136	77	101	70	10,334
Transportation and communication	449	1,856	2,169	129	133	33	13,572
Health	3,009	10,448	12,322	128	279	254	93,554
Social services	1,237	4,506	5,574	109	139	90	46,829
Education	1,692	8,113	7,239	142	242	179	55,896
Resource conservation and industrial development	743	2,243	1,407	78	114	55	11,532
Environment	122	543	307	14	6	18	2,241
Recreation and culture	141	473	509	42	14	17	3,233
Labour, employment and immigration	16	89	80	0	12	3	978
Housing	255	190	179	17	105	151	2,452
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	39	92	92	15	64	40	1,299
Research establishments	8	158	7	0	0	0	706
General purpose transfers to other government subsectors	151	255	110	14	97	29	2,697
Debt charges	774	554	2,334	3	11	31	27,111
Other expenditures	7	363	..	0	0	0	485
Total expenditures	9,282	31,339	34,117	859	1,412	1,104	278,271
Surplus (+) / deficit (-)	139	6,968	1,720	13	-20	232	8,480

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.

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 (-)							
1998	383	-28	142	23	-2,534	-3,464	127
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 ^r	-269	-96	107	-52	-3,212	-5,865	-76
2005 ^r	-16	37	342	184	-538	-989	647
2006 ^r	153	40	733	13	-2,137	-2,494	303
2007 ^p	-125	33	41	46	-113	-762	307
dollars							
Surplus (+) / deficit (-) per capita							
1998	699	-206	152	31	-348	-307	112
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 ^r	-519	-698	114	-69	-428	-476	-65
2005 ^r	-31	268	364	245	-71	-79	552
2006 ^r	298	289	783	17	-281	-198	258
2007 ^p	-246	238	44	61	-15	-60	261
persons							
Estimates of population, October 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	518,754	137,537	937,429	751,469	7,513,230	12,311,012	1,163,571
2004	516,483	137,822	938,648	752,191	7,566,694	12,465,403	1,172,512
2005	513,539	138,281	936,366	751,218	7,616,248	12,606,305	1,174,595
2006	508,955	138,596	934,172	748,439	7,669,100	12,721,776	1,178,491
2007	..	..	..	..	..	..	..

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

	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest ¹ Territories	Nunavut	Canada
millions of dollars							
Surplus (+) / deficit (-)							
1998	289	2,764	-101	6	46	..	-2,344
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 r	-188	4,579	-542	-6	-123	-43	-5,785
2005 r	808	5,392	3,465	-17	-29	-11	9,274
2006 r	655	8,229	2,772	-18	-45	82	8,286
2007 p	139	6,968	1,720	13	-20	232	8,480
dollars							
Surplus (+) / deficit (-) per capita							
1998	284	971	-25	190	682	...	-78
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 r	-189	1,443	-130	-195	-2,898	-1,473	-182
2005 r	812	1,673	821	-551	-678	-371	289
2006 r	662	2,492	648	-574	-1,056	2,716	256
2007 p	141	2,041	397	417	-477	7,520	259
persons							
Estimates of population, October 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	994,736	3,173,723	4,169,170	30,800	42,449	29,200	31,773,080
2004	994,628	3,223,393	4,218,133	30,869	42,799	29,650	32,089,225
2005	988,837	3,301,987	4,274,967	31,358	42,610	30,186	32,406,497
2006	985,859	3,413,464	4,327,431	31,151	41,929	30,850	32,730,213
2007	..	..	..	..	..	..	..

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, 2003, updated postcensal from October 1, 2003 to April 1, 2006 and preliminary postcensal from July 1, 2006.

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. Estimates of population — CANSIM table number 051-0005.

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	180,197	188,414	204,995	221,869	234,556
Income taxes	63,314	64,508	73,704	80,653	91,150
Personal income taxes	51,465	52,611	56,818	61,790	70,502
Corporation income taxes	11,498	11,682	16,356	18,104	19,939
Mining and logging taxes	352	215	530	759	710
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	52,817	54,841	57,275	59,094	60,689
General sales tax	29,564	30,912	32,319	33,857	35,238
Alcoholic beverages and tobacco taxes	4,682	5,024	5,230	5,052	4,924
Amusement tax	571	532	541	544	547
Gasoline and motive fuel taxes	7,464	7,679	7,835	7,915	8,012
Liquor profits	3,334	3,544	3,703	3,940	4,129
Remitted gaming profits	6,095	5,969	6,395	6,483	6,476
Other consumption taxes	1,107	1,181	1,253	1,303	1,362
Property and related taxes	8,266	8,422	9,177	9,845	9,860
General property taxes	3,200	3,290	3,480	3,587	3,667
Capital taxes	3,328	3,197	3,622	3,665	3,506
Other property and related taxes	1,737	1,935	2,074	2,593	2,686
Other taxes	14,946	15,796	16,434	17,235	17,658
Payroll taxes	8,290	8,624	8,933	9,403	9,658
Motor vehicle licences	2,911	3,025	3,111	3,267	3,394
Natural resource taxes and licences	602	630	720	784	783
Miscellaneous taxes	3,143	3,517	3,669	3,781	3,823
Health and drug insurance premiums	3,000	3,132	3,206	3,258	3,327
Contributions to social security plans	6,738	7,713	8,375	9,032	10,213
Sales of goods and services	6,826	6,819	7,091	7,392	7,659
Investment income	23,705	26,588	29,144	34,653	33,319
Other revenue from own sources	587	595	590	706	683
General purpose transfers from other government subsectors¹	28,912	32,046	26,587	25,064	23,111
Specific purpose transfers from other government subsectors¹	6,207	8,330	22,134	25,447	29,084
Total revenue	215,316	228,790	253,716	272,379	286,751

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Expenditures					
General government services	4,439	4,802	4,936	5,106	5,352
Protection of persons and property	9,050	9,415	9,358	9,888	10,334
Transportation and communication	9,226	9,608	10,364	13,394	13,572
Health	70,536	76,357	81,449	86,512	93,554
Hospital care	23,479	25,199	26,474	28,574	31,112
Medical care	31,917	34,279	37,426	39,463	42,359
Preventive care	2,550	2,793	2,850	2,870	3,089
Other health services	12,590	14,085	14,699	15,605	16,994
Social services	36,546	37,407	39,522	43,183	46,829
Social assistance	13,831	13,944	14,221	14,935	17,121
Workers' compensation benefits	6,652	6,427	6,623	6,865	6,981
Employee pension plan benefits and changes in equity	96	100	101	105	107
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	581	636	687	714	732
Other social services	15,386	16,299	17,890	20,564	21,889
Education	43,929	47,154	48,865	53,756	55,896
Elementary and secondary education	29,265	31,460	32,251	36,062	36,311
Postsecondary education	11,794	12,816	13,700	14,721	16,514
Special retraining services	2,412	2,396	2,460	2,484	2,564
Other education	458	481	454	490	507
Resource conservation and industrial development	11,508	10,300	10,396	11,092	11,532
Environment	1,717	1,648	1,812	2,086	2,241
Recreation and culture	2,465	2,821	2,849	3,154	3,233
Labour, employment and immigration	925	912	873	942	978
Housing	1,792	1,939	2,037	2,300	2,452
Foreign affairs and international assistance	..	..	..	..	..
Regional planning and development	1,091	1,063	1,100	1,238	1,299
Research establishments	655	718	657	688	706
General purpose transfers to other government subsectors	1,300	1,392	2,275	2,360	2,697
Debt charges	27,056	26,597	26,563	26,886	27,111
Other expenditures	1,278	2,442	1,386	1,508	485
Total expenditures	223,512	234,575	244,442	264,093	278,271
Surplus (+) / deficit (-)	-8,196	-5,785	9,274	8,286	8,480

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.

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

	2003	2004 ^r	2005 ^r	2006 ^f	2007 ^p
	millions of dollars				
Revenue					
Contributions to social security plans	1,551	1,787	1,736	1,795	1,902
Investment income	3,421	3,638	3,750	4,099	4,123
Total revenue	4,972	5,426	5,486	5,894	6,025
Expenditures					
Social services	4,972	5,426	5,486	5,894	6,025
Employee pension plan benefits and other expenditures	2,933	3,175	3,307	3,545	3,563
Changes in pension equity of households	2,039	2,250	2,179	2,349	2,461
Total expenditures	4,972	5,426	5,486	5,894	6,025
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.

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

	2003	2004 ^r	2005 ^r	2006 ^f	2007 ^p
	thousands of dollars				
Revenue					
Own source revenue	11,244,357	12,752,007	13,336,261	13,976,578	15,413,521
Sales of goods and services	9,026,491	9,906,500	10,520,144	11,024,426	12,168,566
Tuition fees	5,085,897	5,766,539	6,152,681	6,453,724	7,147,470
Other sales of goods and services	3,940,594	4,139,962	4,367,463	4,570,702	5,021,096
Investment income	370,231	821,830	645,905	678,871	747,924
Other revenue from own sources	1,847,635	2,023,677	2,170,212	2,273,281	2,497,031
Transfers from other levels of government	14,114,778	15,344,405	16,148,194	17,013,916	18,434,076
Transfers from federal government	2,270,560	2,564,931	2,678,489	2,819,458	3,073,356
Transfers from provincial and territorial governments	11,817,345	12,750,006	13,444,014	14,167,730	15,330,445
Transfers from local governments	26,873	29,468	25,691	26,728	30,274
Total revenue	25,359,135	28,096,412	29,484,455	30,990,494	33,847,597
Expenditures					
Education	25,091,972	27,089,016	28,976,903	30,566,147	33,363,020
Postsecondary education	24,820,214	26,804,032	28,699,579	30,277,775	33,044,907
Administration	4,717,093	4,759,180	5,377,969	5,737,298	6,257,850
Education	12,485,313	13,748,442	14,250,885	15,003,320	16,351,516
Support to students	818,445	961,623	1,031,730	1,080,572	1,197,408
Other postsecondary education expenses	6,799,363	7,334,787	8,038,995	8,456,584	9,238,132
Special retraining services	271,758	284,984	277,324	288,372	318,114
Debt charges	498,369	575,652	606,483	669,187	716,182
Total expenditures	25,590,341	27,690,208	29,609,613	31,262,977	34,107,650
Surplus (+) / deficit (-)	-231,206	406,204	-125,158	-272,484	-260,053

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.

Table 2-16
Revenue and expenditures — Health and social service institutions revenue and expenditures — Canada total¹

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	thousands of dollars				
Revenue					
Own source revenue	8,066,583	8,417,204	8,985,511	9,508,376	10,326,873
Sales of goods and services	6,742,844	7,236,310	7,748,671	8,202,267	8,909,139
Investment income	122,103	146,341	115,278	120,579	130,779
Other revenue from own sources	1,201,636	1,034,552	1,121,562	1,185,531	1,286,956
Transfers from other levels of government	45,296,535	48,746,744	51,377,231	54,204,425	58,712,489
Transfers from federal government	857	6,334	6,868	5,282	5,848
Transfers from provincial and territorial governments	45,105,809	48,475,693	51,148,536	53,962,320	58,449,620
Transfers from local governments	189,869	264,718	221,827	236,823	257,022
Transfers from other health and social service institutions	0	..	..	..	..
Total revenue	53,363,118	57,163,948	60,362,742	63,712,802	69,039,362
Expenditures					
Health	48,856,865	52,582,587	55,037,326	56,800,899	61,568,320
Hospital care	25,624,256	27,357,155	28,647,459	30,126,928	32,716,547
Medical care	11,272,160	12,110,118	13,164,745	12,842,837	13,902,999
Preventive care	953,514	1,077,248	1,167,437	1,224,864	1,327,722
Other health services	11,006,935	12,038,066	12,057,686	12,606,270	13,621,052
Social services	5,998,135	6,315,931	6,641,924	6,938,575	7,484,622
Social assistance	58,051	47,541	41,312	4,471	4,906
Other social services	5,940,084	6,268,390	6,600,611	6,934,104	7,479,716
Housing	4,634	4,893	3,838	61	67
Debt charges	205,220	218,531	224,545	233,223	248,713
Total expenditures	55,064,854	59,121,941	61,907,633	63,972,758	69,301,721
Surplus (+) / deficit (-)	-1,701,734	-1,957,994	-1,544,891	-259,957	-262,359

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.

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

	2002	2003 ^r	2004 ^r	2005 ^r	2006 ^p
	millions of dollars				
Revenue					
Own source revenue	51,548.5	53,541.3	56,135.3	59,979.3	62,516.9
Consumption taxes	96.4	97.6	98.1	102.8	104.2
General sales tax	78.1	80.4	81.9	86.6	87.8
Other consumption taxes	18.3	17.2	16.2	16.1	16.4
Property and related taxes	34,263.3	35,821.9	37,533.3	39,794.3	41,557.2
General property taxes	32,198.8	34,280.0	36,056.6	38,210.8	40,085.7
Real property taxes	28,756.1	30,575.6	32,142.7	33,988.0	35,848.7
Lot levies	1,241.7	1,497.0	1,560.5	1,797.6	1,790.9
Special assessments	764.5	746.7	843.2	854.3	838.7
Grants in lieu of taxes	1,436.4	1,460.7	1,510.2	1,570.9	1,607.3
Miscellaneous general property taxes	.	.	.	.	.
Capital taxes	.	.	.	.	.
Other property and related taxes	2,064.5	1,541.9	1,476.7	1,583.5	1,471.5
Land transfer tax	259.8	277.7	334.2	368.1	277.9
Business taxes	1,299.0	732.9	579.3	547.4	545.2
Wealth transfer taxes	.	.	.	.	.
Miscellaneous property and related taxes	505.7	531.3	563.2	668.0	648.5
Other taxes	620.4	632.0	694.7	733.2	763.0
Natural resource taxes and licences	.	.	.	.	.
Miscellaneous taxes	620.4	632.0	694.7	733.2	763.0
Sales of goods and services	13,464.4	13,599.1	14,044.7	15,162.6	15,844.5
Investment income	2,332.8	2,579.8	2,922.4	3,312.8	3,333.1
Other revenue from own sources	771.3	810.8	842.3	873.7	914.9
General purpose transfers from other government subsectors	1,474.2	1,545.6	1,620.7	1,799.8	1,886.8
Specific purpose transfers from other government subsectors	33,227.3	35,605.6	36,329.0	39,052.6	42,766.5
Total revenue	86,250.1	90,692.4	94,085.0	100,831.7	107,170.2

Table 2-17 – continued

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

	2002	2003 ^r	2004 ^r	2005 ^r	2006 ^p
	millions of dollars				
Expenditures					
General government services	5,165.1	5,853.6	5,727.5	6,050.1	6,350.0
Executive and legislative	418.8	485.9	467.3	494.9	502.7
General administrative	4,356.0	4,882.1	4,847.9	5,052.5	5,327.0
Other general government services	390.4	485.6	412.2	502.7	520.3
Protection of persons and property	8,096.5	8,981.8	9,272.5	9,833.2	10,313.0
Courts of law	220.4	258.3	262.3	292.9	301.3
Policing	4,804.0	5,322.7	5,456.3	5,786.6	6,070.3
Firefighting	2,584.0	2,845.5	2,945.3	3,089.9	3,171.4
Regulatory measures	309.1	342.3	391.7	434.4	448.3
Other protection of persons and property	178.9	213.1	216.9	229.5	321.8
Transportation and communication	9,245.7	10,186.9	11,014.3	11,763.0	12,512.8
Road transport	7,424.0	8,182.6	8,913.5	9,395.2	10,032.6
Snow removal	940.2	1,177.4	1,164.7	1,247.7	1,247.1
Parking	230.9	209.2	265.5	232.1	271.2
Other road transport	6,253.0	6,796.0	7,483.3	7,915.5	8,514.3
Public transit	1,598.0	1,735.4	1,844.2	2,063.9	2,129.4
Other transportation and communication	223.7	268.9	256.6	303.8	350.8
Health	1,248.7	1,342.1	1,468.6	1,623.6	1,653.4
Hospital care	86.3	68.5	67.2	94.3	60.5
Medical care	0.3	0.3	0.5	0.5	0.5
Preventive care	575.4	608.9	665.5	733.3	795.7
Other health services	586.8	664.4	735.5	795.4	796.7
Social services	5,285.6	5,547.7	5,736.9	6,016.8	5,972.0
Social assistance	3,365.2	3,434.1	3,517.6	3,672.2	3,733.0
Other social services	1,920.3	2,113.6	2,219.3	2,344.6	2,239.0
Education	36,178.1	37,557.7	38,788.6	40,761.0	44,382.5
Elementary and secondary education	35,538.5	36,889.9	38,124.7	40,079.3	43,667.6
Other education	639.6	667.7	663.9	681.7	714.8
Resource conservation and industrial development	937.8	1,094.2	1,140.8	1,267.0	1,300.1
Environment	7,432.8	8,591.6	9,049.1	10,504.8	11,057.5
Water purification and supply, sewage collection and disposal	5,415.8	6,275.5	6,853.7	7,941.3	8,441.4
Water purification and supply	2,926.9	3,502.7	3,743.6	4,303.4	4,659.5
Sewage collection and disposal	2,488.9	2,772.8	3,110.1	3,637.9	3,781.9
Garbage, waste collection and disposal	1,873.1	2,180.5	2,032.6	2,367.5	2,410.1
Other environmental services	143.9	135.6	162.9	196.0	206.0
Recreation and culture	5,751.2	6,546.5	7,068.6	7,472.6	7,451.4
Recreation	4,149.8	4,850.1	5,217.6	5,493.9	5,409.5
Culture	1,537.2	1,635.7	1,797.6	1,919.6	1,923.2
Other recreation and culture	64.2	60.7	53.4	59.0	118.7
Housing	1,901.0	1,950.6	2,029.6	2,490.0	2,546.6
Regional planning and development	903.4	944.3	998.6	1,064.2	1,218.2
Debt charges	3,014.3	2,958.4	2,930.5	2,912.3	2,932.6
Other expenditures	207.8	78.0	57.7	41.4	55.7
Total expenditures	85,368.0	91,633.4	95,283.5	101,799.9	107,745.9
Surplus (+) / deficit (-)	882.1	-940.9	-1,198.4	-968.3	-575.7

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

Source(s): Statistics Canada, Financial Management System.

Table 2-18
Revenue and expenditures — Local general government revenue and expenditures, by province and territory, 2006 P

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Own source revenue	356,812	73,578	1,187,669	673,926	10,456,352	23,800,601	1,162,177
Property and related taxes	257,369	50,588	946,860	447,090	7,807,315	14,905,344	639,867
Consumption taxes	..	..	2,619	..	..	..	22,223
Other taxes	5,066	723	7,124	5,474	41,947	339,719	17,357
Sales of goods and services	83,900	20,315	196,718	213,592	2,114,563	6,564,900	390,885
Investment income	8,026	876	26,918	4,576	186,961	1,616,547	71,370
Other revenue from own sources	2,451	1,076	7,430	3,194	305,566	374,091	20,475
General purpose transfers	20,170	1,550	35,868	64,310	304,377	942,786	209,246
Specific purpose transfers	81,023	7,110	71,921	36,310	1,237,538	5,593,311	125,898
Total revenue	458,005	82,238	1,295,458	774,546	11,998,267	30,336,698	1,497,321
General government services	89,334	13,412	156,490	75,654	1,743,266	2,301,530	239,624
Protection of persons and property	23,289	14,684	249,778	162,017	2,289,888	4,583,226	318,745
Transportation and communication	105,812	19,588	210,719	171,966	2,949,517	5,022,111	402,103
Health	294	10	1,455	2,225	7,976	1,416,349	44,907
Social services	914	90	32,179	..	102,000	5,691,288	3,023
Education	151	10	174,214	116	5,660	16,097	12
Resource conservation and industrial development	3,809	1,313	12,810	17,572	436,318	463,151	43,888
Environment	98,036	17,246	286,509	208,652	2,244,877	4,458,133	453,346
Recreation and culture	60,335	29,142	199,998	118,175	1,683,250	2,626,133	147,275
Housing	2,221	65	1,969	1,819	516,500	1,883,580	5,826
Regional planning and development	4,555	2,672	27,289	19,280	356,535	318,998	31,848
Debt charges	33,388	1,787	36,249	31,034	850,697	567,913	63,806
Other expenditures	66	..	3,372	390	..	10,046	2,413
Total expenditures	422,204	100,019	1,393,031	808,900	13,186,484	29,358,555	1,756,816
Surplus (+) / deficit (-)	35,801	-17,781	-97,573	-34,354	-1,188,217	978,143	-259,495
	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
thousands of dollars							
Own source revenue	1,130,578	6,482,683	5,691,841	39,133	80,320	65,208	51,200,878
Property and related taxes	639,498	3,301,818	3,265,726	25,200	29,036	8,513	32,324,224
Consumption taxes	72,186	..	7,148	..	..	..	104,176
Other taxes	11,410	147,765	183,024	773	1,605	282	762,269
Sales of goods and services	331,428	2,074,533	1,779,902	11,854	44,447	54,327	13,881,364
Investment income	60,250	833,517	431,154	1,054	4,220	1,614	3,247,083
Other revenue from own sources	15,806	125,050	24,887	252	1,012	472	881,762
General purpose transfers	76,070	31,247	137,502	11,107	22,539	30,045	1,886,817
Specific purpose transfers	114,748	1,163,152	248,340	7,712	54,600	64,471	8,806,134
Total revenue	1,321,396	7,677,082	6,077,683	57,952	157,459	159,724	61,893,829
General government services	198,552	758,891	720,274	11,161	19,563	22,260	6,350,011
Protection of persons and property	244,022	1,047,850	1,360,105	7,431	6,928	5,079	10,313,042
Transportation and communication	481,521	1,891,425	1,194,986	12,812	21,422	28,803	12,512,785
Health	8,210	118,149	49,000	156	1,031	3,668	1,653,430
Social services	8,244	115,468	12,761	..	618	5,385	5,971,970
Education	474	9,568	852	..	..	..	207,154
Resource conservation and industrial development	34,825	183,419	99,513	615	1,595	1,316	1,300,144
Environment	264,121	1,182,276	1,753,769	10,784	34,654	45,100	11,057,503
Recreation and culture	202,885	1,061,450	1,267,652	16,532	20,057	18,494	7,451,378
Housing	1,435	74,700	41,959	45	3,766	12,757	2,546,642
Regional planning and development	22,149	229,532	196,491	1,151	2,690	5,016	1,218,206
Debt charges	17,682	316,396	333,847	527	1,426	803	2,255,555
Other expenditures	1,437	..	35,320	303	36	2,330	55,713
Total expenditures	1,485,557	6,989,124	7,066,529	61,517	113,786	151,011	62,893,533
Surplus (+) / deficit (-)	-164,161	687,958	-988,846	-3,565	43,673	8,713	-999,704

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.

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 (-)							
1997	17.3	5.6	-76.3	-29.0	-156.7	-177.6	64.2
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 ^r	-0.5	-12.2	38.4	-32.5	-1,439.3	-214.1	50.6
2004 ^r	26.6	-5.1	-75.9	-6.2	-374.8	-376.6	-21.8
2005 ^r	10.2	-13.4	-184.1	2.2	-1,076.3	520.9	-88.9
2006 ^p	35.8	-17.8	-97.6	-34.4	-1,188.2	978.1	-259.5
dollars							
Surplus (+) / deficit (-) per capita							
1997	32	41	-82	-39	-22	-16	56
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 ^r	-1	-89	41	-43	-192	-17	43
2004 ^r	51	-37	-81	-8	-50	-30	-19
2005 ^r	20	-97	-197	3	-141	41	-76
2006 ^p	70	-128	-104	-46	-155	77	-220
persons							
Estimates of population, April 1st^{2, 3}							
1997	547,741	136,180	932,815	752,279	7,282,895	11,279,651	1,135,662
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	518,754	137,537	937,429	751,469	7,513,230	12,311,012	1,163,571
2004	516,483	137,822	938,648	752,191	7,566,694	12,465,403	1,172,512
2005	513,539	138,281	936,366	751,218	7,616,248	12,606,305	1,174,595
2006	508,955	138,596	934,172	748,439	7,669,100	12,721,776	1,178,491

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 (-)							
1997	-45.2	423.1	-197.7	-0.2	-2.8	..	-175.3
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 r	-63.3	373.6	-470.8	-2.8	14.2	-2.7	-1,761.5
2004 r	-159.9	718.6	-752.9	24.8	1.9	-66.2	-1,067.5
2005 r	-158.3	863.0	-787.1	-1.1	50.8	4.3	-857.9
2006 p	-164.2	688.0	-988.8	-3.6	43.7	8.7	-999.7
dollars							
Surplus (+) / deficit (-) per capita							
1997	-44	149	-50	-6	-42	...	-6
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 r	-64	118	-113	-92	335	-93	-55
2004 r	-161	223	-178	805	44	-2,233	-33
2005 r	-160	261	-184	-37	1,192	141	-26
2006 p	-167	202	-229	-114	1,042	282	-31
persons							
Estimates of population, April 1st^{2, 3}							
1997	1,017,599	2,847,779	3,964,637	31,549	41,422	25,995	29,996,204
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	994,736	3,173,723	4,169,170	30,800	42,449	29,200	31,773,080
2004	994,628	3,223,393	4,218,133	30,869	42,799	29,650	32,089,225
2005	988,837	3,301,987	4,274,967	31,358	42,610	30,186	32,406,497
2006	985,859	3,413,464	4,327,431	31,151	41,929	30,850	32,730,213

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, 2003, updated postcensal from October 1, 2003 to April 1, 2006 and preliminary postcensal from July 1, 2006.

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. Estimates of population — CANSIM table number 051-0005.

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

	2002	2003 ^r	2004 ^r	2005 ^r	2006 ^p
	thousands of dollars				
Revenue					
Own source revenue	41,427,165	43,191,645	45,699,405	49,071,671	51,200,878
Property and related taxes	26,066,057	27,466,891	29,049,809	30,892,232	32,324,224
Real property taxes	20,743,044	22,412,202	23,849,572	25,285,080	26,815,110
Lot levies	1,241,670	1,497,007	1,560,536	1,797,544	1,790,853
Special assessments	764,538	746,655	843,157	854,330	838,799
Grants in lieu of taxes	1,358,216	1,377,957	1,428,946	1,486,742	1,525,138
Federal government	417,616	434,480	433,379	454,954	470,055
Federal government enterprises	79,832	72,262	87,711	84,759	85,178
Provincial and territorial government	578,007	588,536	606,696	625,131	631,128
Universities	20,005	19,623	22,258	23,640	25,859
Colleges	8,573	10,566	11,985	12,729	13,924
Hospitals	4,296	3,778	4,286	3,812	4,169
Provincial and territorial government enterprises	117,602	117,316	125,225	142,369	144,497
Local government enterprises	132,285	131,396	137,406	139,348	144,328
Land transfer tax	259,757	277,735	334,163	368,067	277,870
Business taxes	1,266,951	699,437	544,794	511,430	510,533
Other property-related taxes	431,881	455,898	488,641	589,038	565,920
Consumption taxes	96,387	97,623	98,095	102,772	104,176
General sales tax	90,947	92,258	92,347	96,107	97,525
Amusement tax	5,440	5,365	5,748	6,665	6,651
Other taxes	619,738	631,333	693,936	732,445	762,269
Other licences and permits	595,004	607,485	650,302	687,796	717,603
Other miscellaneous taxes	24,734	23,848	43,634	44,649	44,666
Sales of goods and services	11,641,456	11,720,694	12,205,549	13,274,446	13,881,364
Intergovernment	25,179	26,909	26,817	28,341	29,184
General	11,616,277	11,693,785	12,178,732	13,246,105	13,852,180
Water	2,847,391	2,827,914	2,961,516	3,153,703	3,296,660
Rentals	475,677	472,675	499,381	784,119	794,404
Concessions and franchises	88,477	98,064	110,656	186,685	195,341
Other sales of goods and services	8,204,732	8,295,132	8,607,179	9,121,598	9,565,775
Investment income	2,260,957	2,495,897	2,840,390	3,228,034	3,247,083
Remitted trading profits	172,202	217,322	217,900	237,516	244,641
Interest income from own enterprises	253,032	243,542	321,949	425,012	443,399
Other interest income	291,886	299,413	284,855	281,128	281,766
Other investment income	1,543,837	1,735,620	2,015,686	2,284,378	2,277,277
Other revenue from own sources	742,570	779,207	811,626	841,742	881,762
Other fines and penalties	615,401	639,538	675,450	698,446	743,139
Miscellaneous revenue from own sources	127,169	139,669	136,176	143,296	138,623
Transfers	8,102,508	8,592,829	9,213,234	10,611,503	10,692,951
General purpose transfers	1,474,235	1,545,596	1,621,249	1,799,771	1,886,817
Provincial and territorial government	1,474,235	1,545,596	1,621,249	1,799,771	1,886,817
Specific purpose transfers	6,628,273	7,047,233	7,591,985	8,811,732	8,806,134
Federal government	645,828	634,424	732,491	1,014,871	792,104
General services	14,972	18,510	25,459	49,058	52,943
Protection of persons and property	10,357	17,167	18,423	18,682	18,126
Transportation and communications	132,074	78,396	84,764	339,976	139,044
Health	1,337	994	5,422	3,328	5,793
Social services	63,674	52,826	44,471	42,273	47,213
Resource conservation and industrial development	23,781	16,566	17,095	17,899	14,454
Environment	25,136	61,840	102,766	113,342	74,768
Recreation and culture	26,766	34,107	62,533	53,345	39,790
Housing	333,343	342,729	361,714	367,896	393,712
Regional planning and development	6,673	6,900	2,750	4,910	1,730
Other federal government specific purpose transfers	7,715	4,389	7,094	4,162	4,531
Provincial and territorial government	5,982,445	6,412,809	6,859,494	7,796,861	8,014,032
General services	118,480	181,875	152,549	192,202	235,914
Protection of persons and property	97,836	112,962	105,816	170,983	183,917
Transportation and communications	899,328	960,773	1,100,143	1,400,455	1,347,664
Health	474,670	532,927	565,784	661,923	715,637
Social services	3,134,050	3,269,292	3,342,721	3,500,231	3,743,055
Resource conservation and industrial development	129,266	119,400	199,936	221,430	184,674
Environment	477,925	526,901	621,568	726,747	688,155
Recreation and culture	281,439	311,414	347,816	453,415	393,765
Housing	254,875	255,955	264,382	310,239	333,029
Regional planning and development	31,054	52,339	71,354	74,155	78,059
Debt charges (interest)	44,286	58,113	44,431	48,377	49,259
Other provincial and territorial government specific purpose transfers	39,236	30,858	42,994	36,704	60,904
Total revenue	49,529,673	51,784,474	54,912,639	59,683,174	61,893,829

Table 2-20 – continued

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

	2002	2003 ^r	2004 ^r	2005 ^r	2006 ^p
	thousands of dollars				
Expenditures					
General government services	5,165,139	5,853,619	5,727,497	6,050,100	6,350,011
Executive and legislature	418,801	485,892	467,349	494,940	502,671
General administrative	4,355,965	4,882,085	4,847,936	5,052,484	5,327,028
Other general government services	390,373	485,642	412,212	502,676	520,312
Protection of persons and property	8,096,465	8,981,806	9,272,507	9,833,213	10,313,042
Courts of law	220,432	258,272	262,288	292,857	301,301
Policing	4,804,034	5,322,697	5,456,324	5,786,556	6,070,277
Firefighting	2,584,037	2,845,499	2,945,274	3,089,943	3,171,386
Regulatory measures	309,107	342,285	391,680	434,370	448,286
Other protection of persons and property	178,855	213,053	216,941	229,487	321,792
Transportation and communication	9,245,703	10,186,898	11,014,297	11,762,967	12,512,785
Roads and streets	6,253,001	6,795,983	7,483,345	7,915,452	8,514,305
Snow and ice removal	940,169	1,177,354	1,164,670	1,247,668	1,247,098
Parking	230,858	209,240	265,505	232,097	271,194
Public transit	1,598,007	1,735,415	1,844,150	2,063,947	2,129,425
Other transportation and communication	223,668	268,906	256,627	303,803	350,763
Health	1,248,668	1,342,148	1,468,640	1,623,578	1,653,430
Hospital care	86,255	68,546	67,199	94,303	60,497
Medical care	272	329	503	511	525
Preventive care	575,371	608,870	665,474	733,329	795,726
Other health services	586,770	664,403	735,464	795,435	796,682
Social services	5,285,551	5,547,707	5,736,927	6,016,754	5,971,970
Social assistance	3,365,249	3,434,138	3,517,634	3,672,175	3,732,951
Other social services	1,920,302	2,113,569	2,219,293	2,344,579	2,239,019
Education	202,385	206,677	205,270	205,997	207,154
Resource conservation and industrial development	937,830	1,094,150	1,140,767	1,266,979	1,300,144
Agriculture	187,049	199,384	193,068	216,871	220,800
Tourism promotion	59,528	115,081	65,548	121,239	114,928
Trade and industry	354,419	395,743	402,081	438,210	486,646
Other resource conservation and industrial development	336,834	383,942	480,070	490,659	477,771
Environment	7,432,848	8,591,633	9,049,130	10,504,804	11,057,503
Water purification and supply	2,926,920	3,502,663	3,743,628	4,303,388	4,659,463
Sewage collection and disposal	2,488,922	2,772,847	3,110,067	3,637,915	3,781,905
Garbage and waste collection and disposal	1,873,100	2,180,484	2,032,550	2,367,455	2,410,147
Other environmental services	143,906	135,639	162,885	196,046	205,988
Recreation and culture	5,751,152	6,546,538	7,068,627	7,472,561	7,451,378
Recreation	4,149,763	4,850,080	5,217,644	5,493,889	5,409,519
Culture	1,537,216	1,635,711	1,797,578	1,919,642	1,923,171
Other recreation and culture	64,173	60,747	53,405	59,030	118,688
Housing	1,901,034	1,950,566	2,029,644	2,490,011	2,546,642
Regional planning and development	903,391	944,251	998,587	1,064,233	1,218,206
Planning and zoning	595,988	633,541	657,423	719,049	735,942
Community and regional development	307,403	310,710	341,164	345,184	482,264
Other regional planning and development	..	..	..	..	..
Debt charges	2,291,318	2,221,996	2,210,555	2,208,520	2,255,555
Interest	2,230,349	2,164,468	2,146,765	2,156,461	2,224,674
Other debt charges	60,969	57,528	63,790	52,059	30,881
Other expenditures	207,849	77,983	57,689	41,379	55,713
Total expenditures	48,669,333	53,545,972	55,980,137	60,541,096	62,893,533
Surplus (+) / deficit (-)	860,340	-1,761,498	-1,067,498	-857,922	-999,704

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.

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

	2002	2003 ^r	2004 ^r	2005 ^r	2006 ^p
	thousands of dollars				
Revenue					
Own source revenue	10,121,370	10,349,619	10,435,931	10,907,645	11,315,980
Property and related taxes	8,197,216	8,355,012	8,483,512	8,902,057	9,233,020
Real property taxes	8,013,090	8,163,446	8,293,159	8,702,948	9,033,628
Grants in lieu of taxes	78,233	82,718	81,214	84,155	82,172
Federal government	30,971	31,887	32,509	33,603	33,001
Federal government business enterprises	469	376	308	322	313
Provincial and territorial governments	40,749	44,254	41,924	43,433	42,144
Provincial and territorial government business enterprises	4,322	4,228	4,243	4,452	4,369
Municipal governments	527	525	536	543	574
Local government business enterprises	1,195	1,448	1,694	1,802	1,771
Business taxes	32,065	33,432	34,535	36,010	34,671
Miscellaneous property and related taxes	73,828	75,416	74,604	78,944	82,549
Other taxes	695	692	715	746	718
Other licences and permits	695	692	715	746	718
Sales of goods and services	1,822,908	1,878,446	1,839,105	1,888,136	1,963,120
Intergovernment	515,877	512,769	527,331	540,674	562,263
General	1,307,031	1,365,677	1,311,774	1,347,462	1,400,857
Rentals	105,892	117,929	119,779	124,752	129,212
Other sales of goods and services	1,201,139	1,247,748	1,191,995	1,222,710	1,271,645
Investment income	71,844	83,865	81,960	84,756	86,023
Other interest income	6,985	5,322	5,498	5,733	5,520
Other investment income	64,859	78,543	76,462	79,023	80,503
Other revenue from own sources	28,707	31,604	30,639	31,950	33,099
Miscellaneous revenue from own sources	28,707	31,604	30,639	31,950	33,099
Specific purpose transfers from other government sub-sectors	26,773,645	28,735,584	28,912,297	30,421,154	34,141,839
Federal government	104,689	98,705	86,519	89,211	93,242
Education	104,689	98,705	86,519	89,211	93,242
Provincial and territorial governments	26,494,344	28,459,642	28,650,516	30,151,637	33,867,134
Education	26,089,163	28,059,578	28,240,574	29,734,232	33,433,957
Debt charges (interest)	405,181	400,064	409,942	417,405	433,177
Municipal governments	174,612	177,237	175,262	180,306	181,463
Education	174,612	177,237	175,262	180,306	181,463
Total revenue	36,895,015	39,085,203	39,348,228	41,328,799	45,457,819
Expenditures					
Education	36,150,312	37,528,221	38,759,210	40,735,347	44,356,765
Debt charges	722,988	736,406	719,948	703,797	677,035
Interest	712,633	729,472	712,874	696,623	669,470
Other debt charges	10,355	6,934	7,074	7,174	7,565
Total expenditures	36,873,300	38,264,627	39,479,158	41,439,144	45,033,800
Surplus (+) / deficit (-)	21,715	820,576	-130,930	-110,345	424,019

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

Source(s): Statistics Canada, Financial Management System.

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	28,605	30,981	31,855	33,263	34,980
Contributions to social security plans	25,043	27,858	28,583	29,882	31,480
Investment income	3,563	3,123	3,273	3,381	3,500
Interest income	3,563	3,123	3,273	3,381	3,500
Interest income from federal government	508	524	473	344	342
Interest income from provincial and territorial governments	2,397	2,073	1,707	1,841	1,900
Other interest income	658	525	1,093	1,196	1,258
Total revenue	28,605	30,981	31,855	33,263	34,980
Expenditures					
Social services	21,864	22,949	24,117	25,384	26,583
Social assistance	21,864	22,949	24,117	25,384	26,583
Total expenditures	21,864	22,949	24,117	25,384	26,583
Surplus (+) / deficit (-)	6,741	8,032	7,739	7,879	8,397

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

Source(s): Statistics Canada, Financial Management System.

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

	2003	2004 ^r	2005 ^r	2006 ^r	2007 ^p
	millions of dollars				
Revenue					
Own source revenue	8,209	8,922	9,296	9,875	10,150
Contributions to social security plans	7,434	8,163	8,461	8,882	8,937
Sales of goods and services	1	2	2	2	2
Investment income	774	757	833	991	1,211
Total revenue	8,209	8,922	9,296	9,875	10,150
Expenditures					
Social services	6,874	7,248	7,657	8,009	8,423
Social assistance	6,874	7,248	7,657	8,009	8,423
Total expenditures	6,874	7,248	7,657	8,009	8,423
Surplus (+) / deficit (-)	1,336	1,674	1,639	1,866	1,727

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

Source(s): Statistics Canada, Financial Management System.

Table 2-24
Revenue and expenditures — Income tax rates for the federal, provincial and territorial governments, 2007 — Canada

	Personal income tax ¹					Corporate income tax		
	Low income rate	Middle income rate	High ² income rate	High income surtax	Basic personal amount	Indexation	General ⁶ rate	Small business rate
	percent				dollars	year	percent	
Newfoundland and Labrador	10.57	16.16	18.02	9	7,410	...	14.00	5.0
Prince Edward Island	9.80	13.80	16.70	10	7,412	...	16.00	5.4
Nova Scotia	8.79	14.95	17.50	10	7,481	...	16.00	5.0
New Brunswick	9.68	14.82	17.84	0	8,061	2001 ⁵	12.00	1.5
Quebec	13.40	16.70	20.00	0	9,330 ⁴	2003	16.25 ⁷	8.5
Ontario	6.05	9.15	11.16	36 ³	8,553	2001	14.00	5.5
Manitoba	10.90	13.00	17.40	0	7,834	... ⁵	14.00	3.0
Saskatchewan	11.00	13.00	15.00	0	8,589	2004	14.00	4.5
Alberta	10.00	10.00	10.00	0	14,899	2001	10.00	3.0
British Columbia	6.05	9.15	14.70	0	8,858	2001	13.50	4.5
Yukon	7.04	9.68	12.76	5	8,328	2000	15.00	4.0
Northwest Territories	5.90	8.60	14.05	0	11,864	...	11.50	4.0
Nunavut	4.00	7.00	11.50	0	10,909	2001	12.00	4.0
Federal	15.50	22.00	29.00	0	8,639	2000	21.00	12.0

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, 16.52% and 17.84%; British Columbia, 11.7%, 13.7% 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. The basic personal/spousal amount includes a complementary amount equal to \$3,050.

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

6. The rate for manufacturing and processing is 5% in Newfoundland and Labrador, 12% in Ontario, 10% to 14% in Saskatchewan, 10.5% in British Columbia and 2.5% in the Yukon.

7. General tax rates for Quebec are 9.9% to 16.25%.

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, 2007 — Canada

	Sales tax	Gasoline tax ^{1,2}	Tobacco tax ²	Capital tax		Payroll tax	Health premiums		Insurance premiums ¹⁵
	percent	cents / litre	cents / cigarette	General	Banks ⁶		Singles ¹¹	Families ¹²	
				percent			dollars / month		percent
Newfoundland and Labrador	8.0	16.5	18.00	0.00	4.00	2.00 ⁸	0	0	4.0
Prince Edward Island	10.0	11.5	17.45	0.00	5.00	0.00	0	0	3.5 ¹⁶
Nova Scotia	8.0	15.5 ³	15.52	0.60	4.00	0.00	0	0	4.0
New Brunswick	8.0	10.7	11.75	0.20	3.00	0.00	0	0	3.0
Quebec	7.5	15.2 ⁴	10.30	0.49	0.98 ⁷	4.26 ⁹	0	0	3.0
Ontario	8.0	14.7	12.35	0.29	0.86	1.95	75 ¹³	... ¹³	3.5
Manitoba	7.0	11.5	17.50	0.50 ⁵	3.00	2.15 ¹⁰	0	0	3.0
Saskatchewan	5.0	15.0	17.50	0.30	3.25	0.00	0	0	4.0
Alberta	0.0	9.0	16.00	0.00	0.00	0.00	44 ¹⁴	88 ¹⁴	3.0
British Columbia	7.0	14.5 ⁴	17.90	0.00	3.00	0.00	54	108	4.4
Yukon	0.0	6.2	13.20	0.00	0.00	0.00	0	0	2.0 ¹⁷
Northwest Territories	0.0	10.7	21.00	0.00	0.00	2.00	0	0	3.0
Nunavut	0.0	6.4	21.00	0.00	0.00	1.00	0	0	3.0
Federal	6.0	10.0	7.93	0.00	1.25	1.87	0	0	0.0

- Gasoline tax for motor vehicles.
- Does not include federal and provincial sales tax, where applicable.
- Effective July 1, 2006, the motive fuel tax rate will be removed on the biodiesel component of the motive fuel blend.
- 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 0.3% to 0.5%.
- 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 1.20% 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.
- 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% to 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 repayment to other government sub-sectors, by province, territory, and subsector

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	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
School boards	-	-	-	-	-	-	-	-	-	-
Prince Edward Island										
Colleges	..	..	..	..	..	913	431	434	431	414
Universities	0	0	0	0	0	674	475	950	633	1,157
Hospitals	0	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	0	..	..
Nova Scotia										
Colleges	-	-	-	-	-	-	-	-	-	-
Universities	0	0	0	0	0	0	0	0	..	..
Hospitals	0	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	0	..	..
Quebec										
Colleges	-	-	-	-	-	-	-	-	-	-
Universities	-	-	-	-	-	-	-	-	-	-
Hospitals	..	..	..	..	765,000	0	0	0	..	..
Residential care facilities	-	-	-	-	-	-	-	-	-	-
Other health and social service organizations	-	-	-	-	-	-	-	-	-	-
Municipal governments	-	-	-	-	-	-	-	-	-	-
School boards	-	-	-	-	-	-	-	-	-	-
Ontario										
Colleges	52,579	0	0	0	0	0	0	0	..	..
Universities	184,028	0	0	0	0	0	0	0	..	..
Hospitals	381,201	0	0	0	0	0	0	0	..	..
Residential care facilities	-	-	-	-	-	-	-	-	-	-
Other health and social service organizations	-	-	-	-	-	-	-	-	-	-
Municipal governments	..	..	..	..	..	..	..	..	58,467	1,856
School boards	696,678	0	0	0	0	0	0	0	882,000	..
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
Saskatchewan										
Colleges	..	..	..	..	..	..	..	..	3,844	..
Universities	0	0	0	0	0	0	0	0	43,554	..
Hospitals	0	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	..

Table 2-26 – continued

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	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
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	..	..
Northwest Territories including Nunavut										
Colleges
Universities
Hospitals
Residential care facilities
Other health and social service organizations
Municipal governments	..	883	0	0	..	..	..	..	..	..
School boards

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.

Table 2-27

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

	Canada	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	Quebec	Ontario
thousands of dollars						
1996	1,314,486	..	0	0	..	1,314,486
1997	150,952	..	0	0	..	0
1998	0	..	0	0	..	0
1999	7,458,755	..	0	0	..	0
2000	950,521	..	0	160,000	765,000	0
2001	5,979	4,392	1,587	0	0	0
2002	366,563	7,188	906	0	0	0
2003	24,464	15,654	1,384	0	0	0
2004	1,119,883	822	1,064	..	..	940,467
2005	109,634	6,208	1,571	..	..	1,856
	Manitoba	Saskat- chewan	Alberta	British Columbia	Northwest Territories including Nunavut	
thousands of dollars						
1996	..	0	..	..	..	..
1997	150,000	69	..	..	..	883
1998	0	0	..	..	..	0
1999	0	0	..	7,458,755	..	0
2000	0	0	25,521	0	..	..
2001	0	0	0	0	..	..
2002	0	0	358,469	0	..	..
2003	0	0	7,426	0	..	..
2004	100,000	77,530	..	..	..	..
2005	100,000	..	..	..	..	..

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.

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, net financial debt	Provincial and territorial general governments, net financial debt	Local ¹ government, net financial debt	Consolidated general government, net financial debt	Gross Domestic Product (GDP) at market prices	Consolidated general government as a percentage of GDP
	millions of dollars				dollars	percent
1982	99,600	20,862	16,969	137,431	375,116	37
1983	128,302	42,259	18,139	188,700	394,600	48
1984	164,532	51,976	18,526	235,034	437,096	54
1985	209,891	63,074	18,535	291,500	471,260	62
1986	245,151	76,065	19,020	340,236	503,852	68
1987	276,735	89,532	19,286	385,553	538,112	72
1988	305,438	97,494	20,221	423,153	595,656	71
1989	333,519	101,510	20,407	455,436	643,120	71
1990	362,920	112,015	19,575	494,510	676,764	73
1991	395,075	116,652	20,909	532,636	678,172	79
1992	428,682	143,065	22,050	593,797	692,940	86
1993	471,061	173,691	22,444	667,196	714,776	93
1994	513,219	202,446	23,457	739,122	750,696	98
1995	550,685	224,041	22,856	797,582	801,904	99
1996	578,718	235,896	22,379	836,993	819,976	102
1997	588,402	241,746	20,970	851,118	867,828	98
1998	581,581	245,223	20,514	847,318	906,904	93
1999	574,468	258,271	15,921	848,660	949,136	89
2000	561,733	256,166	14,788	832,687	1,042,100	80
2001	545,300	241,813	13,260	800,373	1,115,212	72
2002	534,690	249,431	12,622	796,743	1,119,204	71
2003	526,492	255,881	12,136	794,509	1,208,584	66
2004	523,648	263,277	11,436	798,361	1,253,040	64
2005	523,344	259,044	..	..	1,334,424	..
2006	514,089	..	..	..	1,431,364	..

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 of the previous year.

Table 3-2
Balance sheets and net financial debt — Consolidated federal, provincial and territorial general government and local ¹ government balance sheet

	2001	2002	2003	2004	2005
	millions of dollars				
Financial assets					
Cash on hand and on deposit	37,653	35,104	36,751	40,965	42,795
Receivables	41,418	35,099	34,771	38,814	43,079
Advances	101,861	106,343	106,209	104,195	104,669
Securities	139,203	154,265	155,435	166,064	191,329
Other financial assets	8,029	8,118	8,461	8,796	9,033
Total financial assets	328,164	338,929	341,627	358,834	390,905
Liabilities					
Bank overdrafts	9,293	11,027	7,937	7,226	7,698
Payables	73,398	75,572	68,430	70,832	80,730
Advances	16,346	13,999	12,512	15,672	17,158
Coins in circulation	3,763	3,914	4,122	4,193	4,310
Treasury bills	92,280	96,843	107,902	112,392	126,431
Savings bonds	37,244	35,860	35,021	34,425	29,280
Bonds and debentures	544,966	547,904	547,204	527,578	505,636
Other securities	56,164	56,209	61,690	77,991	98,154
Deposits	59,517	60,369	57,195	61,985	62,129
Liabilities to pension plans	194,771	192,130	193,296	196,934	202,761
Other liabilities	40,795	41,845	40,827	42,920	47,809
Total liabilities	1,128,537	1,135,672	1,136,136	1,157,194	1,182,096
Net financial debt ²	800,373	796,743	794,509	793,314	791,191
Per capita (\$)	25,891	25,483	25,160	24,876	24,573
Population at April 1	30,912,657	31,265,843	31,577,688	31,891,358	32,197,574

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.

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

	2001	2002	2003	2004	2005
	millions of dollars				
Financial assets					
Cash on hand and on deposit	17,013	15,718	15,719	16,585	18,111
Receivables	38,352	30,891	34,706	37,701	43,232
Advances	40,318	42,452	43,858	46,056	48,421
Securities	156,678	169,996	167,938	179,765	206,358
Other financial assets	6,332	6,372	6,659	7,094	7,478
Total financial assets	258,693	265,429	268,880	287,201	323,600
Liabilities					
Bank overdrafts	4,692	5,181	2,989	69,374	3,404
Payables	39,249	43,445	45,457	46,310	52,391
Advances	15,373	13,052	11,827	15,096	16,652
Coins in circulation	-	-	-	-	-
Treasury bills	7,838	7,895	9,273	6,605	6,755
Savings bonds	10,828	11,839	12,437	13,095	10,200
Bonds and debentures	249,667	254,468	259,619	252,034	246,073
Other securities	43,594	48,444	54,566	70,271	91,449
Deposits	47,890	48,138	43,951	48,493	53,927
Liabilities to pension plans	65,586	65,209	67,588	69,410	73,182
Other liabilities	29,049	29,811	29,190	32,486	37,414
Total liabilities	513,766	527,482	536,897	556,867	591,447
Net financial debt²	255,073	262,053	268,017	269,666	267,847
Per capita (\$)	8,251	8,381	8,488	8,456	8,319
Population at April 1	30,912,657	31,265,843	31,577,688	31,891,358	32,197,574

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.

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 ^{1,2} of population, April 1st	Gross domestic product (GDP) at market prices, expenditure-based, seasonally adjusted, first quarter
	millions of dollars			dollars	percent	persons	millions of dollars
1997	62,722	651,124	588,402	19,732	67.8	29,752,456	867,828
1998	64,144	645,725	581,581	19,333	64.1	30,030,113	906,904
1999	73,921	648,389	574,468	18,949	60.5	30,262,408	949,136
2000	86,479	648,212	561,733	18,359	53.9	30,528,850	1,042,100
2001	99,600	644,900	545,300	17,640	48.9	30,828,130	1,115,212
2002	105,836	640,526	534,690	17,101	47.8	31,182,448	1,119,204
2003	103,146	629,638	526,492	16,673	43.6	31,505,085	1,208,584
2004	105,182	628,830	523,648	16,420	41.8	31,818,378	1,253,040
2005	102,873	626,217	523,344	16,254	39.2	32,128,983	1,334,424
2006	105,612	619,701	514,089	15,807	35.9	32,448,358	1,431,364

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, 2003, updated postcensal from October 1, 2003 to April 1, 2006 and preliminary postcensal from July 1, 2006.

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

Source(s): Government data — Statistics Canada, Financial Management System. 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

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Cash on hand and on deposit	19,386	21,032	24,380	24,684	25,711
Receivables	6,654	5,019	6,943	7,405	7,648
Advances	63,893	62,352	58,184	56,286	57,305
Securities	14,157	12,941	13,973	12,943	13,383
Other financial assets	1,746	1,802	1,702	1,555	1,565
Total financial assets	105,836	103,146	105,182	102,873	105,612
Liabilities					
Bank overdrafts	5,846	4,948	4,123	4,294	4,753
Payables	34,573	27,927	30,352	35,897	37,039
Advances	949	686	621	544	219
Coins in circulation	3,914	4,122	4,193	4,310	4,533
Treasury bills	94,201	104,600	113,400	127,200	131,600
Savings bonds	24,021	22,584	21,330	19,080	17,342
Bonds and debentures	318,071	307,058	295,605	280,011	272,673
Other securities	7,765	7,124	7,720	6,705	2,006
Deposits	12,231	13,244	13,492	8,202	4,978
Liabilities to pension plans	126,921	125,708	127,560	129,579	131,062
Other liabilities	12,034	11,637	10,434	10,395	8,762
Total liabilities	640,526	629,638	628,830	626,217	619,701
Net financial debt ¹	534,690	526,492	523,648	523,344	514,089
Per capita (\$)	17,101	16,673	16,420	16,254	15,807
Population at April 1	31,265,843	31,577,688	31,891,358	32,197,574	32,523,898

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.

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							
1995	7,910	1,078	9,419	5,937	77,005	86,045	9,281
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
dollars							
Net financial debt per capita							
1995	13,899	8,035	10,153	7,908	10,680	7,889	8,233
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	19,192	9,367	12,516	7,859	12,964	8,525	9,459
2005	19,440	9,071	12,296	7,562	13,172	8,833	9,734
percent							
Net financial debt per capita percent change from previous year							
1996	1.0	-3.9	-5.6	-3.4	3.9	11.4	-4.3
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	4.7	11.7	-1.5	-0.3	1.7	1.4	7.3
2005	1.3	-3.2	-1.8	-3.8	1.6	3.6	2.9
persons							
Estimates of population, April 1st^{2, 3}							
1995	569,103	134,164	927,718	750,724	7,210,359	10,906,573	1,127,230
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	517,807	137,828	937,212	751,854	7,531,909	12,365,076	1,167,937
2005	514,956	137,914	936,602	752,017	7,582,204	12,508,380	1,174,038

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

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ¹	Nunavut	Canada
millions of dollars							
Net financial debt							
1995	11,083	8,513	7,980	-151	-59	..	224,041
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	341	259,044
dollars							
Net financial debt per capita							
1995	10,944	3,124	2,127	-5,008	-890	...	7,670
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	-4,491	5,074	-8,580	-1,965	10,790	8,152
2005	9,312	-6,041	4,527	-9,025	-1,145	11,408	8,045
percent							
Net financial debt per capita percent change from previous year							
1996	-0.8	-17.9	-0.3	-19.3	11.1	...	4.2
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	4.5	0.3	55.2	12.8	0.6
2005	-8.6	-34.5	-10.8	-5.2	41.7	5.7	-1.3
persons							
Estimates of population, April 1st^{2, 3}							
1995	1,012,735	2,724,960	3,750,988	30,149	41,404	24,871	29,210,978
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	994,903	3,194,433	4,189,394	30,885	42,740	29,380	31,891,358
2005	991,824	3,254,698	4,241,223	31,026	42,800	29,892	32,197,574

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, 2003, updated postcensal from October 1, 2003 to April 1, 2006 and preliminary postcensal from July 1, 2006.

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. 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

	2001	2002	2003	2004	2005
	millions of dollars				
Financial assets					
Cash on hand and on deposit	5,674	3,930	4,143	4,117	4,067
Receivables	28,763	22,642	24,411	26,459	30,929
Advances	38,485	39,911	41,282	43,352	45,682
Securities	178,636	188,960	184,940	201,526	226,180
Other financial assets	2,556	2,925	3,311	3,369	3,460
Total financial assets	254,114	258,368	258,087	278,823	310,318
Liabilities					
Bank overdrafts	4,153	4,689	2,594	2,642	3,006
Payables	32,541	33,764	34,655	35,871	40,847
Advances	9,211	8,879	6,947	9,825	10,892
Coins in circulation	.	.	.	.	.
Treasury bills	9,733	10,213	11,508	8,932	9,082
Savings bonds	10,828	11,839	12,437	13,095	10,200
Bonds and debentures	249,389	255,768	257,763	256,011	247,970
Other securities	43,834	46,954	55,510	71,435	92,613
Deposits	47,931	48,282	44,097	48,655	54,089
Liabilities to pension plans	65,586	65,209	67,588	69,374	73,182
Other liabilities	22,721	22,202	20,869	22,971	27,481
Total liabilities	495,927	507,799	513,968	538,812	569,362
Net financial debt ¹	241,813	249,431	255,881	259,988	259,044
Per capita (\$)	7,822	7,978	8,103	8,152	8,045
Population at April 1	30,912,657	31,265,843	31,577,688	31,891,358	32,197,574

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.

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							
1994	680	126	220	329	14,643	1,619	788
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
dollars							
Net financial debt per capita							
1994	1,178	949	238	439	2,040	151	704
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
percent							
Net financial debt per capita percent change from previous year							
1995	-3.6	-73.3	-7.0	0.7	-0.8	-11.9	3.3
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
persons							
Estimates of population, January 1st^{2, 3}							
1994	577,118	132,724	925,954	749,544	7,177,114	10,743,541	1,119,284
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	518,656	137,651	937,484	751,419	7,521,126	12,327,133	1,165,524

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							
1994	-496	2,297	2,649	-21	22	..	22,856
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
dollars							
Net financial debt per capita							
1994	-492	856	731	-707	342	...	793
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
percent							
Net financial debt per capita percent change from previous year							
1995	-1.6	-9.1	-0.2	10.1	-51.2	...	-3.1
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
persons							
Estimates of population, January 1st^{2,3}							
1994	1,007,498	2,683,454	3,623,310	29,685	40,278	23,992	28,833,496
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	994,543	3,182,680	4,179,270	30,846	42,718	29,328	31,818,378

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, 2003, updated postcensal from October 1, 2003 to April 1, 2006 and preliminary postcensal from July 1, 2006.

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. Estimates of population — CANSIM table number 051-0005.

Table 3-9
Balance sheets and net financial debt — Local government balance sheet¹ — Canada

	2000	2001	2002	2003	2004
	millions of dollars				
Financial assets					
Cash on hand and on deposit	11,339	11,788	11,576	12,468	14,044
Receivables	11,808	9,966	12,079	12,965	14,026
Advances	2,288	2,617	2,655	2,797	2,832
Securities	15,850	19,392	22,262	21,827	23,766
Other financial assets	3,818	3,590	3,494	3,889	4,182
Total financial assets	45,103	47,353	52,066	53,946	58,850
Liabilities					
Payables	9,466	11,890	12,981	12,623	13,665
Bank loans	3,066	2,420	1,750	2,057	2,430
Advances	3,552	3,828	3,209	3,307	3,423
Bonds and debentures	35,950	34,228	37,941	36,120	38,200
Other liabilities	6,329	7,609	8,321	9,517	9,935
Total liabilities	58,363	59,975	64,202	63,624	67,653
Net financial debt²	13,260	12,622	12,136	9,678	8,803
Per capita (\$)	430	405	385	304	274
Population at January 1	30,828,130	31,182,448	31,505,085	31,818,378	32,128,983

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.

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

	2002	2003	2004	2005	2006
	millions of dollars				
Financial assets					
Advances to government	126,921	125,708	127,560	129,579	131,062
Liabilities					
Pension liabilities	126,921	125,708	127,560	129,579	131,062

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

Source(s): Statistics Canada, Financial Management System.

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

	2001	2002	2003	2004	2005
	millions of dollars				
Financial assets					
Advances to government	46,557	48,676	50,744	53,044	55,213
Liabilities					
Pension liabilities	46,557	48,676	50,744	53,044	55,213

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

Source(s): Statistics Canada, Financial Management System.

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.

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

	2001	2002	2003	2004	2005
	millions of dollars				
Financial assets					
Deposits in government institutions	17,297	17,516	15,580	20,192	23,405
Receivables	158	79	19	201	23
Total financial assets	17,455	17,595	15,599	20,393	23,428
Liabilities					
Bank overdrafts, payables and advances	107	130	171	159	197
Total liabilities	107	130	171	159	197
Net financial wealth	17,348	17,465	15,428	20,234	23,231

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

Source(s): Statistics Canada, Financial Management System.

Table 4-1
Government business enterprises — Federal government business enterprises income and expenses¹

	2001	2002	2003	2004	2005
	thousands of dollars				
Income					
Sales of goods and services	10,830,751	13,497,939	13,106,559	14,633,783	14,880,297
Investment income	9,485,643	8,748,409	8,452,456	7,643,098	8,314,193
Subsidies	509,584	483,275	613,835	528,987	579,229
Other income	90,067	376,104	995,846	580,285	56,415
Total income	20,916,045	23,105,727	23,168,696	23,386,153	23,830,134
Expenses					
Cost of goods and services including salaries and wages	11,359,342	13,098,060	12,493,602	12,805,327	13,946,241
Debt charges	2,675,710	2,150,384	1,942,532	1,437,478	1,511,372
Grants in lieu of taxes	12,150	14,672	11,380	9,263	7,749
Provision for depreciation and depletion	321,369	423,386	373,753	397,396	429,202
Other expenses	1,571,413	1,129,377	1,172,704	1,883,109	-76,507
Total expense	15,939,984	16,815,879	15,993,971	16,532,573	15,818,057
Net income (loss)					
Net income (loss) before provision for income tax	4,976,061	6,289,848	7,174,725	6,853,580	8,012,077
Provision for income tax	329,806	376,799	271,820	557,649	554,063
Net income (loss) after provision for income tax	4,646,255	5,913,049	6,902,905	6,295,931	7,458,014

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.

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

	2000 ^r	2001 ^r	2002 ^r	2003 ^r	2004 ^p
	thousands of dollars				
Income					
Sales of goods and services	74,575,628	77,255,614	78,522,540	82,462,089	85,821,546
Investment income	5,804,092	4,139,607	4,086,225	3,654,083	4,287,946
Subsidies	1,464,630	899,416	1,298,369	1,362,917	1,254,554
Other income	1,059,594	348,344	589,126	391,465	582,421
Total income	82,903,945	82,642,981	84,496,260	87,870,554	91,946,467
Expenses					
Cost of goods and services including salaries and wages	52,254,752	55,779,715	56,450,841	59,512,235	61,354,749
Debt charges ¹	11,256,605	9,444,926	8,542,115	7,624,754	7,828,712
Grants in lieu of taxes	15,281	16,161	16,128	17,135	18,550
Provision for depreciation and depletion	4,423,044	4,499,409	4,795,010	4,829,162	5,371,308
Other expenses	2,002,483	1,758,263	2,868,486	2,623,028	1,430,917
Total expenses	69,952,166	71,498,474	72,672,580	74,606,314	76,004,236
Net income (loss)					
Net income (loss) before provision for income tax	12,951,779	11,144,507	11,823,680	13,264,240	15,942,231
Provision for income tax	12,705	13,295	7,996	6,653	1,700
Net income(loss) after provision for income tax	12,939,074	11,131,212	11,815,684	13,257,587	15,940,531

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.

Table 4-3
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						
1996	2,939,773	2,037,394	902,379	128,145	93,251	34,894
1997	2,988,762	2,049,343	939,419	130,036	94,189	35,847
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	3,820,693	2,483,540	1,337,152	192,648	142,517	50,131
2004	3,986,293	2,561,759	1,424,534	197,470	143,288	54,183
2005	4,077,417	2,595,295	1,482,123	197,342	142,556	54,786
Wines						
1996	2,075,644	730,683	1,344,961	240,997	109,200	131,797
1997	2,250,592	796,920	1,453,671	252,606	116,452	136,154
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	3,696,056	1,093,938	2,602,118	333,661	137,174	196,486
2004	3,967,816	1,112,898	2,854,918	343,299	136,682	206,617
2005	4,225,173	1,212,251	3,012,922	360,193	145,611	214,582
Beer						
1996	5,639,698	5,389,098	250,600	2,033,041	1,958,780	74,261
1997	5,742,539	5,391,159	351,380	2,002,504	1,905,824	96,680
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	6,924,528	6,298,640	625,888	2,117,122	1,959,595	157,527
2002	7,412,651	6,700,307	712,344	2,167,879	1,997,645	170,233
2003	7,864,437	6,904,827	959,610	2,184,657	1,961,878	222,779
2004	8,182,891	7,094,097	1,088,794	2,232,756	1,987,719	245,037
2005	8,449,401	7,290,743	1,158,658	2,230,399	1,972,902	257,497
Total						
1996	10,655,115	8,157,175	2,497,940	.	.	.
1997	10,981,893	8,237,422	2,744,471	.	.	.
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	13,584,612	9,578,905	4,005,707	.	.	.
2002	14,511,782	10,142,496	4,369,286	.	.	.
2003	15,381,186	10,482,305	4,898,881	.	.	.
2004	16,137,000	10,768,754	5,368,246	.	.	.
2005	16,751,991	11,098,289	5,653,702	.	.	.

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.

Table 4-4
Government business enterprises — Sales of alcoholic beverages of liquor authorities, wineries and breweries —
Total Canadian and imported beverages — Value, 2005

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Canadian and imported beverages							
Spirits							
Alcohol	0	1	4	89	6,667	365	0
Brandy	814	147	1,528	1,095	52,525	90,653	3,901
Gin	1,435	423	3,733	3,906	46,825	55,928	5,084
Liqueurs	7,843	1,591	17,754	6,894	105,552	139,304	24,563
Rum	49,123	7,732	66,015	25,741	56,494	213,603	30,271
Whisky	22,836	4,252	28,848	26,658	63,571	575,686	72,766
Vodka	9,356	4,412	29,074	16,215	77,701	306,187	36,176
Others	311	1,503	0	5,681	10,809	107,439	2,410
Coolers	9,050	2,679	16,165	7,049	45,929	174,612	14,900
Total spirits	100,768	22,741	163,121	93,326	466,074	1,663,776	190,071
Wines							
Cider	140	7	453	880	58	2,027	1,451
Sparkling	2,755	397	5,576	4,877	48,900	76,994	7,132
Others	24,132	8,895	74,625	40,578	1,386,842	1,406,929	76,162
Coolers	1,681	201	829	7,575 ¹	0	6,492	422
Total wines	28,708	9,501	81,483	53,910⁶	1,435,800	1,492,441	85,166
Beer	170,157	33,184	244,595	206,987⁶	2,275,887⁷	3,231,952	229,947
Total Canadian and imported beverages	299,633	65,425⁴	489,199	354,223⁶	4,177,760⁷	6,388,170	505,183
Goods and Services Tax (GST) included	19,602	4,280	32,004	23,174	273,311	417,918	33,049
Discounts and rebates included	..	.	2,255	4,602	.	27,335	.
thousands of dollars							
	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
Canadian and imported beverages							
Spirits							
Alcohol	0	0	73	0	..	..	7,199
Brandy	1,124	15,188	14,008	138	..	..	181,120
Gin	2,778	13,649	31,629	285	..	..	165,674
Liqueurs	17,469	65,955	93,394	1,269	..	..	481,589
Rum	27,633	93,968	102,362	1,152	..	..	674,094
Whisky	52,603	174,569	187,002	1,804	..	..	1,210,596
Vodka	37,896	118,224	153,829	1,890	..	..	790,960
Others	1,726	36,806	32,308	684	..	..	199,676
Coolers	16,504	0	61,800	835 ²	.. ⁷	..	349,527
Total spirits	157,732	518,359	676,404	8,057	16,145⁷	842	4,077,417
Wines							
Cider	1,649	8,815	35,780	647	..	..	51,907
Sparkling	2,187	13,636	25,658	149	..	..	188,261
Others	38,042	266,079	571,486	3,924	..	..	3,897,692
Coolers	3,657	53,979	7,711	26 ²	0 ⁷	..	82,577
Total wines	45,535	342,509	640,635	4,746	4,447⁷	293	4,225,173
Beer	218,695	762,922	1,038,875	13,820	19,718³	2,663	8,449,401
Total Canadian and imported beverages	421,962	1,623,790	2,355,913	26,623⁵	40,310⁷	3,798	16,751,991
Goods and Services Tax (GST) included	27,605	106,229	154,125	1,742	2,637	249	1,095,925
Discounts and rebates included	..	..	91,287	..	.	.	125,479

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 unidentifiable amount of cider.
4. Includes health tax of 25% on retail sales.
5. Includes liquor tax of 10 cents to 25 cents on volume of retail sales.
6. The distribution of the spirits, the wine and the beer for New Brunswick is based on 1997/1998 data.
7. Estimated data.

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

Table 4-5
Government business enterprises — Sales of alcoholic beverages of liquor authorities, wineries and breweries —
Total Canadian and imported beverages — Volume 5,6, 2005

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of litres							
Canadian and imported beverages							
Spirits							
Alcohol	0	0	0	3	258	14	0
Brandy	29	5	44	39	1,762	2,778	132
Gin	52	15	130	139	2,026	2,183	186
Liqueurs	283	50	576	245	3,647	5,051	803
Rum	1,775	294	2,442	913	2,389	8,304	1,122
Whisky	826	163	979	946	2,157	20,513	2,618
Vodka	338	172	1,055	576	3,272	11,949	1,364
Others	12	78	0	246	281	4,153	84
Coolers	1,142	384	2,382	1,319	7,345	31,279	2,255
Total spirits	4,457	1,160	7,607	4,426³	23,137	86,224	8,564
Wines							
Cider	18	0	78	122	9	435	337
Sparkling	204	29	468	424	2,073	5,295	627
Others	1,786	829	9,455	3,531	107,954	119,048	6,801
Coolers	212	37	155	1,371 ¹	0	1,150	99
Total wines	2,220	896	10,157	5,448³	110,036	125,928	7,864
Beer²	39,897	8,986	74,859	50,603⁴	578,153⁴	833,725	70,562
thousands of litres							
	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
Canadian and imported beverages							
Spirits							
Alcohol	0	0	2	0	0	0	277
Brandy	47	395	551	4	2	0	5,788
Gin	103	547	1,169	9	6	0	6,565
Liqueurs	630	2,406	3,035	36	42	3	16,807
Rum	1,053	3,807	4,086	39	77	6	26,307
Whisky	1,984	6,776	6,469	59	95	5	43,589
Vodka	1,466	5,115	6,153	67	180	6	31,713
Others	39	1,825	952	17	6	0	7,693
Coolers	1,929	0	10,364	123	82	0	58,604
Total spirits	7,251	20,871	32,781	354	491	20	197,342
Wines							
Cider	420	2,285	8,376	145	71	0	12,297
Sparkling	175	964	1,314	8	13	0	11,594
Others	3,528	22,543	43,821	333	262	19	319,909
Coolers	561	11,211	1,525	3	62	6	16,393
Total wines	4,684	37,003	55,036	489	408	25	360,193
Beer²	59,268	236,626	270,117	3,647	3,529	427	2,230,399

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.

6. Users should use total volume (litres) for each of the three categories presented with caution as the alcohol content may differ from one product to another within the same category.

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

Table 4-6
Government business enterprises — Federal government business enterprises balance sheet¹

	2001	2002	2003	2004	2005
	thousands of dollars				
Financial assets					
Cash on hand and on deposit	11,908,116	8,658,863	6,779,108	6,363,012	7,878,588
Receivables	8,299,616	8,494,941	7,320,079	6,699,489	5,488,341
Accrued revenue and prepaid expenses	1,985,567	1,893,681	1,331,283	1,677,932	2,064,654
Advances	29,111,523	29,941,357	24,546,725	23,928,719	23,290,435
Securities	107,096,865	115,630,080	112,871,263	113,731,646	121,151,910
Other financial assets	2,428,221	2,978,738	4,804,613	5,318,903	6,207,544
Total financial assets	160,829,908	167,597,660	157,653,071	157,719,701	166,081,472
Inventories	1,276,534	1,132,874	1,491,856	1,243,111	1,375,653
Net fixed assets	6,998,560	7,225,870	7,033,992	6,840,033	6,754,907
Deferred charges	251,440	280,341	257,355	217,890	239,511
Other assets	159,974	216,025	320,977	393,434	428,066
Total assets	169,516,416	176,452,771	166,757,251	166,414,169	174,879,608
Liabilities and net worth					
Liabilities					
Bank overdrafts	332	18,483	252	282	253
Savings deposits	0	0	0	0	0
Payables	3,618,469	4,595,502	5,328,754	4,617,360	4,206,459
Accrued expenses and deferred credits	2,413,168	2,281,215	1,624,313	1,810,002	2,483,213
Advances	53,126,037	53,888,757	43,925,403	40,190,840	44,871,181
Bonds and debentures	33,522,022	36,500,105	35,566,168	32,494,302	29,703,922
Other securities	17,694,265	17,000,295	15,028,228	15,323,823	16,383,102
Deposits	2,634,378	2,203,012	1,410,512	1,946,512	1,383,512
Minority interests	0	0	0	0	0
Other liabilities	48,806,412	51,279,230	53,987,358	58,998,646	62,071,940
Total liabilities	161,815,083	167,766,598	156,870,988	155,381,767	161,103,582
Net worth					
Surplus	5,602,061	6,422,664	7,610,959	8,281,578	11,025,202
Unappropriated surplus	1,490,879	1,783,945	2,206,580	2,058,248	3,570,159
Appropriated surplus	961,355	1,428,124	2,280,895	3,127,258	4,078,146
Contributed surplus	3,149,827	3,210,595	3,123,484	3,096,072	3,376,897
Capital stock	2,099,272	2,263,509	2,275,304	2,750,824	2,750,824
Total net worth	7,701,333	8,686,173	9,886,263	11,032,402	13,776,026
Total liabilities and net worth	169,516,416	176,452,771	166,757,251	166,414,169	174,879,608

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.

Table 4-7
Government business enterprises — Provincial and territorial government business enterprises balance sheet — Canada total

	2000 ^r	2001 ^r	2002 ^r	2003 ^r	2004 ^p
	thousands of dollars				
Financial assets					
Cash on hand, deposits and receivables	12,165,803	10,289,860	10,168,549	9,576,786	10,715,477
Advances	26,996,471	9,691,433	11,703,063	10,173,800	17,733,848
Securities	34,292,628	51,988,240	51,069,101	57,644,703	62,136,351
Other financial assets	3,002,374	3,284,756	2,110,464	2,315,474	2,484,312
Total financial assets	76,457,276	75,254,289	75,051,177	79,710,763	93,069,988
Inventories	2,232,306	2,556,337	2,621,745	2,792,578	2,959,741
Net fixed assets	106,639,476	108,470,307	111,108,268	112,592,109	114,737,244
Deferred charges and other assets	9,419,226	12,323,220	10,931,473	6,763,280	7,514,787
Total assets	194,748,284	198,604,153	199,712,663	201,858,730	218,281,760
Liabilities and net worth					
Liabilities					
Savings deposits	10,931,568	11,474,544	12,183,275	13,172,462	13,964,371
Payables	11,673,514	8,616,892	8,955,119	9,092,397	11,546,152
Advances	68,845,856	41,726,559	44,041,637	43,974,196	50,423,049
Bonds and debentures issued	45,581,940	72,839,342	70,573,758	70,938,912	72,849,250
Other securities	10,425,291	13,411,970	12,918,106	10,349,286	10,701,186
Other liabilities	26,859,582	29,852,890	30,201,107	33,164,406	34,198,092
Total liabilities	174,317,751	177,922,197	178,873,002	180,691,659	193,682,100
Total net worth	20,430,533	20,681,956	20,839,661	21,167,071	24,599,660
Total liabilities and net worth	194,748,285	198,604,153	199,712,663	201,858,730	218,281,760

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.

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, 2006

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	186,293	186,293	186,293
Employees of other federal government agencies in the PSC universe		949	949
PSC student employees		3,713	3,713
Employees not appointed by the PSC	67		67
Employees of other federal government agencies for which the TBS is not the employer			85,620
Department of National Defence military personnel			89,667
National Defence regular forces			64,086
National Defence reserve forces			25,581
Royal Canadian Mounted Police uniformed personnel			19,263
Federal government employees	186,360	190,955	385,572
Federal government business enterprise employees			88,247
Federal public sector employees			473,819

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

Table 6
Reconciliation statement — Reconciliation of public administration employment (SEPH) and public sector employment (PID), 2006, annual averages

	Employees
	thousands
Public administration employment ¹	814
Add:	
Education	976
Health and social service institutions	780
Military personnel and reservists	88
Other components of public sector employment ²	226
Federal government employees abroad	2
Government business enterprises	263
Subtotal	2,247
Equals:	
Public sector employment	3,149

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.

Table 7
Reconciliation statement — Reconciliation of estimated federal government revenue and expenditures from budgetary documents to a Financial Management System (FMS) basis, 2007

	Revenue	Expenditures	Revenue minus expenditures
	millions of dollars		
Totals from budgetary documents	231,036.0	217,362.0	13,674.0
Deductions			
Provision for valuation and other adjustments	0.0	5,508.5	(5,508.5)
Consolidated crown corporations	..	..	..
Internal revenue or expenditures	4,320.7	(196.0)	4,516.7
Full accrual adjustments	(1,976.2)	(4,244.0)	2,267.8
Other adjustments	..	..	..
Total deductions	2,344.5	1,068.5	1,276.0
Addition of revenue and expenditures of special funds to reflect the FMS universe	5,821.1	6,401.7	(580.6)
Deductions of transactions between ministries and special funds			
Ministries	177.0	3,363.8	(3,186.8)
Special funds	3,526.2	339.4	3,186.8
Total deduction of transfers between ministries and special funds	3,703.2	3,703.2	0.0
Total revenue and expenditures before the gross convention and other adjustments	230,809.4	218,992.0	11,817.4
Conversion from net basis to a gross basis			
Revenue credited to the vote	..	..	..
Tax credits adjustments	5,289.9	5,289.9	0.0
Interest paid on tax refunds	4.1	4.1	0.0
Other interest paid (on late payments of Goods and Services Tax (GST) rebates and refunds)	41.6	41.6	0.0
Total conversion from net basis to a gross basis	5,335.6	5,335.6	0.0
Other adjustments			
Refunds of prior years expenditures	(274.5)	(274.5)	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	(225.0)	0.0	(225.0)
Net gain or loss on exchange	(800.0)	0.0	(800.0)
Gain or loss on investments	0.0	0.0	0.0
Provisional charges	..	..	..
Non-relevant items in special funds	(154.0)	(465.3)	311.3
Total of other adjustments	(1,453.5)	(739.8)	(713.7)
Total federal general government on a FMS basis	234,691.5	223,587.8	11,103.7
Additional government components			
Additional government component: non-autonomous pension plans	16,077.7	16,077.7	0.0
Additional government component: deduction of interest paid to the plans by the federal general government	10,594.0	10,594.0	0.0
Total federal government on a FMS basis	240,175.2	229,071.5	11,103.7

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

Source(s): 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, 2006

	Revenue	Expenditures	Revenue minus expenditures
	millions of dollars		
Totals on a public accounts basis	222,203.0	208,984.9	13,218.1
Deductions			
Provision for valuation and other adjustments	0.0	0.0	0.0
Consolidated crown corporations	4,721.9	2,041.6	2,680.3
Internal revenue or expenditures	-1,158.6	-157.0	-1,001.6
Full accrual adjustments	-110.4	-5,072.4	4,962.0
Other adjustments	..	..	..
Total deductions	977.5	-312.5	1,290.0
Addition of revenue and expenditures of special funds to reflect the FMS universe	6,538.8	6,418.7	120.1
Deductions of transactions between ministries and special funds			
Ministries	360.0	3,379.3	-3,019.3
Special funds	3,488.2	468.9	3,019.3
Total deduction of transfers between ministries and special funds	3,848.2	3,848.2	0.0
Total revenue and expenditures before the gross convention and other adjustments	223,916.1	211,867.9	12,048.2
Conversion from net basis to a gross basis			
Revenue credited to the vote	0.0	0.0	0.0
Tax credits adjustments	5,162.1	5,162.1	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)	53.5	53.5	0.0
Total conversion from net basis to a gross basis	5,215.6	5,215.6	0.0
Other adjustments			
Refunds of prior years expenditures	-490.8	-490.8	0.0
Netting of recoveries	-405.5	-405.5	0.0
Other FMS adjustments	0.0	0.0	0.0
Out-of-scope revenue/expenditures:			
Domestic coinage	-212.9	0.0	-212.9
Net gain or loss on exchange	-1,091.4	-755.4	-336.0
Gain or loss on investments	-22.3	0.0	-22.3
Provisional charges	-153.7	-363.9	210.2
Non-relevant items in special funds	-24.2	-113.2	89.0
Total of other adjustments	-2,400.8	-2,128.8	-272.0
Total federal general government on a FMS basis	226,730.9	214,954.7	11,776.2
Additional government components			
Additional government component: non-autonomous pension plans	15,823.2	15,823.2	0.0
Additional government component: deduction of interest paid to the plans by the federal general government	10,619.8	10,619.8	0.0
Total federal government on a FMS basis	231,934.3	220,158.1	11,776.2

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

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, 2007^p — Newfoundland and Labrador

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	5,508	5,432	76
Net addition of special funds not included in financial statements	-55	114	-169
Conversion from net basis to a gross basis	22	22	0
Other adjustments	-193	-162	-31
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	5,282	5,407	-125
Additional government components	547	465	82
Health and social services institutions	1,661	1,580	81
Universities and colleges	592	591	1
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,706	-1,706	0
Totals on a FMS basis, provincial and territorial government	5,829	5,872	-43

1. Publicly available: Newfoundland and Labrador budget.

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

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, 2007^p — Prince Edward Island

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	1,190	1,189	1
Net addition of special funds not included in financial statements	102	95	7
Conversion from net basis to a gross basis	1	1	0
Other adjustments	7	-17	24
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	1,301	1,268	33
Additional government components	89	97	-9
Health and social services institutions	6	6	0
Universities and colleges	143	151	-9
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-60	-60	0
Totals on a FMS basis, provincial and territorial government	1,389	1,364	25

1. Publicly available: Prince Edward Island budget.

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

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, 2007 P — Nova Scotia

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	7,657	7,558	99
Net addition of special funds not included in financial statements	345	314	31
Conversion from net basis to a gross basis	58	58	0
Other adjustments	-31	58	-89
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	8,029	7,988	41
Additional government components	951	1,007	-56
Health and social services institutions	2,191	2,215	-24
Universities and colleges	1,106	1,138	-32
Non-autonomous pension plans	8	8	0
Transactions between components of provincial and territorial government	-2,354	-2,354	0
Totals on a FMS basis, provincial and territorial government	8,980	8,995	-15

1. Publicly available: Nova Scotia budget.

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

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, 2007 P — New Brunswick

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	6,498	6,580	-82
Net addition of special funds not included in financial statements	284	192	92
Conversion from net basis to a gross basis	245	245	0
Other adjustments	-334	-371	37
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	6,692	6,646	46
Additional government components	623	634	-11
Health and social services institutions	1,599	1,611	-12
Universities and colleges	520	519	1
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,496	-1,496	0
Totals on a FMS basis, provincial and territorial government	7,315	7,280	35

1. Publicly available: New Brunswick budget.

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

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, 2007 P — Quebec

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	60,101	59,509	592
Net addition of special funds not included in financial statements	8,649	7,659	990
Conversion from net basis to a gross basis	4,996	4,996	0
Other adjustments	1,542	3,237	-1,695
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	75,288	75,401	-113
Additional government components	6,361	7,254	-893
Health and social services institutions	16,344	16,835	-491
Universities and colleges	7,412	7,814	-402
Non-autonomous pension plans	5,953	5,953	0
Transactions between components of provincial and territorial government	-23,348	-23,348	0
Totals on a FMS basis, provincial and territorial government	81,649	82,655	-1,006

1. Publicly available: Québec budget.

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

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, 2007 P — Ontario

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	89,143	88,833	310
Net addition of special funds not included in financial statements	1,865	1,402	463
Conversion from net basis to a gross basis	1,505	1,505	0
Other adjustments	-173	1,362	-1,535
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	92,340	93,102	-762
Additional government components	12,076	12,232	-156
Health and social services institutions	23,788	24,175	-387
Universities and colleges	13,410	13,179	231
Non-autonomous pension plans	63	63	0
Transactions between components of provincial and territorial government	-25,185	-25,185	0
Totals on a FMS basis, provincial and territorial government	104,416	105,334	-918

1. Publicly available: Ontario budget.

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

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, 2007^p — Manitoba

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	8,839	8,800	39
Net addition of special funds not included in financial statements	750	1,258	-508
Conversion from net basis to a gross basis	841	841	0
Other adjustments	223	-553	776
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	10,653	10,346	306
Additional government components	937	1,022	-85
Health and social services institutions	2,975	3,063	-88
Universities and colleges	965	962	3
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-3,003	-3,003	0
Totals on a FMS basis, provincial and territorial government	11,590	11,368	221

1. Publicly available: Manitoba budget.

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

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, 2007^p — Saskatchewan

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	8,389	8,319	70
Net addition of special funds not included in financial statements	890	975	-85
Conversion from net basis to a gross basis	230	230	0
Other adjustments	-88	-242	154
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	9,421	9,282	139
Additional government components	953	767	186
Health and social services institutions	2,692	2,573	119
Universities and colleges	1,176	1,109	67
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-2,915	-2,915	0
Totals on a FMS basis, provincial and territorial government	10,374	10,049	325

1. Publicly available: Saskatchewan budget.

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

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, 2007^p — Alberta

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents¹	37,059	29,671	7,388
Net addition of special funds not included in financial statements	1,347	856	491
Alberta power pool, electricity energy rebates to consumers	0	0	0
Alberta's other special funds	1,347	856	491
Conversion from net basis to a gross basis	0	0	0
Other adjustments	-99	812	-911
Alberta Treasury Branches unremitted profits	-280	0	-280
All other adjustments:	181	812	-631
Update since budget	0	0	0
Totals on a FMS basis, provincial and territorial general government	38,307	31,339	6,968
Additional government components	3,179	2,615	564
Health and social services institutions	8,539	7,954	585
Universities and colleges	4,033	4,054	-21
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-9,393	-9,393	0
Totals on a FMS basis, provincial and territorial government	41,486	33,954	7,532

1. Publicly available: Alberta budget and fiscal plan.

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

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, 2007^p — British Columbia

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents¹	38,040	34,890	3,150
Net addition of special funds not included in financial statements	-1,961	-1,859	-102
Conversion from net basis to a gross basis	698	698	0
Other adjustments	-940	388	-1,328
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	35,837	34,117	1,720
Additional government components	4,189	4,316	-127
Health and social services institutions	8,995	9,022	-27
Universities and colleges	4,397	4,497	-100
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-9,203	-9,203	0
Totals on a FMS basis, provincial and territorial government	40,026	38,433	1,593

1. Publicly available: British Columbia budget and fiscal plan

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

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, 2007^P — Yukon Territory

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	852	867	-15
Net addition of special funds not included in financial statements	22	26	-4
Conversion from net basis to a gross basis	2	2	0
Other adjustments	-4	-36	32
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	872	859	13
Additional government components	19	21	-2
Health and social services institutions	38	37	1
Universities and colleges	27	30	-3
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-46	-46	0
Totals on a FMS basis, provincial and territorial government	890	878	12

1. Publicly available: Yukon budget, financial information.

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

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, 2007^P — Northwest Territories

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	1,181	1,123	58
Net addition of special funds not included in financial statements	123	119	4
Conversion from net basis to a gross basis	68	68	0
Other adjustments	19	101	-82
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	1,391	1,412	-20
Additional government components	26	40	-14
Health and social services institutions	212	230	-18
Universities and colleges	40	36	4
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-226	-226	0
Totals on a FMS basis, provincial and territorial government	1,417	1,452	-34

1. Publicly available: Northwest Territories budget.

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

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, 2007^p — Nunavut

	Revenue	Expenditures	Revenue minus expenditures
	millions of dollars		
Totals from budgetary documents ¹	1,247	1,016	231
Net addition of special funds not included in financial statements	97	97	0
Conversion from net basis to a gross basis	5	5	0
Other adjustments	-12	-13	1
Update since budget	.	.	.
Totals on a FMS basis, provincial and territorial general government	1,337	1,105	232
Additional government components	12	11	1
Health and social services institutions	0	0	0
Universities and colleges	28	27	1
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-16	-16	0
Totals on a FMS basis, provincial and territorial government	1,348	1,115	233

1. Publicly available: Nunavut budget.

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

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, 2005 — Newfoundland and Labrador

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	4,184.2	4,267.6	-83.4	3
Total combined accounts per the public accounts	4,184.2	4,267.6	-83.4	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	587.5	441.2	146.3	5
Deductions of transactions between ministries and special funds¹	208.4	273.1	-64.7	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	4,563.3	4,435.7	127.6	7
Conversion from net basis to a gross basis				
Refundable tax credits	13.0	13.0	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	8.2	8.2	0.0	10
Total conversion from net basis to a gross basis	21.2	21.2	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	5.0	5.0	0.0	13
Other deductions	4.6	7.2	-2.6	14
Other items	-29.6	116.3	-145.9	15
Total of other adjustments (lines 15 less 12 to 14)	-39.2	104.1	-143.3	16
Totals on a FMS basis (lines 7, 11 and 16)	4,545.3	4,561.0	-15.7	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, 2005 — Prince Edward Island

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	1,065.3	1,097.4	-32.1	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	1,065.3	1,097.4	-32.1	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	213.9	187.3	26.6	5
Deductions of transactions between ministries and special funds¹	106.2	91.8	14.4	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	1,173.0	1,192.9	-19.9	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	1.0	1.0	0.0	10
Total conversion from net basis to a gross basis	1.0	1.0	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	1.3	1.3	0.0	13
Other deductions	0.0	62.7	-62.7	14
Other items	17.0	22.5	-5.5	15
Total of other adjustments (lines 15 less 12 to 14)	15.7	-41.5	57.2	16
Totals on a FMS basis (lines 7, 11 and 16)	1,189.7	1,152.4	37.3	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, 2005 — Nova Scotia

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	6,197.7	6,232.6	-34.9	1
Capital account	0.0	248.4	-248.4	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the public accounts	6,197.7	6,481.0	-283.3	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	929.2	951.0	-21.8	5
Deductions of transactions between ministries and special funds¹	411.9	426.3	-14.4	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	6,715.0	7,005.7	-290.7	7
Conversion from net basis to a gross basis				
Refundable tax credits	24.7	24.7	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	32.0	32.0	0.0	10
Total conversion from net basis to a gross basis	56.7	56.7	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	34.1	34.1	0.0	13
Other deductions	0.0	168.3	-168.3	14
Other items	539.3	74.6	464.7	15
Total of other adjustments (lines 15 less 12 to 14)	505.2	-127.8	633.0	16
Totals on a FMS basis (lines 7, 11 and 16)	7,276.9	6,934.6	342.3	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, 2005 — New Brunswick

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	5,909.1	5,985.5	-76.4	3
Total combined accounts per the public accounts	5,909.1	5,985.5	-76.4	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	939.3	777.8	161.5	5
Deductions of transactions between ministries and special funds¹	517.3	307.6	209.7	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	6,331.1	6,455.7	-124.6	7
Conversion from net basis to a gross basis				
Refundable tax credits	32.7	32.7	0.0	8
Interest recovered from crown corporations	228.1	228.1	0.0	9
Other	1.0	1.0	0.0	10
Total conversion from net basis to a gross basis	261.8	261.8	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	12.6	0.0	12.6	12
Recoveries of ministries	16.3	16.3	0.0	13
Other deductions	284.6	196.1	88.5	14
Other items	120.2	-289.8	410.0	15
Total of other adjustments (lines 15 less 12 to 14)	-193.3	-502.1	308.9	16
Totals on a FMS basis (lines 7, 11 and 16)	6,399.6	6,215.4	184.2	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, 2005 — Quebec

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	54,022.1	54,921.0	-898.9	3
Total combined accounts per the public accounts	54,022.1	54,921.0	-898.9	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	24,276.5	25,558.2	-1,281.7	5
Deductions of transactions between ministries and special funds¹	16,031.5	15,525.3	506.2	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	62,267.1	64,953.9	-2,686.8	7
Conversion from net basis to a gross basis				
Refundable tax credits	2,698.0	2,698.0	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Youth allowances	612.0	612.0	0.0	10
Other recoveries	990.8	990.8	0.0	11
Total conversion from net basis to a gross basis	4,300.8	4,300.8	0.0	12
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Hydro-Québec	1,055.5	0.0	1,055.5	13
Other	21.4	0.0	21.4	14
Recoveries of ministries	177.8	177.8	0.0	15
Allowances for doubtful accounts	412.4	412.4	0.0	16
Other deductions	-62.0	1,640.6	-1,702.6	17
Other items	1,067.9	-454.7	1,522.6	18
Total of other adjustments (lines 18 less 13 to 17)	-537.2	-2,685.5	2,148.3	19
Totals on a FMS basis (lines 7, 12 and 19)	66,030.7	66,569.2	-538.5	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, 2005 — Ontario

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	74,140.0	73,339.5	800.5	1
Capital account	0.0	3,205.7	-3,205.7	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the public accounts	74,140.0	76,545.2	-2,405.2	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	6,320.2	6,358.0	-37.8	5
Deductions of transactions between ministries and special funds¹	1,509.7	1,620.7	-111.0	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	78,950.5	81,282.5	-2,332.0	7
Conversion from net basis to a gross basis				
Refundable tax credits	1,276.7	1,276.7	0.0	8
Interest recovered from crown corporations	785.8	785.8	0.0	9
Other	158.8	158.8	0.0	10
Total conversion from net basis to a gross basis	2,221.3	2,221.3	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	361.0	361.0	0.0	13
Other deductions	17.4	-195.3	212.7	14
Other items	2,920.0	1,364.7	1,555.3	15
Total of other adjustments (lines 15 less 12 to 14)	2,541.6	1,199.0	1,342.6	16
Totals on a FMS basis (lines 7, 11 and 16)	83,713.4	84,702.8	-989.4	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, 2005 — Manitoba

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	8,139.6	7,635.6	504.0	3
Total combined accounts per the public accounts	8,139.6	7,635.6	504.0	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	5,407.9	5,234.6	173.3	5
Deductions of transactions between ministries and special funds¹	4,730.0	4,429.7	300.0	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	8,817.5	8,440.5	377.0	7
Conversion from net basis to a gross basis				
Tax Commissions	5.1	5.1	0.0	8
Interest recovered from crown corporations and other agencies ²	902.1	902.1	0.0	9
Provincial-Municipal Tax Sharing Act	82.3	82.3	0.0	10
Refundable tax credits	0.0	0.0	0.0	11
Total conversion from net basis to a gross basis	989.5	989.5	0.0	12
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	13
Recoveries of ministries	17.9	17.9	0.0	14
Other deductions	0.0	104.7	-104.7	15
Other items	57.4	-107.8	165.2	16
Total of other adjustments (lines 16 less 13 to 15)	39.5	-230.4	269.9	17
Totals on a FMS basis (lines 7, 12 and 17)	9,846.5	9,199.6	646.9	18

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, 2005 — Saskatchewan

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	7,791.8	7,409.2	382.6	3
Total combined accounts per the public accounts	7,791.8	7,409.2	382.6	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	2,142.5	2,189.0	-46.5	5
Deductions of transactions between ministries and special funds¹	888.5	922.8	-34.3	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	9,045.8	8,675.4	370.4	7
Conversion from net basis to a gross basis				
Refundable tax credits	-1.6	-1.6	0.0	8
Interest recovered from crown corporations	258.7	258.7	0.0	9
Other	7.9	7.9	0.0	10
Total conversion from net basis to a gross basis	265.0	265.0	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	21.8	21.8	0.0	13
Other deductions	42.2	488.0	-445.8	14
Other items	-58.7	-50.6	-8.1	15
Total of other adjustments (lines 15 less 12 to 14)	-122.7	-560.4	437.7	16
Totals on a FMS basis (lines 7, 11 and 16)	9,188.1	8,380.0	808.1	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, 2005 — Alberta

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	26,755.0	23,114.4	3,640.6	3
Total combined accounts per the public accounts	26,755.0	23,114.4	3,640.6	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	8,797.0	8,056.1	740.9	5
Deductions of transactions between ministries and special funds¹	4,574.0	4,773.0	-199.0	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	30,978.0	26,397.5	4,580.5	7
Conversion from net basis to a gross basis				
Refundable tax credits	0.6	0.6	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	0.6	0.6	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	152.8	152.8	0.0	13
Other deductions	2.2	848.2	-846.0	14
Other items	-499.9	-465.2	-34.7	15
Total of other adjustments (lines 15 less 12 to 14)	-654.9	-1,466.2	811.3	16
Totals on a FMS basis (lines 7, 11 and 16)	30,323.7	24,931.9	5,391.8	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, 2005 — British Columbia

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	27,308.6	26,042.9	1,265.7	3
Total combined accounts per the public accounts	27,308.6	26,042.9	1,265.7	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	4,993.7	3,781.0	1,212.7	5
Deductions of transactions between ministries and special funds¹	2,267.5	2,305.6	-38.1	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	30,034.8	27,518.3	2,516.5	7
Conversion from net basis to a gross basis				
Refundable tax credits	240.7	240.7	0.0	8
Interest recovered from crown corporations	860.5	860.5	0.0	9
Commissions	27.0	27.0	0.0	10
Recoveries from federal	266.5	266.5	0.0	11
Other recoveries	924.1	924.1	0.0	12
Total conversion from net basis to a gross basis	2,318.7	2,318.7	0.0	13
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	14
Recoveries of ministries	53.8	53.8	0.0	15
Other deductions	-79.8	728.5	-808.3	16
Other items	-29.4	-169.3	139.9	17
Total of other adjustments (lines 17 less 14 to 16)	-3.4	-951.5	948.2	18
Totals on a FMS basis (lines 7, 13 and 18)	32,350.1	28,885.5	3,464.7	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, 2005 — Yukon

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	658.4	653.2	5.2	3
Total combined accounts per the public accounts	658.4	653.2	5.2	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	46.2	42.2	4.0	5
Deductions of transactions between ministries and special funds¹	10.5	11.4	-0.9	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	694.1	684.0	10.1	7
Conversion from net basis to a gross basis				
Refundable tax credits	3.9	3.9	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	3.9	3.9	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	3.4	3.4	0.0	13
Other deductions	-11.8	-24.4	12.6	14
Other items	-8.5	6.3	-14.8	15
Total of other adjustments (lines 15 less 12 to 14)	-0.1	27.3	-27.4	16
Totals on a FMS basis (lines 7, 11 and 16)	697.9	715.2	-17.3	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, 2005 — Northwest Territories

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	1,027.9	1,044.8	-16.9	3
Total combined accounts per the public accounts	1,027.9	1,044.8	-16.9	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	163.2	183.8	-20.6	5
Deductions of transactions between ministries and special funds¹	48.7	55.4	-6.7	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	1,142.4	1,173.2	-30.8	7
Conversion from net basis to a gross basis				
Refundable tax credits	14.7	14.7	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	14.7	14.7	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	1.4	53.1	-51.7	14
Other items	-22.8	27.1	-49.9	15
Total of other adjustments (lines 15 less 12 to 14)	-29.7	-31.5	1.8	16
Totals on a FMS basis (lines 7, 11 and 16)	1,127.4	1,156.4	-29.0	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, 2005 — Nunavut

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
millions of dollars				
Totals on a public accounts basis				
As per the public accounts 2005				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	990.2	935.7	54.5	3
Total combined accounts per the public accounts	990.2	935.7	54.5	4
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"	177.9	198.2	-20.3	5
Deductions of transactions between ministries and special funds¹	93.1	23.6	69.5	6
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)	1,075.0	1,110.3	-35.3	7
Conversion from net basis to a gross basis				
Refundable tax credits	6.6	6.6	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	9.1	9.1	0.0	11
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	19.4	19.4	0.0	13
Other deductions	23.8	38.1	-14.3	14
Other items	-14.4	-24.0	9.6	15
Total of other adjustments (lines 15 less 12 to 14)	-57.6	-81.5	23.9	16
Totals on a FMS basis (lines 7, 11 and 16)	1,026.5	1,037.9	-11.4	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	
	Saskat- chewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Foreign ¹ countries	Canada
thousands of dollars								
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.

Table 12
Reconciliation statement — Reconciliation of the federal general government balance sheet from public accounts to a Financial Management System (FMS) basis, 2006

	Financial assets	Liabilities	Net financial wealth (+) / net financial debt (-)
millions of dollars			
Public accounts balance sheet	221,006	702,505	-481,499
Adjustments to produce FMS data	-115,397	-82,807	-32,590
De-consolidation of crown corporations	18,961	808	18,153
Addition of special funds to reflect the FMS statistical universe	14,515	5,165	9,350
Additions to reflect gross treatment of FMS	6,439	6,439	0
Bank overdrafts and warrants	4,748	4,748	0
Special drawing rights	1,311	1,311	0
Holding of own debt	298	298	0
Other additions to reflect gross treatment of FMS	82	82	0
Addition of coins in circulation	0	4,533	-4,533
Transactions excluded in the FMS	-117,390	-98,136	-19,254
Inventories and fixed assets of special funds	-3,379	0	-3,379
Transactions between government and special funds	-718	-718	0
Accrual transactions	-59,113	-89,291	30,178
Fixed assets and inventories	-54,180	0	-54,180
Obligations related to capital leases	0	-1,660	1,660
FMS balance sheet	105,609	619,698	-514,089

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	660,693	724,516	730,991	1,718,479	2,202,228
Adjustments to produce FMS data	2,325,267	1,986,791	1,777,877	702,920	859,347
Addition of special funds to reflect the FMS statistical universe	1,568,710	1,473,264	1,451,513	1,582,403	1,582,660
Additions to reflect gross treatment of FMS	1,213,412	965,595	776,424	704,182	765,710
Sinking fund	1,208,405	962,954	772,865	701,401	762,612
Unamortized foreign exchange loss	0	0	0	0	0
Other additions to reflect gross treatment of FMS	5,007	2,641	3,559	2,781	3,098
Deductions to reflect transactions excluded in FMS	456,855	452,068	450,060	1,583,665	1,489,023
Inventories and fixed assets	295,932	305,839	316,173	1,443,966	1,349,200
Transactions between province or territory and special funds	125,793	107,251	97,087	96,578	98,055
Other deductions to reflect transactions excluded in FMS	35,130	38,978	36,800	43,121	41,768
FMS balance sheet	2,985,960	2,711,307	2,508,868	2,421,399	3,061,575
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	9,350,009	9,745,543	10,267,658	11,758,727	12,797,181
Adjustments to produce FMS data	2,338,026	2,047,828	1,752,521	600,417	274,488
Addition of special funds to reflect the FMS statistical universe	979,463	905,155	905,474	1,059,043	886,335
Additions to reflect gross treatment of FMS	1,502,556	1,254,944	949,522	704,182	765,710
Sinking fund	1,208,405	962,954	772,865	701,401	762,612
Unamortized foreign exchange loss	289,144	289,349	173,098	0	0
Other additions to reflect gross treatment of FMS	5,007	2,641	3,559	2,781	3,098
Deductions to reflect transactions excluded in FMS	143,993	112,271	102,475	1,162,808	1,377,557
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	125,793	107,251	97,087	96,578	98,055
Other deductions to reflect transactions excluded in FMS	18,200	5,020	5,388	1,066,230	1,279,502
FMS balance sheet	11,688,035	11,793,371	12,020,179	12,359,144	13,071,669
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-8,689,316	-9,021,027	-9,536,667	-10,040,248	-10,594,953
Adjustments to produce FMS data	-12,759	-61,037	25,356	102,503	584,859
Addition of special funds to reflect the FMS statistical universe	589,247	568,109	546,039	523,360	696,325
Additions to reflect gross treatment of FMS	-289,144	-289,349	-173,098	0	0
Sinking fund	0	0	0	0	0
Unamortized foreign exchange loss	-289,144	-289,349	-173,098	0	0
Other additions to reflect gross treatment of FMS	0	0	0	0	0
Deductions to reflect transactions excluded in FMS	312,862	339,797	347,585	420,857	111,486
Inventories and fixed assets	295,932	305,839	316,173	1,443,966	1,349,200
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	16,930	33,958	31,412	-1,023,109	-1,237,734
FMS balance sheet	-8,702,075	-9,082,064	-9,511,311	-9,937,745	-10,010,094

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	623,245	557,980	708,050	845,382	857,044
Adjustments to produce FMS data	203,268	182,959	170,178	-48,492	6,880
Addition of special funds to reflect the FMS statistical universe	446,499	486,233	483,342	511,247	518,883
Additions to reflect gross treatment of FMS	77,682	71,853	59,036	74,572	68,650
Sinking fund	0	0	0	0	0
Holding of own debt	74,124	68,964	56,415	73,563	62,147
Cash	3,558	2,889	2,621	1,009	6,503
Other additions to reflect gross treatment of FMS	11,003	4,404	19,908	4,400	31,000
Deductions to reflect transactions excluded in FMS	320,913	375,127	372,200	639,711	611,653
Inventories and fixed assets	82,164	114,121	144,183	376,190	352,245
Transactions between province or territory and special funds	238,749	261,006	228,017	263,521	259,408
Other deductions to reflect transactions excluded in FMS	0	0	0	0	0
FMS balance sheet	826,513	740,939	878,228	795,890	863,924
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	1,659,237	1,611,010	1,826,212	1,866,259	1,907,439
Adjustments to produce FMS data	192,317	208,186	218,151	220,408	207,535
Addition of special funds to reflect the FMS statistical universe	353,384	397,339	387,132	406,959	397,018
Additions to reflect gross treatment of FMS	77,682	71,853	59,036	74,572	68,650
Sinking fund	0	0	0	0	0
Holding of own debt	74,124	68,964	56,415	73,583	62,147
Cash	3,558	2,889	2,621	1,009	6,503
Other additions to reflect gross treatment of FMS	7,277	8,409	3,814	6,624	6,368
Deductions to reflect transactions excluded in FMS	238,749	261,006	228,017	267,747	264,501
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	238,749	261,006	228,017	263,521	259,408
Other deductions to reflect transactions excluded in FMS	0	0	0	4,226	5,093
FMS balance sheet	1,851,554	1,819,196	2,044,363	2,086,667	2,114,974
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-1,035,992	-1,053,030	-1,118,162	-1,020,877	-1,050,395
Adjustments to produce FMS data	10,951	-25,227	-47,973	-269,900	-200,655
Addition of special funds to reflect the FMS statistical universe	93,115	88,894	96,210	104,288	121,865
Additions to reflect gross treatment of FMS	0	0	0	0	0
Sinking fund	0	0	0	0	0
Holding of own debt	0	0	0	0	0
Cash	0	0	0	0	0
Other additions to reflect gross treatment of FMS	3,726	-4,005	16,094	-2,224	24,632
Deductions to reflect transactions excluded in FMS	82,164	114,121	144,183	371,964	347,152
Inventories and fixed assets	82,164	114,121	144,183	376,190	352,245
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	0	0	0	-4,226	-5,093
FMS balance sheet	-1,025,041	-1,078,257	-1,166,135	-1,290,777	-1,251,050

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	2,943,899	5,475,879	4,606,739	5,062,752	5,263,165
Adjustments to produce FMS data	3,580,951	1,573,597	1,665,518	1,594,119	878,921
Deconsolidation of agencies not belonging to the general revenue fund	261,436	241,097	333,064	229,958	..
Addition of special funds to reflect the FMS statistical universe	2,352,928	2,428,909	2,440,247	2,502,855	2,703,563
Additions to reflect gross treatment of FMS	3,061,400	3,559,281	3,445,897	2,919,796	2,599,397
Sinking fund	3,061,400	3,037,583	3,445,897	2,919,796	2,599,397
Unamortized foreign exchange loss	0	521,698	0	0	0
Other additions to reflect gross treatment of FMS	0	0	0	0	0
Deductions to reflect transactions excluded in FMS	1,571,941	4,173,496	3,887,562	4,058,490	4,181,561
Inventories and fixed assets	559,380	3,367,824	3,459,487	3,597,069	3,719,339
Transactions between province or territory and special funds	446,727	283,974	428,075	461,421	462,222
Other deductions to reflect transactions excluded in FMS	565,834	521,698	0	0	0
FMS balance sheet	6,524,850	7,049,476	6,272,257	6,196,955	6,142,086
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	14,292,208	14,226,271	13,868,087	14,301,642	14,330,094
Adjustments to produce FMS data	3,283,397	4,109,156	4,298,927	4,571,026	3,328,370
Deconsolidation of agencies not belonging to the general revenue fund	1,017,054	721,183	616,866	472,742	..
Addition of special funds to reflect the FMS statistical universe	1,537,336	1,380,738	1,515,537	1,516,558	1,624,627
Additions to reflect gross treatment of FMS	3,248,002	3,761,739	3,849,805	3,056,524	2,591,621
Sinking fund	3,061,400	3,037,583	3,445,897	2,919,796	2,599,397
Unamortized foreign exchange loss	0	521,698	403,908	136,728	-7,776
Other additions to reflect gross treatment of FMS	186,602	202,458	0	0	0
Deductions to reflect transactions excluded in FMS	484,887	312,138	449,549	474,798	466,157
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	446,727	283,974	428,075	461,421	462,222
Other deductions to reflect transactions excluded in FMS	38,160	28,164	21,474	13,377	3,935
FMS balance sheet	17,575,605	18,335,427	18,167,014	17,927,184	17,658,464
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-11,348,309	-8,750,392	-9,261,348	-9,238,890	-9,066,929
Adjustments to produce FMS data	297,554	-2,535,559	-2,633,409	2,976,907	-2,449,449
Deconsolidation of agencies not belonging to the general revenue fund	-755,618	-480,086	-283,802	-242,784	..
Addition of special funds to reflect the FMS statistical universe	815,592	1,048,171	924,710	986,297	1,078,936
Additions to reflect gross treatment of FMS	-186,602	-202,458	-403,908	-136,728	7,776
Sinking fund	0	0	0	0	0
Unamortized foreign exchange loss	0	0	-403,908	-136,728	7,776
Other additions to reflect gross treatment of FMS	-186,602	-202,458	0	0	0
Deductions to reflect transactions excluded in FMS	1,087,054	3,861,358	3,438,013	3,583,692	3,715,404
Inventories and fixed assets	559,380	3,367,824	3,459,487	3,597,069	3,719,339
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	527,674	493,534	-21,474	-13,377	-3,935
FMS balance sheet	-11,050,755	-11,285,951	-11,894,757	-11,730,229	-11,516,378

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	1,213,200	1,074,300	975,900	968,600	5,759,600
Adjustments to produce FMS data	8,229,239	9,015,572	9,136,771	9,844,468	5,503,315
Addition of special funds to reflect the FMS statistical universe	1,092,893	1,098,010	1,109,327	1,174,723	1,323,760
Additions to reflect gross treatment of FMS	7,512,302	8,151,674	8,164,432	8,758,623	9,013,025
Sinking fund	3,130,200	3,686,154	3,894,573	4,084,025	4,165,403
Other additions to reflect gross treatment of FMS	4,382,102	4,465,520	4,269,859	4,674,598	4,847,622
Deductions to reflect transactions excluded in FMS	375,956	234,112	136,988	88,878	4,833,470
Inventories and fixed assets	40,756	39,325	42,279	54,428	4,800,666
Transactions between province or territory and special funds	34,572	33,187	35,009	34,450	32,804
Other deductions to reflect transactions excluded in FMS	300,628	161,600	59,700	0	0
FMS balance sheet	9,442,439	10,089,872	10,112,671	10,813,068	11,262,915
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	7,839,100	7,728,400	7,688,800	7,784,700	7,683,500
Adjustments to produce FMS data	7,754,460	8,359,691	8,345,216	8,936,917	9,266,425
Addition of special funds to reflect the FMS statistical universe	430,563	422,721	410,262	446,150	491,141
Additions to reflect gross treatment of FMS	7,473,708	8,077,318	8,035,518	8,623,837	8,923,688
Sinking fund	3,130,200	3,686,154	3,894,573	4,084,025	-4,165,403
Other additions to reflect gross treatment of FMS	4,343,508	4,391,164	4,140,945	4,539,812	4,758,285
Deductions to reflect transactions excluded in FMS	149,811	140,348	100,564	133,070	148,404
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	34,572	33,187	35,009	34,450	32,804
Other deductions to reflect transactions excluded in FMS	115,239	107,161	65,555	98,620	115,600
FMS balance sheet	15,593,560	16,088,091	16,034,016	16,721,617	16,949,925
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-6,625,900	-6,654,100	-6,712,900	-6,816,100	-1,923,900
Adjustments to produce FMS data	474,779	655,881	791,555	907,551	-3,673,110
Addition of special funds to reflect the FMS statistical universe	662,330	675,289	699,065	728,573	832,619
Additions to reflect gross treatment of FMS	38,594	74,356	128,914	134,786	89,337
Sinking fund	0	0	0	0	0
Other additions to reflect gross treatment of FMS	38,594	74,356	128,914	134,786	89,337
Deductions to reflect transactions excluded in FMS	226,145	93,764	36,424	-44,192	4,685,066
Inventories and fixed assets	40,756	39,325	42,279	54,428	4,685,066
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	185,389	54,439	-5,855	-98,620	-115,600
FMS balance sheet	-6,151,121	-5,998,219	-5,921,345	-5,908,549	-5,687,010

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	38,620,000	34,332,000	37,071,000	46,697,000	51,076,000
Adjustments to produce FMS data	17,703,979	26,760,677	29,733,325	23,714,500	25,707,967
Addition of special funds to reflect the FMS statistical universe	47,315,581	50,915,110	56,104,767	60,816,524	64,753,834
Additions to reflect gross treatment of FMS	19,236,182	23,865,213	26,788,054	31,843,403	36,231,851
Sinking fund	2,062,000	4,375,995	3,594,000	4,400,822	3,531,000
Other additions to reflect gross treatment of FMS	17,174,182	19,489,218	23,194,054	27,442,581	32,700,851
Deductions to reflect transactions excluded in FMS	48,847,784	48,019,646	53,159,496	68,945,427	75,277,718
Inventories and fixed assets	7,853,835	9,038,299	10,769,780	22,668,599	24,808,145
Transactions between province or territory and special funds	26,112,934	27,532,257	30,805,948	33,615,274	36,863,958
Other deductions to reflect transactions excluded in FMS	14,881,015	11,449,090	11,583,768	12,661,554	13,605,615
FMS balance sheet	56,323,979	61,092,677	66,804,325	70,411,500	76,783,967
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	126,828,000	126,593,000	132,528,000	132,987,000	138,300,000
Adjustments to produce FMS data	17,618,793	26,217,060	29,605,821	35,071,514	38,357,748
Addition of special funds to reflect the FMS statistical universe	33,955,609	37,556,108	42,741,382	47,367,178	51,180,606
Additions to reflect gross treatment of FMS	12,915,966	19,560,836	21,244,445	24,366,343	26,993,338
Sinking fund	2,062,000	4,375,995	3,594,000	4,400,822	3,531,000
Other additions to reflect gross treatment of FMS	10,853,966	15,184,841	17,650,445	19,965,521	23,462,338
Deductions to reflect transactions excluded in FMS	29,252,782	30,899,884	34,380,006	36,662,007	39,816,196
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	26,112,934	27,532,257	30,805,948	33,615,274	36,863,958
Other deductions to reflect transactions excluded in FMS	3,139,848	3,367,627	3,574,058	3,046,733	2,952,228
FMS balance sheet	144,446,793	152,810,060	162,133,821	168,058,514	176,657,748
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-88,208,000	-92,261,000	-95,457,000	-86,290,000	-87,224,000
Adjustments to produce FMS data	85,186	543,617	127,504	-11,357,014	-12,649,781
Addition of special funds to reflect the FMS statistical universe	13,359,972	13,359,002	13,363,385	13,449,346	13,573,228
Additions to reflect gross treatment of FMS	6,320,216	4,304,377	5,543,609	7,477,060	9,238,513
Sinking fund	0	0	0	0	0
Other additions to reflect gross treatment of FMS	6,320,216	4,304,377	5,543,609	7,477,060	-9,238,513
Deductions to reflect transactions excluded in FMS	19,595,002	17,119,762	18,779,490	32,283,420	38,413,760
Inventories and fixed assets	7,853,835	9,038,299	10,769,780	22,668,599	24,808,145
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	11,741,167	8,081,463	8,009,710	9,614,821	10,653,377
FMS balance sheet	-88,122,814	-91,717,383	-95,329,496	-97,647,014	-99,873,781

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	23,324,000	21,540,000	29,002,000	45,587,000	56,011,000
Adjustments to produce FMS data	21,130,230	24,247,222	19,495,521	9,143,167	9,014,269
Addition of special funds to reflect the FMS statistical universe	18,008,782	19,284,611	18,812,678	18,673,248	21,140,898
Additions to reflect gross treatment of FMS	20,346,900	22,554,749	18,053,857	20,978,201	19,030,521
Bank overdrafts	944,000	944,000	0	0	0
Other additions to reflect gross treatment of FMS	19,402,900	21,610,749	18,053,857	20,978,201	19,030,521
Deductions to reflect transactions excluded in FMS	17,225,452	17,592,138	17,371,014	30,508,282	31,157,250
Inventories and fixed assets	741,545	1,628,292	1,481,501	0	1,493,406
Transactions between province or territory and special funds	4,039,907	4,232,846	3,718,513	2,556,710	2,501,844
Other deductions to reflect transactions excluded in FMS	12,444,000	11,731,000	12,171,000	27,951,572	28,655,406
FMS balance sheet	44,454,230	45,787,222	48,497,521	54,730,167	65,025,269
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	133,958,000	133,576,000	161,649,000	169,775,000	181,754,000
Adjustments to produce FMS data	13,636,170	15,721,213	-10,540,080	-9,630,144	-6,239,847
Addition of special funds to reflect the FMS statistical universe	6,198,711	6,619,379	6,241,398	5,612,255	7,187,819
Additions to reflect gross treatment of FMS	11,477,366	13,334,680	-13,062,965	-12,685,689	-10,925,820
Bank overdrafts	944,000	944,000	0	0	0
Other additions to reflect gross treatment of FMS	10,533,366	12,390,680	-13,062,965	-9,397,097	-10,925,820
Deductions to reflect transactions excluded in FMS	4,039,907	4,232,846	3,718,513	2,556,710	2,501,844
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	4,039,907	4,232,846	3,718,513	2,556,710	2,501,844
Other deductions to reflect transactions excluded in FMS	0	0	0	0	0
FMS balance sheet	147,594,170	149,297,213	151,108,920	160,144,856	175,514,153
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-110,634,000	-112,036,000	-132,647,000	-124,188,000	-125,743,000
Adjustments to produce FMS data	7,494,060	8,526,009	30,035,601	18,773,311	15,254,116
Addition of special funds to reflect the FMS statistical universe	11,810,071	12,665,232	12,571,280	13,060,993	13,953,079
Additions to reflect gross treatment of FMS	8,869,534	9,220,069	31,116,822	33,663,890	29,956,443
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of FMS	8,869,534	9,220,069	31,116,822	33,663,890	29,956,443
Deductions to reflect transactions excluded in FMS	13,185,545	13,359,292	13,652,501	27,951,572	28,655,406
Inventories and fixed assets	741,545	1,628,292	1,481,501	1,552,572	1,493,406
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	12,444,000	11,731,000	12,171,000	27,951,572	28,655,406
FMS balance sheet	-103,139,940	-103,509,991	-102,611,399	-105,414,689	-110,488,884

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	4,546,000	4,467,000	4,574,000	4,678,000	6,720,000
Adjustments to produce FMS data	11,228,982	11,277,283	10,003,883	9,252,523	7,759,216
Addition of special funds to reflect the FMS statistical universe	2,782,131	2,558,587	2,526,210	2,379,895	2,350,806
Additions to reflect gross treatment of FMS	12,604,013	13,248,814	12,355,509	11,505,561	11,129,792
Sinking fund	6,188,797	6,485,514	5,805,288	4,730,420	4,566,302
Holding of own debt	43,474	33,949	41,190	33,608	22,151
Bank overdrafts	0	91,958	43,464	47,717	74,964
Other additions to reflect gross treatment of FMS	6,371,742	6,637,393	6,465,567	6,693,816	6,758,680
Deductions to reflect transactions excluded in FMS	4,157,162	4,530,118	4,877,836	4,632,933	6,013,687
Inventories and fixed assets	852,062	865,263	878,130	667,784	1,877,305
Transactions between province or territory and special funds	1,943,923	2,062,560	2,191,390	1,769,242	1,540,093
Other deductions to reflect transactions excluded in FMS	1,361,177	1,602,295	1,808,316	2,195,907	2,596,289
FMS balance sheet	15,774,982	15,744,283	14,577,883	13,930,523	14,479,216
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	10,834,000	11,084,000	11,049,000	12,027,000	12,779,000
Adjustments to produce FMS data	14,217,745	14,629,124	13,745,635	12,950,003	13,128,126
Addition of special funds to reflect the FMS statistical universe	1,568,741	1,383,784	1,304,714	1,319,406	1,338,211
Additions to reflect gross treatment of FMS	15,733,013	16,529,757	15,842,848	14,849,606	11,129,792
Sinking fund	6,188,797	6,485,514	5,805,288	4,730,420	4,566,302
Holding of own debt	43,474	33,949	41,190	33,608	22,151
Bank overdrafts	0	91,958	43,464	47,717	74,964
Other additions to reflect gross treatment of FMS	9,500,742	9,918,336	9,952,906	10,037,861	10,309,275
Deductions to reflect transactions excluded in FMS	3,084,009	3,284,417	3,401,927	3,219,009	3,182,777
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	1,943,923	2,062,560	2,191,390	1,769,242	1,540,093
Other deductions to reflect transactions excluded in FMS	1,140,086	1,221,857	1,210,537	1,449,767	1,642,684
FMS balance sheet	25,051,745	25,713,124	24,794,635	24,977,003	25,907,126
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-6,288,000	-6,617,000	-6,475,000	-7,349,000	-6,059,000
Adjustments to produce FMS data	-2,988,763	-3,351,841	-3,741,752	-3,697,480	-5,368,910
Addition of special funds to reflect the FMS statistical universe	1,213,390	1,174,803	1,221,496	1,060,489	-1,012,595
Additions to reflect gross treatment of FMS	-3,129,000	-3,280,943	-3,487,339	-3,344,045	-3,550,595
Sinking fund	0	0	0	0	0
Holding of own debt	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of FMS	-3,129,000	-3,280,943	-3,487,339	-3,344,045	-3,550,595
Deductions to reflect transactions excluded in FMS	1,073,153	1,245,701	1,475,909	1,413,924	2,830,910
Inventories and fixed assets	852,062	865,263	878,130	667,784	1,877,305
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	221,091	380,438	597,779	746,140	953,605
FMS balance sheet	-9,276,763	-9,968,841	-10,216,752	-11,046,480	11,427,910

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	6,079,106	5,950,929	6,112,190	6,152,217	6,572,444
Adjustments to produce FMS data	2,662,137	2,554,494	2,319,622	2,430,154	2,561,850
Addition of special funds to reflect the FMS statistical universe	5,571,743	5,071,957	4,993,904	4,920,546	5,358,186
Additions to reflect gross treatment of FMS	1,464,813	1,420,654	1,063,263	1,164,487	1,216,163
Sinking fund	876,624	918,917	886,169	949,136	949,158
Bank overdrafts	588,189	501,737	177,094	215,351	267,005
Other additions to reflect gross treatment of FMS	0	0	0	0	0
Deductions to reflect transactions excluded in FMS	4,374,419	3,938,117	3,737,545	3,654,879	4,012,499
Inventories and fixed assets	1,038,665	1,075,897	1,086,564	1,351,967	1,260,653
Transactions between province or territory and special funds	3,101,428	2,634,643	2,514,292	2,302,912	2,751,846
Other deductions to reflect transactions excluded in FMS	234,326	227,577	136,689	0	0
FMS balance sheet	8,741,243	8,505,423	8,431,812	8,582,371	9,134,294
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	13,089,965	12,960,690	13,121,091	13,206,222	13,452,832
Adjustments to produce FMS data	4,798,458	5,177,131	5,187,406	5,509,871	4,917,027
Addition of special funds to reflect the FMS statistical universe	2,522,426	2,438,637	2,662,270	2,575,110	2,288,714
Additions to reflect gross treatment of FMS	5,377,460	5,373,137	5,039,428	5,187,643	5,359,023
Sinking fund	876,624	918,917	886,169	949,136	949,158
Bank overdrafts	588,189	501,737	177,094	215,351	267,005
Other additions to reflect gross treatment of FMS	3,912,647	3,952,483	3,976,165	4,023,156	4,142,860
Deductions to reflect transactions excluded in FMS	3,101,428	2,634,643	2,514,292	2,252,882	2,730,710
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	3,101,428	2,634,643	2,514,292	2,302,912	2,751,846
Other deductions to reflect transactions excluded in FMS	0	0	0	-50,030	-21,136
FMS balance sheet	17,888,423	18,137,821	18,308,497	18,716,093	18,369,859
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-7,010,859	-7,009,761	-7,008,901	-7,054,005	-6,880,388
Adjustments to produce FMS data	-2,136,321	-2,622,637	-2,867,784	-3,079,717	-2,355,177
Addition of special funds to reflect the FMS statistical universe	3,049,317	2,633,320	2,331,634	2,345,436	3,069,472
Additions to reflect gross treatment of FMS	-3,912,647	-3,952,483	-3,976,165	-4,023,156	-4,142,860
Sinking fund	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of FMS	-3,912,647	-3,952,483	-3,976,165	-4,023,156	-4,142,860
Deductions to reflect transactions excluded in FMS	1,272,991	1,303,474	1,223,253	1,401,997	1,281,789
Inventories and fixed assets	1,038,665	1,075,897	1,086,564	1,351,967	1,260,653
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	234,326	227,577	136,689	50,030	21,136
FMS balance sheet	-9,147,180	-9,632,398	-9,876,685	-10,133,722	-9,235,565

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	26,921,000	26,252,000	26,535,000	29,265,000	33,847,000
Deconsolidation adjustments	-11,386,323	-8,890,024	-7,740,830	-8,373,611	-8,707,135
Financial statements of departments	15,534,677	17,361,976	18,794,170	20,891,389	25,139,865
Adjustments to produce FMS data	18,809,379	15,249,939	13,326,567	14,641,950	17,295,569
Addition of special funds to reflect the FMS statistical universe	27,796,336	27,876,233	26,670,044	28,739,555	31,726,097
Additions to reflect gross treatment of FMS	1,830,709	29,670	19,818	12,263	9,368
Cash	288,874	0	0	0	0
Other additions to reflect gross treatment of FMS	1,541,835	29,670	19,818	12,263	9,368
Deductions to reflect transactions excluded in FMS	10,817,666	12,655,964	13,363,295	14,109,868	14,439,896
Inventories and fixed assets	8,324,069	10,430,414	10,582,303	10,775,369	11,027,912
Transactions between province or territory and special funds	2,493,597	2,225,550	2,780,992	3,334,499	3,411,984
Other deductions to reflect transactions excluded in FMS	0	0	0	0	0
FMS balance sheet	34,344,056	32,611,915	32,120,737	35,533,339	42,435,434
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	22,621,000	21,209,000	19,659,000	16,717,000	18,687,000
Deconsolidation adjustments	-3,675,718	-3,215,210	-3,380,611	-1,921,956	-4,252,649
Financial statements of departments	18,945,282	17,993,790	16,278,389	14,795,044	14,436,351
Adjustments to produce FMS data	5,416,249	5,500,257	5,266,200	6,393,291	8,340,070
Addition of special funds to reflect the FMS statistical universe	8,294,503	8,393,936	8,662,820	10,248,356	12,195,893
Additions to reflect gross treatment of FMS	484,723	112,286	19,818	12,263	9,368
Cash	288,874	0	0	0	0
Other additions to reflect gross treatment of FMS	195,849	112,286	19,818	12,263	9,368
Deductions to reflect transactions excluded in FMS	3,362,977	3,005,965	3,416,438	3,867,328	3,865,191
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	2,493,597	2,225,550	2,780,992	3,334,499	3,411,984
Other deductions to reflect transactions excluded in FMS	869,380	780,415	635,446	532,829	453,207
FMS balance sheet	24,361,531	23,494,047	21,544,589	21,188,335	22,774,421
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	4,300,000	5,043,000	6,876,000	12,548,000	15,160,000
Deconsolidation adjustments	-7,710,605	-5,674,814	-4,360,219	-6,451,655	-4,454,486
Financial statements of departments	-3,410,605	-631,814	2,515,781	6,096,345	10,705,514
Adjustments to produce FMS data	13,393,130	9,749,682	8,060,367	8,248,659	8,955,499
Addition of special funds to reflect the FMS statistical universe	19,501,833	19,482,297	18,007,224	18,491,199	19,530,204
Additions to reflect gross treatment of FMS	1,345,986	-82,616	0	0	0
Cash	0	0	0	0	0
Other additions to reflect gross treatment of FMS	1,345,986	-82,616	0	0	0
Deductions to reflect transactions excluded in FMS	7,454,689	9,649,999	9,946,857	10,242,540	10,574,705
Inventories and fixed assets	8,324,069	10,430,414	10,582,303	10,775,369	11,027,912
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	-869,380	-780,415	-635,446	-532,829	-453,207
FMS balance sheet	9,982,525	9,117,868	10,576,148	14,345,004	19,661,013

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	35,117,000	34,786,000	32,767,000	33,654,000	48,610,000
Deconsolidation adjustments	-8,728,059	-7,464,000	-7,220,000	-7,145,000	-22,345,000
Financial statements of departments	26,388,941	27,322,000	25,547,000	26,509,000	26,265,000
Adjustments to produce FMS data	47,089,343	45,129,338	40,876,340	47,515,865	53,352,932
Addition of special funds to reflect the FMS statistical universe	67,438,019	74,996,407	69,870,525	80,546,102	88,814,835
Additions to reflect gross treatment of FMS	6,462,589	6,153,097	5,628,128	4,966,784	4,368,023
Sinking fund	4,804,990	4,546,000	4,110,000	3,679,000	3,736,023
Holding of own debt	18,000	15,000	9,000	11,000	8,000
Bank overdrafts	314,282	439,000	360,000	191,000	507,000
Other additions to reflect gross treatment of FMS	1,325,317	1,153,097	1,149,128	1,085,784	1,145,365
Deductions to reflect transactions excluded in FMS	26,811,265	36,020,166	34,622,313	37,997,021	40,858,291
Inventories and fixed assets	8,540,134	8,866,553	8,683,684	8,975,272	10,116,835
Transactions between province or territory and special funds	9,527,477	18,115,613	16,834,629	19,921,749	21,517,456
Other deductions to reflect transactions excluded in FMS	8,743,654	9,038,000	9,104,000	9,100,000	9,224,000
FMS balance sheet	73,478,284	72,451,338	66,423,340	74,024,865	79,617,932
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	38,589,000	39,496,000	40,721,000	43,008,000	51,760,000
Deconsolidation adjustments	-938,204	-692,000	-587,000	-609,000	-9,654,000
Financial statements of departments	37,650,796	38,804,000	40,134,000	42,399,000	42,106,000
Adjustments to produce FMS data	51,119,856	50,075,457	46,283,352	52,765,537	56,712,863
Addition of special funds to reflect the FMS statistical universe	54,640,107	62,444,791	57,893,656	67,937,144	72,854,515
Additions to reflect gross treatment of FMS	6,019,172	5,746,279	5,224,325	4,750,142	4,368,023
Sinking fund	4,804,990	4,546,000	4,110,000	3,679,000	3,736,023
Holding of own debt	18,000	15,000	9,000	11,000	8,000
Bank overdrafts	314,282	439,000	360,000	191,000	507,000
Other additions to reflect gross treatment of FMS	881,900	746,279	745,325	869,142	1,124,781
Deductions to reflect transactions excluded in FMS	9,539,423	18,115,613	16,834,629	19,921,749	21,517,456
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	9,527,477	18,115,613	16,834,629	19,921,749	21,517,456
Other deductions to reflect transactions excluded in FMS	11,946	0	0	0	0
FMS balance sheet	88,926,652	89,005,457	86,542,352	95,279,537	98,818,863
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-3,472,000	-4,710,000	-7,954,000	-9,354,000	-3,150,000
Deconsolidation adjustments	-7,789,855	-6,772,000	-6,633,000	-6,536,000	-12,691,000
Financial statements of departments	-11,261,855	-11,482,000	-14,587,000	-15,890,000	-15,841,000
Adjustments to produce FMS data	-4,030,513	-4,946,119	-5,407,012	-5,249,672	-3,359,931
Addition of special funds to reflect the FMS statistical universe	12,797,912	12,551,616	11,976,869	12,608,958	15,960,320
Additions to reflect gross treatment of FMS	443,417	406,818	403,803	216,642	20,584
Sinking fund	0	0	0	0	0
Holding of own debt	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of FMS	443,417	406,818	403,803	216,642	20,584
Deductions to reflect transactions excluded in FMS	17,271,842	17,904,553	17,787,684	18,075,272	19,340,835
Inventories and fixed assets	8,540,134	8,866,553	8,683,684	8,975,272	10,116,835
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	8,731,708	9,038,000	9,104,000	9,100,000	9,224,000
FMS balance sheet	-15,448,368	-16,554,119	-20,119,012	-21,254,672	-19,200,931

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	197,804	180,652	183,347	202,563	1,002,616
Adjustments to produce FMS data	228,869	254,366	246,058	234,032	-538,733
Addition of special funds to reflect the FMS statistical universe	345,120	358,318	350,468	338,716	335,834
Additions to reflect gross treatment of FMS	0	4,072	0	0	0
Bank overdrafts	0	4,072	0	0	0
Other additions to reflect gross treatment of FMS	0	0	0	0	0
Deductions to reflect transactions excluded in FMS	116,251	108,024	104,410	104,684	874,567
Inventories and fixed assets	70,788	67,449	62,736	70,494	841,813
Transactions between province or territory and special funds	45,463	40,575	41,674	34,190	32,754
Other deductions to reflect transactions excluded in FMS	0	0	0	0	0
FMS balance sheet	426,673	435,018	429,405	436,595	463,883
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	93,427	97,663	108,650	111,147	589,185
Adjustments to produce FMS data	55,664	65,145	58,480	60,357	-405,387
Addition of special funds to reflect the FMS statistical universe	101,127	101,648	100,154	94,547	85,845
Additions to reflect gross treatment of FMS	0	4,072	0	0	0
Bank overdrafts	0	4,072	0	0	0
Other additions to reflect gross treatment of FMS	0	0	0	0	0
Deductions to reflect transactions excluded in FMS	45,463	40,575	41,674	34,190	491,232
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	45,463	40,575	41,674	34,190	32,754
Other deductions to reflect transactions excluded in FMS	0	0	0	0	458,478
FMS balance sheet	149,091	162,808	167,130	171,504	183,798
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	104,377	82,989	74,697	91,416	413,431
Adjustments to produce FMS data	173,205	189,221	187,578	173,675	-133,346
Addition of special funds to reflect the FMS statistical universe	243,993	256,670	250,314	244,169	249,989
Additions to reflect gross treatment of FMS	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of FMS	0	0	0	0	0
Deductions to reflect transactions excluded in FMS	70,788	67,449	62,736	70,494	383,334
Inventories and fixed assets	70,788	67,449	62,736	70,494	841,813
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	0	0	0	0	-458,478
FMS balance sheet	277,582	272,210	262,275	265,091	280,085

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	1,045,687	1,367,268	1,141,593	924,681	1,403,891
Adjustments to produce FMS data	-511,175	-478,568	-385,263	-179,046	-532,785
Addition of special funds to reflect the FMS statistical universe	447,998	458,300	461,483	467,115	518,988
Additions to reflect gross treatment of FMS	35,648	125,028	280,814	313,125	153,970
Bank overdrafts	14,506	32,190	15,364	25,472	72,208
Other additions to reflect gross treatment of FMS	21,142	92,838	265,450	287,653	81,762
Deductions to reflect transactions excluded in FMS	994,821	1,061,896	1,127,560	959,286	1,205,743
Inventories and fixed assets	962,567	1,025,920	1,088,310	917,958	1,166,680
Transactions between province or territory and special funds	29,088	30,862	33,109	38,460	36,395
Other deductions to reflect transactions excluded in FMS	3,166	5,114	6,141	2,868	2,668
FMS balance sheet	534,512	888,700	756,330	745,635	871,106
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	372,062	573,283	381,149	229,504	725,573
Adjustments to produce FMS data	-65,033	32,478	190,873	432,654	95,714
Addition of special funds to reflect the FMS statistical universe	154,360	155,044	159,994	160,060	183,509
Additions to reflect gross treatment of FMS	35,648	125,028	280,814	313,125	153,970
Bank overdrafts	14,506	32,190	15,364	25,472	72,208
Other additions to reflect gross treatment of FMS	21,142	92,838	265,450	287,653	81,762
Deductions to reflect transactions excluded in FMS	255,041	247,594	249,935	40,531	241,765
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	29,088	30,862	33,109	38,460	36,395
Other deductions to reflect transactions excluded in FMS	225,953	216,732	216,826	2,071	205,370
FMS balance sheet	307,029	605,761	572,022	662,158	821,287
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	673,625	793,985	760,444	695,177	678,318
Adjustments to produce FMS data	-446,142	-511,046	-576,136	-611,700	-628,499
Addition of special funds to reflect the FMS statistical universe	293,638	303,256	301,489	307,055	335,479
Additions to reflect gross treatment of FMS	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of FMS	0	0	0	0	0
Deductions to reflect transactions excluded in FMS	739,780	814,302	877,625	918,755	963,978
Inventories and fixed assets	962,567	1,025,920	1,088,310	917,958	1,166,680
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in FMS	-222,787	-211,618	-210,685	797	-202,702
FMS balance sheet	227,483	282,939	184,308	83,477	48,819

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

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				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	310,751	315,222	232,438	936,007	..
Adjustments to produce FMS data	-66,397	-59,244	21,808	-733,891	..
Addition of special funds to reflect the FMS statistical universe	0	0	377,140	379,348	..
Additions to reflect gross treatment of FMS	0	0	14,347	3,419	..
Bank overdrafts	0	0	14,347	3,419	..
Other additions to reflect gross treatment of FMS	0	0	0	0	..
Deductions to reflect transactions excluded in FMS	66,397	59,244	369,679	1,116,658	..
Inventories and fixed assets	28,798	31,714	350,346	1,104,247	..
Transactions between province or territory and special funds	0	0	19,097	11,840	..
Other deductions to reflect transactions excluded in FMS	37,599	27,530	236	571	..
FMS balance sheet	244,354	255,978	254,246	202,116	..
	Liabilities				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	324,156	377,660	274,995	278,007	..
Adjustments to produce FMS data	162,178	152,335	256,852	241,320	..
Addition of special funds to reflect the FMS statistical universe	0	0	261,602	249,741	..
Additions to reflect gross treatment of FMS	162,178	152,335	14,347	3,419	..
Bank overdrafts	0	0	14,347	3,419	..
Other additions to reflect gross treatment of FMS	162,178	152,335	0	0	..
Deductions to reflect transactions excluded in FMS	0	0	19,097	11,840	..
Inventories and fixed assets	0	0	0	0	..
Transactions between province or territory and special funds	0	0	19,097	11,840	..
Other deductions to reflect transactions excluded in FMS	0	0	0	0	..
FMS balance sheet	486,334	529,995	531,847	519,327	..
	Net financial wealth (+) / net financial debt (-)				
	2001	2002	2003	2004	2005
	thousands of dollars				
Public accounts balance sheet	-13,405	-62,438	-42,557	658,000	..
Adjustments to produce FMS data	-228,575	-211,579	-235,044	-975,211	..
Addition of special funds to reflect the FMS statistical universe	0	0	115,538	129,607	..
Additions to reflect gross treatment of FMS	-162,178	-152,335	0	0	..
Bank overdrafts	0	0	0	0	..
Other additions to reflect gross treatment of FMS	-162,178	-152,335	0	0	..
Deductions to reflect transactions excluded in FMS	66,397	59,244	350,582	1,104,818	..
Inventories and fixed assets	28,798	31,714	350,346	1,104,247	..
Transactions between province or territory and special funds	0	0	0	0	..
Other deductions to reflect transactions excluded in FMS	37,599	27,530	236	571	..
FMS balance sheet	-241,980	-274,017	-277,601	-317,211	..

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

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 change 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 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 maintained 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.

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

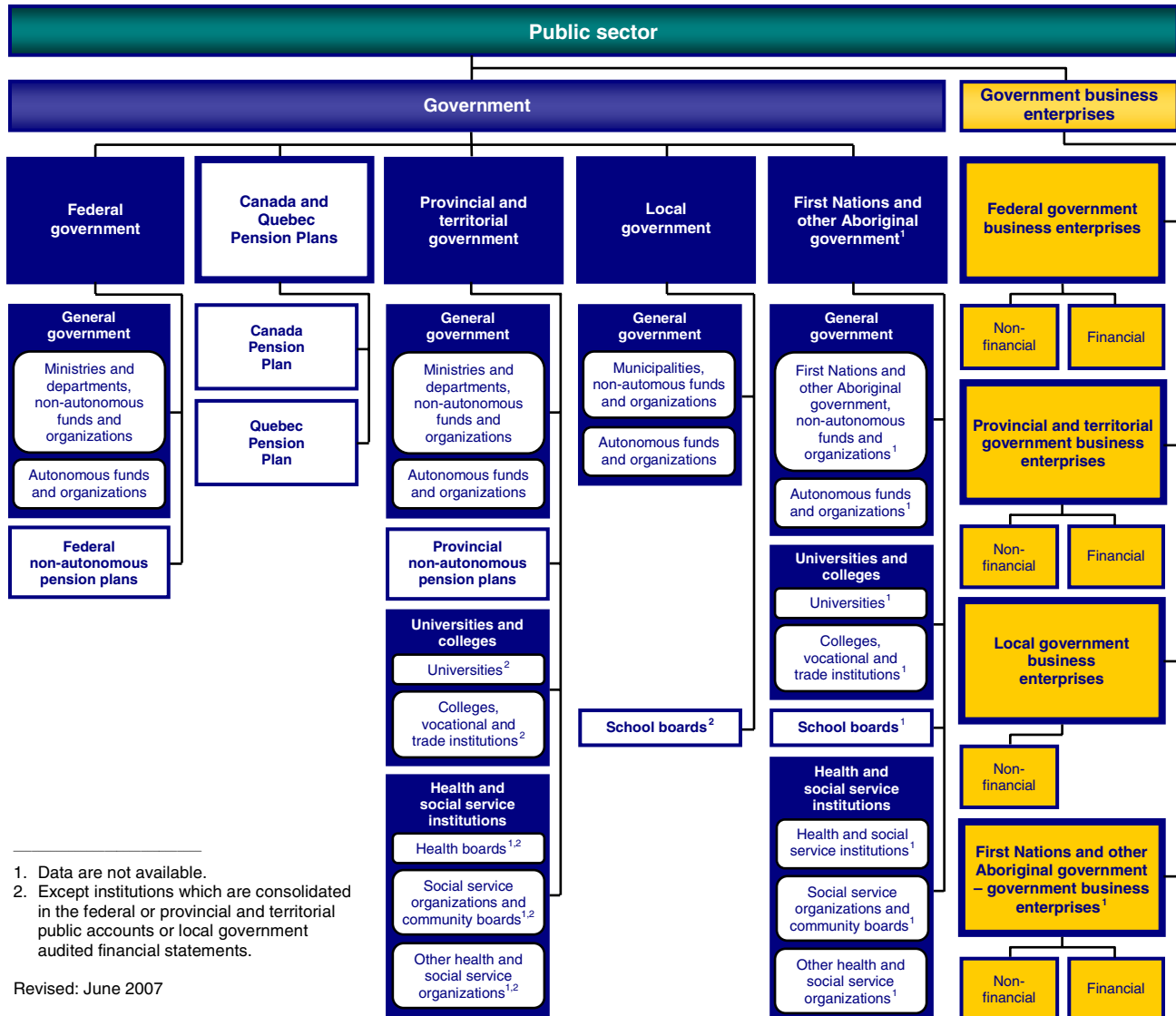
1. *Source(s): System of National Accounts 1993, Chapter IV, page 87, and paragraph 4.2.*

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.*

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.

Diagram 1
Public sector chart



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

Revised: June 2007

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.
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, 2005

	Number of statistical (enterprise) units	Portion of total revenue	Portion of average number of employees
	number	percentage	
Federal government			
Public accounts and associated enterprises	76	30.0	12.1
Provincial and territorial government			
Public accounts and associated enterprises	6,047	38.6	46.9
Local government			
Provincial departments of education and municipal affairs	4,041	13.2	32.2
Municipalities and associated enterprises	3,589	...	12.0
School boards	452	...	20.2
Federal, provincial, territorial and municipal Government Business Enterprises (GBE's)			
Audited financial statements	345	18.3	8.8
Total	10,509	100.0	100.0

For the fiscal year 2005, the survey frame contained approximately 11 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 source 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 comprised 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. 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 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 historic 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 was 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 commencing 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, 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, 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, grant 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 engages 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 alleviating 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 region 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 are an excess of outstanding cheques over bank deposits.

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:

- 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.
- 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

The systematic recording, presentation, and interpretation of the financial facts of an **enterprise** in such a manner as to permit effective management and provide the required information in reports and statements. The reports are intended both for the enterprise itself and outside parties. See **accrual accounting**, **cash accounting**, and **modified cash accounting**. Also, see **flow**.

Accrual accounting 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 requires **revenue** and **expenditures** to be reflected in the accounts only when the related cash receipts and disbursements occur.

Modified cash accounting 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; machine 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 intangibles 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 exists 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.

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

Budgetary unit

See **unit**.

Business sector

See **sector**.

Canada and Quebec Pension Plans

See **social security scheme**.

Canada bonds

See **bonds, debentures, notes**.

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**.

Contingent liability

See **liability**.

Corporation 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 government units and guaranteed by a government.

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

Deficit

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

Defined-benefit scheme

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

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 individuals who work within a given industry. In other words, employment refers to the number of persons drawing pay for services rendered or for paid absences, regardless whether employed on a full time, part-time or on a 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

The monetary expression of an economic action engaged in by a unit or another event affecting the economic status of the unit. It reflects the creation, transformation, exchange, transfer, or extinction of economic value. It involves a change in the volume, composition, or value of a unit's assets, liabilities, and **net worth**. Every flow is classified either as a transaction or as another economic flow.

Financial flows: Financial flows record the movement 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.

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.

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**.

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 organisation (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**.

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-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**.

Private corporation

See **corporation**.

Private sector

See **sector**.

Privatization

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

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**.

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.

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.

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.

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**.