



Public Sector Statistics

Financial Management System
2002-2003



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Public Institutions Division

Public Sector Statistics

Financial Management System
2002-2003

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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.

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
- 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

Note on CANSIM

CANSIM (Canadian Socio-Economic Information Management System) is Statistics Canada's computerized data bank and its supporting software. Most of the data appearing in this publication, as well as many other data series are available from CANSIM via terminal, on computer printouts, or in machine readable form. Historical and more timely data, not included in this publication, are available from CANSIM.

For more detailed CANSIM information please refer to *Annex IX*.

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Note to Users

Introduction

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

The need for a standardized classification arises from the fact that financial reports produced by individual governments are based on the organizational structures, and on the accounting and reporting practices, of those individual governments. Since each government's structure and practices are designed to serve that government's 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 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.

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, 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 actually perform the consolidation, that 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's 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 (e.g. Canadian Broadcasting Corporation and Canadian Foundation for Innovation) that have separate books of account, but whose roles are viewed by the FMS as extensions of general government.

The Canada Pension Plan and the Quebec Pension Plan are combined to create a separate component of government. Similarly, there are a number of federal entities labeled 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. (e.g., The Business Development Bank of Canada, Canada Post Corporation, Via Rail) (*See the public sector diagram*).

The federal non-autonomous pension plans are consolidated with the federal general government data to arrive at financial statistics of the federal 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 decides on 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 decide on 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 residential care facilities are at the provincial 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

- Municipalities are now responsible for a 20% share of the cost of childcare programs
- 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
- Municipalities have assumed the full title of water and sewer facilities previously held by the Ontario Clean Water Agency
- 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.

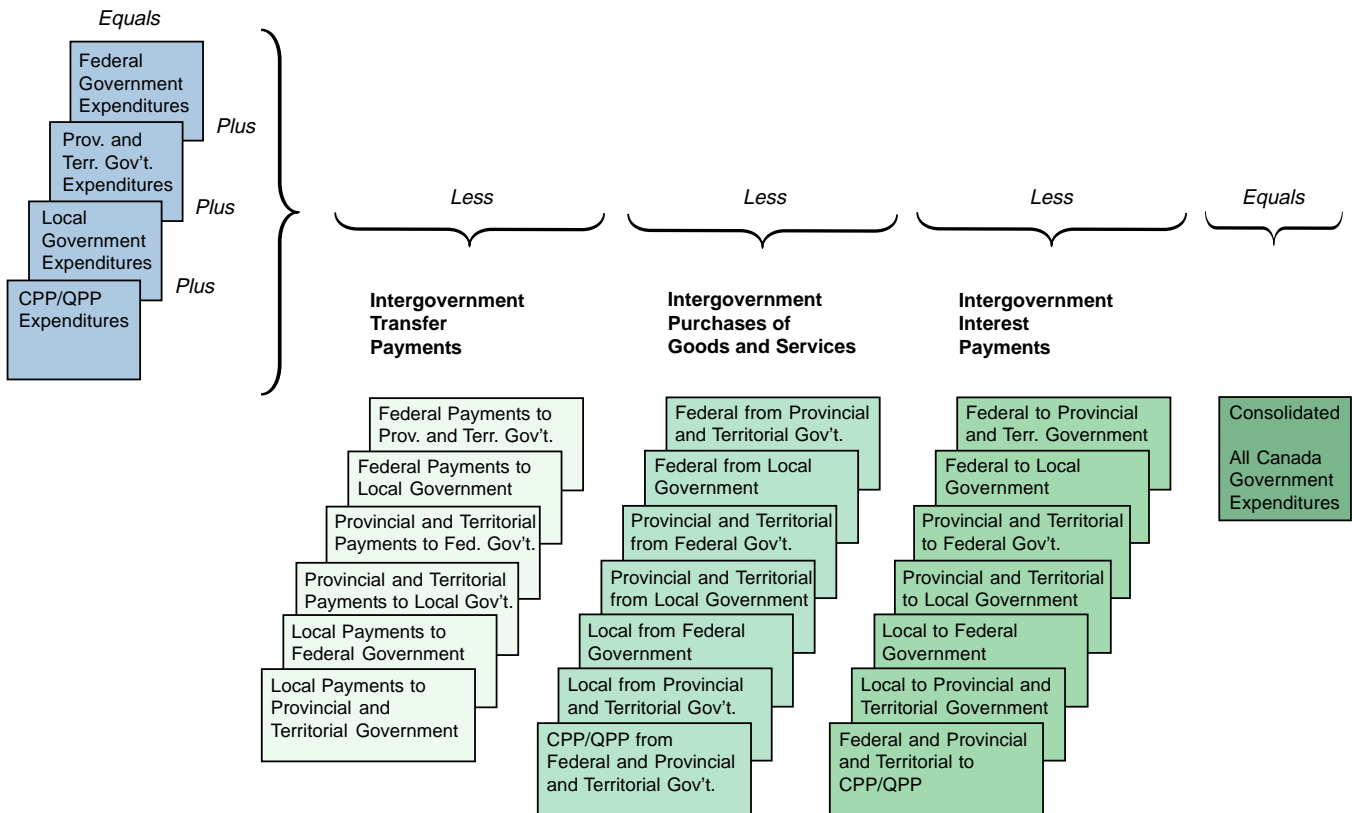
Consolidated government

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.

DERIVATION OF CONSOLIDATED GOVERNMENT EXPENDITURES

Data for Different Components of Government

Aggregated Government Expenditures



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.

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.

Charts

Charts presented in the **Charts** section were derived from statistical tables contained within the publication as well as supplementary data extracted from Public Institutions Division's "Directory of Standard Data Products."

Historical

Statistics contained in this publication replace those that were included in *Public Sector Finance (68-212-XPB)* and *Public Sector Employment and Wages and Salaries (72-209-XPB)*. 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 (68F0023-XIB)*. As well, the coverage of the Canadian Public

Sector has been extended to provide data for new sub-components 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 1988/89. These data are available from Cansim or directly from Public Institutions Division of Statistics Canada.

Revision policy

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 to the FMS are frequently 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, those of the most recent year are based primarily on budget forecasts and those of the year before that on unaudited 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.

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 problems.

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

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

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

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

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

Reconciliation statements

Reconciliation statements detailing the transformation of the data from input sources to both “p” and “Final” 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: All data presented in this publication for the 2002-2003 reference year are preliminary – “p.”

Highlights

Government finance: Revenue, expenditure and surplus

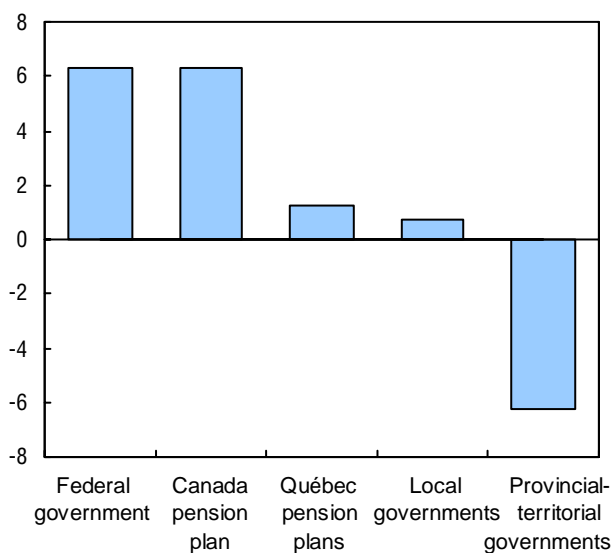
2002/03

Driven by increased consumer demand in 2002/03, revenues from consumption taxes helped to push the consolidated government surplus to \$8.3 billion from \$6.7 billion in 2001/02.

A surge of \$8.2 billion in consumption taxes, plus an extra \$4.0 billion in property taxes and contributions to the Canada and Quebec pension plans, offset a \$7.5 billion reduction in income tax collections. Overall revenues increased by \$7.4 billion to \$473.8 billion. On the expenditure side, debt charges declined by \$4.0 billion, while health expenditures increased by \$3.4 billion and social services rose by \$4.7 billion. Overall expenditure increased by \$5.8 billion to \$465.5 billion.

Government surpluses and deficits in Canada

Billions of dollars



Surplus and deficits contrast by level of government

The combined federal government and Canada and Quebec pension plans had a surplus of \$13.9 billion; this contrasted sharply with the combined \$5.6 billion deficit of the provincial and local governments.

Income taxes lower

Consolidated government personal income tax collections fell for the first time since 1993/94, dropping by \$3.8 billion to \$140.5 billion. The reduction is explained mainly by the weakness in the stock markets and federal tax reductions.

Corporate income tax collections dropped for a second consecutive year to \$34.7 billion, largely reflecting weak profit performance in the previous year. This drop represents an \$8.7 billion reduction from 2000/01.

Note to readers

With the release of government finance statistics for the 2002/03 fiscal year, data are revised back to 1999/2000. Additional data related to this release are available in the publication *Public sector statistics - Supplement* (68-213-SIE, free).

Consolidated government refers to the consolidation of the financial data for the federal government, the provincial and territorial governments, local governments and the Canada and Quebec pension plans. Consolidation is the aggregation of levels of governments after the elimination of double counting. For example, without consolidation, federal transfers to the provinces and territories would be counted twice, once as federal expenditures, and again when the provincial and territorial governments spend those funds.

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

Government fiscal years end March 31 for the federal, provincial and territorial governments and the Canada and Quebec pension plans. They end December 31 for local governments.

All the statistics in this release are in current dollars.

Federal personal and corporate income taxes declined by \$6.4 billion, causing total revenues to go down for a second consecutive year. At the provincial level, personal income tax collections remained flat while corporate taxes recorded a drop of \$1.5 billion in 2002/03.

British Columbia experienced a severe reduction of \$1.7 billion in combined personal and corporate income tax revenues. The largest growth rates in income tax receipts were recorded in Saskatchewan, Newfoundland and Labrador and Prince Edward Island. Personal income taxes in Ontario continued to decline, while corporate taxes increased by 0.3 billion in 2002/03. Alberta saw a \$0.4 billion increase in personal income taxes, while corporate taxes decreased by \$0.2 billion.

Consumption taxes rise strongly

The federal government collected \$44.4 billion in consumption taxes, up \$4.7 billion from 2001/02. This is in line with strong new housing construction and durable good purchases. The goods and services tax (GST) accounted for almost three-quarters of the collections (\$31.3 billion) and custom duties, tobacco, gasoline and other taxes accounted for the rest. The new federal Air Travellers Security Charge generated revenues of \$0.4 billion.

At the provincial level, consumption taxes increased by \$3.6 billion, reaching \$52.4 billion in 2002/03. Quebec (+\$1.3 billion) and Ontario (+\$1.1 billion) recorded the largest increases. Among consumption taxes, the alcoholic beverages and tobacco category grew 36.2% or \$1.3 billion, with Ontario contributing the most to the increase (+\$0.5 billion) of this category and Alberta recording the highest growth rate, at 66%.

Expenditure growth slows

A drop of \$3.6 billion in federal debt charges as well as a decrease of almost \$0.7 billion in federal agricultural subsidies and compensation to airlines helped slow spending. The drop in compensation to airlines occurred as operating conditions recovered following the events of September 11, 2001.

Provincial debt charges decreased at a slower pace (-\$0.8 billion) than those of the federal government, mainly because of growing debt. Almost all other categories of expenditures increased, as total provincial expenditures reached \$242.2 billion, up 1.8% from 2001/02. Among provinces and territories, Alberta showed lower expenditures in 2002/03, as large energy rebate payments ended, and Saskatchewan reduced its payments to farmers from the previous year.

Municipal revenues not apace with expenditures

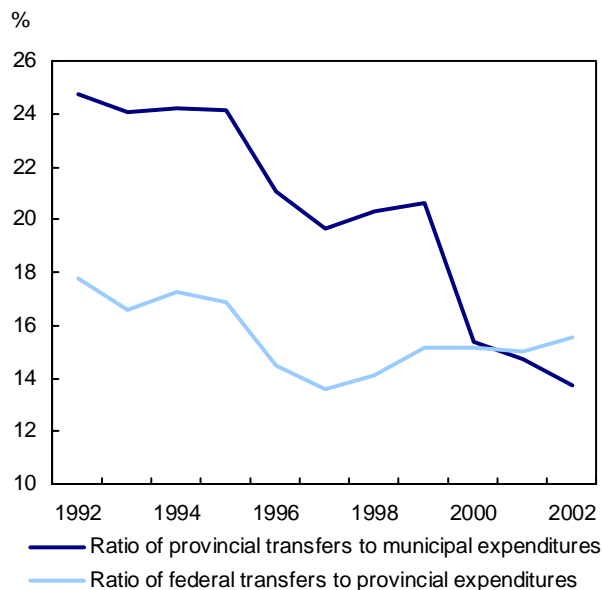
Local general governments (which exclude school boards) have seen revenue growth lag behind expenditures for the last three years, resulting in a deficit of \$41 million - the first in five years. In 2002, municipal revenue increased by \$666 million or 1.4%. An \$815 million increase in property and related taxes, the primary own source revenue of municipalities, helped prevent the deficit from being larger by compensating for a reduction of \$302 million in provincial transfers. The 2002 deficits are mostly concentrated in Ontario (-\$314 million), British Columbia (-\$199 million) and Quebec (-\$155 million). Alberta (\$686 million), Newfoundland and Labrador (\$37 million) and Saskatchewan (\$27 million) were the only provinces recording a surplus.

Over the last three years, revenues received from provincial governments continued their downward trend, representing 14.6% of the municipal expenditures and forcing them to rely more on their own source of revenue. These percentages varied among provinces, ranging from 4% in British Columbia municipalities to 27% in Newfoundland and Labrador. In the territories, Yukon recorded 29% while Northwest Territories and Nunavut showed 48% and 58% respectively.

Ratio of federal transfers to provincial expenditures up for the first time in two years

Provincial transfers received from the federal government covered 15.5% or \$37.7 billion of all provincial expenditures in 2002/03. This proportion varied among provinces and territories, ranging from 10% in Alberta to 35% in Newfoundland and Labrador. The proportion was 80% in Yukon and Nunavut and 50% in Northwest Territories.

Federal and provincial transfers



Largest provincial and local surpluses all in Alberta

In 2002/03, four of Canada's provincial and territorial governments registered a total surplus of \$1.6 billion, of which Alberta accounted for \$1.5 billion. At the local level (which includes school boards), Alberta also had the largest surplus (\$0.7 billion) for a third year in a row; Ontario recorded a surplus of \$0.4 billion. As a whole, the local government surplus was \$0.7 billion.

The Canada pension plan recorded substantial surpluses in recent years, going from \$1.7 billion in 1999/2000 to \$6.3 billion in 2002/03. The federal government registered a fourth consecutive surplus, at \$6.3 billion, a reduction of \$1.1 billion over last year.

Share of government wages and salaries to total salaries stable

Wages and salaries paid by governments (including schools, hospitals, etc.) reached \$112.6 billion in 2002, up 4.8% from 2001. Wages and salaries accounted for 25.6% of all government expenditures. Government payrolls also represented 21.3% of all wages and salaries paid to salaried employees in Canada in 2002, the same percentage as for the last two years.

There were 82 government employees per 1,000 people in 2002, the same number as in 1969 and the same as for the last three years. The highest level was recorded in 1991, when the number was 97 employees per 1,000.

Chart 1
Government surplus (deficit) by level of government

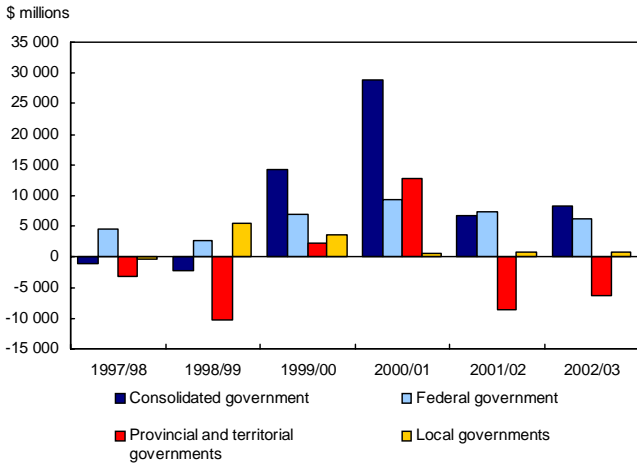


Chart 2
Trends in revenue by level of government

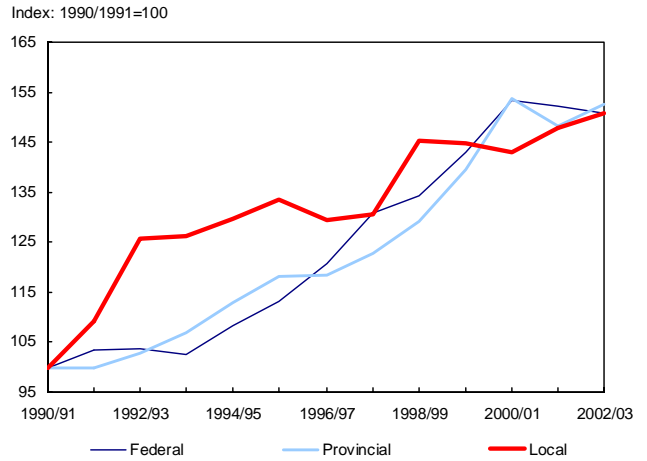


Chart 3
Consolidated government revenue

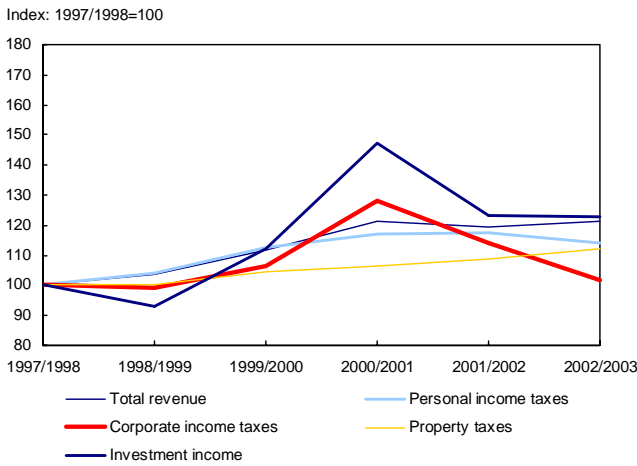


Chart 4
Consolidated government expenditures

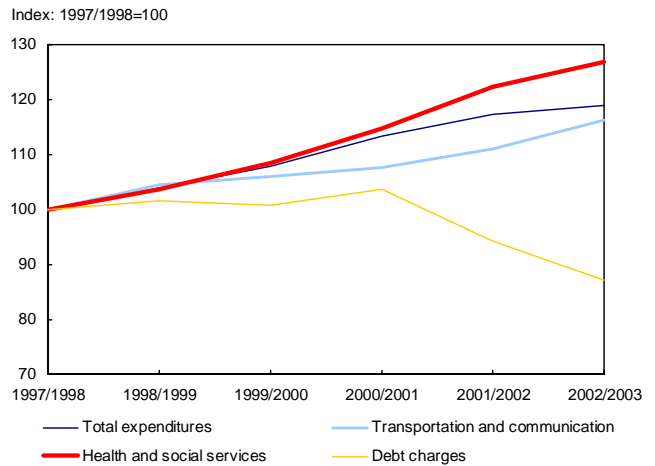


Chart 5
Net debt per capita and % of GDP, as at March 31

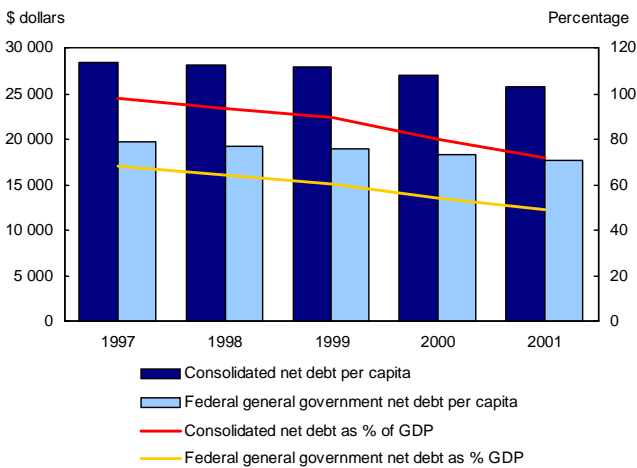


Chart 6
Consolidated provincial, territorial and local general governments net debt per capita (March 31, 2001)

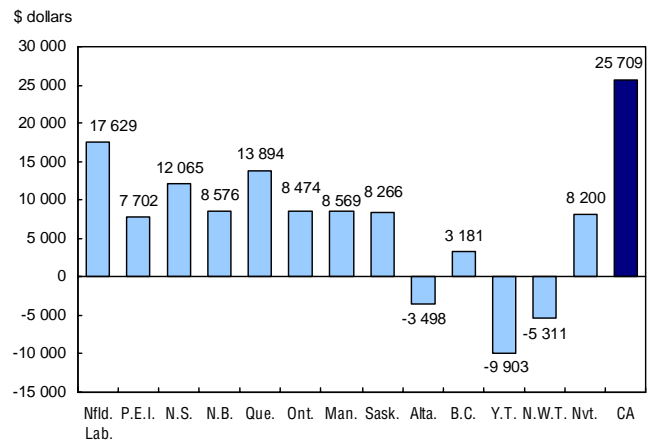


Chart 7
Changes in salaries and wages by level of government, 2002 vs. 1997

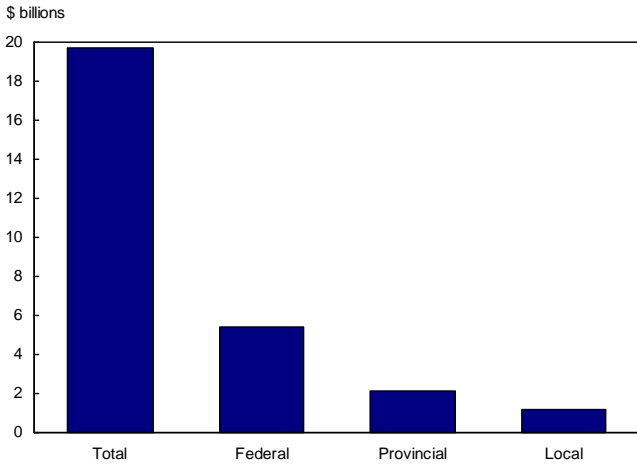


Chart 8
Transfer revenue from other government sub-sectors

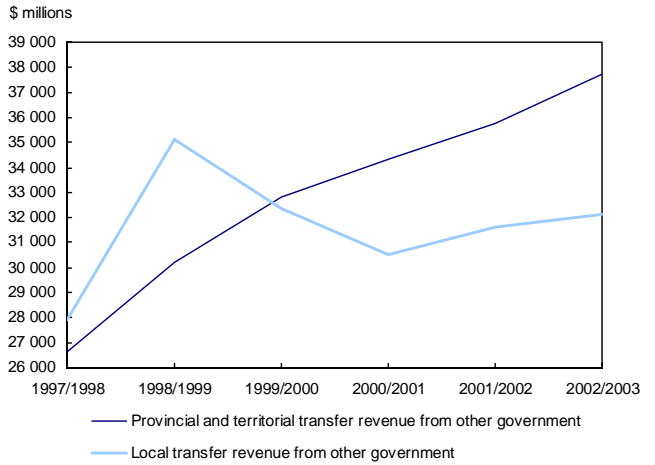


Chart 9
Federal general government revenue and expenditures

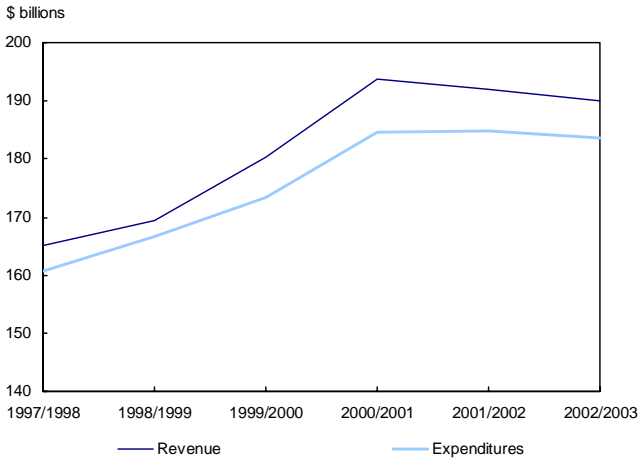


Chart 10
Federal general government revenue

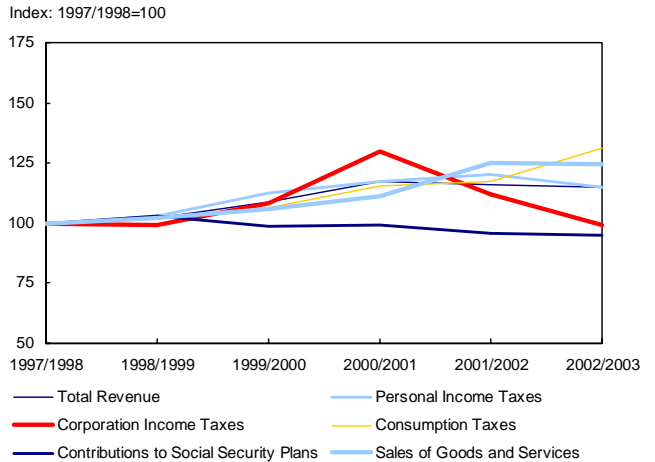


Chart 11
Federal general government expenditures

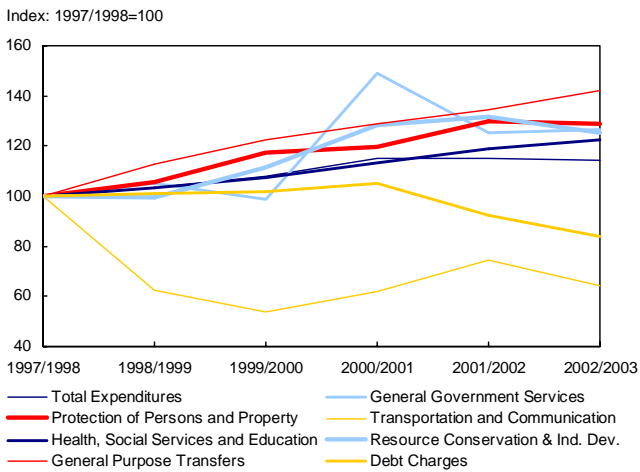


Chart 12
Federal general government expenditures – 2002/2003

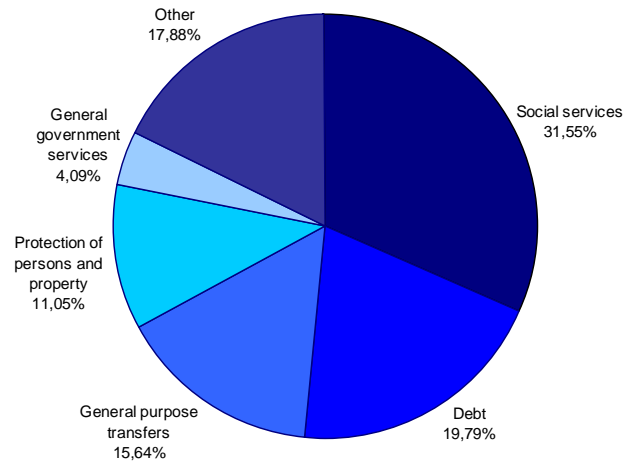


Chart 13
Provincial and territorial general government surplus (deficit)

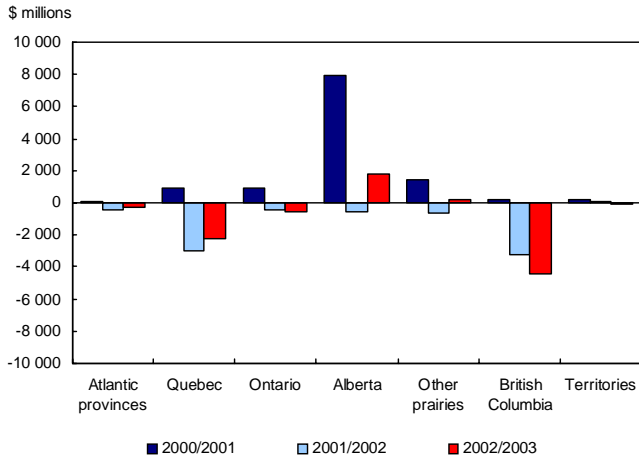


Chart 14
Provincial and territorial general government revenue and expenditures

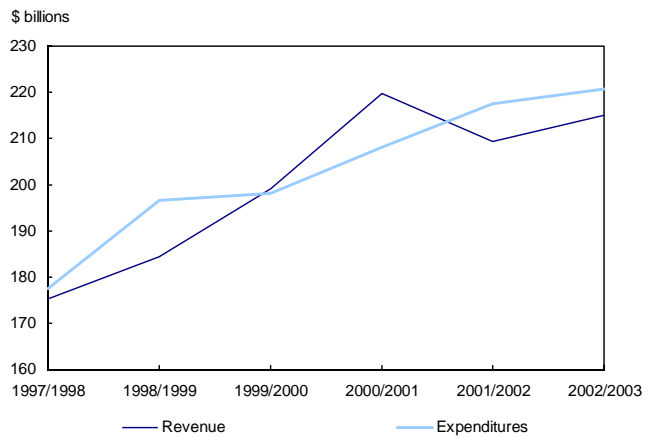


Chart 15
Provincial and territorial general government revenue

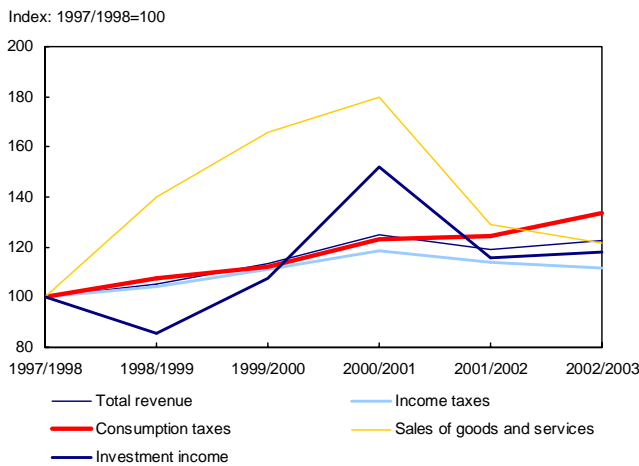


Chart 16
Growth in provincial and territorial general government revenue (1997/1998 to 2002/2003)

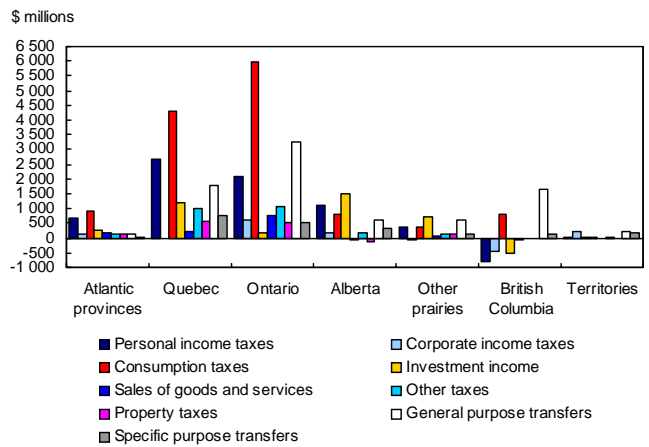


Chart 17
Provincial and territorial general government expenditures

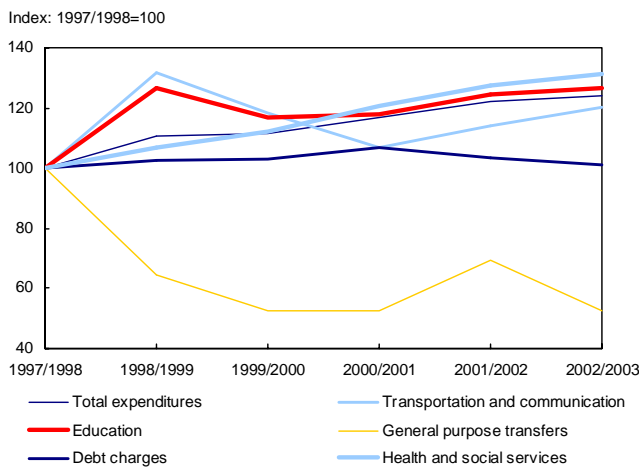


Chart 18
Growth in provincial and territorial general government expenditures (1997/1998 to 2002/2003)

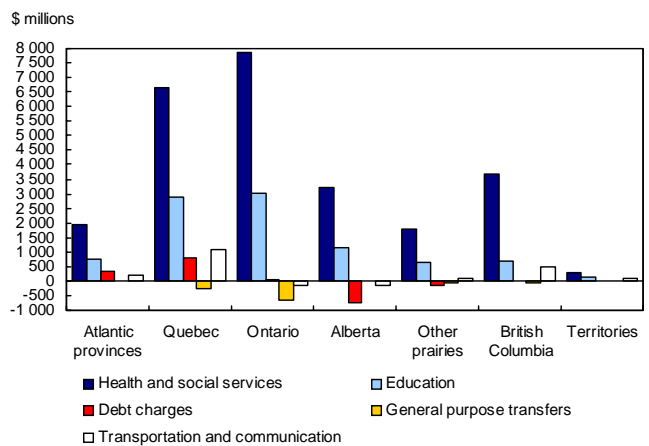


Chart 19
Provincial and territorial general government expenditures – 2002/2003

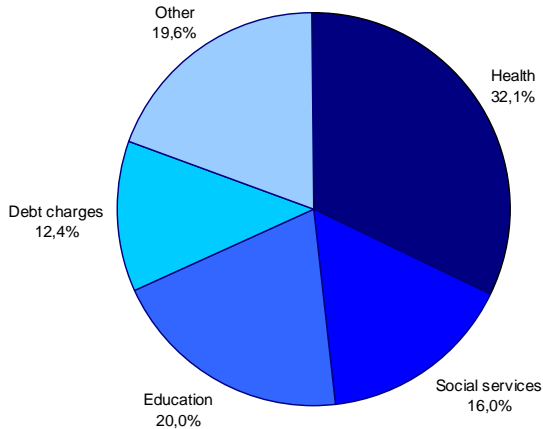


Chart 20
Local government surplus (deficit)

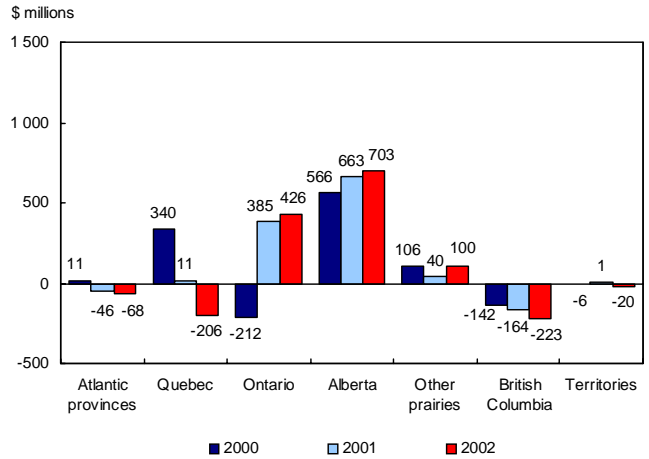


Chart 21
Surplus (deficit) of local general governments vs. school boards

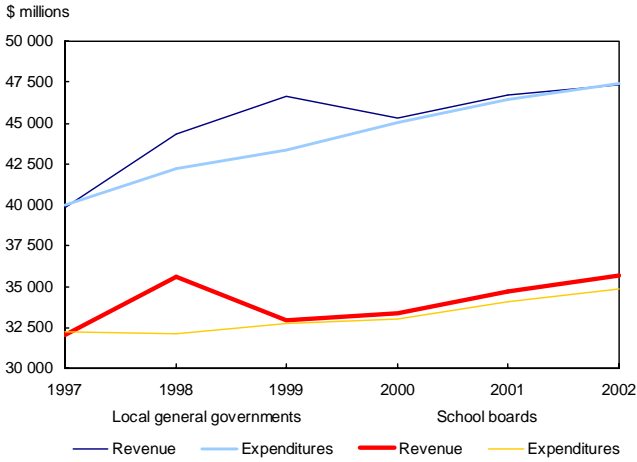


Chart 22
Local government revenue and expenditures

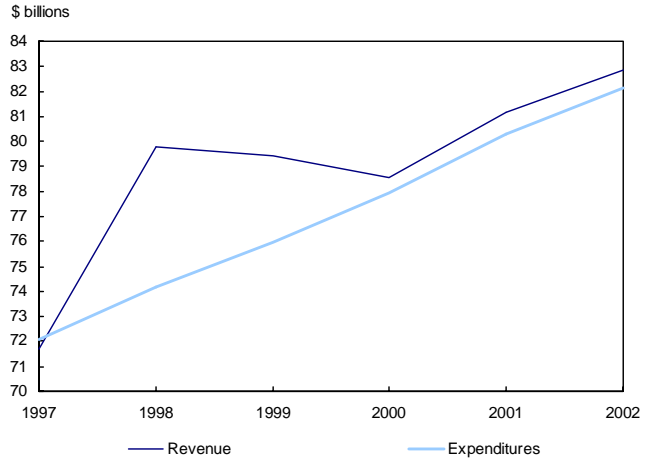


Chart 23
Local governments: transfer revenue vs. property taxes

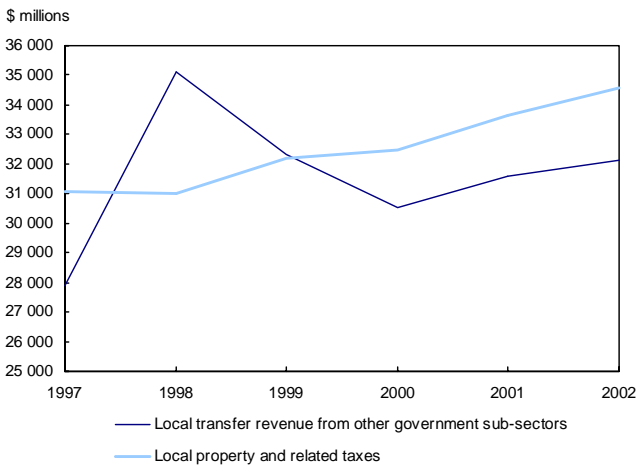


Chart 24
Growth in local government revenue (1997 to 2002)

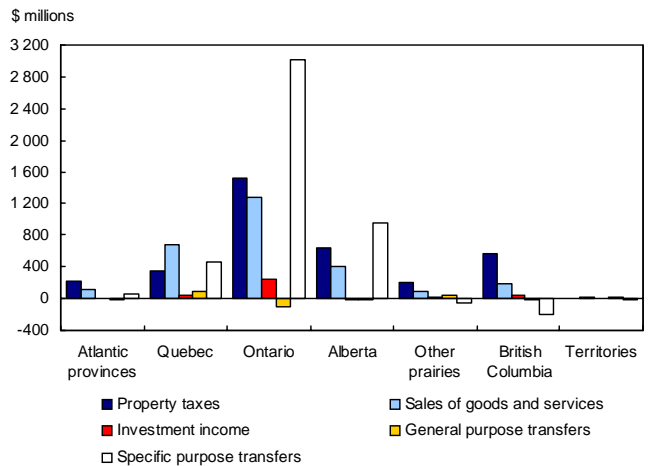


Chart 25
Growth in local government expenditures (1997 to 2002)

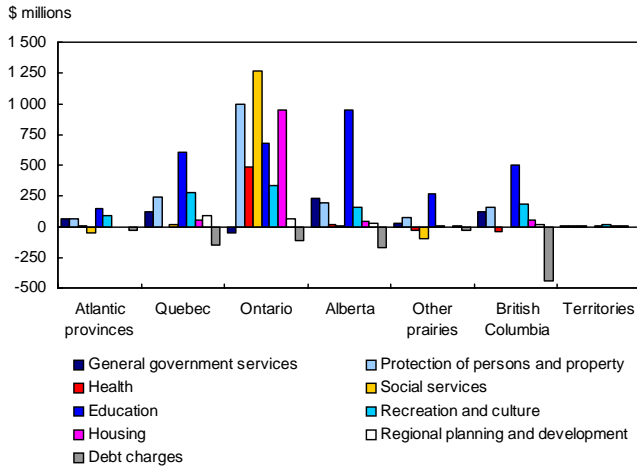
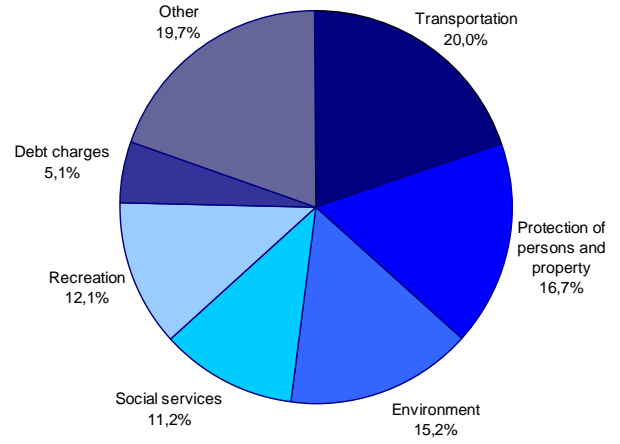


Chart 26
Local general government expenditures – 2002



Products and services

Selected Statistics Canada publications

Title	
Financial Management System , Occasional, Bilingual	68F0023XIB
Canadian Economic Observer , Monthly, Bilingual	11-010-XPB
The Control and Sale of Alcoholic Beverages in Canada , Annual, Bilingual	63-202-XIB
Perspectives on Labour and Income , Quarterly, Separate English and French	75-001-XPE

You can also search through the Statistics Canada *catalogue* which lists all current products and services available from Statistics Canada.

Table 1.0

**Public Sector Employment and Wages and Salaries - Distribution Among Components of the Public Sector, for the Years 1991 to 2002
(Financial Management System)**

	1991	1992	1993	1994	1995	1996
	Average number of employees					
Public sector employment						
Public sector	3,056,779	3,063,235	3,037,477	3,002,690	2,957,835	2,851,331
Government	2,705,852	2,724,781	2,711,896	2,679,068	2,648,900	2,578,503
Federal general government	415,387	411,278	404,734	394,106	371,053	356,099
Provincial and territorial general government	378,716	378,449	371,084	360,370	358,416	335,063
Health and social service institutions, provincial and territorial	746,190	749,184	744,367	739,279	737,226	707,571
Universities, colleges, vocational and trade institutions, provincial and territorial	276,826	281,619	281,720	276,153	274,800	272,623
Local general government	363,221	370,641	368,906	366,132	366,470	358,942
Local school boards	525,512	533,609	541,085	543,029	540,935	548,205
Government business enterprises	350,927	338,454	325,581	323,622	308,935	272,828
Federal government business enterprises	147,856	140,647	136,429	143,784	135,763	101,340
Provincial and territorial government business enterprises	151,501	147,030	138,910	130,280	126,371	124,542
Local government business enterprises	51,570	50,777	50,243	49,557	46,802	46,945
	Millions of dollars					
Public sector wages and salaries						
Public sector	102,910	107,284	108,344	107,499	106,450	102,525
Government	89,296	93,678	94,891	94,204	93,458	91,285
Federal general government	16,240	17,027	16,730	16,481	15,703	14,821
Provincial and territorial general government	14,390	14,960	14,998	15,187	15,315	13,623
Health and social service institutions, provincial and territorial	19,100	19,938	20,439	19,911	19,673	20,267
Universities, colleges, vocational and trade institutions, provincial and territorial	8,778	9,179	9,411	9,359	9,376	9,462
Local general government	11,402	12,163	12,420	12,432	12,534	12,559
Local school boards	19,387	20,410	20,891	20,834	20,856	20,553
Government business enterprises	13,614	13,606	13,453	13,295	12,992	11,240
Federal government business enterprises	5,131	4,908	4,984	5,244	5,103	3,475
Provincial and territorial government business enterprises	6,333	6,484	6,267	5,911	5,813	5,694
Local government business enterprises	2,149	2,214	2,203	2,140	2,077	2,071

Table 1.0

**Public Sector Employment and Wages and Salaries - Distribution Among Components of the Public Sector, for the Years 1991 to 2002
(Financial Management System) - Concluded**

	1997	1998	1999 ^r	2000 ^r	2001 ^r	2002 ^p
Average number of employees						
Public sector employment						
Public sector	2,789,257	2,779,802	2,773,810	2,790,360	2,808,898	2,840,758
Government	2,530,831	2,518,900	2,511,983	2,524,255	2,542,558	2,576,857
Federal general government	337,713	330,981	331,646	339,434	348,863	359,481
Provincial and territorial general government	338,712	335,035	336,605	338,061	338,654	333,868
Health and social service institutions, provincial and territorial	692,242	695,118	689,762	692,134	697,227	715,780
Universities, colleges, vocational and trade institutions, provincial and territorial	270,740	270,238	269,145	272,985	275,887	280,745
Local general government	350,426	341,046	341,485	340,827	341,339	344,609
Local school boards	540,999	546,481	543,340	540,815	540,587	542,374
Government business enterprises	258,426	260,903	261,827	266,104	266,340	263,901
Federal government business enterprises	92,311	91,359	89,990	89,743	89,131	88,429
Provincial and territorial government business enterprises	119,690	122,758	124,422	128,156	128,047	125,185
Local government business enterprises	46,425	46,786	47,414	48,206	49,162	50,287
Millions of dollars						
Public sector wages and salaries						
Public sector	101,356	103,039	107,750	114,635	117,060	121,074
Government	90,308	91,825	96,156	102,560	104,684	108,963
Federal general government	14,471	14,474	16,013	19,181	18,689	19,850
Provincial and territorial general government	13,645	13,701	14,170	14,849	15,506	15,786
Health and social service institutions, provincial and territorial	20,137	21,131	22,175	23,295	24,145	24,773
Universities, colleges, vocational and trade institutions, provincial and territorial	9,304	9,566	10,053	10,641	10,628	11,100
Local general government	12,313	12,045	12,125	12,458	13,016	13,498
Local school boards	20,437	20,909	21,620	22,137	22,700	23,956
Government business enterprises	11,048	11,214	11,594	12,075	12,376	12,110
Federal government business enterprises	3,425	3,472	3,465	3,647	3,519	3,423
Provincial and territorial government business enterprises	5,596	5,640	5,956	6,173	6,511	6,240
Local government business enterprises	2,027	2,102	2,173	2,254	2,345	2,448

Table 1.1

**Public Sector Employment and Wages and Salaries¹, by Province, Territory and Outside Canada, for the Year 2002^p
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Average number of employees							
Public sector employment							
Public sector³	54,849	15,904	103,770	79,104	700,955	986,251	142,253
Government	51,464	15,389	97,291	71,625	638,288	881,444	127,858
Federal general government	6,958	3,581	23,146	13,391	73,981	146,404	15,682
Provincial and territorial general government	10,240	3,305	11,108	26,840	87,738	84,097	18,971
Health and social service institutions, provincial and territorial	16,037	3,795	29,068	22,980	214,696	197,364	39,135
Universities, colleges, vocational and trade institutions, provincial and territorial	4,657	1,548	7,926	2,766	66,147	94,043	14,766
Local general government	3,774	458	10,244	5,647	75,186	146,316	14,353
Local school boards	9,798	2,702	15,800	.	120,539	213,220	24,950
Government business enterprises	3,384	515	6,479	7,480	62,666	104,807	14,395
Federal government business enterprises	1,302	252	3,809	2,321	19,522	36,695	5,056
Provincial and territorial government business enterprises	2,082	263	2,183	4,773	34,353	34,845	7,544
Local government business enterprises	.	.	486	386	8,792	33,267	1,795
Millions of dollars							
Public sector wages and salaries							
Public sector	2,273.1	611.7	4,257.5	3,120.9	28,871.8	45,023.6	5,093.6
Government	2,140.8	595.6	3,947.1	2,834.8	25,749.5	39,885.8	4,509.8
Federal general government	374.1	179.2	1,271.5	694.5	3,889.4	8,273.7	821.2
Provincial and territorial general government	346.6	126.3	472.7	1,086.0	4,133.2	4,220.9	734.8
Health and social service institutions, provincial and territorial	708.7	127.0	907.5	665.5	6,718.4	7,311.2	1,167.0
Universities, colleges, vocational and trade institutions, provincial and territorial	225.2	44.7	377.3	190.8	2,882.9	4,059.7	386.0
Local general government	94.1	15.4	232.9	198.0	2,942.7	5,881.4	446.6
Local school boards	392.0	103.0	685.2	.	5,182.8	10,138.8	954.2
Government business enterprises	132.3	16.1	310.4	286.1	3,122.3	5,137.8	583.8
Federal government business enterprises	42.6	8.9	236.1	52.4	652.6	1,598.2	139.8
Provincial and territorial government business enterprises	89.7	7.2	60.5	221.5	2,036.5	1,897.5	373.7
Local government business enterprises	.	.	13.8	12.2	433.2	1,642.1	70.3

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

² Data are for federal government.

³ Figures may not add to the total due to suppression of confidential data.

⁴ Included in provincial general government administration.

Table 1.1

Public Sector Employment and Wages and Salaries¹, by Province, Territory and Outside Canada, for the Year 2002^p
(Financial Management System) - Concluded

	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Outside Canada ²	Total
Average number of employees								
Public sector employment								
Public sector³	117,831	257,247	362,075	4,641	7,249	5,165	3,053	2,840,758
Government	102,688	241,554	329,147	4,641	7,249	5,165	3,053	2,576,857
Federal general government	9,089	25,881	36,053	853	1,102	308	3,053	359,481
Provincial and territorial general government	15,076	28,175	39,049	3,279	3,687	2,302	.	333,868
Health and social service institutions, provincial and territorial	35,731	66,062	88,924	26	949	1,013	.	715,780
Universities, colleges, vocational and trade institutions, provincial and territorial	9,841	26,594	52,455	.	.	.	.	280,745
Local general government	13,068	37,990	34,401	483	1,147	1,542	.	344,609
Local school boards	19,884	56,851	78,266	. ⁴	364	. ⁴	.	542,374
Government business enterprises	15,142	15,693	32,927	.	.	.	.	263,901
Federal government business enterprises	3,044	7,899	8,362	.	.	.	.	88,429
Provincial and territorial government business enterprises	11,625	2,960	24,383	.	.	.	.	125,185
Local government business enterprises	473	4,835	182	.	.	.	.	50,287
Millions of dollars								
Public sector wages and salaries								
Public sector	4,308.7	11,000.9	15,100.7	290.1	482.8	324.4	283.7	121,073.7
Government	3,723.1	10,408.2	13,787.7	290.1	482.8	324.4	283.7	108,963.4
Federal general government	486.7	1,373.2	2,034.4	56.1	84.8	26.9	283.7	19,849.6
Provincial and territorial general government	662.1	1,264.4	2,083.2	200.6	265.1	190.0	.	15,785.9
Health and social service institutions, provincial and territorial	956.3	2,626.5	3,441.7	14.3	73.8	55.3	.	24,773.3
Universities, colleges, vocational and trade institutions, provincial and territorial	375.6	1,123.7	1,433.8	.	.	.	.	11,099.7
Local general government	425.6	1,538.0	1,618.4	19.0	33.9	52.1	.	13,498.3
Local school boards	816.8	2,482.4	3,176.2	. ⁴	25.1	. ⁴	.	23,956.5
Government business enterprises	585.6	592.6	1,313.0	.	.	.	.	12,110.3
Federal government business enterprises	57.4	273.9	353.6	.	.	.	.	3,422.6
Provincial and territorial government business enterprises	510.3	72.5	951.6	.	.	.	.	6,239.8
Local government business enterprises	17.9	246.2	7.8	.	.	.	.	2,447.9

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

² Data are for federal government.

³ Figures may not add to the total due to suppression of confidential data.

⁴ Included in provincial general government administration.

Table 1.2

Public Sector Employment and Employment Per 1,000 Population¹, by Province, Territory and Outside Canada, for the Years 1991 to 2002 (Financial Management System)

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Average number of employees							
Public sector employment							
1991	61,301	16,472	120,723	84,750	764,396	1,089,566	144,002
1992	61,832	15,720	118,737	84,763	775,107	1,083,204	144,598
1993	60,363	15,468	117,460	84,442	773,524	1,071,681	143,927
1994	58,989	15,711	114,492	82,202	785,985	1,051,084	141,403
1995	57,933	15,522	110,747	81,720	771,116	1,031,274	139,846
1996	55,861	16,134	108,106	78,956	734,071	978,767	134,836
1997	55,376	16,268	106,463	77,842	722,899	955,312	128,406
1998	55,655	16,077	105,308	77,922	713,065	949,401	129,346
1999 ^r	52,472	15,263	104,886	78,667	700,456	948,296	134,440
2000 ^r	52,729	15,688	103,865	78,252	694,028	962,378	135,118
2001 ^r	53,154	15,874	102,868	78,633	692,882	974,401	139,173
2002 ^p	54,849	15,904	103,770	79,104	700,955	986,251	142,253
Public sector employment per 1,000 population							
1991	106	126	132	114	109	105	130
1992	107	120	129	114	109	103	130
1993	104	117	127	113	108	101	129
1994	102	118	124	110	109	98	126
1995	101	116	119	109	107	95	124
1996	99	119	116	105	101	89	119
1997	99	119	114	103	99	86	113
1998	101	117	113	103	98	84	114
1999 ^r	97	111	112	104	95	83	118
2000 ^r	98	114	110	103	94	83	118
2001 ^r	99	115	109	104	94	83	121
2002 ^p	103	114	110	105	94	82	124
Percent							
Public sector employment per 1,000 population percent change from previous year							
1992	0.7	(4.8)	(2.1)	(0.4)	0.7	(1.9)	0.1
1993	(2.5)	(2.5)	(1.6)	(0.6)	(1.0)	(2.3)	(0.9)
1994	(1.5)	0.6	(2.9)	(2.8)	1.0	(3.1)	(2.2)
1995	(0.7)	(2.1)	(3.4)	(0.8)	(2.3)	(3.1)	(1.7)
1996	(2.3)	3.0	(2.6)	(3.5)	(5.2)	(6.3)	(4.0)
1997	0.3	0.2	(1.9)	(1.6)	(1.9)	(3.6)	(5.1)
1998	2.0	(1.2)	(1.3)	0.1	(1.7)	(1.9)	0.7
1999 ^r	(4.7)	(5.6)	(0.6)	0.9	(2.1)	(1.2)	3.6
2000 ^r	1.0	2.3	(1.5)	(0.9)	(1.3)	0.0	0.1
2001 ^r	1.6	0.7	(0.9)	0.6	(0.6)	(0.4)	2.8
2002 ^p	3.8	(0.4)	0.8	0.6	0.6	(0.3)	2.1

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

² Data for the Northwest Territories prior to 1999 include the Nunavut.

³ Data are for federal government.

Table 1.2

Public Sector Employment and Employment Per 1,000 Population¹, by Province, Territory and Outside Canada, for the Years 1991 to 2002 (Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ²	Nunavut	Outside Canada ³	Total
Average number of employees								
Public sector employment								
1991	119,649	297,291	326,997	4,312	10,949		15,768	3,056,779
1992	118,240	297,724	334,857	4,524	11,099		12,265	3,063,235
1993	118,045	288,729	338,506	4,449	11,325		9,000	3,037,477
1994	115,481	274,526	339,647	4,312	11,505		6,790	3,002,690
1995	112,882	267,970	346,477	4,349	11,390		6,080	2,957,835
1996	114,496	258,225	352,601	4,475	11,196		3,126	2,851,331
1997	111,188	248,206	348,078	4,760	10,838		3,032	2,789,257
1998	112,844	252,128	348,697	4,904	10,773		2,935	2,779,802
1999 ^r	115,166	254,054	350,738	4,757	7,039	3,980	2,998	2,773,810
2000 ^r	116,432	256,468	355,117	4,848	7,125	4,533	3,135	2,790,360
2001 ^r	116,324	255,028	360,259	4,757	7,213	4,789	3,031	2,808,898
2002 ^p	117,831	257,247	362,075	4,641	7,249	5,165	3,053	2,840,758
Public sector employment per 1,000 population								
1991	119	115	98	152	182	...	...	109
1992	118	114	97	153	179	...	...	108
1993	117	108	95	147	179	...	...	106
1994	114	102	93	144	178	...	...	104
1995	111	98	92	142	171	...	...	101
1996	112	93	91	141	167	...	...	96
1997	109	88	88	148	160	...	...	93
1998	110	87	87	155	160	...	...	92
1999 ^r	112	86	87	154	172	149	...	91
2000 ^r	114	86	88	159	175	166	...	91
2001 ^r	114	84	88	158	176	171	...	91
2002 ^p	116	83	88	155	176	182	...	91
Percent								
Public sector employment per 1,000 population percent change from previous year								
1992	(1.2)	(1.4)	(0.3)	0.7	(1.5)	...	...	(1.0)
1993	(0.4)	(4.5)	(1.8)	(4.0)	0.2	...	...	(2.0)
1994	(2.5)	(6.1)	(2.6)	(2.0)	(1.0)	...	...	(2.2)
1995	(2.7)	(3.6)	(0.9)	(0.9)	(3.5)	...	...	(2.6)
1996	0.9	(5.0)	(0.9)	(0.7)	(2.7)	...	...	(4.6)
1997	(3.2)	(5.6)	(3.4)	4.9	(4.0)	...	...	(3.2)
1998	1.2	(0.7)	(1.1)	4.4	(0.2)	...	...	(1.2)
1999 ^r	1.9	(1.3)	(0.1)	(0.4)	7.4	...	...	(1.0)
2000 ^r	1.4	(0.7)	0.4	3.0	1.7	11.9	...	(0.3)
2001 ^r	0.3	(2.2)	0.6	(0.7)	0.7	3.1	...	(0.3)
2002 ^p	1.9	(0.9)	(0.5)	(1.5)	0.3	6.0	...	0.1

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

² Data for the Northwest Territories prior to 1999 include the Nunavut.

³ Data are for federal government.

Table 1.3

**Public Sector Wages and Salaries¹, by Province, Territory and Outside Canada, for the Years 1991 to 2002
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Public sector wages and salaries							
1991	2,007.1	484.3	3,782.2	2,615.2	25,052.1	39,442.9	4,562.6
1992	2,064.8	482.0	3,793.9	2,704.0	26,145.0	41,262.1	4,702.6
1993	2,068.2	489.6	3,763.2	2,794.9	26,517.5	41,305.8	4,701.8
1994	2,034.4	487.9	3,668.1	2,785.3	26,699.1	40,565.9	4,646.1
1995	2,006.9	480.5	3,508.0	2,791.7	26,468.0	40,181.0	4,579.3
1996	1,907.0	499.4	3,407.5	2,599.0	25,387.9	38,610.1	4,337.5
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 r	1,953.0	540.7	3,834.7	2,832.8	25,933.1	40,330.7	4,430.6
2000 r	2,083.1	598.4	4,057.1	2,973.7	26,853.4	43,520.6	4,785.5
2001 r	2,167.9	598.0	4,079.4	2,991.8	27,693.8	43,629.3	4,890.6
2002 p	2,273.1	611.7	4,257.5	3,120.9	28,871.8	45,023.6	5,093.6
Percent							
Public sector wages and salaries percent change from previous year							
1992	2.9	(0.5)	0.3	3.4	4.4	4.6	3.1
1993	0.2	1.6	(0.8)	3.4	1.4	0.1	(0.0)
1994	(1.6)	(0.3)	(2.5)	(0.3)	0.7	(1.8)	(1.2)
1995	(1.4)	(1.5)	(4.4)	0.2	(0.9)	(0.9)	(1.4)
1996	(5.0)	3.9	(2.9)	(6.9)	(4.1)	(3.9)	(5.3)
1997	(1.7)	1.3	2.1	0.5	(2.5)	(1.8)	(5.4)
1998	1.7	2.0	2.1	2.0	0.6	1.5	2.3
1999 r	2.5	4.8	8.0	6.3	4.1	4.8	5.5
2000 r	6.7	10.7	5.8	5.0	3.5	7.9	8.0
2001 r	4.1	(0.1)	0.5	0.6	3.1	0.2	2.2
2002 p	4.9	2.3	4.4	4.3	4.3	3.2	4.2

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

² Data for the Northwest Territories prior to 1999 include the Nunavut.

³ Data are for federal government.

Table 1.3

**Public Sector Wages and Salaries¹, by Province, Territory and Outside Canada, for the Years 1991 to 2002
(Financial Management System) - Concluded**

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ²	Nunavut	Outside Canada ³	Total
Millions of dollars								
Public sector wages and salaries								
1991	3,514.0	9,150.1	10,780.7	212.5	540.6		734.5	102,910.0
1992	3,494.4	9,441.6	11,729.8	231.3	573.1		626.5	107,283.8
1993	3,542.3	9,551.8	12,262.6	236.8	585.9		489.2	108,343.9
1994	3,496.8	9,180.6	12,687.8	232.8	604.1		373.8	107,499.5
1995	3,539.5	8,635.0	13,052.7	238.5	602.6		334.3	106,450.3
1996	3,512.0	8,236.0	12,988.4	242.5	572.3		195.0	102,525.3
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 ^r	3,750.1	9,394.8	13,585.7	258.3	431.0	212.4	224.7	107,750.0
2000 ^r	4,063.7	10,116.9	14,313.6	276.0	435.1	276.1	241.1	114,634.8
2001 ^r	4,204.0	10,597.1	14,866.3	277.3	457.3	307.1	267.1	117,060.1
2002 ^p	4,308.7	11,000.9	15,100.7	290.1	482.8	324.4	283.7	121,073.7
Percent								
Public sector wages and salaries percent change from previous year								
1992	(0.6)	3.2	8.8	8.9	6.0	...	(14.7)	4.3
1993	1.4	1.2	4.5	2.4	2.2	...	(21.9)	1.0
1994	(1.3)	(3.9)	3.5	(1.7)	3.1	...	(23.6)	(0.8)
1995	1.2	(5.9)	2.9	2.5	(0.3)	...	(10.6)	(1.0)
1996	(0.8)	(4.6)	(0.5)	1.7	(5.0)	...	(41.7)	(3.7)
1997	1.2	2.1	1.2	(2.8)	(3.5)	...	0.4	(1.1)
1998	3.1	4.9	1.1	(0.5)	0.4	...	5.3	1.7
1999 ^r	2.4	6.5	2.2	10.2	(22.3)	...	9.0	4.6
2000 ^r	8.4	7.7	5.4	6.9	1.0	30.0	7.3	6.4
2001 ^r	3.5	4.7	3.9	0.5	5.1	11.2	10.8	2.1
2002 ^p	2.5	3.8	1.6	4.6	5.6	5.6	6.2	3.4

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

² Data for the Northwest Territories prior to 1999 include the Nunavut.

³ Data are for federal government.

Table 1.4

**Consolidated Provincial, Territorial and Local Government Expenditures Per Capita, for the Fiscal Year 2002/2003^P
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	Dollars						
General government services	292.1	447.6	151.4	203.6	350.5	200.5	327.9
Protection of persons and property	393.8	326.8	433.1	429.7	514.9	554.6	503.2
Transportation and communication	704.8	667.9	427.8	880.7	654.2	491.1	458.0
Health	3,103.6	2,749.7	2,557.5	2,431.7	2,389.7	2,492.7	2,612.1
Hospital care	1,258.8	994.7	999.7	990.4	920.4	837.2	798.1
Medical care	1,328.5	824.2	1,099.2	967.9	1,034.3	1,121.6	920.4
Preventive care	22.6	21.3	76.2	6.6	87.3	92.2	48.6
Other health services	493.7	902.4	381.2	468.1	347.6	441.8	844.1
Social services	1,130.7	710.5	904.4	856.9	2,053.0	1,260.5	1,182.4
Social assistance	473.0	575.5	448.0	301.5	537.2	523.9	599.5
Workers' compensation benefits	126.3	113.7	131.3	119.0	229.0	204.9	138.8
Employee pension plan benefits and changes in equity			5.3		674.7	3.5	1.7
Veterans' benefits							
Motor vehicle accident compensation					70.6	0.4	
Other social services	531.4	14.2	318.8	436.4	541.6	527.8	442.4
Education	2,167.1	1,982.4	1,954.9	1,884.3	1,935.3	1,948.5	2,101.1
Elementary and secondary education	1,219.2	1,215.0	1,011.3	1,010.2	1,034.5	1,162.7	1,229.3
Post secondary education	859.3	639.5	871.6	729.9	724.6	721.0	781.6
Special retraining services	41.5	63.9	19.1	130.9	170.7	53.7	64.2
Other education	47.1	63.9	53.0	11.9	5.5	11.1	26.0
Resource conservation and industrial development	310.9	710.5	333.6	367.6	402.2	166.0	274.1
Environment	184.7	156.3	278.5	268.4	224.5	286.0	220.3
Recreation and culture	175.3	213.2	151.4	193.1	276.5	201.1	197.8
Labour, employment and immigration	26.4	35.5	9.5	38.3	74.9	6.8	23.4
Housing	92.3	71.1	71.0	79.3	86.3	138.0	77.2
Foreign affairs and international assistance							
Regional planning and development	50.9	14.2	62.5	56.9	69.2	26.4	45.1
Research establishments			0.0		53.2	0.2	0.9
General purpose transfers to other government subsectors	22.6	35.5	11.6	0.0	31.2	0.0	0.0
Debt charges	1,145.7	795.8	1,297.3	1,295.9	961.8	812.8	1,507.7
Other expenditures	0.0	0.0	5.3	2.6	0.1	44.6	0.9
Total expenditures	9,797.1	8,917.1	8,649.9	8,989.0	10,077.3	8,630.0	9,532.2
Population at April 1	530,667	140,741	944,286	756,256	7,475,919	12,141,863	1,152,722

Table 1.4

Consolidated Provincial, Territorial and Local Government Expenditures Per Capita, for the Fiscal Year 2002/2003^P
(Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
	Dollars						
General government services	297.7	301.3	213.1	2,305.5	2,249.0	3,746.5	264.7
Protection of persons and property	517.0	447.9	550.6	1,770.9	2,079.8	2,543.5	525.5
Transportation and communication	625.2	505.7	616.2	3,508.4	2,370.0	2,543.5	569.8
Health	2,574.0	2,486.6	2,843.5	3,007.2	5,658.9	5,808.8	2,531.8
Hospital care	936.7	736.5	1,066.7	1,503.6	2,031.4	2,199.8	895.6
Medical care	922.8	909.4	1,237.5	1,169.5	1,547.7	1,134.3	1,076.1
Preventive care	15.9	71.8	176.1	133.7	580.4	515.6	92.8
Other health services	698.6	768.6	363.0	200.5	1,499.4	1,959.2	467.3
Social services	1,055.8	979.0	1,151.5	2,572.8	2,563.4	3,471.5	1,376.2
Social assistance	305.6	377.0	463.7	634.9	725.5	1,787.3	493.5
Workers' compensation benefits	148.8	151.0	218.6	401.0	822.2	0.0	197.6
Employee pension plan benefits and changes in equity	92.3				0.0		164.3
Veterans' benefits	.	.	.	.	.	.	.
Motor vehicle accident compensation							16.9
Other social services	509.1	450.7	469.2	1,537.0	1,015.7	1,718.6	503.9
Education	2,046.1	2,197.3	1,838.1	3,742.3	4,933.4	7,114.9	1,976.4
Elementary and secondary education	1,195.7	1,274.6	1,078.9	2,639.7	2,877.8	4,915.1	1,135.9
Post secondary education	732.3	787.7	682.8	835.3	1,185.0	1,478.0	733.4
Special retraining services	109.2	118.9	50.9	66.8	338.6	343.7	91.0
Other education	8.9	16.2	25.2	200.5	507.8	378.1	16.0
Resource conservation and industrial development	629.1	880.8	397.6	1,704.1	2,345.8	2,646.6	363.8
Environment	272.9	235.9	274.8	401.0	749.7	1,203.0	260.7
Recreation and culture	219.3	314.7	309.2	1,236.3	943.1	1,374.9	246.0
Labour, employment and immigration	12.9	19.7	15.9	0.0	532.0	412.5	28.6
Housing	149.8	52.1	47.3	501.2	1,862.1	5,224.4	106.2
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	39.7	50.9	46.6	735.1	822.2	1,271.7	47.7
Research establishments	7.9	48.6	3.4				18.3
General purpose transfers to other government subsectors	2.0	3.2	0.2	100.2	72.5	0.0	8.3
Debt charges	982.4	476.8	728.2	100.2	435.3	893.7	864.8
Other expenditures	3.0	0.6	4.6	0.0		34.4	18.3
Total expenditures	9,436.8	9,001.7	9,040.2	21,652.0	27,568.9	38,358.4	9,207.0
Population at April 1	1,007,758	3,146,066	4,162,535	29,928	41,351	29,094	31,559,186

Table 1.5

**Federal General Government Total Revenue, Expenditures and Surplus (Deficit), for the Fiscal Years 1992/1993 to 2002/2003
(Financial Management System)**

Fiscal Year	Total revenue	Total expenditures	Surplus (deficit)	Program spending	Debt charges	Program spending as a percentage of revenue
	Millions of dollars					Percent
Canada						
1992/1993	130,873	171,474	(40,602)	132,182	39,292	101.0
1993/1994	129,277	169,709	(40,432)	131,810	37,899	102.0
1994/1995	136,648	173,383	(36,736)	131,456	41,927	96.2
1995/1996	142,553	175,765	(33,211)	129,073	46,692	90.5
1996/1997	152,541	166,041	(13,499)	121,125	44,916	79.4
1997/1998	165,179	160,672	4,507	117,229	43,443	71.0
1998/1999	169,379	166,593	2,786	122,626	43,967	72.4
1999/2000 ^r	180,336	173,337	6,999	129,197	44,140	71.6
2000/2001 ^r	193,779	184,568	9,211	138,918	45,650	71.7
2001/2002 ^r	192,080	184,737	7,344	144,594	40,143	75.3
2002/2003 ^p	189,939	183,656	6,283	147,316	36,340	77.6
Per capita ¹						
	Dollars					
1992/1993	4,573	5,992	(1,419)	4,619	1,373	...
1993/1994	4,467	5,864	(1,397)	4,555	1,310	...
1994/1995	4,670	5,925	(1,255)	4,493	1,433	...
1995/1996	4,820	5,943	(1,123)	4,364	1,579	...
1996/1997	5,103	5,555	(452)	4,052	1,503	...
1997/1998	5,475	5,326	149	3,886	1,440	...
1998/1999	5,570	5,478	92	4,032	1,446	...
1999/2000 ^r	5,874	5,646	228	4,209	1,438	...
2000/2001 ^r	6,250	5,953	297	4,481	1,472	...
2001/2002 ^r	6,134	5,899	235	4,617	1,282	...
2002/2003 ^p	6,019	5,819	199	4,668	1,151	...
Per capita percent change from previous year						
	Percent					
1993/1994	(2.3)	(2.1)	(1.5)	(1.4)	(4.6)	...
1994/1995	4.5	1.0	(10.1)	(1.4)	9.4	...
1995/1996	3.2	0.3	(10.6)	(2.9)	10.2	...
1996/1997	5.9	(6.5)	(59.8)	(7.1)	(4.8)	...
1997/1998	7.3	(4.1)	(133.1)	(4.1)	(4.2)	...
1998/1999	1.7	2.9	(38.7)	3.8	0.4	...
1999/2000 ^r	5.5	3.1	148.9	4.4	(0.5)	...
2000/2001 ^r	6.4	5.4	30.3	6.5	2.4	...
2001/2002 ^r	(1.9)	(0.9)	(21.1)	3.0	(12.9)	...
2002/2003 ^p	(1.9)	(1.4)	(15.1)	1.1	(10.2)	...

¹ See annex VII for population figures.

Table 1.6

**Federal General Government Net Debt, Net Debt Per Capita and Net Debt as a Percentage of the GDP, as at March 31,
for the Years 1992 to 2002
(Financial Management System)**

Year	Total Financial Assets	Total Liabilities	Net Debt
Millions of dollars			
Net debt			
1992	47,422	476,104	(428,682)
1993	43,296	514,357	(471,061)
1994	44,385	557,604	(513,219)
1995	45,192	595,877	(550,685)
1996	56,221	634,939	(578,718)
1997	62,722	651,124	(588,402)
1998	64,144	645,725	(581,581)
1999	73,921	648,389	(574,468)
2000	86,479	648,212	(561,733)
2001	99,600	644,900	(545,300)
2002	105,836	640,526	(534,690)
Dollars			
Net debt per capita¹			
1992	...	...	(15,162)
1993	...	...	(16,461)
1994	...	...	(17,734)
1995	...	...	(18,820)
1996	...	...	(19,566)
1997	...	...	(19,684)
1998	...	...	(19,278)
1999	...	...	(18,890)
2000	...	...	(18,298)
2001	...	...	(17,588)
2002	...	...	(17,074)
Percent			
Net debt as a percentage of GDP			
1992	...	...	61.9
1993	...	...	65.9
1994	...	...	68.4
1995	...	...	68.7
1996	...	...	70.6
1997	...	...	67.8
1998	...	...	64.1
1999	...	...	60.5
2000	...	...	53.9
2001	...	...	48.9
2002	...	...	47.6

¹ See annex VII for population figures.

Table 1.7

**Provincial and Territorial General Government Revenue and Expenditures¹, by Province and Territory, for the Fiscal Year 2002/2003^P
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Own source revenue	2,633	662	4,446	3,767	48,677	62,644	6,435
Income taxes	790	206	1,648	1,120	19,634	25,858	1,935
Consumption taxes	1,007	263	1,662	1,203	13,130	22,072	1,864
Property and related taxes	7	53	65	365	2,053	2,234	365
Other taxes ²	185	29	166	131	6,176	5,469	447
Health and drug insurance premiums			11		640		
Contributions to social security plans	133	24	180	106	1,608	2,600	147
Sales of goods and services	137	47	318	155	1,864	2,213	207
Investment income	367	39	390	674	3,383	2,026	1,460
Other revenue from own sources	8	1	6	13	189	173	10
General purpose transfers from other government subsectors ³	1,529	334	1,850	1,698	7,762	7,262	2,106
Specific purpose transfers from other government subsectors ³	175	49	199	286	1,747	1,679	266
Total revenue	4,337	1,045	6,495	5,751	58,186	71,585	8,807
General government services	83	54	50	90	1,369	1,130	200
Protection of persons and property	190	35	226	180	2,082	3,333	335
Transportation and communication	314	84	267	547	2,818	2,593	272
Health	1,325	310	2,108	1,683	16,922	25,614	2,689
Social services	586	103	823	649	10,125	12,574	1,327
Education	955	229	1,237	1,240	12,015	13,352	1,653
Resource conservation and industrial development	162	99	299	265	2,852	1,695	290
Environment	47	13	39	25	462	372	49
Recreation and culture	47	19	59	40	832	399	108
Labour, employment and immigration	14	5	9	29	560	83	27
Housing	48	5	66	60	366	970	82
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	20	4	40	31	272	281	86
Research establishments			0		398	36	1
General purpose transfers to other government subsectors	48	5	27	98	463	48	100
Debt charges	594	111	1,186	975	8,931	9,182	1,556
Other expenditures						445	
Total expenditures	4,432	1,074	6,436	5,913	60,469	72,106	8,776
Surplus (deficit)	(95)	(29)	59	(162)	(2,283)	(521)	31

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 Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-1989 to 1997-1998. From 1998-1999 onward, these fees are included under other taxes - motor vehicle licences.

³ In 1996/1997, the specific purpose transfers to provinces and territories previously provided under the Established Program Financing (EPF) system and the Canada Assistance Plan (CAP) have been combined into a block (general purpose transfers) known as the Canada Health and Social Transfer (CHST). Provinces and territories can allocate the funds they receive according to their priorities.

Table 1.7

**Provincial and Territorial General Government Revenue and Expenditures¹, by Province and Territory, for the Fiscal Year 2002/2003^P
(Financial Management System) - Concluded**

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
Millions of dollars							
Own source revenue	6,292	20,953	21,981	131	449	115	179,187
Income taxes	1,722	6,991	5,361	48	332	41	65,687
Consumption taxes	1,762	2,922	6,419	20	48	14	52,386
Property and related taxes	379	1,102	2,075	2	8	3	8,712
Other taxes ²	435	843	596	6	8	5	14,494
Health and drug insurance premiums		935	1,385				2,971
Contributions to social security plans	161	443	820	2	13	0	6,237
Sales of goods and services	320	437	532	17	14	42	6,304
Investment income	1,492	7,246	4,655	35	25	9	21,800
Other revenue from own sources	23	34	139	1	1		597
General purpose transfers from other government subsectors ³	678	1,391	3,330	428	411	649	29,427
Specific purpose transfers from other government subsectors ³	368	741	505	54	116	195	6,380
Total revenue	7,339	23,085	25,816	614	976	959	214,994
General government services	148	313	350	58	74	92	4,011
Protection of persons and property	330	679	1,246	49	81	71	8,836
Transportation and communication	322	528	1,698	96	80	58	9,677
Health	2,144	6,771	10,882	87	203	168	70,905
Social services	1,088	3,039	4,698	78	104	98	35,291
Education	1,170	5,285	6,401	107	187	199	44,030
Resource conservation and industrial development	605	2,661	1,602	50	98	82	10,761
Environment	93	160	134	3	1	13	1,411
Recreation and culture	101	318	300	19	10	24	2,278
Labour, employment and immigration	13	62	66	0	22	12	904
Housing	149	111	119	15	71	134	2,196
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	36	30	94	23	34	34	986
Research establishments	8	153	14				610
General purpose transfers to other government subsectors	59	89	24	15	43	23	1,042
Debt charges	967	1,073	2,640	2	14	26	27,257
Other expenditures		0					445
Total expenditures	7,234	21,274	30,268	602	1,021	1,035	220,639
Surplus (deficit)	105	1,811	(4,451)	12	(46)	(76)	(5,645)

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 Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-1989 to 1997-1998. From 1998-1999 onward, these fees are included under other taxes - motor vehicle licences.

³ In 1996/1997, the specific purpose transfers to provinces and territories previously provided under the Established Program Financing (EPF) system and the Canada Assistance Plan (CAP) have been combined into a block (general purpose transfers) known as the Canada Health and Social Transfer (CHST). Provinces and territories can allocate the funds they receive according to their priorities.

Table 1.8

Provincial and Territorial General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1992/1993 to 2002/2003 (Financial Management System)

Fiscal Year	Newfound-land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Surplus (deficit)							
1992/1993	(314)	(82)	(910)	(249)	(5,811)	(12,145)	(518)
1993/1994	(139)	(247)	(517)	(256)	(5,663)	(10,535)	(450)
1994/1995	(20)	9	(142)	(160)	(6,348)	(9,048)	129
1995/1996	30	(3)	(156)	(56)	(3,791)	(7,278)	281
1996/1997	(14)	(41)	106	57	(3,792)	(4,831)	90
1997/1998	383	(28)	142	23	(2,534)	(3,464)	127
1998/1999	101	5	49	121	410	(4,505)	110
1999/2000 ^r	(118)	29	(61)	(337)	(1,142)	1,164	(2)
2000/2001 ^r	(124)	(31)	317	(28)	873	896	244
2001/2002 ^r	(296)	(22)	(61)	(45)	(2,958)	(408)	(157)
2002/2003 ^p	(95)	(29)	59	(162)	(2,283)	(521)	31
Dollars							
Surplus (deficit) per capita ²							
1992/1993	(541)	(621)	(987)	(332)	(812)	(1,140)	(464)
1993/1994	(241)	(1,854)	(559)	(341)	(787)	(977)	(401)
1994/1995	(35)	67	(153)	(213)	(878)	(828)	114
1995/1996	53	(22)	(168)	(74)	(522)	(658)	248
1996/1997	(25)	(300)	114	76	(520)	(431)	79
1997/1998	700	(205)	152	31	(346)	(305)	112
1998/1999	187	36	52	161	56	(393)	96
1999/2000 ^r	(219)	210	(65)	(446)	(155)	100	(2)
2000/2001 ^r	(232)	(224)	336	(37)	118	76	213
2001/2002 ^r	(557)	(158)	(65)	(60)	(397)	(34)	(137)
2002/2003 ^p	(179)	(206)	62	(214)	(305)	(43)	27

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 1.8

Provincial and Territorial General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1992/1993 to 2002/2003 (Financial Management System) - Concluded

Fiscal Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Surplus (deficit)							
1992/1993	(162)	(3,147)	(1,504)	(21)	24		(24,839)
1993/1994	(883)	(1,267)	(187)	28	(32)		(20,149)
1994/1995	120	857	(68)	27	(14)		(14,658)
1995/1996	78	1,149	50	24	(14)		(9,686)
1996/1997	356	2,530	(360)	2	4		(5,893)
1997/1998	289	2,764	(101)	6	46		(2,344)
1998/1999	256	1,134	(9,634)	60	(24)		(11,914)
1999/2000 ^r	126	2,620	(1,317)	5	(55)	27	939
2000/2001 ^r	1,153	7,929	208	50	102	12	11,601
2001/2002 ^r	(444)	(497)	(3,262)	48	78	(1)	(8,024)
2002/2003 ^p	105	1,811	(4,451)	12	(46)	(76)	(5,645)
Dollars							
Surplus (deficit) per capita ²							
1992/1993	(161)	(1,182)	(424)	(692)	380	...	(868)
1993/1994	(875)	(470)	(51)	932	(494)	...	(696)
1994/1995	118	314	(18)	883	(211)	...	(501)
1995/1996	77	415	13	757	(208)	...	(327)
1996/1997	349	897	(91)	62	59	...	(197)
1997/1998	282	958	(25)	189	682	...	(78)
1998/1999	250	385	(2,398)	1,942	(354)	...	(392)
1999/2000 ^r	123	875	(325)	164	(1,347)	991	31
2000/2001 ^r	1,132	2,604	51	1,656	2,485	430	374
2001/2002 ^r	(438)	(160)	(790)	1,605	1,896	(35)	(256)
2002/2003 ^p	104	576	(1,069)	401	(1,112)	(2,612)	(179)

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 1.9

**Provincial and Territorial General Government Net Debt and Net Debt Per Capita, as at March 31, for the Years 1992 to 2001
(Financial Management System)**

Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Net debt							
1992	(5,639)	(700)	(5,431)	(5,010)	(52,011)	(51,261)	(7,115)
1993	(6,804)	(760)	(6,884)	(5,329)	(59,941)	(63,797)	(8,137)
1994	(7,401)	(921)	(8,381)	(5,711)	(68,112)	(77,052)	(9,266)
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)
Dollars							
Net debt per capita²							
1992	(9,726)	(5,350)	(5,919)	(6,702)	(7,327)	(4,870)	(6,402)
1993	(11,720)	(5,759)	(7,464)	(7,115)	(8,378)	(5,986)	(7,289)
1994	(12,849)	(6,911)	(9,054)	(7,612)	(9,463)	(7,145)	(8,262)
1995	(13,888)	(8,014)	(10,158)	(7,900)	(10,649)	(7,879)	(8,229)
1996	(14,028)	(7,699)	(9,591)	(7,630)	(11,056)	(8,774)	(7,876)
1997	(14,000)	(7,474)	(9,243)	(7,388)	(11,648)	(9,300)	(7,544)
1998	(13,978)	(7,648)	(9,208)	(7,556)	(11,969)	(9,534)	(7,586)
1999	(15,050)	(7,300)	(9,764)	(7,359)	(12,415)	(9,481)	(7,989)
2000	(15,566)	(7,490)	(10,770)	(8,455)	(12,229)	(9,230)	(7,903)
2001	(16,271)	(7,363)	(11,719)	(8,141)	(11,900)	(8,720)	(8,082)
Percent							
Net debt per capita percent change from previous year							
1993	20.5	7.6	26.1	6.2	14.3	22.9	13.9
1994	9.6	20.0	21.3	7.0	12.9	19.4	13.3
1995	8.1	16.0	12.2	3.8	12.5	10.3	(0.4)
1996	1.0	(3.9)	(5.6)	(3.4)	3.8	11.4	(4.3)
1997	(0.2)	(2.9)	(3.6)	(3.2)	5.4	6.0	(4.2)
1998	(0.2)	2.3	(0.4)	2.3	2.8	2.5	0.6
1999	7.7	(4.5)	6.0	(2.6)	3.7	(0.6)	5.3
2000	3.4	2.6	10.3	14.9	(1.5)	(2.6)	(1.1)
2001	4.5	(1.7)	8.8	(3.7)	(2.7)	(5.5)	2.3

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 1.9

**Provincial and Territorial General Government Net Debt and Net Debt Per Capita, as at March 31, for the Years 1992 to 2001
(Financial Management System) - Concluded**

Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Net debt							
1992	(8,647)	(4,152)	(3,308)	128	81		(143,065)
1993	(9,391)	(7,646)	(5,178)	78	98		(173,691)
1994	(10,974)	(9,346)	(5,464)	105	77		(202,446)
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)
Dollars							
Net debt per capita²							
1992	(8,622)	(1,583)	(960)	4,318	1,307	...	(5,060)
1993	(9,343)	(2,873)	(1,460)	2,569	1,552	...	(6,069)
1994	(10,880)	(3,467)	(1,496)	3,497	1,189	...	(6,996)
1995	(10,943)	(3,118)	(2,123)	4,939	888	...	(7,657)
1996	(10,852)	(2,558)	(2,117)	5,870	789	...	(7,976)
1997	(9,576)	(1,426)	(1,906)	5,945	1,167	...	(8,087)
1998	(9,660)	(556)	(1,643)	6,244	(297)	...	(8,128)
1999	(9,765)	(133)	(3,773)	7,704	(900)	...	(8,493)
2000	(9,814)	836	(3,978)	7,555	3,332	(10,389)	(8,345)
2001	(8,983)	3,279	(3,779)	9,207	5,531	(8,665)	(7,800)
Percent							
Net debt per capita percent change from previous year							
1993	8.4	81.4	52.1	(40.5)	18.8	...	19.9
1994	16.5	20.7	2.4	36.1	(23.4)	...	15.3
1995	0.6	(10.1)	41.9	41.2	(25.3)	...	9.4
1996	(0.8)	(17.9)	(0.3)	18.8	(11.1)	...	4.2
1997	(11.8)	(44.2)	(10.0)	1.3	47.8	...	1.4
1998	0.9	(61.0)	(13.8)	5.0	(125.4)	...	0.5
1999	1.1	(76.1)	129.7	23.4	203.5	...	4.5
2000	0.5	(729.8)	5.4	(1.9)	(470.2)	...	(1.7)
2001	(8.5)	292.0	(5.0)	21.9	66.0	(16.6)	(6.5)

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 1.10

Local General Government Revenue and Expenditures, by Province and Territory, for the Fiscal Year 2002^a
(Financial Management System)

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Thousands of dollars							
Own source revenue	301,641	52,362	925,156	536,702	8,688,669	17,924,466	1,028,938
Property and related taxes	219,639	38,250	713,837	348,623	6,342,188	11,779,920	566,460
Consumption taxes	0						18,957
Other taxes	3,512	608	2,075	3,589	28,534	262,458	12,662
Sales of goods and services	69,168	11,958	182,598	176,362	1,864,952	4,709,678	318,197
Investment income	6,777	579	24,685	5,351	223,227	908,598	101,704
Other revenue from own sources	2,545	967	1,961	2,777	229,768	263,812	10,958
General purpose transfers from other government subsectors	26,867	1,930	28,632	70,011	234,475	574,806	109,349
Specific purpose transfers from other government subsectors	74,735	2,411	60,425	41,530	898,090	3,719,663	125,252
Total revenue	403,243	56,703	1,014,213	648,243	9,821,234	22,218,935	1,263,539
General government services	74,055	9,499	98,734	65,436	1,288,236	1,419,384	177,630
Protection of persons and property	19,403	11,312	194,861	147,507	1,801,510	3,516,077	251,189
Transportation and communication	91,960	12,043	147,188	122,028	2,407,004	3,917,770	285,899
Health	263	73	964	2,424	5,103	927,476	31,440
Social services	794	3	42,255		87,693	5,088,080	5,176
Education	246		159,446	102	11,546	1,969	3
Resource conservation and industrial development	2,595	767	18,127	13,536	188,187	354,102	29,513
Environment	81,872	9,165	248,857	183,546	1,336,104	3,142,720	229,280
Recreation and culture	46,462	10,675	102,010	108,924	1,333,459	2,081,929	120,519
Housing	1,956	274	194	770	334,103	1,145,660	7,312
Regional planning and development	6,423	1,754	20,064	13,147	268,995	248,631	24,779
Debt charges	39,901	1,287	36,147	26,713	913,017	596,120	106,873
Other expenditures	23	0	4,482	1,325	1,438	93,127	1,223
Total expenditures	365,953	56,852	1,073,329	685,458	9,976,395	22,533,045	1,270,836
Surplus (deficit)	37,290	(149)	(59,116)	(37,215)	(155,161)	(314,110)	(7,297)

Table 1.10

Local General Government Revenue and Expenditures, by Province and Territory, for the Fiscal Year 2002^a
(Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
Thousands of dollars							
Own source revenue	983,359	4,939,265	4,894,885	34,386	57,945	53,307	40,421,081
Property and related taxes	591,655	2,543,277	2,885,129	21,330	25,461	7,036	26,082,805
Consumption taxes	60,735		10,809				90,501
Other taxes	6,885	86,651	126,480	658	1,337	334	535,783
Sales of goods and services	266,088	1,652,467	1,413,714	9,791	28,200	43,831	10,747,004
Investment income	46,929	555,001	429,598	2,380	2,269	1,880	2,308,978
Other revenue from own sources	11,067	101,869	29,155	227	678	226	656,010
General purpose transfers from other government subsectors	52,528	43,335	74,082	8,219	18,639	17,744	1,260,617
Specific purpose transfers from other government subsectors	74,460	441,014	125,518	7,213	38,774	57,556	5,666,641
Total revenue	1,110,347	5,423,614	5,094,485	49,818	115,358	128,607	47,348,339
General government services	152,808	635,103	565,092	11,508	18,968	17,585	4,534,038
Protection of persons and property	195,454	729,314	1,048,195	4,925	5,467	4,129	7,929,343
Transportation and communication	314,654	1,213,213	892,014	9,903	17,961	26,751	9,458,388
Health	6,657	85,381	44,423	120	13,002	2,138	1,119,464
Social services	6,341	76,380	6,721		509	3,842	5,317,794
Education	255	12,070	802	0			186,439
Resource conservation and industrial development	29,312	154,885	61,909	665	1,180	417	855,195
Environment	197,677	619,757	1,097,369	9,034	29,426	26,682	7,211,489
Recreation and culture	137,235	692,090	1,009,648	18,977	29,212	21,588	5,712,728
Housing	1,945	55,079	77,574	22	5,774	19,628	1,650,291
Regional planning and development	21,621	129,864	107,227	1,204	2,787	5,111	851,607
Debt charges	17,727	333,719	363,658	486	1,882	345	2,437,875
Other expenditures	1,869	782	19,124	151	175	1,343	125,062
Total expenditures	1,083,555	4,737,637	5,293,756	56,995	126,343	129,559	47,389,713
Surplus (deficit)	26,792	685,977	(199,271)	(7,177)	(10,985)	(952)	(41,374)

Table 1.11

Local General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1992 to 2002 (Financial Management System)

Fiscal Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Surplus (deficit)							
1992	(52.5)	2.8	(36.1)	(2.1)	(584.8)	(387.5)	32.7
1993	(26.4)	5.9	(52.1)	(7.0)	(429.1)	(410.5)	44.0
1994	(2.0)	3.7	(58.6)	4.1	(363.8)	(80.0)	79.4
1995	12.8	2.9	(19.0)	(13.7)	(384.9)	(33.3)	(61.5)
1996	30.2	7.2	(16.1)	(31.9)	(340.5)	(31.0)	12.4
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 ^r	37.6	0.7	6.8	(16.2)	274.3	865.2	61.3
2000 ^r	10.4	4.2	27.1	(21.3)	392.6	(588.6)	50.8
2001 ^r	10.5	0.1	(17.9)	(28.8)	77.5	(261.2)	(15.1)
2002 ^p	37.3	(0.1)	(59.1)	(37.2)	(155.2)	(314.1)	(7.3)
Dollars							
Surplus (deficit) per capita²							
1992	(90)	21	(39)	(3)	(82)	(37)	29
1993	(45)	45	(57)	(9)	(60)	(39)	39
1994	(3)	28	(63)	5	(51)	(7)	71
1995	23	22	(21)	(18)	(53)	(3)	(55)
1996	54	53	(17)	(42)	(47)	(3)	11
1997	31	41	(82)	(38)	(21)	(16)	56
1998	79	36	(44)	(36)	46	130	82
1999 ^r	69	5	7	(22)	37	75	54
2000 ^r	19	30	29	(28)	53	(51)	44
2001 ^r	20	1	(19)	(38)	10	(22)	(13)
2002 ^p	70	(1)	(63)	(49)	(21)	(26)	(6)

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 1.11

Local General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1992 to 2002 (Financial Management System) - Concluded

Fiscal Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Surplus (deficit)							
1992	2.0	50.8	(99.1)	(3.3)	1.9		(1,075.1)
1993	17.6	(305.2)	(101.5)	2.3	(2.2)		(1,264.2)
1994	(18.3)	184.2	(290.1)	(4.1)	4.5		(541.0)
1995	(111.4)	566.4	(243.5)	(5.2)	1.8		(288.5)
1996	(30.9)	457.9	(248.8)	(2.2)	2.6		(191.3)
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 ^r	(24.4)	487.1	1,588.6	7.7	(5.1)	1.1	3,284.8
2000 ^r	(14.9)	582.2	(121.1)	(2.5)	7.0	(7.9)	317.9
2001 ^r	(19.1)	652.6	(141.4)	(1.6)	3.1	1.0	259.7
2002 ^p	26.8	686.0	(199.3)	(7.2)	(11.0)	(1.0)	(41.4)
Dollars							
Surplus (deficit) per capita²							
1992	2	19	(29)	(111)	31	...	(38)
1993	17	(115)	(29)	77	(35)	...	(44)
1994	(18)	68	(79)	(136)	69	...	(19)
1995	(110)	207	(65)	(171)	27	...	(10)
1996	(30)	165	(64)	(71)	39	...	(6)
1997	(44)	150	(50)	(5)	(42)	...	(6)
1998	(30)	195	(86)	106	103	...	69
1999 ^r	(24)	165	395	250	(123)	42	108
2000 ^r	(15)	194	(30)	(83)	170	(289)	10
2001 ^r	(19)	214	(35)	(53)	75	35	8
2002 ^p	26	221	(48)	(240)	(267)	(33)	(1)

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 1.12

**Local Government Net Debt and Net Debt Per Capita, as at December 31, for the Years 1991 to 2000
(Financial Management System)**

Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Net debt							
1991	(634)	(97)	(434)	(332)	(13,999)	(1,046)	(751)
1992	(657)	(115)	(435)	(326)	(14,214)	(1,287)	(778)
1993	(676)	(126)	(202)	(326)	(14,593)	(1,782)	(820)
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)	(12,749)	65	(471)
2000	(726)	(47)	(326)	(328)	(14,763)	2,911	(558)
Dollars							
Net debt per capita ²							
1991	(1,095)	(744)	(475)	(446)	(1,986)	(101)	(678)
1992	(1,133)	(879)	(474)	(436)	(2,002)	(122)	(700)
1993	(1,164)	(955)	(219)	(435)	(2,040)	(167)	(735)
1994	(1,181)	(946)	(238)	(439)	(2,034)	(150)	(703)
1995	(1,138)	(253)	(221)	(442)	(2,016)	(132)	(725)
1996	(1,200)	(280)	(296)	(473)	(2,056)	(138)	(731)
1997	(1,225)	(271)	(392)	(495)	(2,082)	(112)	(673)
1998	(1,335)	(242)	(446)	(504)	(1,991)	(12)	(590)
1999	(1,350)	(313)	(384)	(474)	(1,736)	6	(413)
2000	(1,347)	(340)	(346)	(434)	(2,002)	250	(487)
Percent							
Net debt per capita percent change from previous year							
1992	3.4	18.2	(0.3)	(2.2)	0.8	21.4	3.3
1993	2.8	8.6	(53.8)	(0.2)	1.9	36.8	4.9
1994	1.4	(1.0)	8.5	0.7	(0.3)	(10.2)	(4.3)
1995	(3.6)	(73.3)	(7.0)	0.7	(0.9)	(11.9)	3.2
1996	5.5	10.8	33.8	7.1	2.0	4.7	0.8
1997	2.1	(3.3)	32.6	4.6	1.2	(19.3)	(7.9)
1998	9.0	(10.8)	13.6	1.9	(4.4)	(88.9)	(12.3)
1999	1.1	29.6	(13.9)	(6.1)	(12.8)	(145.6)	(30.1)
2000	(0.2)	8.8	(9.9)	(8.4)	15.3	4,314.9	18.0

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 1.12

**Local Government Net Debt and Net Debt Per Capita, as at December 31, for the Years 1991 to 2000
(Financial Management System) - Concluded**

Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Net debt							
1991	334	(2,881)	(2,181)	2	(31)		(22,050)
1992	400	(2,558)	(2,450)	5	(29)		(22,444)
1993	451	(2,566)	(2,791)	13	(29)		(23,457)
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	(12,462)
2000	730	668	2,443	21	(9)	13	(9,971)
Dollars							
Net debt per capita²							
1991	333	(1,116)	(651)	70	(515)	...	(789)
1992	399	(975)	(711)	169	(468)	...	(794)
1993	449	(964)	(787)	428	(459)	...	(820)
1994	492	(852)	(725)	699	(340)	...	(790)
1995	500	(774)	(724)	621	(166)	...	(765)
1996	551	(234)	(583)	631	(238)	...	(709)
1997	623	(98)	(563)	560	(207)	...	(686)
1998	702	12	63	662	(119)	...	(528)
1999	689	(130)	461	874	(610)	262	(410)
2000	714	223	603	687	(220)	477	(325)
Percent							
Net debt per capita percent change from previous year							
1992	19.8	(12.6)	9.3	139.9	(9.1)	...	0.6
1993	12.5	(1.2)	10.7	153.8	(1.8)	...	3.3
1994	9.6	(11.6)	(7.9)	63.4	(26.1)	...	(3.6)
1995	1.6	(9.1)	(0.2)	(11.1)	(51.3)	...	(3.2)
1996	10.3	(69.8)	(19.5)	1.6	43.9	...	(7.3)
1997	13.0	(58.0)	(3.5)	(11.2)	(13.2)	...	(3.2)
1998	12.7	(112.7)	(111.2)	18.2	(42.6)	...	(23.1)
1999	(1.9)	(1,142.2)	629.5	32.0	413.8	...	(22.4)
2000	3.6	(271.5)	30.9	(21.4)	(63.8)	82.5	(20.7)

¹ Data for the Northwest Territories prior to 1999 include the Nunavut.

² See annex VII for population figures.

Table 2.0

**Consolidated¹ Federal, Provincial, Territorial and Local Government Revenue and Expenditures²
(Financial Management System)**

	1998/1999	1999/2000 [†]	2000/2001 [†]	2001/2002 [†]	2002/2003 [‡]
	Millions of dollars				
Own source revenue	385,460	414,170	445,311	435,520	440,746
Income taxes	164,592	178,423	192,122	187,465	179,631
Personal income taxes	127,763	138,443	144,006	144,300	140,534
Corporation income taxes ³	33,620	36,155	43,350	38,718	34,387
Mining and logging taxes	307	326	454	298	351
Taxes on payments to non-residents	2,901	3,499	4,312	4,150	4,360
Other income taxes	-	-	-	-	-
Consumption taxes	76,696	80,088	87,344	88,600	96,845
General sales tax	47,566	51,323	55,524	56,016	60,884
Alcoholic beverages and tobacco taxes	6,234	6,190	6,203	7,198	8,777
Amusement tax	626	630	594	580	578
Gasoline and motive fuel taxes	11,602	11,789	11,745	11,745	12,411
Custom duties	2,359	2,104	2,807	3,018	3,203
Liquor profits	2,806	2,747	3,479	3,178	3,261
Remitted gaming profits	4,174	4,183	5,787	5,555	5,889
Other consumption taxes	1,325	1,121	1,205	1,311	1,842
Property and related taxes	38,556	40,255	41,081	41,911	43,291
General property taxes	32,192	33,193	33,482	34,958	36,058
Capital taxes	3,678	3,831	4,050	3,697	3,831
Other property and related taxes	2,686	3,231	3,549	3,256	3,401
Other taxes ⁴	14,054	14,334	15,260	15,236	15,562
Payroll taxes	7,107	7,574	8,085	7,980	8,223
Motor vehicle licences ⁴	2,645	2,689	2,738	2,807	2,919
Natural resource taxes and licences	391	512	706	638	541
Miscellaneous taxes	3,909	3,559	3,731	3,812	3,879
Health and drug insurance premiums	2,017	1,950	2,178	2,283	2,971
Contributions to social security plans	30,424	29,957	30,050	29,525	30,027
Sales of goods and services ⁴	29,112	32,217	34,616	33,813	35,071
Investment income	23,850	28,859	37,814	31,487	31,429
Other revenue from own sources	6,154	8,088	4,844	5,200	5,920
General purpose transfers from other government subsectors	0	0	0	0	0
Specific purpose transfers from other government subsectors	0	0	0	0	0
Total revenue	385,460	414,170	445,311	435,520	440,746
General government services	13,238	13,752	15,886	15,004	15,646
Protection of persons and property	29,366	31,749	32,817	35,392	35,775
Transportation and communication	17,822	18,117	18,381	18,963	19,848
Health	59,377	64,317	69,747	78,301	81,720
Hospital care	19,874	21,160	23,251	27,217	28,281
Medical care	25,603	27,718	29,941	32,730	34,420
Preventive care	2,484	2,623	2,887	3,707	3,537
Other health services	11,415	12,816	13,668	14,647	15,483
Social services	102,408	105,044	110,110	113,764	117,109
Social assistance	62,870	62,205	65,564	68,289	70,542
Workers' compensation benefits	5,241	5,486	5,772	6,181	6,271
Employee pension plan benefits and changes in equity	19,301	20,587	21,093	20,815	21,105
Veterans' benefits	2,002	2,096	2,128	2,261	2,438
Motor vehicle accident compensation	463	458	482	509	533
Other social services	12,528	14,213	15,072	15,709	16,219
Education	57,970	60,457	62,390	64,059	65,002
Elementary and secondary education	33,818	34,313	34,775	36,334	36,449
Post secondary education	20,530	21,902	23,411	23,230	24,012
Special retraining services	2,664	3,308	3,335	3,775	3,795
Other education	958	934	868	720	746
Resource conservation and industrial development	12,991	14,354	15,411	16,339	16,260
Environment	8,566	8,672	9,232	9,866	9,795
Recreation and culture	9,277	9,909	10,871	11,325	11,140
Labour, employment and immigration	2,996	2,951	2,905	3,041	2,929
Housing	3,816	3,519	3,668	3,653	3,956
Foreign affairs and international assistance	4,034	4,291	4,477	4,552	4,751
Regional planning and development	1,687	1,762	1,837	1,839	1,955
Research establishments	1,724	1,951	1,386	1,850	1,899
General purpose transfers to other government subsectors	0	0	0	0	0
Debt charges	60,825	60,173	61,758	56,008	51,642
Other expenditures	1,333	501	1,780	1,931	579
Total expenditures	387,438	401,520	422,656	435,885	440,006
Surplus (deficit)	(1,978)	12,650	22,655	(365)	740

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

² 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. For the same reason, the consolidated expenditures for these functions and sub-functions are not comparable to the data for the years prior to 1997/1998.

³ Federal capital taxes are included in corporation income tax.

⁴ Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988/1989 to 1997/1998. From 1998/1999 onward, these fees are included under other taxes - motor vehicle licences.

Table 2.1

Consolidated Provincial, Territorial and Local Government Revenue and Expenditures - CANADA TOTAL¹
(Financial Management System)

	1998/1999	1999/2000 [†]	2000/2001 [†]	2001/2002 [†]	2002/2003 [‡]
	Millions of dollars				
Own source revenue	211,782	230,186	249,208	240,346	247,081
Income taxes	61,441	65,490	69,841	67,127	65,687
Personal income taxes	49,504	53,006	54,823	52,882	52,935
Corporation income taxes	11,629	12,157	14,564	13,948	12,401
Mining and logging taxes	307	326	454	298	351
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	42,215	44,077	48,381	48,925	52,476
General sales tax	24,039	25,696	27,722	28,152	29,566
Alcoholic beverages and tobacco taxes	2,925	2,986	2,955	3,461	4,714
Amusement tax	613	616	579	566	565
Gasoline and motive fuel taxes	6,860	7,003	6,937	6,987	7,396
Custom duties	.	.	.	.	.
Liquor profits	2,806	2,747	3,479	3,178	3,261
Remitted gaming profits	4,174	4,183	5,787	5,555	5,889
Other consumption taxes	795	846	920	1,027	1,084
Property and related taxes	38,556	40,255	41,081	41,911	43,291
General property taxes	32,192	33,193	33,482	34,958	36,058
Capital taxes	3,678	3,831	4,050	3,697	3,831
Other property and related taxes	2,686	3,231	3,549	3,256	3,401
Other taxes ²	13,153	13,803	14,675	14,718	15,031
Payroll taxes	7,107	7,574	8,085	7,980	8,223
Motor vehicle licences ²	2,645	2,689	2,738	2,807	2,919
Natural resource taxes and licences	296	405	610	634	536
Miscellaneous taxes	3,104	3,135	3,243	3,298	3,352
Health and drug insurance premiums	2,017	1,950	2,178	2,283	2,971
Contributions to social security plans	7,411	7,341	7,500	7,644	7,833
Sales of goods and services ²	25,441	29,170	31,457	30,010	31,325
Investment income	18,301	22,531	30,714	24,448	24,919
Other revenue from own sources	3,247	5,570	3,381	3,281	3,550
General purpose transfers from other government subsectors	23,381	25,441	26,624	27,826	29,411
Specific purpose transfers from other government subsectors	6,508	7,101	7,575	8,132	8,529
Total revenue	241,672	262,729	283,409	276,304	285,021
General government services	7,241	8,122	7,297	7,778	8,353
Protection of persons and property	13,800	14,178	15,007	16,057	16,584
Transportation and communication	16,156	16,658	16,617	16,777	17,981
Health	58,309	63,059	68,400	76,448	79,902
Hospital care	19,830	21,097	23,216	27,144	28,265
Medical care	25,363	27,441	29,620	32,449	33,960
Preventive care	2,126	2,246	2,481	2,785	2,930
Other health services	10,989	12,275	13,083	14,069	14,748
Social services	38,152	39,115	41,550	42,557	43,432
Social assistance	16,270	15,808	15,910	15,438	15,574
Workers' compensation benefits	5,138	5,384	5,724	6,146	6,237
Employee pension plan benefits and changes in equity	3,830	4,213	4,497	4,949	5,186
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	463	458	482	509	533
Other social services	12,449	13,253	14,936	15,515	15,902
Education	54,825	57,268	59,179	61,136	62,372
Elementary and secondary education	33,030	33,700	34,069	35,685	35,849
Post secondary education	19,297	20,631	22,156	22,152	23,146
Special retraining services	2,080	2,488	2,489	2,808	2,871
Other education	416	449	464	491	505
Resource conservation and industrial development	8,562	9,564	9,654	10,810	11,481
Environment	7,150	7,386	7,682	8,149	8,227
Recreation and culture	6,253	6,792	7,560	7,894	7,763
Labour, employment and immigration	759	862	827	916	904
Housing	2,789	2,807	3,092	3,053	3,352
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,419	1,422	1,494	1,438	1,506
Research establishments	229	244	248	522	577
General purpose transfers to other government subsectors	539	572	559	641	263
Debt charges	29,025	28,634	29,144	28,100	27,291
Other expenditures	1,226	393	1,654	1,737	577
Total expenditures	246,442	257,078	269,965	284,012	290,564
Surplus (deficit)	(4,770)	5,651	13,444	(7,709)	(5,543)

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. For the same reason, the consolidated expenditures for these functions and sub-functions are not comparable to the data for the years prior to 1997/1998.

² Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988/1989 to 1997/1998. From 1998/1999 onward, these fees are included under other taxes - motor vehicle licences.

Table 2.2
Federal Government Revenue and Expenditures
(Financial Management System)

	1998/1999	1999/2000 ¹	2000/2001 ¹	2001/2002 ¹	2002/2003 ^P
	Millions of dollars				
Own source revenue	172,092	183,463	196,685	195,063	193,304
Income taxes	103,150	112,933	122,281	120,338	113,945
Personal income taxes	78,258	85,437	89,183	91,418	87,599
Corporation income taxes ¹	21,990	23,997	28,786	24,770	21,986
Mining and logging taxes	-	-	-	-	-
Taxes on payments to non-residents	2,901	3,499	4,312	4,150	4,360
Other income taxes	-	-	-	-	-
Consumption taxes	34,480	36,011	38,963	39,675	44,369
General sales tax	23,526	25,627	27,801	27,864	31,317
Alcoholic beverages and tobacco taxes	3,309	3,204	3,247	3,738	4,063
Amusement tax	13	14	15	14	14
Gasoline and motive fuel taxes	4,742	4,786	4,807	4,758	5,014
Custom duties	2,359	2,104	2,807	3,018	3,203
Liquor profits	-	-	-	-	-
Remitted gaming profits	-	-	-	-	-
Other consumption taxes	529	276	285	284	758
Property and related taxes	-	-	-	-	-
General property taxes	-	-	-	-	-
Capital taxes	-	-	-	-	-
Other property and related taxes	-	-	-	-	-
Other taxes	900	531	585	518	531
Payroll taxes	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-
Natural resource taxes and licences	94	107	97	5	5
Miscellaneous taxes	805	424	488	514	527
Health and drug insurance premiums	-	-	-	-	-
Contributions to social security plans	23,013	22,616	22,550	21,882	22,194
Sales of goods and services	4,096	4,264	4,464	5,027	4,989
Investment income	5,549	6,328	7,100	7,039	6,510
Other revenue from own sources	901	780	742	585	768
General purpose transfers from other government subsectors	477	539	555	591	524
Specific purpose transfers from other government subsectors	25	16	17	18	18
Total revenue	172,595	184,018	197,257	195,673	193,847
General government services	6,241	5,858	8,842	7,438	7,509
Protection of persons and property	16,626	18,448	18,825	20,439	20,300
Transportation and communication	1,989	1,720	1,979	2,373	2,053
Health ²	1,509	1,730	2,940	2,545	2,516
Hospital care	49	67	1,070 ³	76	17
Medical care	319	333	373	335	523
Preventive care	412	439	467	994	668
Other health services	727	891	1,030	1,139	1,307
Social services ²	64,697	66,669	68,730	71,370	73,842
Social assistance	47,013	47,104	49,784	52,989	55,108
Workers' compensation benefits	103	102	48	35	34
Employee pension plan benefits and changes in equity	15,471	16,373	16,596	15,866	15,920
Veterans' benefits	2,006	2,098	2,130	2,263	2,441
Other social services	103	991	172	217	340
Education ²	4,128	4,917	5,230	5,084	4,797
Elementary and secondary education	889	941	1,001	1,022	980
Post secondary education	1,295	1,584	1,758	1,476	1,263
Special retraining services	1,240	1,658	1,739	1,862	1,819
Other education	702	734	733	723	735
Resource conservation and industrial development	5,139	5,779	6,633	6,818	6,497
Environment	1,491	1,362	1,643	1,731	1,582
Recreation and culture	3,033	3,159	3,373	3,453	3,400
Labour, employment and immigration	2,550	2,447	2,432	2,485	2,386
Housing	1,865	1,928	1,885	1,910	1,913
Foreign affairs and international assistance	4,045	4,309	4,488	4,565	4,764
Regional planning and development	287	377	389	460	508
Research establishments	1,545	1,872	1,901	2,418	2,414
General purpose transfers to other government subsectors ²	22,748	24,797	26,015	27,139	28,727
Debt charges	31,799	31,539	32,614	27,907	24,351
Other expenditures	107	109	126	195	3
Total expenditures	169,808	177,019	188,046	188,329	187,564
Surplus (deficit)	2,786	6,999	9,211	7,344	6,283

¹ Federal capital taxes are included in corporation income tax.

² In 1996/1997, the specific purpose transfers to provinces and territories previously provided under the Established Program Financing (EPF) system and the Canada Assistance Plan (CAP) have been combined into a block (general purpose transfers) known as the Canada Health and Social Transfer (CHST). Provinces and territories can allocate the funds they receive according to their priorities.

³ The 1 billion dollar Canada Health and Social Transfer (CHST) trust fund for medical equipment is coded to hospital care.

Table 2.3
Federal General Government Revenue and Expenditures
(Financial Management System)

	1998/1999	1999/2000 [†]	2000/2001 [†]	2001/2002 [†]	2002/2003 [‡]
	Millions of dollars				
Own source revenue	168,877	179,781	193,207	191,471	189,397
Income taxes	103,150	112,933	122,281	120,338	113,945
Personal income taxes	78,258	85,437	89,183	91,418	87,599
Corporation income taxes ¹	21,990	23,997	28,786	24,770	21,986
Mining and logging taxes	.	.	.	.	.
Taxes on payments to non-residents	2,901	3,499	4,312	4,150	4,360
Other income taxes	.	.	.	.	.
Consumption taxes	34,480	36,011	38,963	39,675	44,369
General sales tax	23,526	25,627	27,801	27,864	31,317
Alcoholic beverages and tobacco taxes	3,309	3,204	3,247	3,738	4,063
Liquor gallonage taxes	.	.	.	.	.
Other liquor taxes	1,079	1,093	1,089	1,273	1,190
Tobacco taxes	2,230	2,111	2,158	2,465	2,873
Amusement tax	13	14	15	14	14
Racetrack betting tax	13	14	15	14	14
Other amusement taxes	.	.	.	.	.
Gasoline and motive fuel taxes	4,742	4,786	4,807	4,758	5,014
Custom duties	2,359	2,104	2,807	3,018	3,203
Remitted gaming profits ²	.	.	.	.	.
Other consumption taxes	529	276	285	284	758
Air transportation tax ³	294	3	0	0	379
Miscellaneous consumption taxes	235	273	285	284	379
Other taxes	900	531	585	518	531
Natural resource taxes and licences	94	107	97	5	5
Miscellaneous taxes	805	424	488	514	527
Health and drug insurance premiums	.	.	.	.	.
Contributions to social security plans	19,798	18,934	19,075	18,424	18,286
Employment insurance contributions	19,704	18,839	18,988	18,342	18,203
Other social security plan contributions	94	95	87	82	83
Sales of goods and services	4,096	4,264	4,464	5,027	4,989
Investment income	5,549	6,328	7,097	6,904	6,510
Natural resource royalties	296	515	226	415	476
Oil and gas royalties	20	73	125	127	134
Forestry royalties	.	.	.	.	.
Mineral royalties	5	9	0	6	0
Water power royalties	.	.	.	.	.
Other natural resource royalties	270	433	100	283	342
Remitted trading profits	1,959	2,061	2,289	2,124	1,825
Interest income	3,014	3,430	3,968	3,854	3,709
Interest income from own enterprises	2,342	2,623	3,013	3,092	3,068
Other interest income	671	807	955	762	641
Other investment income	278	322	614	511	500
Other revenue from own sources	901	780	742	585	768
Other fines and penalties	58	143	57	28	37
Capital transfers from own sources	.	.	.	.	.
Other donations	6	7	11	10	10
Miscellaneous revenue from own sources	836	629	673	547	720
General purpose transfers from other government subsectors	477	539	555	591	524
Specific purpose transfers from other government subsectors	25	16	17	18	18
Total revenue	169,379	180,336	193,779	192,080	189,939
General government services	6,241	5,858	8,842	7,438	7,509
Executive and legislature	509	463	678	593	598
General administrative	5,068	4,653	5,083	5,650	5,678
Other general government services	663	742	3,081	1,196	1,233
Protection of persons and property	16,626	18,448	18,825	20,439	20,300
National defence	10,449	11,869	11,968	12,734	12,739
Courts of law	291	309	318	443	467
Correction and rehabilitation services	1,499	1,684	1,683	1,971	1,909
Policing	2,227	2,362	2,607	2,853	2,918
Regulatory measures	676	766	747	740	788
Other protection of persons and property	1,482	1,457	1,502	1,697	1,480
Transportation and communication	1,989	1,720	1,979	2,373	2,053
Air transport	603	374	382	572	320
Road transport	378	260	209	312	405
Rail transport	259	232	301	402	275
Water transport	324	441	414	450	300
Telecommunications	182	167	192	234	232
Other transportation and communication	240	246	482	403	521
Health ⁴	1,509	1,730	2,940	2,545	2,516
Hospital care	49	67	1,070 ⁵	76	17
Medical care	319	333	373	335	523
Preventive care	412	439	467	994	668
Other health services	727	891	1,030	1,139	1,307

See footnotes at the end of this table.

Table 2.3
Federal General Government Revenue and Expenditures
(Financial Management System) - Concluded

	1998/1999	1999/2000 ¹	2000/2001 ¹	2001/2002 ¹	2002/2003 ^P
	Millions of dollars				
Social services ⁴	49,314	50,386	52,216	55,541	57,945
Social assistance	47,013	47,104	49,784	52,989	55,108
Income maintenance	12,110	11,443	10,583	13,226	14,096
Other social assistance	34,902	35,661	39,201	39,762	41,012
Social security	22,983	23,612	24,415	25,550	26,426
Family allowances	5,783	6,088	6,914	7,682	8,073
Miscellaneous social assistance	6,135	5,961	7,873	6,531	6,512
Workers' compensation benefits	103	102	48	35	34
Employee pension plan benefits and changes in equity	88	91	82	37	23
Veterans' benefits	2,006	2,098	2,130	2,263	2,441
Other social services	103	991	172	217	340
Education ⁴	4,128	4,917	5,230	5,084	4,797
Elementary and secondary education	889	941	1,001	1,022	980
Post secondary education	1,295	1,584	1,758	1,476	1,263
Special retraining services	1,240	1,658	1,739	1,862	1,819
Other education	702	734	733	723	735
Resource conservation and industrial development	5,139	5,779	6,633	6,818	6,497
Agriculture	1,728	2,199	2,709	2,728	2,303
Fish and game	375	413	615	584	534
Oil and gas	70	86	107	138	183
Forestry	89	131	26	121	59
Mining	142	149	0	0	0
Water power	--	--	--	--	2
Tourism promotion	59	63	78	102	102
Trade and industry	1,929	1,820	2,131	2,098	2,285
Other resource conservation and industrial development	742	918	967	1,047	1,029
Environment	1,491	1,362	1,643	1,731	1,582
Water purification and supply	702	627	644	609	592
Pollution control	3	155	315	416	429
Other environmental services	785	580	684	706	562
Recreation and culture	3,033	3,159	3,373	3,453	3,400
Recreation	419	247	326	364	301
Culture	651	797	969	975	1,026
Libraries	56	62	68	74	76
Art galleries and museums	149	150	161	177	173
Other culture	445	585	740	724	777
Broadcasting	1,428	1,398	1,334	1,393	1,389
Other recreation and culture	533	717	743	722	684
Labour, employment and immigration	2,550	2,447	2,432	2,485	2,386
Labour and employment	1,886	1,583	1,503	1,527	1,387
Immigration	647	841	905	933	975
Other labour, employment and immigration	17	23	24	25	23
Housing	1,865	1,928	1,885	1,910	1,913
Foreign affairs and international assistance	4,045	4,309	4,488	4,565	4,764
Regional planning and development	287	377	389	460	508
Research establishments	1,545	1,872	1,901	2,418	2,414
General purpose transfers to other government subsectors ⁴	22,748	24,797	26,015	27,139	28,727
General purpose transfers to provincial and territorial governments	22,748	24,797	26,015	27,127	28,727
Statutory subsidies	29	30	30	31	31
Equalization	10,767	9,902	10,952	11,108	10,988
Canada health and social transfer ^{4,6}	10,583	13,466	13,541	14,638	16,220
Reciprocal taxation agreement					
Other general purpose transfers to provincial and territorial governments	1,368	1,399	1,492	1,351	1,488
Debt charges	43,967	44,140	45,650	40,143	36,340
Other interest expense	43,828	43,998	45,512	39,998	36,215
Other debt charges	138	141	138	145	125
Other expenditures	107	109	126	195	3
Total expenditures	166,593	173,337	184,568	184,737	183,656
Surplus (deficit)	2,786	6,999	9,211	7,344	6,283

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 1997-98 and onward.

³ Air transportation tax ended 1999-00. Air traveller's security charge started in 2002-03.

⁴ In 1996/1997, the specific purpose transfers to provinces and territories previously provided under the Established Program Financing (EPF) system and the Canada Assistance Plan (CAP) have been combined into a block (general purpose transfers) known as the Canada Health and Social Transfer (CHST). Provinces and territories can allocate the funds they receive according to their priorities.

⁵ The 1 billion dollar Canada Health and Social Transfer (CHST) trust fund for medical equipment is coded to hospital care.

⁶ Includes Canada Health and Social Transfer (CHST) supplement for health for the fiscal years 1999/2000 and 2000/2001.

Table 2.4

**Federal Non-Autonomous Pension Plans Revenue and Expenditures¹
(Financial Management System)**

	1998/1999	1999/2000 ¹	2000/2001 ¹	2001/2002 ¹	2002/2003 ^P
	Thousands of dollars				
Own source revenue	15,382,000	16,283,000	16,514,000	15,829,000	15,897,000
Contributions to social security plans	3,215,000	3,682,000	3,475,000	3,458,000	3,908,000
Non-autonomous pension plan employee contributions	890,000	902,000	986,000	931,000	1,036,000
Non-autonomous pension plan employer contributions	2,325,000	2,780,000	2,488,000	2,527,000	2,872,000
Investment income	12,167,000	12,601,000	13,039,000	12,371,000	11,989,000
Total revenue	15,382,000	16,283,000	16,514,000	15,829,000	15,897,000
Social services	15,382,000	16,283,000	16,514,000	15,829,000	15,897,000
Employee pension plan benefits and other expenditures	6,071,000	5,684,000	7,182,000	10,458,000	8,116,000
Changes in pension equity of households	9,311,000	10,599,000	9,331,000	5,371,000	7,781,000
Total expenditures	15,382,000	16,283,000	16,514,000	15,829,000	15,897,000
Surplus (deficit)	0	0	0	0	0

¹ Difference between "Changes in Pension Equity of Households" and "Changes in Net Debt" are mainly due to revaluations of government "Liabilities to Pension Plans" which resulted from updated actuarial estimates.

Table 2.5

Provincial and Territorial Government Revenue and Expenditures - CANADA TOTAL¹
(Financial Management System)

	1998/1999	1999/2000 [†]	2000/2001 [†]	2001/2002 [†]	2002/2003 [‡]
	Millions of dollars				
Own source revenue	169,606	183,274	203,438	193,436	198,207
Income taxes	61,441	65,490	69,841	67,127	65,687
Personal income taxes	49,504	53,006	54,823	52,882	52,935
Corporation income taxes	11,629	12,157	14,564	13,948	12,401
Mining and logging taxes	307	326	454	298	351
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	42,157	43,999	48,297	48,834	52,386
General sales tax	23,996	25,633	27,653	28,075	29,491
Alcoholic beverages and tobacco taxes	2,925	2,986	2,955	3,461	4,714
Amusement tax	609	612	575	562	560
Gasoline and motive fuel taxes	6,860	7,003	6,937	6,987	7,396
Custom duties	.	.	.	.	.
Liquor profits	2,806	2,747	3,479	3,178	3,261
Remitted gaming profits	4,174	4,183	5,787	5,555	5,889
Other consumption taxes	784	835	909	1,017	1,074
Property and related taxes	7,553	8,080	8,595	8,268	8,712
General property taxes	3,034	3,081	3,151	3,445	3,554
Capital taxes	3,678	3,831	4,050	3,697	3,831
Other property and related taxes	840	1,168	1,394	1,127	1,326
Other taxes ²	12,695	13,291	14,146	14,172	14,494
Payroll taxes	7,107	7,574	8,085	7,980	8,223
Motor vehicle licences ²	2,645	2,689	2,738	2,807	2,919
Natural resource taxes and licences	296	405	610	634	536
Miscellaneous taxes	2,646	2,623	2,714	2,752	2,816
Health and drug insurance premiums	2,017	1,950	2,178	2,283	2,971
Contributions to social security plans	7,411	7,341	7,500	7,644	7,833
Sales of goods and services ²	17,864	20,078	21,964	19,904	20,225
Investment income	16,324	20,447	28,475	22,088	22,592
Other revenue from own sources	2,140	2,598	2,442	3,116	3,308
General purpose transfers from other government subsectors ³	23,389	25,452	26,638	27,842	29,427
Specific purpose transfers from other government subsectors ³	6,800	7,360	7,666	7,937	8,310
Total revenue	199,796	216,086	237,741	229,214	235,944
General government services	3,240	3,657	3,613	3,750	4,010
Protection of persons and property	7,302	7,763	7,998	8,540	8,834
Transportation and communication	10,586	9,486	8,582	9,138	9,675
Health	59,607 ⁴	62,834	68,117	75,809	79,199
Hospital care	21,637	21,060	23,166	27,106	28,241
Medical care	25,359	27,475	29,621	32,451	33,962
Preventive care	1,734	2,068	2,297	2,466	2,566
Other health services	10,876	12,230	13,033	13,786	14,431
Social services	35,822	37,263	38,884	40,463	40,753
Social assistance	14,813	14,727	14,216	14,310	14,089
Workers' compensation benefits	5,139	5,384	5,725	6,146	6,238
Employee pension plan benefits and changes in equity	3,830	4,213	4,497	4,949	5,186
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	463	458	482	509	533
Other social services	11,575	12,480	13,964	14,549	14,707
Education	50,946 ⁵	49,533	51,644	53,541	54,725
Elementary and secondary education	29,335 ⁵	26,201	26,719	28,289	28,393
Post secondary education	19,309	20,643	22,169	22,153	23,148
Special retraining services	1,878	2,231	2,275	2,593	2,664
Other education	423	459	481	506	521
Resource conservation and industrial development	7,868	8,752	8,850	10,037	10,737
Environment	1,512	1,681	1,390	1,451	1,410
Recreation and culture	1,725	1,975	2,244	2,250	2,278
Labour, employment and immigration	808	917	891	916	904
Housing	2,391	2,366	2,623	2,176	2,201
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,167	1,028	1,306	986	986
Research establishments	229	244	248	522	577
General purpose transfers to other government subsectors	1,287	1,040	1,040	1,382	1,042
Debt charges	25,625	25,410	26,155	25,218	24,423
Other expenditures	12	1	1,375	1,633	445
Total expenditures	210,136	213,952	224,963	237,813	242,199
Surplus (deficit)	(10,339)	2,134	12,778	(8,599)	(6,255)

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. For the same reason, the consolidated expenditures for these functions and sub-functions are not comparable to the data for the years prior to 1997/1998.

² Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988/1989 to 1997/1998. From 1998/1999 onward, these fees are included under other taxes - motor vehicle licences.

³ In 1996/1997, the specific purpose transfers to provinces and territories previously provided under the Established Program Financing (EPF) system and the Canada Assistance Plan (CAP) have been combined into a block (general purpose transfers) known as the Canada Health and Social Transfer (CHST). Provinces and territories can allocate the funds they receive according to their priorities.

⁴ Includes \$1.9 billion debt forgiveness from the provincial general government of British Columbia for municipal hospitals.

⁵ Includes \$3.6 billion debt forgiveness from the provincial general government of British Columbia to school boards.

Table 2.6

Provincial and Territorial General Government Revenue and Expenditures - CANADA TOTAL¹
(Financial Management System)

	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^r	2002/2003 ^p
	Millions of dollars				
Own source revenue	155,641	167,827	187,111	175,407	179,187
Income taxes	61,441	65,490	69,841	67,127	65,687
Personal income taxes	49,504	53,006	54,823	52,882	52,935
Corporation income taxes	11,629	12,157	14,564	13,948	12,401
Mining and logging taxes	307	326	454	298	351
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	42,157	43,999	48,297	48,834	52,386
General sales tax	23,996	25,633	27,653	28,075	29,491
Alcoholic beverages and tobacco taxes	2,925	2,986	2,955	3,461	4,714
Amusement tax	609	612	575	562	560
Gasoline and motive fuel taxes	6,860	7,003	6,937	6,987	7,396
Liquor profits	2,806	2,747	3,479	3,178	3,261
Remitted gaming profits	4,174	4,183	5,787	5,555	5,889
Other consumption taxes	784	835	909	1,017	1,074
Property and related taxes	7,553	8,080	8,595	8,268	8,712
General property taxes	3,034	3,081	3,151	3,445	3,554
Capital taxes	3,678	3,831	4,050	3,697	3,831
Other property and related taxes	840	1,168	1,394	1,127	1,326
Other taxes ²	12,695	13,291	14,146	14,172	14,494
Payroll taxes	7,107	7,574	8,085	7,980	8,223
Motor vehicle licences ²	2,645	2,689	2,738	2,807	2,919
Natural resource taxes and licences	296	405	610	634	536
Miscellaneous taxes	2,646	2,623	2,714	2,752	2,816
Health and drug insurance premiums	2,017	1,950	2,178	2,283	2,971
Contributions to social security plans	6,199	6,096	6,131	6,140	6,237
Sales of goods and services ²	7,268	8,613	9,341	6,688	6,304
Investment income	15,814	19,842	28,061	21,336	21,800
Other revenue from own sources	491	466	520	558	597
General purpose transfers from other government subsectors ³	23,389	25,452	26,638	27,842	29,427
Specific purpose transfers from other government subsectors ³	5,491	5,811	5,847	6,117	6,380
Total revenue	184,521	199,091	219,595	209,366	214,994
General government services	3,241	3,662	3,615	3,751	4,011
Protection of persons and property	7,305	7,766	8,000	8,541	8,836
Transportation and communication	10,591 ⁴	9,490 ⁵	8,585	9,140	9,677
Health	54,354	57,821	63,648	67,994	70,905
Hospital care	19,566 ⁶	19,131	21,344	23,104	23,744
Medical care	24,490	26,724	28,778	30,526	32,020
Preventive care	1,830	2,060	2,393	2,556	2,673
Other health services	8,466	9,906	11,133	11,808	12,468
Social services	31,995	32,676	34,072	35,144	35,291
Social assistance	14,811	14,732	14,222	14,296	14,076
Workers' compensation benefits	5,140	5,386	5,726	6,147	6,239
Employee pension plan benefits and changes in equity	95	91	94	95	95
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	463	458	483	509	533
Other social services	11,485	12,009	13,547	14,097	14,347
Education	44,128	40,814	41,024	43,464	44,030
Elementary and secondary education	29,344 ⁷	26,209	26,726	28,295	28,399
Post secondary education	12,282 ⁸	11,913	11,538	12,221	12,610
Special retraining services	2,058	2,232	2,278	2,443	2,500
Other education	443	459	482	506	521
Resource conservation and industrial development	7,905	8,808	8,898	10,059	10,761
Environment	1,513	1,682	1,392	1,452	1,411
Recreation and culture	1,728	1,984	2,250	2,251	2,278
Labour, employment and immigration	809	920	892	916	904
Housing	2,395	2,368	2,625	2,171	2,196
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,168	1,031	1,309	986	986
Research establishments	294	310	374	556	610
General purpose transfers to other government subsectors	1,287	1,040	1,040	1,382	1,042
Debt charges	27,717	27,780	28,895	27,948	27,257
Other expenditures	0	0	1,375	1,633	445
Total expenditures	196,436	198,152	207,995	217,390	220,639
Surplus (deficit)	(11,914)	939	11,601	(8,024)	(5,645)

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 Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988/1989 to 1997/1998. From 1998/1999 onward, these fees are included under other taxes - motor vehicle licences.

³ In 1996/1997, the specific purpose transfers to provinces and territories previously provided under the Established Program Financing (EPF) system and the Canada Assistance Plan (CAP) have been combined into a block (general purpose transfers) known as the Canada Health and Social Transfer (CHST). Provinces and territories can allocate the funds they receive according to their priorities.

⁴ British Columbia includes debt forgiveness of 1.1 billion dollars to BC Transit for fiscal year ending March 31, 1999.

⁵ British Columbia includes debt forgiveness of 1.1 billion dollars to BC Ferry for fiscal year ending March 31, 2000.

⁶ British Columbia includes debt forgiveness of 1.9 billion dollars to local general government for municipal hospitals for fiscal year ending March 31, 1999.

⁷ British Columbia includes debt forgiveness of 3.6 billion dollars to school boards for fiscal year ending March 31, 1999.

⁸ British Columbia includes debt forgiveness of 1.8 billion dollars to universities and colleges for fiscal year ending March 31, 1999.

Table 2.7

**Provincial and Territorial Non-Autonomous Pension Plans Revenue and Expenditures - CANADA TOTAL
(Financial Management System)**

	1998/1999	1999/2000 [†]	2000/2001 [†]	2001/2002 [†]	2002/2003 [‡]
	Millions of dollars				
Contributions to social security plans	1,211	1,245	1,369	1,503	1,596
Investment income	2,525	2,878	3,034	3,352	3,495
Total revenue	3,736	4,123	4,404	4,855	5,091
Social services	3,736	4,123	4,404	4,855	5,091
Employee pension plan benefits and other expenditures	2,637	2,355	2,585	2,739	2,933
Changes in pension equity of households	1,099	1,768	1,819	2,116	2,159
Total expenditures	3,736	4,123	4,404	4,855	5,091
Surplus (deficit)	0	0	0	0	0

Table 2.8

**Universities and Colleges Revenue and Expenditures - CANADA TOTAL^{1,2}
(Financial Management System)**

	1998/1999	1999/2000 [†]	2000/2001 [†]	2001/2002 [†]	2002/2003 [‡]
	Thousands of dollars				
Own source revenue	7,887,522	8,791,925	9,488,855	9,387,770	9,953,605
Sales of goods and services	6,044,702	6,715,382	7,229,527	7,151,229	7,581,493
Tuition fees	3,506,275	3,881,521	4,143,088	4,109,273	4,358,662
Other sales of goods and services	2,538,427	2,646,921	2,888,110	2,848,539	3,016,484
Investment income	476,694	592,797	604,613	594,380	625,704
Other revenue from own sources	1,366,126	1,483,746	1,654,715	1,642,161	1,746,408
Transfers from other levels of government	12,177,196	11,588,314	12,242,143	12,055,121	12,759,655
Transfers from federal government	1,112,046	1,352,613	1,617,504	1,600,914	1,698,106
Transfers from provincial and territorial governments	11,049,246	10,221,834	10,599,021	10,429,476	11,035,302
Transfers from local governments	15,904	13,867	25,618	24,731	26,247
Total revenue	20,064,718	20,380,239	21,730,998	21,442,891	22,713,260
Education	17,679,221	19,040,483	20,812,208	20,519,539	21,736,411
Post secondary education	17,679,221	18,800,032	20,568,242	20,277,765	21,476,260
Administration	3,438,931	3,826,107	4,266,787	4,197,376	4,444,357
Education	9,724,860	9,806,404	10,446,945	10,299,125	10,909,356
Support to students	407,889	513,845	603,597	599,100	638,503
Other post secondary education expenses	4,107,541	4,653,676	5,250,913	5,182,164	5,484,044
Debt charges	343,581	437,571	464,682	451,508	485,751
Total expenditures	18,022,802	19,478,054	21,276,890	20,971,047	22,222,162
Surplus (deficit)	2,041,916	902,185	454,108	471,844	491,099

¹ Excludes "Yukon College" for confidentiality purposes.

² In 1998/1999 the large surplus is due to the 1.8 billion dollar capital transfer for debt forgiveness from the provincial general government of British Columbia to universities and colleges.

Table 2.9

Health and Social Service Institutions Revenue and Expenditures - CANADA TOTAL¹
(Financial Management System)

	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^r	2002/2003 ^p
	Thousands of dollars				
Own source revenue	6,030,491	6,172,999	6,938,782	7,781,729	8,137,711
Sales of goods and services	5,138,353	5,419,011	6,000,015	6,722,303	7,018,741
Investment income	149,496	134,744	154,916	173,836	183,221
Other revenue from own sources	742,642	619,244	783,851	885,590	935,749
Transfers from other levels of government	32,291,870	37,545,613	40,982,744	43,771,923	45,527,818
Transfers from federal government	4	365	710	779	776
Transfers from provincial and territorial governments	32,103,729	37,353,480	40,799,111	43,569,925	45,314,256
Transfers from local governments	179,320	179,965	174,086	191,916	203,301
Transfers from other health and social service institutions	8,817	11,803	8,837	9,303	9,485
Total revenue	38,322,361	43,718,612	47,921,526	51,553,652	53,665,529
Health	34,943,122	38,830,101	42,314,171	47,187,691	49,209,253
Hospital care	18,376,010	20,035,169	22,105,985	24,666,912	25,765,066
Medical care	7,991,607	8,783,163	9,492,015	10,612,128	11,078,895
Preventive care	700,332	747,914	833,323	918,003	943,494
Other health services	7,875,173	9,263,855	9,882,848	10,990,648	11,421,798
Social services	3,629,766	4,397,418	4,703,331	5,220,224	5,360,242
Social assistance	59,249	53,268	54,500	63,490	67,104
Other social services	3,570,517	4,344,150	4,648,831	5,156,734	5,293,138
Housing	3,930	4,149	4,404	5,137	5,427
Debt charges	212,256	193,269	176,341	187,507	192,426
Total expenditures	38,789,074	43,424,937	47,198,247	52,600,559	54,767,348
Surplus (deficit)	(466,713)	293,677	723,280	(1,046,907)	(1,101,818)

¹ The procedure used to classify the expenditures of provincial and territorial general governments and health and social science 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.

Table 2.10

**Local Government Revenue and Expenditures - CANADA TOTAL
(Financial Management System)**

	1998	1999 ¹	2000 ¹	2001 ¹	2002 ^P
	Millions of dollars				
Own source revenue	44,636.9	47,105.5	48,059.5	49,586.2	50,690.5
Consumption taxes	57.7	77.8	84.2	91.3	90.5
General sales tax	42.8	62.6	69.2	76.3	75.4
Other consumption taxes	14.9	15.2	15.0	15.0	15.1
Property and related taxes	31,003.2	32,175.1	32,486.7	33,642.3	34,578.9
General property taxes	29,157.6	30,112.2	30,331.1	31,513.3	32,503.9
Real property taxes	25,873.8	26,757.3	26,937.7	28,230.0	29,185.7
Lot levies	843.5	931.2	914.7	1,078.1	1,010.2
Special assessments	689.7	703.6	693.7	685.6	796.6
Grants in lieu of taxes	1,750.5	1,720.1	1,785.0	1,519.6	1,511.3
Miscellaneous general property taxes	.	.	.	.	.
Capital taxes	.	.	.	.	.
Other property and related taxes	1,845.7	2,062.9	2,155.6	2,129.0	2,075.0
Land transfer tax	160.2	166.9	191.1	213.3	153.4
Business taxes	1,203.3	1,243.9	1,275.8	1,290.1	1,273.8
Wealth transfer taxes	.	.	.	.	.
Miscellaneous property and related taxes	482.2	652.0	688.7	625.6	647.8
Other taxes	458.4	511.7	528.7	545.8	536.5
Natural resource taxes and licences	.	.	.	.	.
Miscellaneous taxes	458.4	511.7	528.7	545.8	536.5
Sales of goods and services	10,436.0	11,498.9	11,887.9	12,199.6	12,421.0
Investment income	2,163.1	2,272.4	2,456.4	2,415.4	2,380.4
Other revenue from own sources	518.4	569.5	615.7	691.7	683.2
General purpose transfers from other government subsectors	1,424.9	1,183.5	1,073.3	1,225.7	1,260.6
Specific purpose transfers from other government subsectors	33,700.3 ¹	31,162.7 ²	29,429.4	30,381.8	30,882.0
Total revenue	79,762.1	79,451.7	78,562.2	81,193.7	82,833.1
General government services	4,237.6	4,711.6	3,884.5	4,323.4	4,534.0
Executive and legislative	298.1	308.1	312.2	302.7	299.9
General administrative	3,630.7	4,045.3	3,246.6	3,665.6	3,796.4
Other general government services	308.9	358.3	325.8	355.1	437.8
Protection of persons and property	6,767.3	6,819.1	7,216.8	7,737.4	7,929.3
Courts of law	87.0	93.5	105.7	113.6	120.4
Policing	3,990.1	4,183.6	4,204.2	4,694.2	4,829.5
Firefighting	2,127.9	2,132.9	2,422.6	2,470.5	2,493.5
Regulatory measures	295.2	306.0	337.7	328.3	334.1
Other protection of persons and property	267.3	103.1	146.5	130.7	151.8
Transportation and communication	8,492.8	8,822.5	9,308.7	9,146.6	9,458.4
Road transport	6,301.2	6,575.6	7,247.8	7,314.1	7,587.0
Snow removal	668.9	792.5	966.7	976.4	1,005.4
Parking	183.7	198.7	254.0	244.8	282.5
Other road transport	5,448.6	5,584.4	6,027.1	6,092.9	6,299.2
Public transit	2,060.3	2,109.4	1,892.5	1,625.0	1,620.9
Other transportation and communication	131.3	137.4	168.5	207.4	250.5
Health	860.3	763.4	847.6	1,125.6	1,119.5
Hospital care	90.7	43.2	57.2	60.5	46.7
Medical care	7.0	4.4	0.3	0.3	0.3
Preventive care	441.3	439.0	462.9	518.2	549.2
Other health services	321.3	276.9	327.1	546.8	523.3
Social services	5,171.3	4,983.0	5,528.0	5,037.8	5,317.8
Social assistance	3,792.1	3,505.0	3,769.1	3,290.6	3,368.2
Other social services	1,379.1	1,477.9	1,758.9	1,747.2	1,949.6
Education	31,335.4	31,969.4	32,320.1	33,471.6	34,344.0
Elementary and secondary education	30,825.5	31,409.9	31,751.6	32,884.1	33,743.3
Other education	510.0	559.6	568.5	587.5	600.6
Resource conservation and industrial development	813.5	912.0	898.7	890.6	855.2
Environment	6,250.8	6,388.1	6,723.3	7,180.0	7,211.5
Water purification and supply, sewage collection and disposal	4,701.5	4,690.0	4,928.9	5,047.1	5,047.7
Water purification and supply	2,575.0	2,527.4	2,551.4	2,663.3	2,687.3
Sewage collection and disposal	2,126.5	2,162.6	2,377.6	2,383.8	2,360.4
Garbage, waste collection and disposal	1,411.1	1,583.3	1,459.0	2,014.0	2,039.4
Other environmental services	138.1	114.8	335.3	118.8	124.5
Recreation and culture	4,741.2	5,003.8	5,527.3	5,874.3	5,712.7
Recreation	3,605.4	3,786.2	4,028.3	4,306.4	4,210.0
Culture	1,116.3	1,194.4	1,473.7	1,516.0	1,444.3
Other recreation and culture	19.5	23.2	25.3	51.8	58.4
Housing	1,098.6	1,142.9	1,438.9	1,548.3	1,650.3
Regional planning and development	696.5	742.1	757.6	837.8	851.6
Debt charges	3,585.3	3,413.1	3,206.4	3,032.4	3,012.2
Other expenditures	130.4	263.4	240.3	98.3	125.1
Total expenditures	74,181.0	75,934.4	77,898.2	80,303.8	82,121.6
Surplus (deficit)	5,581.1	3,517.3	664.0	889.9	711.5

¹ Includes \$3.6 billion debt forgiveness from the provincial general government of British Columbia to school boards.

² Includes \$1.9 billion debt forgiveness from the provincial general government of British Columbia for municipal hospitals.

Table 2.11

**Local General Government Revenue and Expenditures - CANADA TOTAL
(Financial Management System)**

	1998	1999 [†]	2000 [†]	2001 [†]	2002 [‡]
	Thousands of dollars				
Own source revenue	35,447,971	37,514,492	38,232,500	39,486,203	40,421,081
Property and related taxes	23,202,176	24,166,067	24,329,239	25,267,981	26,082,805
Real property taxes	18,271,504	18,942,949	18,978,891	20,060,201	20,897,523
Lot levies	843,483	931,213	914,675	1,078,098	1,010,217
Special assessments	689,723	703,595	693,677	685,600	796,636
Grants in lieu of taxes	1,654,082	1,630,125	1,693,335	1,425,294	1,415,227
Federal government	368,861	415,928	417,645	380,829	377,995
Federal government enterprises	95,455	71,743	72,939	106,562	106,270
Provincial and territorial governments	623,719	638,691	661,532	636,340	627,410
Universities	16,621	16,292	16,334	17,642	17,612
Colleges	9,761	9,565	9,588	10,356	10,338
Hospitals	3,952	3,840	3,849	4,157	4,178
Provincial and territorial government enterprises	399,456	362,187	375,276	116,223	117,640
Local government enterprises	136,257	111,879	136,172	153,185	153,784
Land transfer tax	160,158	166,907	191,080	213,326	153,421
Business taxes	1,176,517	1,215,553	1,246,628	1,259,726	1,243,045
Other property and related taxes	406,709	575,725	610,953	545,736	566,736
Consumption taxes	57,688	77,824	84,154	91,326	90,501
General sales tax	53,447	73,231	80,097	87,140	86,231
Amusement tax	4,241	4,593	4,057	4,186	4,270
Other taxes	457,849	511,083	527,983	545,140	535,783
Other licences and permits	445,591	498,674	512,377	527,900	518,543
Other miscellaneous taxes	12,258	12,409	15,606	17,240	17,240
Sales of goods and services	9,131,215	10,006,389	10,315,291	10,570,397	10,747,004
Intergovernment	36,266	39,418	21,921	23,053	23,506
General	9,094,949	9,966,971	10,293,370	10,547,344	10,723,498
Water	2,373,093	2,462,770	2,557,776	2,621,961	2,650,022
Rentals	773,728	824,923	793,451	850,349	857,083
Concessions and franchises	62,072	70,204	77,871	80,660	80,827
Other sales of goods and services	5,886,056	6,609,074	6,864,272	6,994,374	7,135,566
Investment income	2,108,481	2,206,737	2,389,532	2,346,112	2,308,978
Remitted trading profits	145,849	177,531	172,244	193,948	199,770
Interest income from own enterprises	238,748	231,877	241,644	252,791	248,179
Other interest income	285,217	300,695	311,335	261,079	270,001
Other investment income	1,438,667	1,496,634	1,664,309	1,638,294	1,591,028
Other revenue from own sources	490,562	546,392	586,301	665,247	656,010
Other fines and penalties	408,107	419,577	463,460	552,345	541,239
Miscellaneous revenue from own sources	82,455	126,815	122,841	112,902	114,771
Transfers	8,881,503	9,166,552	7,117,342	7,195,777	6,927,258
General purpose transfers from other government subsectors	1,424,893	1,183,535	1,073,291	1,225,696	1,260,617
Provincial and territorial governments	1,424,893	1,183,535	1,073,291	1,225,696	1,260,617
Specific purpose transfers from other government subsectors	7,456,610	7,983,017	6,044,051	5,970,081	5,666,641
Federal government	292,967	225,439	197,375	371,755	404,962
General services	17,534	15,612	18,981	16,720	22,448
Protection of persons and property	17,905	9,111	12,453	11,637	9,207
Transportation and communication	86,771	52,281	42,883	41,522	44,679
Health	518	571	426	1,221	4,013
Social services	10,453	14,055	9,713	37,714	45,572
Resource conservation and industrial development	13,066	17,511	21,501	19,240	16,980
Environment	33,980	14,353	19,467	17,616	44,826
Recreation and culture	19,579	20,600	25,875	38,227	33,489
Housing	78,257	60,350	29,600	167,471	165,035
Regional planning and development	3,545	5,008	2,601	4,738	3,959
Other federal government specific purpose transfers	11,359	15,987	13,875	15,649	14,754
Provincial and territorial governments	7,163,643	7,757,578	5,846,676	5,598,326	5,261,679
General services	228,310	129,677	108,818	251,055	178,721
Protection of persons and property	115,234	70,062	75,187	83,021	69,918
Transportation and communication	2,012,652	892,209	890,532	778,225	644,893
Health	78,989	2,168,769 ¹	321,729	445,323	442,508
Social services	3,157,888	3,192,739	3,181,228	2,572,428	2,583,366
Resource conservation and industrial development	92,989	88,498	101,647	105,892	92,837
Environment	528,052	437,350	374,218	449,597	411,853
Recreation and culture	274,856	264,191	257,904	273,296	285,744
Housing	209,842	212,068	244,704	372,267	386,695
Regional planning and development	34,153	26,412	29,624	35,548	22,206
Debt charges (interest)	319,914	272,032	260,160	229,960	134,783
Other provincial government specific purpose transfers	110,764	3,567	925	1,714	8,155
Total revenue	44,329,474	46,681,044	45,349,842	46,681,980	47,348,339

See footnote at the end of this table.

Table 2.11

**Local General Government Revenue and Expenditures - CANADA TOTAL
(Financial Management System) - Concluded**

	1998	1999 ¹	2000 ¹	2001 ¹	2002 ^P
	Thousands of dollars				
General government services	4,237,621	4,711,618	3,884,537	4,323,363	4,534,038
Executive and legislature	298,056	308,072	312,151	302,683	299,856
General administrative	3,630,662	4,045,259	3,246,550	3,665,614	3,796,428
Other general government services	308,903	358,287	325,836	355,066	437,754
Protection of persons and property	6,767,336	6,819,085	7,216,777	7,737,391	7,929,343
Courts of law	86,955	93,454	105,725	113,565	120,424
Policing	3,990,077	4,183,635	4,204,226	4,694,240	4,829,476
Firefighting	2,127,865	2,132,868	2,422,623	2,470,545	2,493,490
Regulatory measures	295,154	305,999	337,675	328,318	334,109
Other protection of persons and property	267,285	103,129	146,528	130,723	151,844
Transportation and communication	8,492,782	8,822,465	9,308,728	9,146,558	9,458,388
Roads and streets	5,448,647	5,584,439	6,027,084	6,092,918	6,299,152
Snow and ice removal	668,885	792,534	966,656	976,418	1,005,366
Parking	183,651	198,667	254,029	244,783	282,506
Public transit	2,060,326	2,109,395	1,892,491	1,625,022	1,620,901
Other transportation and communication	131,273	137,430	168,468	207,417	250,463
Health	860,300	763,441	847,578	1,125,623	1,119,464
Hospital care	90,693	43,166	57,244	60,467	46,686
Medical care	6,952	4,417	296	251	251
Preventive care	441,322	438,994	462,912	518,154	549,188
Other health services	321,333	276,864	327,126	546,751	523,339
Social services	5,171,253	4,982,959	5,528,045	5,037,753	5,317,794
Social assistance	3,792,110	3,505,014	3,769,097	3,290,564	3,368,166
Other social services	1,379,143	1,477,945	1,758,948	1,747,189	1,949,628
Education	183,812	176,403	173,670	182,288	186,439
Resource conservation and industrial development	813,459	912,009	898,691	890,576	855,195
Agriculture	169,997	145,661	145,187	160,785	135,031
Tourism promotion	33,480	34,358	76,649	56,230	70,043
Trade and industry	276,929	358,573	327,718	308,314	305,198
Other resource conservation and industrial development	333,053	373,417	349,137	365,247	344,923
Environment	6,250,761	6,388,056	6,723,261	7,179,955	7,211,489
Water purification and supply	2,575,007	2,527,436	2,551,354	2,663,327	2,687,277
Sewage collection and disposal	2,126,514	2,162,555	2,377,564	2,383,805	2,360,379
Garbage and waste collection and disposal	1,411,095	1,583,269	1,459,038	2,013,996	2,039,357
Other environmental services	138,145	114,796	335,305	118,827	124,476
Recreation and culture	4,741,202	5,003,778	5,527,259	5,874,298	5,712,728
Recreation	3,605,402	3,786,203	4,028,268	4,306,443	4,210,048
Culture	1,116,275	1,194,384	1,473,661	1,516,022	1,444,323
Other recreation and culture	19,525	23,191	25,330	51,833	58,357
Housing	1,098,613	1,142,914	1,438,890	1,548,255	1,650,291
Regional planning and development	696,463	742,136	757,619	837,771	851,607
Planning and zoning	406,758	419,906	459,834	529,816	518,210
Community and regional development	289,698	322,219	297,774	307,944	333,386
Other regional planning and development	7	11	11	11	11
Debt charges	2,803,772	2,668,034	2,486,620	2,440,170	2,437,875
Interest	2,730,759	2,597,600	2,416,372	2,374,176	2,339,774
Other debt charges	73,013	70,434	70,248	65,994	98,101
Other expenditures	130,418	263,379	240,283	98,268	125,062
Total expenditures	42,247,792	43,396,277	45,031,958	46,422,269	47,389,713
Surplus (deficit)	2,081,682	3,284,767	317,884	259,711	(41,374)

¹ In 1999 the large surplus is due to the 1.9 billion dollar capital transfer for debt forgiveness from the provincial general government of British Columbia for municipal hospitals.

Table 2.12

School Boards Revenue and Expenditures - CANADA TOTAL¹
(Financial Management System)

	1998	1999 [†]	2000 [†]	2001 [†]	2002 [†]
	Thousands of dollars				
Own source revenue	9,186,870	9,593,045	9,823,220	10,099,997	10,269,394
Property and related taxes	7,801,048	8,009,046	8,157,425	8,374,307	8,496,100
Real property taxes	7,602,321	7,814,361	7,958,852	8,169,777	8,288,196
Grants in lieu of taxes	96,439	89,993	91,625	94,308	96,069
Federal government	40,772	36,637	37,383	38,575	39,276
Federal government business enterprises	2,330	2,116	2,142	2,185	2,219
Provincial and territorial governments	48,405	46,928	47,711	49,017	49,930
Provincial and territorial government business enterprises	3,148	3,026	3,072	3,153	3,216
Municipal governments	484	483	493	511	525
Local government business enterprises	1,300	803	824	867	903
Business taxes	26,780	28,381	29,194	30,361	30,778
Miscellaneous property and related taxes	75,508	76,311	77,754	79,861	81,057
Other taxes	599	650	669	696	706
Other licences and permits	599	650	669	696	706
Sales of goods and services	1,304,790	1,492,498	1,572,588	1,629,187	1,673,960
Intergovernment	457,962	483,870	545,557	566,917	583,865
General	846,828	1,008,628	1,027,031	1,062,270	1,090,095
Rentals	49,226	56,675	57,469	59,510	61,069
Other sales of goods and services	797,557	951,953	969,562	1,002,760	1,029,026
Investment income	54,598	65,691	66,907	69,306	71,405
Other interest income	4,641	5,892	6,061	6,303	6,390
Other investment income	49,957	59,799	60,846	63,003	65,015
Other revenue from own sources	25,835	25,160	25,631	26,501	27,223
Miscellaneous revenue from own sources	25,835	25,160	25,631	26,501	27,223
Specific purpose transfers from other government sub-sectors	26,403,758	23,340,146	23,548,987	24,580,153	25,389,071
Federal government	82,258	90,975	95,784	95,495	99,305
Education	82,258	90,975	95,784	95,495	99,305
Provincial and territorial governments	26,161,478	23,088,695	23,289,593	24,316,237	25,116,062
Education	25,637,572	22,688,501	22,881,134	23,891,416	24,677,938
Debt charges (interest)	523,906	400,194	408,459	424,821	438,124
Municipal governments	160,022	160,476	163,610	168,421	173,704
Education	160,022	160,476	163,610	168,421	173,704
Total revenue	35,590,628	32,933,191	33,372,207	34,680,150	35,658,465
Education	31,309,610	31,955,580	32,306,272	33,457,752	34,331,229
Debt charges	781,558	745,047	719,791	592,248	574,338
Interest	781,414	737,104	711,818	583,985	565,843
Other debt charges	144	7,943	7,973	8,263	8,495
Total expenditures	32,091,168	32,700,627	33,026,063	34,050,000	34,905,567
Surplus (deficit)	3,499,460	232,564	346,144	630,150	752,898

[†] In 1998 the large surplus is due to the 3.6 billion dollar capital transfer for debt forgiveness from the provincial general government of British Columbia to school boards.

Table 2.13

**Canada Pension Plan Revenue and Expenditures
(Financial Management System)**

	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^r	2002/2003 ^p
	Millions of dollars				
Own source revenue	18,726	20,830	25,330	27,028	28,182
Contributions to social security plans	14,800	17,037	21,407	23,533	25,043
Investment income	3,926	3,793	3,923	3,495	3,140
Interest income	3,926	3,793	3,923	3,495	3,140
Interest income from federal government	649	715	735	535	165
Interest income from provincial and territorial governments	3,277	3,063	2,965	2,725	2,739
Other interest income		15	223	235	235
Total revenue	18,726	20,830	25,330	27,028	28,182
Social services	18,500	19,118	19,836	20,872	21,864
Social assistance	18,500	19,118	19,836	20,872	21,864
Total expenditures	18,500	19,118	19,836	20,872	21,864
Surplus (deficit)	226	1,712	5,494	6,156	6,319

Table 2.14

**Quebec Pension Plan Revenue and Expenditures
(Financial Management System)**

	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^r	2002/2003 ^p
	Millions of dollars				
Own source revenue	5,036	5,666	6,837	7,476	8,151
Contributions to social security plans	4,327	4,952	5,973	6,699	7,367
Sales of goods and services	0	0	0	0	0
Investment income	709	714	864	776	784
Total revenue	5,036	5,666	6,837	7,476	8,151
Social services	5,651	5,873	6,163	6,506	6,877
Social assistance	5,651	5,873	6,163	6,506	6,877
Total expenditures	5,656	5,873	6,163	6,506	6,877
Surplus (deficit)	(615)	(207)	674	969	1,274

Table 2.15

**Federal Government Business Enterprise Income and Expenses, for the Fiscal Year Ended Nearest to December 31¹
(Financial Management System)**

	1997	1998	1999	2000	2001
	Thousands of dollars				
Income					
Sales of goods and services	13,036,456	12,305,595	11,784,326	12,562,135	10,830,751
Investment income	6,326,108	7,718,562	7,236,275	9,853,395	9,485,643
Subsidies	667,065	500,206	530,878	529,493	509,584
Other income	151,742	169,242	1,001,770	205,428	90,067
Total income	20,181,371	20,693,605	20,553,249	23,150,451	20,916,045
Expenses					
Cost of goods and services including salaries and wages	13,439,634	12,477,580	12,556,633	13,309,887	11,359,342
Debt charges	2,219,932	2,554,252	2,713,257	3,028,530	2,675,710
Grants in lieu of taxes	12,527	13,664	12,078	13,441	12,150
Provision for depreciation and depletion	388,478	371,266	370,437	372,693	321,369
Other expenses	647,495	1,219,366	815,974	1,197,985	1,571,413
Total expenses	16,708,066	16,636,128	16,468,379	17,922,536	15,939,984
Net income (loss)					
Net income (loss) before provision for income tax	3,473,305	4,057,477	4,084,870	5,227,915	4,976,061
Provision for income tax	33,350	137,528	221,172	254,245	329,806
Net income (loss) after provision for income tax	3,439,955	3,919,949	3,863,698	4,973,670	4,646,255

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

Table 2.16

**Provincial and Territorial Government Business Enterprise Income and Expenses, for the Fiscal Year Ended Nearest to December 31 -
CANADA TOTAL
(Financial Management System)**

	1996 [†]	1997 [†]	1998 [†]	1999 [†]	2000
	Thousands of dollars				
Income					
Sales of goods and services	47,894,016	49,327,425	59,453,698	65,669,098	74,606,214
Investment income	4,639,899	3,338,380	3,573,007	4,937,977	5,801,320
Subsidies	847,078	844,453	1,111,173	1,338,668	1,456,484
Other income	496,525	446,569	509,957	490,256	1,047,251
Total income	53,877,517	53,956,828	64,647,834	72,435,999	82,911,269
Expenses					
Cost of goods and services including salaries and wages	28,050,736	29,496,068	38,583,931	44,422,393	52,243,230
Debt charges ¹	11,951,686	9,945,907	10,157,471	11,063,129	11,256,629
Grants in lieu of taxes	20,649	20,887	12,591	15,302	15,281
Provision for depreciation and depletion	4,866,841	4,699,939	4,833,321	4,491,833	4,389,439
Other expenses	3,550,672	7,508,699	1,262,142	2,302,139	2,002,447
Total expenses	48,440,584	51,671,501	54,849,455	62,294,796	69,907,027
Net income (loss)					
Net income (loss) before provision for income tax	5,436,933	2,285,327	9,798,379	10,141,203	13,004,242
Provision for income tax	15,081	4,898	8,109	8,734	12,705
Net income(loss) after provision for income tax	5,421,852	2,280,429	9,790,270	10,132,469	12,991,537

¹ Excludes interest capitalized during construction of fixed assets.

Table 3.0

**Consolidated Federal, Provincial, Territorial and Local¹ General Government Balance Sheet, as at March 31
(Financial Management System)**

	1997	1998	1999	2000	2001
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	26,581	28,444	28,166	32,520	37,653
Receivables	26,686	28,947	28,819	33,157	41,418
Advances	68,147	68,422	73,904	89,000	101,861
Securities	78,546	91,043	98,189	126,239	142,492
Other financial assets	6,903	7,472	10,576	8,353	8,029
Total financial assets	206,863	224,328	239,654	289,269	331,453
Liabilities					
Bank overdrafts	6,568	6,477	8,069	7,924	9,293
Payables	62,492	68,801	68,379	70,988	73,398
Advances	14,224	15,369	16,701	16,784	16,346
Coins in circulation	3,243	3,346	3,428	3,601	3,763
Treasury Bills	135,835	113,061	96,831	104,090	92,280
Savings bonds	42,410	40,028	39,038	36,775	37,244
Bonds and debentures	528,262	516,507	531,286	535,749	544,966
Other securities	24,648	54,261	62,814	55,719	56,164
Deposits	42,311	48,192	50,631	59,716	59,517
Liabilities to pension plans	178,367	184,353	188,659	194,508	194,771
Other liabilities	19,621	21,251	22,478	33,776	40,795
Total liabilities	1,057,981	1,071,646	1,088,314	1,119,630	1,128,537
Equity (Net Debt)	(851,118)	(847,318)	(848,660)	(830,361)	(797,084)
Equity (Net Debt) Per Capita (\$)	(28,472)	(28,086)	(27,906)	(27,049)	(25,709)
Population at April 1 (thousands)	29,893	30,168	30,412	30,699	31,004

¹ Local governments include general government and school boards.

Table 3.1**Consolidated Provincial, Territorial and Local¹ General Government Balance Sheet, as at March 31 – CANADA TOTAL
(Financial Management System)**

	1997	1998	1999	2000	2001
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	13,419	13,751	13,542	14,203	17,013
Receivables	24,203	26,518	26,869	29,841	38,352
Advances	28,493	29,388	30,001	38,225	40,318
Securities	101,156	113,913	119,798	144,749	159,967
Other financial assets	6,610	6,390	8,725	6,571	6,332
Total financial assets	173,881	189,960	198,935	233,589	261,982
Liabilities					
Bank overdrafts	3,307	3,258	3,787	4,020	4,692
Payables	32,459	36,520	35,847	39,919	39,249
Advances	12,481	13,588	15,078	15,390	15,373
Coins in circulation	.	.	.	.	.
Treasury bills	4,942	4,102	4,430	8,498	7,838
Savings bonds	8,917	9,549	10,821	9,876	10,828
Bonds and debentures	229,772	228,197	237,784	241,225	249,667
Other securities	36,876	41,728	46,461	44,417	43,594
Deposits	34,320	39,648	40,626	48,677	47,890
Liabilities to pension plans	64,162	66,897	66,252	66,162	65,586
Other liabilities	9,361	12,210	12,041	24,033	29,049
Total liabilities	436,597	455,697	473,127	502,217	513,766
Equity (net debt)	(262,716)	(265,737)	(274,192)	(268,628)	(251,784)
Equity (net debt) per capita (\$)	(8,789)	(8,808)	(9,016)	(8,751)	(8,121)
Population at April 1 (thousands)	29,893	30,168	30,412	30,699	31,004

¹ Local governments include general government and school boards.

Table 3.2

**Federal General Government Balance Sheet, as at March 31
(Financial Management System)**

	1998	1999	2000	2001	2002
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	14,693	14,624	18,317	20,640	19,386
Receivables	4,423	4,585	5,089	4,169	6,654
Advances	39,073	43,939	50,787	61,555	63,893
Securities	4,873	8,922	10,504	11,539	14,157
Other financial assets	1,082	1,851	1,782	1,697	1,746
Total financial assets	64,144	73,921	86,479	99,600	105,836
Liabilities					
Bank overdrafts	3,219	4,282	3,904	4,601	5,846
Payables	34,275	35,167	32,842	35,252	34,573
Advances	1,820	1,659	1,406	985	949
Coins in circulation	3,346	3,428	3,601	3,763	3,914
Treasury Bills	112,300	96,950	99,850	88,700	94,201
Savings bonds	30,479	28,217	26,899	26,416	24,021
Bonds and debentures	312,712	319,484	319,280	320,055	318,071
Other securities	12,533	16,353	11,302	12,570	7,765
Deposits	8,544	10,005	11,039	11,627	12,231
Liabilities to pension plans	117,456	122,407	128,346	129,185	126,921
Other liabilities	9,041	10,437	9,743	11,746	12,034
Total liabilities	645,725	648,389	648,212	644,900	640,526
Equity (Net Debt)	(581,581)	(574,468)	(561,733)	(545,300)	(534,690)
Equity (Net Debt) Per Capita (\$)	(19,278)	(18,890)	(18,298)	(17,588)	(17,074)
Population at April 1 (thousands)	30,168	30,412	30,699	31,004	31,315

Table 3.3**Provincial and Territorial General Government Balance Sheet, as at March 31 - CANADA TOTAL
(Financial Management System)**

	1997	1998	1999	2000	2001
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	6,259	5,840	5,094	5,457	5,674
Receivables	18,132	20,698	21,243	24,075	28,763
Advances	26,581	27,582	28,330	36,195	38,485
Securities	127,576	141,855	142,850	166,423	178,636
Other financial assets	2,455	1,993	2,948	2,181	2,556
Total financial assets	181,003	197,968	200,465	234,331	254,114
Liabilities					
Bank overdrafts	2,843	2,747	3,255	3,504	4,153
Payables	27,454	31,004	30,593	34,084	32,541
Advances	6,693	7,770	8,712	8,346	9,211
Treasury Bills	6,547	5,441	5,511	10,393	9,733
Savings bonds	8,917	9,549	10,821	9,876	10,828
Bonds and debentures	225,960	227,294	236,665	243,632	249,389
Other securities	37,045	42,159	46,707	44,657	43,834
Deposits	34,336	39,695	40,676	48,718	47,931
Liabilities to pension plans	64,162	66,897	66,252	66,162	65,586
Other liabilities	8,792	10,635	9,544	21,125	22,721
Total liabilities	422,749	443,191	458,736	490,497	495,927
Excess of financial assets over liabilities	(241,746)	(245,223)	(258,271)	(256,166)	(241,813)
Per Capita (\$)	(8,087)	(8,128)	(8,493)	(8,345)	(7,800)
Population at April 1 (thousands)	29,893	30,168	30,412	30,699	31,004

Table 3.4
Local Government Balance Sheet, as at December 31¹
(Financial Management System)

	1996	1997	1998	1999	2000
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	7,160	7,911	8,448	8,746	11,339
Receivables	7,953	7,678	8,116	7,985	11,808
Advances	2,359	2,236	2,088	2,485	2,288
Securities	11,182	12,164	13,262	16,134	19,139
Other financial assets	5,328	4,971	5,834	4,432	3,818
Total financial assets	33,982	34,960	37,748	39,782	48,392
Liabilities					
Payables	7,351	7,885	8,276	8,570	9,466
Bank loans	1,823	1,946	2,075	2,142	3,066
Advances	4,412	4,302	4,708	5,358	3,552
Bonds and debentures	39,640	39,239	36,106	33,265	35,950
Other liabilities	1,726	2,102	2,504	2,909	6,329
Total liabilities	54,952	55,474	53,669	52,244	58,363
Equity (Net Debt)	(20,970)	(20,514)	(15,921)	(12,462)	(9,971)
Equity (Net Debt) Per Capita (\$)	(709)	(686)	(528)	(410)	(325)
Population at April 1 (thousands)	29,577	29,893	30,168	30,412	30,699

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

Table 3.5
Federal Government Non-Autonomous Employee Pension Plans Balance Sheet¹, as at March 31
(Financial Management System)

	1998	1999	2000	2001	2002
	Millions of dollars				
Assets					
Advances to government	117,456	122,407	128,346	129,185	126,921
Liabilities					
Pension liabilities	117,456	122,407	128,346	129,185	126,921

¹ Differences between "changes in pension equity of households" and "changes in net debt" are mainly due to reevaluations of government "liabilities to pension plans" which resulted from updated actuarial estimates.

Table 3.6

**Provincial and Territorial Non-Autonomous Employee Pension Plans Balance Sheet, as at March 31 - CANADA TOTAL
(Financial Management System)**

	1997	1998	1999	2000	2001
	Millions of dollars				
Assets					
Advances to government	39,194	41,906	42,961	44,737	46,557
Liabilities					
Pension liabilities	39,194	41,906	42,961	44,737	46,557

Table 3.7

**Canada Pension Plan Balance Sheet, as at March 31
(Financial Management System)**

	1998	1999	2000	2001	2002
	Millions of dollars				
Financial assets					
Securities	32,459	30,833	30,299	29,591	28,276
Federal government bonds	3,456	3,444	3,426	3,403	3,386
Provincial and territorial government bonds	28,742	27,222	26,764	26,158	24,860
Provincial and territorial government enterprise bonds	261	167	109	30	30
Short term investments in Canada bonds	..	619	0	0	0
Deposits with Canada Pension Plan investment board	..	12	2,032	8,042	14,717
Receivables	..	2,275	2,394	2,624	2,692
Canada Pension Plan account	4,205	5,447	6,261	6,420	6,770
Total financial assets	36,664	39,186	40,986	46,677	52,455
Total liabilities	0	86	85	102	102
Excess of financial assets over liabilities	36,664	39,100	40,901	46,575	52,353

Table 3.8

**Quebec Pension Plan Balance Sheet, as at March 31
(Financial Management System)**

	1997	1998	1999	2000	2001
	Millions of dollars				
Financial assets					
Deposits in government institutions	15,519	16,682	16,173	18,350	17,297
Receivables	5	6	40	30	151
Total financial assets	15,524	16,688	16,213	18,380	17,448
Liabilities					
Bank overdrafts, payables and advances	105	95	86	101	137
Total liabilities	105	98	86	101	137
Excess of financial assets over liabilities	15,419	16,593	16,127	18,279	17,311

Table 3.9

**Federal Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31¹
(Financial Management System)**

	1997	1998	1999	2000	2001
	Thousands of dollars				
Financial assets					
Cash on hand and on deposit	7,761,645	8,758,429	10,741,815	10,655,834	11,908,116
Receivables	7,545,914	8,176,880	8,071,308	8,422,286	8,299,616
Accrued revenue and prepaid expenses	1,129,812	1,358,026	1,608,538	2,081,365	1,985,567
Advances	15,114,211	19,189,689	20,896,742	25,161,992	29,111,523
Securities	65,111,380	74,750,508	85,271,466	97,123,444	107,096,865
Other financial assets	3,824,559	4,834,158	9,842,595	3,741,765	2,428,221
Total financial assets	100,487,521	117,067,690	136,432,464	147,186,686	160,829,908
Inventories	2,373,253	1,627,909	1,762,934	1,840,287	1,276,534
Net fixed assets	6,620,944	5,781,407	5,673,976	5,634,194	6,998,560
Deferred charges	368,080	477,378	202,741	271,541	251,440
Other assets	205,702	110,309	269,977	198,108	159,974
Total assets	110,055,500	125,064,693	144,342,092	155,130,816	169,516,416
Liabilities and net worth					
Liabilities					
Bank overdrafts	24,328	35,430	0	5,109	332
Savings deposits	0	0	0	0	0
Payables	4,101,768	3,909,514	4,361,946	5,670,073	3,618,469
Accrued expenses and deferred credits	1,655,612	1,808,505	2,496,995	2,298,915	2,413,168
Advances	27,847,470	34,726,430	36,821,177	46,682,354	53,126,037
Bonds and debentures	20,714,159	24,818,028	29,883,179	30,703,875	33,522,022
Other securities	12,329,895	14,350,922	15,308,450	15,919,537	17,694,265
Deposits	892,500	915,921	2,397,458	2,064,864	2,634,378
Minority interests	2,334	0	744,513	0	0
Other liabilities	35,521,507	38,752,920	46,214,596	44,904,036	48,806,412
Total liabilities	103,089,573	119,317,670	138,228,314	148,248,763	161,815,083
Net worth					
Capital stock	1,777,818	1,818,230	1,898,230	1,963,230	2,099,272
Surplus	5,188,109	3,928,793	4,215,548	4,918,823	5,602,061
Unappropriated surplus	602,308	826,188	593,772	1,001,139	1,490,879
Appropriated surplus	0	0	368,197	680,506	961,355
Contributed surplus	4,585,801	3,102,605	3,253,579	3,237,178	3,149,827
Total net worth	6,965,927	5,747,023	6,113,778	6,882,053	7,701,333
Total liabilities and net worth	110,055,500	125,064,693	144,342,092	155,130,816	169,516,416

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

Table 3.10

**Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 -
CANADA TOTAL
(Financial Management System)**

	1996 †	1997 †	1998 †	1999 †	2000
Thousands of dollars					
Financial assets					
Cash on hand, deposits and receivables	7,694,581	7,595,927	7,499,105	10,134,816	12,162,693
Advances	6,059,780	6,281,301	8,599,139	27,767,343	26,996,262
Securities	33,699,320	30,592,003	29,763,416	30,461,258	34,306,612
Other financial assets	2,067,005	1,822,735	2,274,788	3,484,115	3,002,368
Total financial assets	49,520,686	46,291,966	48,136,448	71,847,532	76,467,935
Inventories	2,030,287	2,039,525	2,319,047	2,402,857	2,232,248
Net fixed assets	124,179,295	120,750,724	120,378,504	105,157,478	106,612,854
Deferred charges and other assets	7,211,390	7,824,470	10,258,281	7,955,428	9,416,232
Total assets	182,941,659	176,906,685	181,092,281	187,363,295	194,729,270
Liabilities and net worth					
Liabilities					
Savings deposits	8,197,111	8,591,624	8,935,511	9,878,158	10,931,568
Payables	5,179,821	5,562,066	5,568,997	10,937,009	11,672,883
Advances	43,316,152	36,435,220	36,386,049	63,714,042	68,844,715
Bonds and debentures issued	80,473,814	76,743,392	78,395,481	48,249,034	45,581,940
Other securities	3,769,598	6,239,227	5,465,866	10,657,613	10,425,310
Other liabilities	15,904,851	23,027,811	23,095,602	26,494,593	26,861,940
Total liabilities	156,841,347	156,599,340	157,847,506	169,930,449	174,318,355
Total net worth	26,100,312	20,307,345	23,244,777	17,432,847	20,410,914
Total liabilities and net worth	182,941,659	176,906,685	181,092,282	187,363,296	194,729,270

Table 4.0**Employment, Annual Average¹
(Financial Management System)**

	1998	1999 [†]	2000 [†]	2001 [†]	2002 [‡]
	Average number of employees				
Public sector	2,779,802	2,773,810	2,790,360	2,808,898	2,840,758
Government	2,518,900	2,511,983	2,524,255	2,542,558	2,576,857
Provincial, territorial and local governments	2,187,918	2,180,337	2,184,822	2,193,694	2,217,376
Federal general government	330,981	331,646	339,434	348,863	359,481
Military	91,970	89,559	87,400	79,169	82,217
Provincial and territorial governments	1,300,392	1,295,512	1,303,180	1,311,768	1,330,393
Provincial and territorial general government	335,035	336,605	338,061	338,654	333,868
Universities, colleges, vocational and trade institutions, provincial and territorial ²	270,238	269,145	272,985	275,887	280,745
Health and social service institutions, provincial and territorial	695,118	689,762	692,134	697,227	715,780
Local governments	887,527	884,825	881,642	881,926	886,983
Local general government	341,046	341,485	340,827	341,339	344,609
Local school boards	546,481	543,340	540,815	540,587	542,374
Federal government business enterprises	91,359	89,990	89,743	89,131	88,429
Provincial and territorial government business enterprises	122,758	124,422	128,156	128,047	125,185

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

² Due to confidentiality, data for Yukon and Northwest Territories has been included in Provincial and Territorial Governments.

Table 4.1**Wages and Salaries, Annual Total¹
(Financial Management System)**

	1998	1999 [†]	2000 [†]	2001 [†]	2002 [‡]
	Millions of dollars				
Public sector	103,039.1	107,750.0	114,634.8	117,060.1	121,073.7
Government	91,825.4	96,155.8	102,560.1	104,683.8	108,963.4
Provincial, territorial and local governments	77,351.7	80,142.7	83,378.9	85,995.0	89,113.8
Federal general government	14,473.6	16,013.1	19,181.2	18,688.8	19,849.6
Military	3,158.9	3,383.2	3,507.8	3,832.9	3,996.3
Provincial and territorial governments	44,398.2	46,397.7	48,784.4	50,279.5	51,659.0
Provincial and territorial general government	13,700.8	14,169.7	14,848.5	15,506.3	15,785.9
Universities, colleges, vocational and trade institutions, provincial and territorial ²	9,566.1	10,053.5	10,640.9	10,628.0	11,099.7
Health and social service institutions, provincial and territorial	21,131.3	22,174.5	23,295.0	24,145.2	24,773.3
Local governments	32,953.6	33,745.0	34,594.5	35,715.4	37,454.8
Local general government	12,044.6	12,124.8	12,457.5	13,015.6	13,498.3
Local school boards	20,908.9	21,620.2	22,137.0	22,699.8	23,956.5
Federal government business enterprises	3,472.1	3,465.4	3,647.3	3,519.5	3,422.6
Provincial and territorial government business enterprises	5,640.1	5,955.9	6,173.4	6,511.3	6,239.8

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

² Due to confidentiality, data for Yukon and Northwest Territories has been included in Provincial and Territorial Governments.

Data quality, concepts and methodology

The following information covers the basic concepts that define the data provided in this product, the underlying methodology of the 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

Introduction

Data are collected and compiled on the basis of the *Financial Management System (FMS)* classification manual. Moreover, the data are compiled for the entire public sector population (see the *public sector diagram*), as enumerated by Public Institutions Division and depicted on Statistics Canada's Business Register. This census is made possible by utilizing publicly available 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 which is conducted by the Canadian Institute for Health Information (CIHI) and colleges and universities data collected by the Centre for Education Statistics (CES). Data pertaining to local, provincial, territorial and federal government business enterprises are compiled from annual reports obtained from public sources and quarterly survey returns.

Description & 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:

- Asset, liability and equity items encompassed in a balance sheet
- Revenue, expenditure, surplus or deficit statements, and
- Supplementary 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. 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 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 statistical unit

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

- Enterprise
- Company
- Establishment
- Location

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

Accounting concepts, definitions and practices

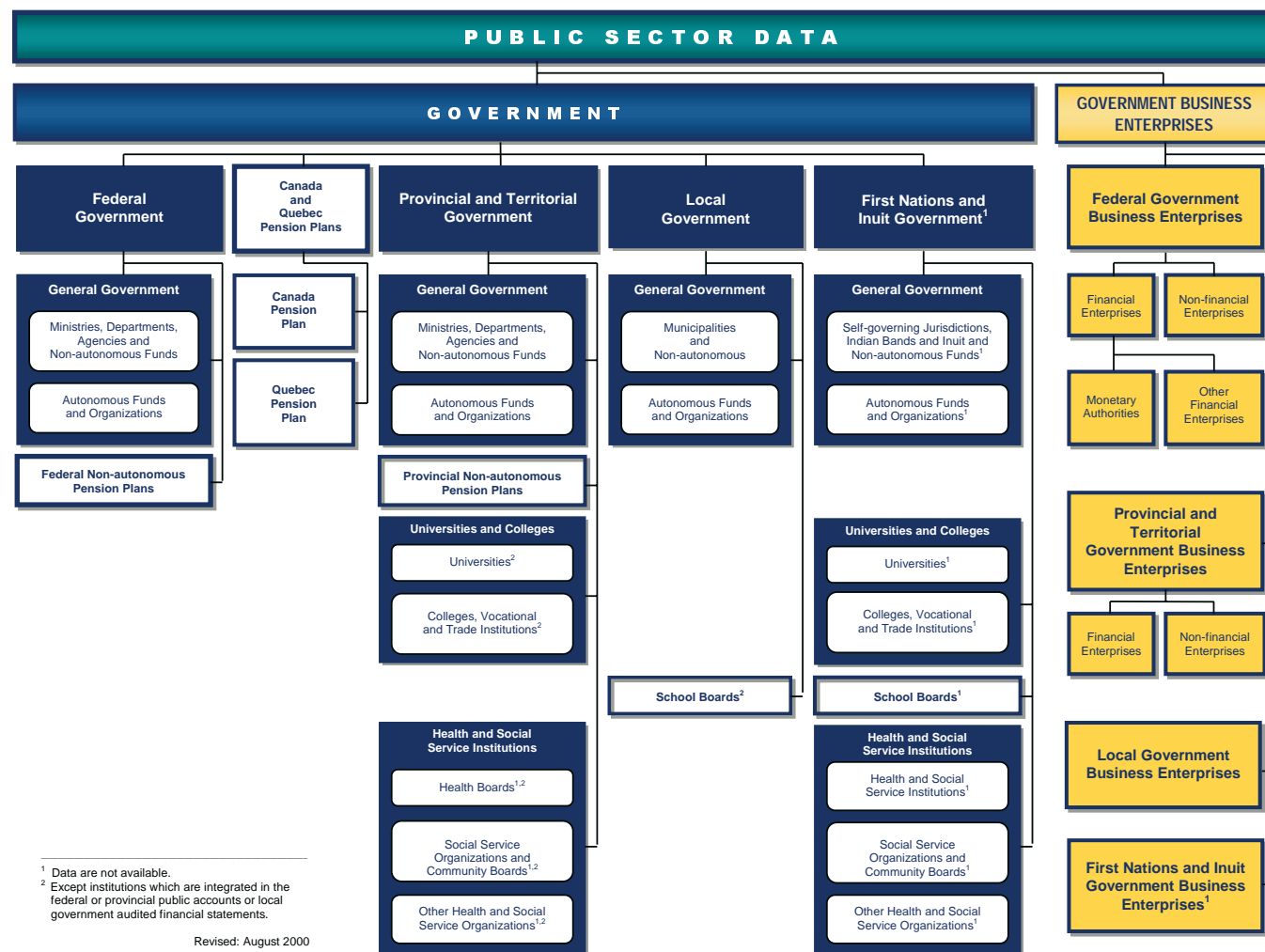
The concepts and definitions for most federal, provincial, territorial and municipal governments are based on the guidelines of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Accounting practices are in accordance with the Generally Accepted Accounting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

¹ Source: *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.*

Text Table 1
FMS Statistical Universe



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 enterprise, statistical units. Direct links exist between the FMS, the Organization for Economic Co-operation and Development (OECD) Tax Classification and the Government Finance Statistics (GFS) of the International Monetary Fund (IMF) Functional Expenditure Classification. Both the FMS and GFS systems classify government expenditures according to the main purpose or function for which the expenditure is made. Similarly, FMS and GFS classify revenue according to the tax base or the source from which it originates.

Statistical Methodology

Survey design

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

1. Public Sector employment, wages and salaries data were obtained from the central-pay administrations of the federal, provincial and territorial governments. While, the remaining enterprise units were accessed from the Survey of Employment, Payrolls and Hours Survey (SEPH) conducted by Labour Division of Statistics Canada.
2. Data pertaining to federal, provincial, territorial and local government business enterprise units were obtained from annual reports from public sources and surveys conducted by Public Institutions Division of Statistics Canada.
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. Local Governments data were obtained in summary form from the administrative records of their respective Provincial and Territorial Departments of Municipal Affairs.

Text Table 2

Revenue and Number of Employees by data source, 2001-2002

Data Source	Number of enterprise - statistical units	Portion of total revenue	Portion of average number of employees
Federal, Provincial, Territorial & Municipal Government Business Enterprises (GBE's)	636	5 %	10 %
Federal Government - Public Accounts & Associated Enterprises	57	38 %	12 %
Provincial & Territorial Government - Public Accounts & Associated Enterprises	2,496	42 %	47 %
Provincial Departments of Education & Municipal Affairs (<i>Municipalities, Associated Enterprises & School Boards</i>)	5,486 472		
Local Government	5,958	15 %	31 %
Total	9,147	100%	100%

The survey frame contains 9,147 units included in our population of interest. Quarterly surveys of government business enterprises provided data for the Non-Financial and Financial Business Sector of the CSNA. Whereas, 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 was 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

Estimates are derived from the simple tabulation of data obtained from the data sources for each enterprise in the population of interest.

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.

Data accuracy

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 are the only type that apply to this program, given that there was no sampling process used to produce these estimates.

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.

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 are the more they 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 unaudited 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 series.

The procedures used to classify the expenditures of provincial and territorial general governments and health and social services 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 only comparable when Health and Social Service functions are aggregated.

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 (68F0023-XIB). 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 general government financial data that are derived from administrative sources are governed by the April to March fiscal year of governments. Municipal governments, educational institutions and government business enterprise financial statistics on the other hand, approximate for the most part, the calendar-year reference period.

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 cash basis, others use the accrual approach, while others use a combination of both approaches, commonly referred to as modified cash. Adjustments can bring data produced under these various conventions to a common basis, but complete conversion to a single accounting base is not possible. The Financial Management System generally accepts the accounting conventions used by individual governments.

The structure of government is forever changing. For example, in any given year, a function 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.

Definitions of key variables

Public Sector Employment, Wages and Salaries
Balance Sheet
Consolidation
Revenue and Expenditures Statement

Public Sector Employment, Wages and Salaries: includes employees on strength and remuneration paid.

- **Employee:** any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide Canada Customs and Revenue Agency T 4 Supplementary Form. Excluded are self-employed consultants as well as the employees of firms doing business under contract with a public sector entity
 1. **Full-time Employee:** any employee who normally works the scheduled hours in the standard workweek of the establishment.
 2. **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.
 3. **Salaried Employee:** any employee whose basic remuneration is a fixed amount based on weekly, monthly or annual rates.
- **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' contribu-

tions 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

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

- **Financial Asset:** an asset of a financial nature, for example, cash, receivables and securities
- **Liability:** obligations of an entity from past transactions that may result in the transfer of assets or provision of services. Some examples are; bank overdrafts, payables, advances, coins in circulation, treasury bills, bonds and debentures and other securities
- **Net Worth (Equity):** the excess of financial assets over liabilities

Consolidation: the combination of financial statistics for two or more entities in such a way as to eliminate inter-entity balances and transactions and thus avoid double counting

- **Consolidated Government:** the general term for the consolidation of the federal government, the provincial and territorial governments, local governments and the Canada and Quebec pension plans

Revenue and Expenditures Statement: includes revenue, expenditures and surplus or deficit measures.

- **Revenue** includes items such as: income and consumption taxes, property and related taxes, sales of goods and services, investment income and general and specific purpose transfers from other government sub-sectors
- **Expenditures** are for services provided such as: protection of persons and property, transportation and communication, health, social services, education, resource conservation and industrial development, environment, recreation and culture, labour, employment and immigration, housing, research establishments and debt charges
- **Surplus:** excess of revenue over expenditures
- **Deficit:** excess of expenditures over revenue

Appendix I

Classification of Government Revenue and Expenditures

Revenue

Own Source Revenue

1. 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.

(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 non-residents (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.

2. 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.

3. **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 federal and provincial governments on the paid-up capital of corporations.
- (c) **Other Property-related Taxes** – Includes land transfer taxes, business taxes and wealth transfer taxes.

4. **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, 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.

5. **Health and Drug Insurance Premiums** – Includes premiums levied by some provinces and used specifically to finance their hospitalization, medical care and drug insurance programs.

6. **Contributions to Social Insurance Plans** – These contributions are broken down into five types of plans: employment insurance (EI) contributions, contributions to workers' compensation boards, contributions to non-autonomous pension plans, contributions to Canada and Quebec Pension Plans and other social insurance plan contributions.
7. **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.
8. **Investment Income** – This category includes natural resource royalties, remitted trading profits, interest income and other investment income.
9. **Other Revenue from Own Sources** – Includes other fines and penalties, capital transfers from own sources, other donation and miscellaneous revenue from own sources.

Transfers

10. **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.
11. **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

12. **General Government Services** – This classification includes executive and legislative services general administration and other expenditures of a general nature.
13. **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.

14. **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.
15. **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.
16. **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, 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.

- (ii) Pension and other benefits paid under the non-autonomous 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.
17. **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.
18. **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.
19. **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 favorable 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.

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20. **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.
 21. **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.
 22. **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.”
 23. **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.”)
 24. **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.
 25. **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”.
 26. **General Purpose Transfers to Other Governments Sub-sectors** – 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 EPF and 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.
 27. **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.
 28. **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.

Appendix II

Classification of Assets and Liabilities

Financial Assets

1. **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.
2. **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 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.

3. **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.
4. **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.
5. **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

6. **Bank Overdrafts** – Bank overdrafts are an excess of outstanding cheques over bank deposits.
7. **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".
8. **Advances** – This heading parallels the corresponding classification on the asset side but the number of sub-headings 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.
9. **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.
10. **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).
11. **Canada Bills** – Consists of Government of Canada's short term treasury bills sold strictly in the United States.
12. **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.
13. **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.
14. **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 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.

15. **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.
16. **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.”
17. **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.
18. **Other Liabilities** – This is a residual category for amounts which can not be reported under a more specific heading. As in the case of “Other Financial Assets” (see Paragraph 5) it is also used for recording residual interfund and intergovernmental adjustments which are required on consolidation of other liabilities.
19. **Excess of Financial Assets over Liabilities (or Excess of Liabilities over Financial Assets)** – Represents the accumulated surplus (or deficit).

Text table 2

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

Appendix III – Reconciliation Statement I – Revenue and Expenditures

Reconciliation of Estimated Federal Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2002/03^p

	Revenue	Expenditures	Revenue minus expenditures	
	millions of dollars			
Totals on a public accounts basis				
1	Budgetary documents ¹	173,490.0	163,075.0	10,415.0
Deductions				
2	Provision for valuation	0.0	(4,223.0)	4,223.0
3	Consolidated crown corporations	0.0	0.0	0.0
4	Internal revenue/expenditures	0.0	(93.9)	93.9
5	Other adjustments	0.0	(74.4)	74.4
6	Total of deductions	0.0	(4,391.3)	4,391.3
7	Addition of revenue and expenditures of special funds to reflect the "FMS universe"	4,877.3	4,395.9	481.4
Deductions of transactions between ministries and special funds				
8	Ministries	0.0	2,572.7	(2,572.7)
9	Special funds	2,625.9	53.2	2,572.7
10	Total transfers between ministries and special funds	2,625.9	2,625.9	0.0
11	Total revenue and expenditures before the gross convention and other adjustments (lines 1 and 7 less 6 and 10)	175,741.4	169,236.3	6,505.1
Conversion from net basis to a gross basis				
12	Revenue credited to the vote	2,820.9	2,820.9	0.0
13	Tax credit adjustments	12,223.7	12,223.7	0.0
14	Interest paid on tax refunds	0.0	0.0	0.0
15	Other interest paid (on late payments of GST rebates and refunds)	14.6	14.6	0.0
16	Total conversion from net basis to a gross basis	15,059.2	15,059.2	0.0
Other adjustments				
17	Refunds of prior years expenditures	(331.7)	(331.7)	0.0
18	Netting of recoveries	0.0	0.0	0.0
19	Other FMS adjustments	0.0	0.0	0.0
Out-of-scope revenue/expenditures:				
20	Domestic coinage	(163.9)	0.0	(163.9)
21	Net gain/loss on exchange	(215.1)	0.0	(215.1)
22	Gain/loss on re-evaluation at year end	0.0	0.0	0.0
23	Non-relevant items in special funds	(151.1)	(308.1)	157.0
24	Total of other adjustments (lines 17 to 23)	(861.8)	(639.8)	(222.0)
25	Total federal general government on a FMS basis (lines 11, 16 and 24)	189,938.8	183,655.7	6,283.1
Additional government components				
26	Non-autonomous pension plans	15,896.5	15,896.5	0.0
27	Deduction of interest paid to the plans by the federal general government	11,988.6	11,988.6	0.0
28	Total federal government on a FMS basis (lines 25 and 26 less 27)	193,846.7	187,563.6	6,283.1

¹ Source: Fiscal Monitor

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹

No.	Newfoundland and Labrador	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	3,728.1	3,758.1	(30.0)
4	Total combined accounts per the Public Accounts	3,728.1	3,758.1	(30.0)
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Workers' Compensation Commission of Newfoundland and Labrador	170.6	128.2	42.4
6	Newfoundland Municipal Financing Corporation	39.3	40.0	(0.7)
7	Newfoundland Medical Care Commission	0.0	182.2	(182.2)
8	Transportation Initiative Fund	14.6	79.3	(64.7)
9	Newfoundland and Labrador Housing Corporation	106.4	19.9	86.5
10	Sinking Fund	89.0	0.3	88.7
11	Other special funds	77.1	4.8	72.3
12	Total of revenue and expenditures of special funds	497.0	454.7	42.3
	Deductions of transactions between ministries and special funds¹			
13	Ministries	108.2	29.5	78.7
14	Workers' Compensation Commission of Newfoundland and Labrador	7.1	40.7	(33.6)
15	Newfoundland Municipal Financing Corporation	0.0	0.0	0.0
16	Newfoundland Medical Care Commission	0.0	0.0	0.0
17	Transportation Initiative Fund	0.0	79.2	(79.2)
18	Newfoundland and Labrador Housing Corporation	7.8	0.0	7.8
19	Sinking Fund	0.0	0.0	0.0
20	Other special funds	33.5	1.9	31.6
21	Total transfers between ministries and special funds	156.6	151.3	5.3
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	4,068.5	4,061.5	7.0
	Conversion from net basis to a gross basis			
23	Refundable tax credits	2.7	2.7	0.0
24	Interest recovered from crown corporations	0.0	0.0	0.0
25	Other	0.0	0.0	0.0
26	Total conversion from net basis to a gross basis	2.7	2.7	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	5.5	5.5	0.0
29	Other deductions	13.6	10.2	3.4
30	Other items	(35.4)	92.0	(127.4)
31	Total of other adjustments (lines - 30 less 27 to 29)	(54.5)	76.3	(130.8)
32	Totals on a FMS basis (lines 22, 26 and 31)	4,016.7	4,140.5	(123.8)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Prince Edward Island	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	954.6	966.2	(11.6)
4	Total combined accounts per the Public Accounts	954.6	966.2	(11.6)
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Tourism P.E.I.	16.9	25.3	(8.4)
6	Workers' Compensation Board of Prince Edward Island	27.0	34.5	(7.5)
7	Prince Edward Island Lotteries Commission	15.1	15.1	0.0
8	P.E.I. Business Development	51.4	50.9	0.5
9	P.E.I. Agricultural Insurance Corp	10.3	10.4	(0.1)
10	P.E.I. Special Projects Fund	2.9	20.2	(17.3)
11	Other special funds	66.4	33.7	32.7
12	Total of revenue and expenditures of special funds	190.0	190.1	(0.1)
	Deductions of transactions between ministries and special funds¹			
13	Ministries	66.9	70.7	(3.8)
14	Tourism P.E.I.	10.1	0.3	9.8
15	Workers' Compensation Board of Prince Edward Island	3.1	0.0	3.1
16	Prince Edward Island Lotteries Commission	0.0	14.2	(14.2)
17	P.E.I. Business Development	43.8	3.6	40.2
18	P.E.I. Agricultural Insurance Corp	3.2	0.0	3.2
19	P.E.I. Special Projects Fund	1.0	20.2	(19.2)
20	Other special funds	22.2	37.6	(15.4)
21	Total transfers between ministries and special funds	150.3	146.6	3.7
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	994.3	1,009.7	(15.4)
	Conversion from net basis to a gross basis			
23	Refundable tax credits	0.0	0.0	0.0
24	Interest recovered from crown corporations	0.0	0.0	0.0
25	Other	1.0	1.0	0.0
26	Total conversion from net basis to a gross basis	1.0	1.0	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	0.7	0.7	0.0
29	Other deductions	0.0	3.6	(3.6)
30	Other items	9.8	29.0	(19.2)
31	Total of other adjustments (lines - 30 less 27 to 29)	9.1	24.7	(15.6)
32	Totals on a FMS basis (lines 22, 26, and 31)	1,004.4	1,035.4	(31.0)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Nova Scotia	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	5,445.7	5,724.3	(278.6)
4	Total combined accounts per the Public Accounts	5,445.7	5,724.3	(278.6)
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Insured Prescription Drug Plan Trust Fund	104.2	104.2	0.0
6	Workers' Compensation Board	260.3	241.4	18.9
7	Nova Scotia Municipal Finance Corporation	41.8	41.7	0.1
8	Nova Scotia Housing Development Corporation	47.8	46.5	1.3
9	Province of N.S. Sinking Fund	206.6	206.6	0.0
10	Regional Housing Authorities	86.0	86.0	0.0
11	Other special funds	180.1	172.2	7.9
12	Total of revenue and expenditures of special funds	926.8	898.6	28.2
	Deductions of transactions between ministries and special funds¹			
13	Ministries	235.3	297.7	(62.4)
14	Insured Prescription Drug Plan Trust Fund	73.3	0.0	73.3
15	Workers' Compensation Board	29.6	34.5	(4.9)
16	Nova Scotia Municipal Finance Corporation	0.0	0.0	0.0
17	Nova Scotia Housing Development Corporation	8.4	0.0	8.4
18	Province of N.S. Sinking Fund	0.0	206.6	(206.6)
19	Regional Housing Authorities	38.4	0.0	38.4
20	Other special funds	128.1	29.0	99.1
21	Total transfers between ministries and special funds	513.1	567.8	(54.7)
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	5,859.4	6,055.1	(195.7)
	Conversion from net basis to a gross basis			
23	Refundable tax credits	41.8	41.8	0.0
24	Interest recovered from crown corporations	0.0	0.0	0.0
25	Other	332.4	332.4	0.0
26	Total conversion from net basis to a gross basis	374.2	374.2	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	0.0	0.0	0.0
29	Other deductions	148.2	897.7	(749.5)
30	Other items	16.1	253.2	(237.1)
31	Total of other adjustments (lines - 30 less 27 to 29)	(132.1)	(644.5)	512.4
32	Totals on a FMS basis (lines 22, 26 and 31)	6,101.5	5,784.8	316.7

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	New Brunswick	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	4,795.6	4,976.2	(180.6)
4	Total combined accounts per the Public Accounts	4,795.6	4,976.2	(180.6)
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	General Sinking Fund	385.1	178.2	206.9
6	Workplace Health, Safety and Compensation Commission of New Brunswick	183.7	111.8	71.9
7	Lotteries Commission of New Brunswick	90.2	90.2	0.0
8	Service New Brunswick	42.9	41.1	1.8
9	New Brunswick Municipal Finance Corporation	24.1	24.0	0.1
10	New Brunswick Highway Corporation	4.5	224.5	(220.0)
11	Other special funds	127.7	27.4	100.3
12	Total of revenue and expenditures of special funds	858.2	697.2	161.0
	Deductions of transactions between ministries and special funds¹			
13	Ministries	160.5	251.8	(91.3)
14	General Sinking Fund	142.4	0.0	142.4
15	Workplace Health, Safety and Compensation Commission of New Brunswick	29.2	(17.2)	46.4
16	Lotteries Commission of New Brunswick	0.0	90.2	(90.2)
17	Service New Brunswick	27.3	0.0	27.3
18	New Brunswick Municipal Finance Corporation	0.0	0.0	0.0
19	New Brunswick Highway Corporation	4.5	0.0	4.5
20	Other special funds	111.5	102.3	9.2
21	Total transfers between ministries and special funds	475.4	427.1	48.3
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	5,178.4	5,246.3	(67.9)
	Conversion from net basis to a gross basis			
23	Refundable tax credits	0.0	0.0	0.0
24	Interest recovered from crown corporations	287.1	287.1	0.0
25	Other	0.0	0.0	0.0
26	Total conversion from net basis to a gross basis	287.1	287.1	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
27	Other	(12.0)	0.0	(12.0)
28	Recoveries of ministries	18.5	18.5	0.0
29	Other deductions	88.2	122.7	(34.5)
30	Other items	(60.9)	(54.3)	(6.6)
31	Total of other adjustments (lines - 30 less 27 to 29)	(155.6)	(195.5)	39.9
32	Totals on a FMS basis (lines 22, 26 and 31)	5,309.9	5,337.9	(28.0)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Quebec	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	48,873.1	47,779.9	1,093.2
4	Total combined accounts per the Public Accounts	48,873.1	47,779.9	1,093.2
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Commission de la santé et de la sécurité du travail	2,616.9	2,032.0	584.9
6	Fonds de développement du marché du travail	1,008.3	993.5	14.8
7	Financing Fund	533.0	531.0	2.0
8	Régie des assurances agricoles du Québec	600.3	564.8	35.5
9	Régie de l'assurance-maladie du Québec	4,624.6	4,628.6	(4.0)
10	Société d'habitation du Québec	483.2	530.6	(47.4)
11	Société de l'assurance automobile du Québec	1,421.9	1,450.4	(28.5)
12	Société immobilière du Québec	564.2	738.0	(173.8)
13	Other special funds	5,809.1	6,626.7	(817.6)
14	Total of revenue and expenditures of special funds	17,661.5	18,095.6	(434.1)
	Deductions of transactions between ministries and special funds¹			
15	Ministries	815.2	8,822.2	(8,007.0)
16	Commission de la santé et de la sécurité du travail	41.2	126.7	(85.5)
17	Fonds de développement du marché du travail	1,005.1	48.8	956.3
18	Financing Fund	492.5	530.6	(38.1)
19	Régie des assurances agricoles du Québec	312.6	0.3	312.3
20	Régie de l'assurance-maladie du Québec	4,597.2	10.3	4,586.9
21	Société d'habitation du Québec	297.5	0.0	297.5
22	Société de l'assurance automobile du Québec	42.1	113.1	(71.0)
23	Société immobilière du Québec	527.9	180.0	347.9
24	Other special funds	2,894.1	1,395.9	1,498.2
25	Total transfers between ministries and special funds	11,025.4	11,227.9	(202.5)
26	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 14 less 25)	55,509.2	54,647.6	861.6
	Conversion from net basis to a gross basis			
27	Refundable tax credits	1,654.7	1,654.7	0.0
28	Interest recovered from crown corporations	0.0	0.0	0.0
29	Youth allowances	540.8	540.8	0.0
30	Other recoveries	1,123.8	1,123.8	0.0
31	Total conversion from net basis to a gross basis	3,319.3	3,319.3	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
32	Hydro-Québec	621.0	0.0	621.0
33	Other	51.6	0.0	51.6
34	Recoveries of ministries	137.0	137.0	0.0
35	Allowances for doubtful accounts	205.7	205.7	0.0
36	Other deductions	484.7	1,095.4	(610.7)
37	Other items	(119.2)	(192.5)	73.3
38	Total of other adjustments (lines - 37 less 32 to 36)	(1,619.2)	(1,630.6)	11.4
39	Totals on a FMS basis (lines 26, 31 and 38)	57,209.3	56,336.3	873.0

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Ontario	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	63,353.8	61,021.3	2,332.5
2	Capital account	0.0	3,516.4	(3,516.4)
3	Combined accounts	0.0	0.0	0.0
4	Total combined accounts per the Public Accounts	63,353.8	64,537.7	(1,183.9)
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Workplace Safety & Insurance Board	3,778.0	3,050.6	727.4
6	Ontario Legal Aid	249.5	263.3	(13.8)
7	Independent Electricity Market Operator	341.0	443.0	(102.0)
8	Ontario Innovation Trust	534.9	118.6	416.3
9	Agricorp	225.6	288.4	(62.8)
10	Ontario Housing Corporation	930.4	925.1	5.3
11	Other special funds	1,290.8	1,244.5	46.3
12	Total of revenue and expenditures of special funds	7,350.2	6,333.5	1,016.7
	Deductions of transactions between ministries and special funds¹			
13	Ministries	230.6	1,801.1	(1,570.5)
14	Workplace Safety & Insurance Board	261.8	318.4	(56.6)
15	Ontario Legal Aid	171.1	7.0	164.1
16	Independent Electricity Market Operator	0.0	8.4	(8.4)
17	Ontario Innovation Trust	500.0	0.0	500.0
18	Agricorp	57.4	0.0	57.4
19	Ontario Housing Corporation	576.7	0.0	576.7
20	Other special funds	575.0	129.3	445.7
21	Total transfers between ministries and special funds	2,372.6	2,264.2	108.4
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	68,331.4	68,607.0	(275.6)
	Conversion from net basis to a gross basis			
23	Refundable tax credits	1,016.6	1,016.6	0.0
24	Interest recovered from crown corporations	0.0	0.0	0.0
25	Other interest	0.0	0.0	0.0
26	Tax commissions	128.1	128.1	0.0
27	Total conversion from net basis to a gross basis	1,144.7	1,144.7	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
28	Other	0.0	0.0	0.0
29	Recoveries of ministries	376.2	376.2	0.0
30	Other deductions	2.5	279.9	(277.4)
31	Other items	1,160.5	266.8	893.7
32	Total of other adjustments (lines - 31 less 28 to 30)	781.8	(389.3)	1,171.1
33	Totals on a FMS basis (lines 22, 27 and 32)	70,257.9	69,362.4	895.5

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Manitoba	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	6,752.1	6,615.2	136.9
4	Total combined accounts per the Public Accounts	6,752.1	6,615.2	136.9
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	The Manitoba Health Services Insurance Plan	2,393.8	2,393.8	0.0
6	The Public School Finance Board	783.9	784.5	(0.6)
7	The Council on Post-Secondary Education	359.8	359.8	0.0
8	The Workers' Compensation Board of Manitoba	210.1	180.2	29.9
9	Manitoba Housing and Renewal Corporation	175.8	175.8	0.0
10	Other special funds	395.3	216.8	178.5
11	Total of revenue and expenditures of special funds	4,318.7	4,110.9	207.8
	Deductions of transactions between ministries and special funds¹			
12	Ministries	71.3	3,454.3	(3,383.0)
13	The Manitoba Health Services Insurance Plan	2,393.7	0.0	2,393.7
14	The Public School Finance Board	581.9	4.0	577.9
15	The Council on Post-Secondary Education	359.8	0.0	359.8
16	The Workers' Compensation Board of Manitoba	0.0	5.9	(5.9)
17	Manitoba Housing and Renewal Corporation	44.3	2.3	42.0
18	Other special funds	243.3	50.1	193.2
19	Total transfers between ministries and special funds	3,694.3	3,516.6	177.7
20	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 11 less 19)	7,376.5	7,209.5	167.0
	Conversion from net basis to a gross basis			
21	Tax commissions	8.3	8.3	0.0
22	Interest recovered from crown corporations and other agencies ²	1,155.6	1,155.6	0.0
23	Refundable tax credits	130.2	130.2	0.0
24	Total conversion from net basis to a gross basis	1,294.1	1,294.1	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
25	Other	0.0	0.0	0.0
26	Recoveries of ministries	18.1	18.1	0.0
27	Other deductions	0.0	32.4	(32.4)
28	Other items	20.9	(23.8)	44.7
29	Total of other adjustments (lines - 28 less 25 to 27)	2.8	(74.3)	77.1
30	Totals on a FMS basis (lines 20, 24 and 29)	8,673.4	8,429.3	244.1

¹ This information was obtained from publicly available sources.

² Includes interest recovered from special funds.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Saskatchewan	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	6,753.6	6,695.9	57.7
4	Total combined accounts per the Public Accounts	6,753.6	6,695.9	57.7
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Saskatchewan Student Aid Fund	45.3	39.3	6.0
6	Saskatchewan Housing Corporation	160.9	181.9	(21.0)
7	Saskatchewan Property Management Corporation	198.7	211.0	(12.3)
8	Workers' Compensation Board	194.0	191.5	2.5
9	Crop Insurance Corporation of Saskatchewan	203.2	159.1	44.1
10	Crown Investments Corporation	232.4	28.9	203.5
11	Other special funds	496.8	479.8	17.0
12	Total of revenue and expenditures of special funds	1,531.3	1,291.5	239.8
	Deductions of transactions between ministries and special funds¹			
13	Ministries	116.4	474.8	(358.4)
14	Saskatchewan Student Aid Fund	42.1	0.0	42.1
15	Saskatchewan Housing Corporation	27.7	24.3	3.4
16	Saskatchewan Property Management Corporation	116.3	0.0	116.3
17	Workers' Compensation Board	0.0	0.0	0.0
18	Crop Insurance Corporation of Saskatchewan	67.5	0.0	67.5
19	Crown Investments Corporation	0.0	13.5	(13.5)
20	Other special funds	184.5	52.6	131.9
21	Total transfers between ministries and special funds	554.5	565.2	(10.7)
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	7,730.4	7,422.2	308.2
	Conversion from net basis to a gross basis			
23	Refundable tax credits	0.0	0.0	0.0
24	Interest recovered from crown corporations	290.4	290.4	0.0
25	Other	0.0	0.0	0.0
26	Total conversion from net basis to a gross basis	290.4	290.4	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	9.3	9.3	0.0
29	Other deductions	36.3	793.1	(756.8)
30	Other items	(4.9)	(102.1)	97.2
31	Total of other adjustments (lines - 30 less 27 to 29)	(50.5)	(904.5)	854.0
32	Totals on a FMS basis (lines 22, 26 and 31)	7,970.3	6,808.1	1,162.2

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Alberta	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	23,287.2	18,006.7	5,280.5
4	Total combined accounts per the Public Accounts	23,287.2	18,006.7	5,280.5
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Alberta Heritage and Savings Trust Fund	707.7	707.7	0.0
6	Workers' Compensation Board	832.9	710.8	122.1
7	Alberta Municipal Financing Corporation	407.0	457.8	(50.8)
8	Lottery Fund	1,001.4	1,001.4	0.0
9	Alberta School Foundation	1,152.4	1,122.8	29.6
10	Agriculture Financial Services Corporation	280.2	311.7	(31.5)
11	Other special funds	2,128.4	1,522.5	605.9
12	Total of revenue and expenditures of special funds	6,510.0	5,834.7	675.3
	Deductions of transactions between ministries and special funds¹			
13	Ministries	1,628.9	1,254.5	374.4
14	Alberta Heritage and Savings Trust Fund	51.0	706.2	(655.2)
15	Workers' Compensation Board	0.0	6.0	(6.0)
16	Alberta Municipal Financing Corporation	0.0	0.0	0.0
17	Lottery Fund	0.0	988.5	(988.5)
18	Alberta School Foundation	0.0	0.0	0.0
19	Agriculture Financial Services Corporation	75.5	5.1	70.4
20	Other special funds	1,686.4	521.6	1,164.8
21	Total transfers between ministries and special funds	3,441.8	3,481.9	(40.1)
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	26,355.4	20,359.5	5,995.9
	Conversion from net basis to a gross basis			
23	Refundable tax credits	0.3	0.3	0.0
24	Interest recovered from crown corporations	0.0	0.0	0.0
25	Other	0.0	0.0	0.0
26	Total conversion from net basis to a gross basis	0.3	0.3	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	117.6	117.6	0.0
29	Other deductions	21.8	475.7	(453.9)
30	Other items	2,383.5	904.7	1,478.8
31	Total of other adjustments (lines - 30 less 27 to 29)	2,244.1	311.4	1,932.7
32	Totals on a FMS basis (lines 22, 26 and 31)	28,599.8	20,671.2	7,928.6

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	British Columbia	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2000/01				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	24,783.6	23,180.1	1,603.5
4	Total combined accounts per the Public Accounts	24,783.6	23,180.1	1,603.5
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Workers' Compensation Board of B.C.	1,651.3	1,632.0	19.3
6	B.C. Buildings Corporation	490.9	556.4	(65.5)
7	B.C. Transportation Financing Authority	476.5	960.3	(483.8)
8	B.C. Housing Management Corporation	228.3	228.3	0.0
9	Forest Renewal B.C.	221.5	285.7	(64.2)
10	Health Facilities Association of British Columbia	202.2	202.2	0.0
11	Other special funds	734.7	722.6	12.1
12	Total of revenue and expenditures of special funds	4,005.4	4,587.5	(582.1)
Deductions of transactions between ministries and special funds¹				
13	Ministries	388.5	785.0	(396.5)
14	Workers' Compensation Board of B.C.	0.0	9.8	(9.8)
15	B.C. Buildings Corporation	340.9	438.5	(97.6)
16	B.C. Transportation Financing Authority	286.7	503.2	(216.5)
17	B.C. Housing Management Corporation	111.9	0.0	111.9
18	Forest Renewal B.C.	187.1	0.0	187.1
19	Health Facilities Association of British Columbia	202.2	0.0	202.2
20	Other special funds	365.8	77.3	288.5
21	Total transfers between ministries and special funds	1,883.1	1,813.8	69.3
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	26,905.9	25,953.8	952.1
Conversion from net basis to a gross basis				
23	Refundable tax credits	47.6	47.6	0.0
24	Interest recovered from crown corporations	803.1	803.1	0.0
25	Commissions	23.6	23.6	0.0
26	Recoveries from federal	196.9	196.9	0.0
27	Other recoveries	329.0	329.0	0.0
28	Total conversion from net basis to a gross basis	1,400.2	1,400.2	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
29	Other	0.0	0.0	0.0
30	Recoveries of ministries	52.9	52.9	0.0
31	Other deductions	(44.7)	(614.5)	569.8
32	Other items	(275.6)	(101.6)	(174.0)
33	Total of other adjustments (lines - 32 less 29 to 31)	(283.8)	460.0	(743.8)
34	Totals on a FMS basis (lines 22, 28 and 33)	28,022.3	27,814.0	208.3

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Yukon	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	527.8	492.7	35.1
4	Total combined accounts per the Public Accounts	527.8	492.7	35.1
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Yukon Development Corporation	5.7	0.3	5.4
6	Compensation Fund (Yukon)	18.6	14.0	4.6
7	Yukon Housing Corporation	13.9	13.9	0.0
8	Other special funds	2.2	2.1	0.1
9	Total of revenue and expenditures of special funds	40.4	30.3	10.1
	Deductions of transactions between ministries and special funds¹			
10	Ministries	0.5	7.7	(7.2)
11	Yukon Development Corporation	0.0	0.0	0.0
12	Compensation Fund (Yukon)	5.3	0.0	5.3
13	Yukon Housing Corporation	4.7	0.0	4.7
14	Other special funds	0.2	0.0	0.2
15	Total transfers between ministries and special funds	10.7	7.7	3.0
16	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 9 less 15)	557.5	515.3	42.2
	Conversion from net basis to a gross basis			
17	Refundable tax credits	1.8	1.8	0.0
18	Interest recovered from crown corporations	0.0	0.0	0.0
19	Other	0.0	0.0	0.0
20	Total conversion from net basis to a gross basis	1.8	1.8	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
21	Other	0.0	0.0	0.0
22	Recoveries of ministries	4.4	4.4	0.0
23	Other deductions	(2.1)	(1.7)	(0.4)
24	Other items	7.0	(0.4)	7.4
25	Total of other adjustments (lines - 24 less 21 to 23)	4.7	(3.1)	7.8
26	Totals on a FMS basis (lines 16, 20, and 25)	564.0	514.0	50.0

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Continued

No.	Northwest Territories	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	924.4	806.4	118.0
4	Total combined accounts per the Public Accounts	924.4	806.4	118.0
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Northwest Territories Housing Corporation	75.3	89.1	(13.8)
6	Petroleum Products Revolving Fund	16.5	13.3	3.2
7	Workers' Compensation Board	43.6	78.4	(34.8)
8	Northwest Development Corporation	5.0	4.5	0.5
9	Other special funds	7.0	9.1	(2.1)
10	Total of revenue and expenditures of special funds	147.4	194.4	(47.0)
	Deductions of transactions between ministries and special funds¹			
11	Ministries	6.5	48.5	(42.0)
12	Northwest Territories Housing Corporation	36.6	0.0	36.6
13	Petroleum Products Revolving Fund	0.0	0.0	0.0
14	Workers' Compensation Board	0.6	0.0	0.6
15	Northwest Development Corporation	2.4	0.0	2.4
16	Other special funds	0.8	1.6	(0.8)
17	Total transfers between ministries and special funds	46.9	50.1	(3.2)
18	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	1,024.9	950.7	74.2
	Conversion from net basis to a gross basis			
19	Refundable tax credits	9.0	9.0	0.0
20	Interest recovered from crown corporations	0.0	0.0	0.0
21	Other	0.0	0.0	0.0
22	Total conversion from net basis to a gross basis	9.0	9.0	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
23	Other	0.0	0.0	0.0
24	Recoveries of ministries	21.3	21.3	0.0
25	Other deductions	4.4	44.0	(39.6)
26	Other items	(17.7)	(6.2)	(11.5)
27	Total of other adjustments (lines - 26 less 23 to 25)	(43.4)	(71.5)	28.1
28	Totals on a FMS basis (lines 18, 22 and 27)	990.5	888.2	102.3

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2000/01¹ - Concluded

No.	Nunavut	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2000/01			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	815.7	753.9	61.8
4	Total combined accounts per the Public Accounts	815.7	753.9	61.8
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Nunavut Development Corporation	7.9	8.4	(0.5)
6	Nunavut Business Credit Corporation	0.8	0.7	0.1
7	Nunavut Housing Corporation	112.1	133.0	(20.9)
8	Petroleum Products Revolving Fund	90.1	77.3	12.8
9	Other special funds	0.0	0.0	0.0
10	Total of revenue and expenditures of special funds	210.9	219.4	(8.5)
	Deductions of transactions between ministries and special funds¹			
11	Ministries	0.0	40.4	(40.4)
12	Nunavut Development Corporation	3.4	0.0	3.4
13	Nunavut Business Credit Corporation	0.3	0.0	0.3
14	Nunavut Housing Corporation	37.2	0.0	37.2
15	Petroleum Products Revolving Fund	0.0	0.0	0.0
16	Other special funds	0.0	0.0	0.0
17	Total transfers between ministries and special funds	40.9	40.4	0.5
18	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	985.7	932.9	52.8
	Conversion from net basis to a gross basis			
19	Refundable tax credits	3.7	3.7	0.0
20	Interest recovered from crown corporations	0.0	0.0	0.0
21	Other	0.0	0.0	0.0
22	Total conversion from net basis to a gross basis	3.7	3.7	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
23	Other	0.0	0.0	0.0
24	Recoveries of ministries	2.8	2.8	0.0
25	Other deductions	29.8	23.2	6.6
26	Other items	(81.4)	(47.8)	(33.6)
27	Total of other adjustments (lines - 26 less 23 to 25)	(114.0)	(73.8)	(40.2)
28	Totals on a FMS basis (lines 18, 22 and 27)	875.4	862.8	12.6

¹ This information was obtained from publicly available sources.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P

Newfoundland and Labrador	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	3,976	4,038	(62)
Net addition of special funds not included in budgetary documents	345	330	15
Conversion from net basis to a gross basis	8	8	0
Other adjustments	8	56	(48)
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	4,337	4,432	(95)
Additional government components	364	544	(180)
Health and social service institutions	1,254	1,438	(184)
Universities and colleges	430	426	4
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(1,320)	(1,320)	0
Totals on a FMS basis - provincial and territorial government	4,701	4,976	(275)

¹ Source: Publicly available Newfoundland and Labrador 2003/04 Budget, Exhibit III - Revenue, Exhibit IV - Expenditures.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P - Continued

Prince Edward Island	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	986	1,014	(28)
Net addition of special funds not included in budgetary documents	25	25	0
Conversion from net basis to a gross basis	2	2	0
Other adjustments	32	33	(1)
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	1,045	1,074	(29)
Additional government components	102	122	(20)
Health and social service institutions	369	392	(23)
Universities and colleges	89	86	3
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(356)	(356)	0
Totals on a FMS basis - provincial and territorial government	1,147	1,196	(49)

¹ Source: Publicly available 2003 Prince Edward Island Budget Address, Schedule 1.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P - Continued

Nova Scotia	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	5,423	5,430	(7)
Net addition of special funds not included in budgetary documents	500	450	50
Conversion from net basis to a gross basis	307	307	0
Other adjustments	265	249	16
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	6,495	6,436	59
Additional government components	761	806	(45)
Health and social service institutions	1,572	1,614	(42)
Universities and colleges	758	761	(3)
Non-autonomous pension plans	5	5	0
Transactions between components of provincial and territorial government	(1,574)	(1,574)	0
Totals on a FMS basis - provincial and territorial government	7,256	7,242	14

¹ Source: Publicly available Nova Scotia 2003/04 Estimates, p. 1.1.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P - Continued

New Brunswick	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	5,391	5,388	3
Net addition of special funds not included in budgetary documents	50	88	(38)
Conversion from net basis to a gross basis	304	304	0
Other adjustments	6	133	(127)
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	5,751	5,913	(162)
Additional government components	371	352	19
Health and social service institutions	1,171	1,161	10
Universities and colleges	376	367	9
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(1,176)	(1,176)	0
Totals on a FMS basis - provincial and territorial government	6,122	6,265	(143)

¹ Source: Publicly available New Brunswick 2003/04 Budget, 2002/03 Revised.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^p - Continued

Quebec	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	52,820	52,820	0
Net addition of special funds not included in budgetary documents	5,650	4,960	690
Conversion from net basis to a gross basis	3,012	3,012	0
Other adjustments	(3,296)	(323)	(2,973)
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	58,186	60,469	(2,283)
Additional government components	5,105	4,889	216
Health and social service institutions	13,125	12,993	132
Universities and colleges	5,669	5,585	84
Non-autonomous pension plans	5,044	5,044	0
Transactions between components of provincial and territorial government	(18,733)	(18,733)	0
Totals on a FMS basis - provincial and territorial government	63,291	65,358	(2,067)

¹ Source: Publicly available Québec 2003/04 Budget Fiscal Plan, Table 2.16 and 2.17.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P - Continued

Ontario	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	66,391	65,907	484
Net addition of special funds not included in budgetary documents	5,126	4,206	920
Conversion from net basis to a gross basis	1,015	1,015	0
Other adjustments	(947)	978	(1,925)
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	71,585	72,106	(521)
Additional government components	8,501	9,189	(688)
Health and social service institutions	17,788	18,771	(983)
Universities and colleges	8,758	8,463	295
Non-autonomous pension plans	42	42	0
Transactions between components of provincial and territorial government	(18,087)	(18,087)	0
Totals on a FMS basis - provincial and territorial government	80,086	81,295	(1,209)

¹ Source: Publicly available 2003/04 Ontario Budget p. B63-B65.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^p - Continued

Manitoba	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	7,067	7,063	4
Net addition of special funds not included in budgetary documents	583	575	8
Conversion from net basis to a gross basis	1,088	1,088	0
Other adjustments	69	50	19
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	8,807	8,776	31
Additional government components	634	677	(43)
Health and social service institutions	2,217	2,341	(124)
Universities and colleges	824	743	81
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(2,407)	(2,407)	0
Totals on a FMS basis - provincial and territorial government	9,441	9,453	(12)

¹ Source: Publicly available Manitoba 2003 Budget Papers, p. B10 and p. B21.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P - Continued

Saskatchewan	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	6,405	6,402	2
Net addition of special funds not included in budgetary documents	975	924	51
Conversion from net basis to a gross basis	282	282	0
Other adjustments	(323)	(375)	52
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	7,339	7,234	105
Additional government components	654	700	(46)
Health and social service institutions	1,948	2,065	(117)
Universities and colleges	782	711	71
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(2,076)	(2,076)	0
Totals on a FMS basis - provincial and territorial government	7,993	7,934	59

¹ Source: Publicly available 2003/04 Saskatchewan Estimates - Schedule of Revenue, p. 12, Schedule of Expenditures, p. 13.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2002/03^p - Continued

Alberta	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	22,575	20,756	1,819
Net addition of special funds not included in budgetary documents	825	910	(85)
Alberta Power Pool - electricity energy rebates to consumers	0	0	0
Other special funds	825	910	(85)
Conversion from net basis to a gross basis	67	67	0
Other adjustments	(382)	(459)	77
Alberta Treasury Branches unremitted profits	(199)	0	(199)
All other adjustments:	(183)	(459)	276
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	23,085	21,274	1,811
Additional government components	2,045	2,345	(300)
Health and social service institutions	5,671	5,880	(209)
Universities and colleges	2,389	2,480	(91)
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(6,015)	(6,015)	0
Totals on a FMS basis - provincial and territorial government	25,130	23,619	1,511

¹ Source: Publicly available Alberta 2003 Budget Fiscal Plan, p. 61.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P - Continued

British Columbia	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	24,975	28,475	(3,500)
Net addition of special funds not included in budgetary documents	522	477	45
Conversion from net basis to a gross basis	1,582	1,582	0
Other adjustments	(1,263)	(266)	(997)
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	25,816	30,268	(4,452)
Additional government components	2,691	2,205	486
Health and social service institutions	8,372	7,923	449
Universities and colleges	2,582	2,545	37
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(8,263)	(8,263)	0
Totals on a FMS basis - provincial and territorial government	28,507	32,473	(3,966)

¹ Source: Publicly available British Columbia Budget and Fiscal Plan 2003/04 - 2005/06, 2002/03 Updated Financial Forecast.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^p - Continued

Yukon	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	535	591	(56)
Net addition of special funds not included in budgetary documents	31	27	4
Conversion from net basis to a gross basis	2	2	0
Other adjustments	45	(18)	63
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	613	602	11
Additional government components	23	22	1
Health and social service institutions	23	22	1
Universities and colleges	x	x	x
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	x	x	x
Totals on a FMS basis - provincial and territorial government	620	608	12

¹ Source: Publicly available Yukon 2003/04 Budget Address, Financial Information, p. (iv).

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^P - Continued

Northwest Territories	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	775	889	(114)
Net addition of special funds not included in budgetary documents	104	92	12
Conversion from net basis to a gross basis	11	11	0
Other adjustments	86	29	57
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	976	1,021	(45)
Additional government components	20	31	(11)
Health and social service institutions	155	166	(11)
Universities and colleges	30	30	0
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(165)	(165)	0
Totals on a FMS basis - provincial and territorial government	996	1,052	(56)

¹ Source: Publicly available Northwest Territories 2003/04 Fiscal Review, p. B13.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2002/03^p - Concluded

Nunavut	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	729	817	(88)
Net addition of special funds not included in budgetary documents	133	149	(16)
Conversion from net basis to a gross basis	7	7	0
Other adjustments	90	62	28
Update since budget			
Revenue of crown corporations			
Recoveries of expenditures			
Provisional charges			
Amortization			
Gain/loss on sale of investments			
Other adjustments			
Totals on a FMS basis - provincial and territorial general government	959	1,035	(76)
Additional government components	8	9	(1)
Health and social service institutions	0	0	0
Universities and colleges	26	27	(1)
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(18)	(18)	0
Totals on a FMS basis - provincial and territorial government	967	1,044	(77)

¹ Source: Publicly available Nunavut 2003/04 Budget Address, p. 23, 24.

Reconciliation Statement IV

Reconciliation of Expenditures of Universities and Colleges on a FMS Basis to Expenditures on Postsecondary Education as per Centre for Education Statistics (CES), for the Fiscal Year 1998/99

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Expenditures of universities and colleges - FMS basis²	319,843	85,619	635,070	311,111	4,621,896	6,396,329	600,347
Add:							
Institutions embedded in the Public Accounts or financial statements ³	0	0	27,020	92,273	124,760	19,466	0
Principal portion of debt repayments	0	30	106	378	4	4,511	180
Deduct:							
Adjustment to report expenditures on a net basis	12,780	4,576	29,208	7,540	74,931	80,097	22,080
Expenditures of universities and colleges - CES basis⁴	307,063	81,073	632,988	396,222	4,671,729	6,340,209	578,447
Add:							
Federal and provincial aid to students ³	28,094	5,589	44,135	41,762	687,517	735,792	79,257
Other federal and provincial departmental expenditures ³	7,061	1,720	11,762	13,982	60,847	63,164	23,559
Other postsecondary institutions ⁵	6,934	1,002	11,164	942	26,740	12,638	12,103
Deduct:							
Ancillary enterprises	15,287	5,559	62,174	31,222	147,544	648,048	36,459
Trade, vocational and continuing education programs	55,841	13,365	24,350	20,923	54,458	426,422	50,674
Other postsecondary institutions ⁶	0	0	1,248	1,340	72,825	0	1,875
Expenditures on postsecondary education - CES basis⁷	278,024	70,460	612,277	399,423	5,172,006	6,077,333	604,358
	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Other ¹	Canada
thousands of dollars							
Expenditures of universities and colleges - FMS basis²	663,724	1,958,658	2,383,471	x	46,734	0	18,022,802
Add:							
Institutions embedded in the Public Accounts or financial statements ³	0	(34,092)	0	x	0	0	229,427
Principal portion of debt repayments	248	2,712	6,244	x	0	0	14,413
Deduct:							
Adjustment to report expenditures on a net basis	14,170	46,496	46,320	x	(581)	0	337,617
Expenditures of universities and colleges - CES basis⁴	649,802	1,880,782	2,343,395	x	47,315	0	17,929,025
Add:							
Federal and provincial aid to students ³	101,285	179,961	218,830	x	13,968	361	2,136,551
Other federal and provincial departmental expenditures ³	(4,654)	11,165	118,207	x	969	80,182	387,964
Other postsecondary institutions ⁵	4,359	0	7,483	x	0	0	83,365
Deduct:							
Ancillary enterprises	46,080	138,090	200,247	x	2,114	0	1,332,824
Trade, vocational and continuing education programs	122,588	286,814	329,889	x	14,690	0	1,400,014
Other postsecondary institutions ⁶	8,931	58,356	25,150	x	0	0	169,725
Expenditures on postsecondary education - CES basis⁷	573,193	1,588,648	2,132,629	10,478	45,448	80,543	17,644,820

¹ Federal and provincial departmental expenditures on education in foreign countries and undistributed expenditures.

² As per Public Sector Statistics, Catalogue No. 68-213-XIE, Table 2.8.

³ Included in general government expenditures.

⁴ Results from Financial Statistics of Community Colleges and Vocational Schools Survey (STC/ECT-175-60164), Financial Statistics of Universities and Colleges Survey (STC/ECT-175-60242) in collaboration with the Canadian Association of University Business Officers (CAUBO) and CES estimates for non-CAUBO institutions.

⁵ Nursing education programs.

⁶ Vocational and nursing schools.

⁷ As per Education in Canada - 2001, Catalogue No. 81-229-XIB, Table 61.

Appendix IV – Reconciliation Statement V – Assets and Liabilities

Reconciliation of the Federal General Government Balance Sheet from Public Accounts to a FMS Basis, as at March 31, 2002

	Assets	Liabilities	Equity ¹
	millions of dollars		
I. Public accounts balance sheet as at March 31, 2002	88,861	624,111	(535,250)
II. Adjustments to produce FMS data	16,976	15,174	1,802
1. De-consolidation of crown corporations	1,180	594	586
2. Addition of special funds to reflect the FMS universe	12,313	3,795	8,518
3. Additions to reflect gross treatment of FMS	8,780	8,780	0
Bank overdrafts and warrants	4,599	4,599	0
Federal-provincial fiscal arrangements	104	104	0
Special drawing rights	1,549	1,549	0
Tax collection agreement account	924	924	0
Holding of own debt	1,604	1,604	0
4. Other additions	0	3,914	(3,914)
Coins in circulation	0	3,914	(3,914)
5. Transactions excluded in FMS	2,937	721	2,216
Inventories and fixed assets	2,216	0	2,216
Transactions between government and special funds	721	721	0
III. FMS balance sheet as at March 31, 2002	105,837	639,285	(533,448)

¹ Excess of financial assets over liabilities.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Newfoundland and Labrador Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Newfoundland and Labrador balance sheet as per Public Accounts as at March 31, 2001	660,693	9,350,009	(8,689,316)
II. Adjustments to produce FMS data	2,325,267	2,338,026	(12,759)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	1,568,710	979,463	589,247
Workplace health, safety and compensation	408,526	36,594	371,932
Newfoundland and Labrador Housing Corporation	396,168	396,168	0
Newfoundland Municipal Finance Corporation	424,761	429,412	(4,651)
Other	339,255	117,289	221,966
2. Additions to reflect "gross treatment" of FMS	1,213,412	1,502,556	(289,144)
Sinking Fund	1,208,405	1,208,405	0
Accounts payable of Sinking Fund	128	128	0
Discount on treasury bills	4,879	4,879	0
Unamortized foreign exchange loss	0	289,144	(289,144)
3. Deductions to reflect "transactions excluded in FMS"	456,855	143,993	312,862
Inventories and fixed assets	295,932	0	295,932
Transactions between province and special funds	125,793	125,793	0
Allowance for guaranteed debt	0	762	(762)
Deferred revenue re CHST	0	17,438	(17,438)
Crown agencies working capital	35,130	0	35,130
III. Newfoundland and Labrador balance sheet on a FMS basis as at March 31, 2001	2,985,960	11,688,035	(8,702,075)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Prince Edward Island Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Prince Edward Island balance sheet as per Public Accounts as at March 31, 2001	623,245	1,659,237	(1,035,992)
II. Adjustments to produce FMS data	214,271	199,594	14,677
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	446,499	353,384	93,115
Workers' Compensation Commission	71,277	10,638	60,639
P.E.I. Housing Corporation	63,282	58,309	4,973
P.E.I. Lending Agency	129,355	135,032	(5,677)
Other	182,585	149,405	33,180
2. Additions to reflect "gross treatment" of FMS	77,685	77,685	0
Sinking Fund	0	0	0
Sinking Fund - accounts payable	3	3	0
Holding of own debt	74,124	74,124	0
Cash	3,558	3,558	0
3. Other additions	11,000	7,274	3,726
CHST deposits	11,000	0	11,000
Actuarial surplus of pension plans	0	7,274	(7,274)
4. Deductions to reflect "transactions excluded in FMS"	320,913	238,749	82,164
Inventories and fixed assets	82,164	0	82,164
Transactions between province and special funds	238,749	238,749	0
III. Prince Edward Island balance sheet on a FMS basis as at March 31, 2001	837,516	1,858,831	(1,021,315)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Nova Scotia Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Nova Scotia balance sheet as per Public Accounts as at March 31, 2001	2,943,899	14,292,208	(11,348,309)
II. Adjustments to produce FMS data	3,580,951	3,283,397	297,554
1. Deconsolidation adjustments	261,436	1,017,054	(755,618)
Cash and short term adjustments	78,481	0	78,481
Accounts receivable and advances	(315,081)	0	(315,081)
Loans and investments	498,036	0	498,036
Bank advances and short term borrowings	0	116,826	(116,826)
Accounts payable and accrued liabilities	0	180,418	(180,418)
Accrued interest	0	41,928	(41,928)
Unmatured debt	0	516,202	(516,202)
Pension, retirement and other obligations	0	161,680	(161,680)
2. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	2,352,928	1,537,336	815,592
Workers' Compensation Commission	713,929	63,571	650,358
N.S. Business Development Corporation	153,528	142,723	10,805
N.S. Municipal Finance Corporation	519,032	514,374	4,658
N.S. Housing Development Corporation	452,399	388,141	64,258
Other	514,040	428,527	85,513
3. Additions to reflect "gross treatment" of FMS	3,061,400	3,248,002	(186,602)
Sinking Fund	3,061,400	3,061,400	0
Actuarial surplus of pension plans	0	186,602	(186,602)
4. Deductions to reflect "transactions excluded in FMS"	1,571,941	484,887	1,087,054
Inventories and fixed assets	559,380	0	559,380
Transactions between province and special funds	446,727	446,727	0
Deferred charges - foreign exchange	565,834	0	565,834
Net debt of crown corporations	0	38,160	(38,160)
III. Nova Scotia balance sheet on a FMS basis as at March 31, 2001	6,524,850	17,575,605	(11,050,755)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of New Brunswick Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. New Brunswick balance sheet as per Public Accounts as at March 31, 2001	1,213,200	7,839,100	(6,625,900)
II. Adjustments to produce FMS data	8,229,239	7,754,460	474,779
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	1,092,893	430,563	662,330
Workplace health, safety and compensation	713,756	61,756	652,000
New Brunswick Municipal Finance Corporation	358,401	357,636	765
Other	20,736	11,171	9,565
2. Additions to reflect "gross treatment" of FMS	7,473,708	7,473,708	0
Cash and short term investments	297,100	297,100	0
Sinking Fund	3,130,200	3,130,200	0
Unamortized discounts	620,790	620,790	0
Deposits of N.B. Power Corporation	297,302	297,302	0
Long term debt for N.B. Power Corporation	3,061,100	3,061,100	0
Interest receivable from N.B. Power	67,216	67,216	0
3. Other adjustments	38,594	0	38,594
Unamortized foreign exchange gains	35,803	0	35,803
Valuation of investments	2,791	0	2,791
4. Deductions to reflect "transactions excluded in FMS"	375,956	149,811	226,145
Inventories and fixed assets	40,756	0	40,756
Transactions between province and special funds	34,572	34,572	0
Allowance for losses on guaranteed loans	0	30,900	(30,900)
Excess of pension assets over liabilities	68,400	10,200	58,200
Canada health and social transfer	0	74,100	(74,100)
Investments in crown corporations	49,400	0	49,400
Unrealized foreign exchange losses	182,800	0	182,800
Rounding	28	39	(11)
III. New Brunswick balance sheet on a FMS basis as at March 31, 2001	9,442,439	15,593,560	(6,151,121)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Quebec Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Quebec balance sheet as per Public Accounts as at March 31, 2001	38,620,000	126,828,000	(88,208,000)
II. Adjustments to produce FMS data	17,704,423	17,618,793	85,630
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	47,315,581	33,955,609	13,359,972
Société de l'assurance automobile du Québec	6,328,452	450,901	5,877,551
Immobilière SHQ	2,523,635	2,520,815	2,820
Société québécoise d'assainissement des eaux	3,343,550	3,343,550	0
Commission de la santé et de la sécurité au travail	8,773,476	535,614	8,237,862
Corporation d'hébergement du Québec	1,359,320	3,889,902	(2,530,582)
Investissement-Québec	830,092	805,591	24,501
Other	24,157,056	22,409,236	1,747,820
2. Additions to reflect "gross treatment" of FMS	10,476,747	10,476,747	0
Sinking Fund	2,062,000	2,062,000	0
Sinking Fund liabilities	17,000	17,000	0
Sinking Fund for pension purposes	7,059,000	7,059,000	0
Interest on borrowings of Fonds de financement	218,413	218,413	0
Unamortized discounts	680,334	680,334	0
Cash in banks	440,000	440,000	0
3. Other additions	8,759,879	2,439,219	6,320,660
Deconsolidation adjustments	289,885	1,553,376	(1,263,491)
CHST	1,255,000	0	1,255,000
Borrowings of consolidated special funds	0	885,843	(885,843)
Reserve	950,000	0	950,000
Advances to Fonds de Financement	6,264,550	0	6,264,550
Rounding	444	0	444
4. Deductions to reflect "transactions excluded in FMS"	48,847,784	29,252,782	19,595,002
Inventories and fixed assets	7,853,835	0	7,853,835
Transactions between province and special funds	26,112,934	26,112,934	0
Provision for guaranteed debt	0	877,000	(877,000)
Holiday and sick leave	0	929,000	(929,000)
Provision for health and welfare costs	968,000	968,000	0
Unrealized exchange gains or losses	1,463,000	17,000	1,446,000
Loans of Société de développement industriel	687,210	0	687,210
Deconsolidation - SQAE	0	348,848	(348,848)
Undistributed income of enterprises	11,762,805	0	11,762,805
Other	0	0	0
III. Quebec balance sheet on a FMS basis as at March 31, 2001	56,324,423	144,446,793	(88,122,370)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Ontario Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Ontario balance sheet as per Public Accounts as at March 31, 2001	23,324,000	133,958,000	(110,634,000)
II. Adjustments to produce FMS data	21,130,230	13,636,170	7,494,060
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	18,008,782	6,198,711	11,810,071
Workers' Compensation Commission	11,798,000	590,000	11,208,000
Province of Ontario Savings Office	2,643,030	2,576,446	66,584
Ontario Housing Corporation	1,439,968	2,321,547	(881,579)
Deposit Insurance Corporation of Ontario	28,924	13,805	15,119
Other	2,098,860	747,913	1,350,947
2. Additions to reflect "gross treatment" of FMS	944,000	944,000	0
Bank overdrafts	944,000	944,000	0
3. De-consolidation adjustments	19,402,900	10,533,366	8,869,534
Cash and temporary investments	(471,682)	0	(471,682)
Loans to consolidated entities	19,773,602	0	19,773,602
Loans to others	100,980	0	100,980
Debt incurred for consolidated entities	0	9,966,658	(9,966,658)
Other de-consolidation adjustments	0	566,708	(566,708)
4. Deductions to reflect "transactions excluded in FMS"	17,225,452	4,039,907	13,185,545
Inventories and fixed assets	741,545	0	741,545
Transactions between province and special funds	4,039,907	4,039,907	0
Investment in government enterprises	12,444,000	0	12,444,000
III. Ontario balance sheet on a FMS basis as at March 31, 2001	44,454,230	147,594,170	(103,139,940)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Manitoba Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Manitoba balance sheet as per Public Accounts as at March 31, 2001	4,546,000	10,834,000	(6,288,000)
II. Adjustments to produce FMS data	11,228,982	14,217,745	(2,988,763)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	2,782,131	1,568,741	1,213,390
Workers' Compensation Commission	846,037	111,370	734,667
Manitoba Agricultural Credit Corporation	298,117	323,018	(24,901)
Manitoba Crop Insurance Corporation	431,405	101,121	330,284
Manitoba Housing and Renewal Corporation	644,517	648,406	(3,889)
Other	562,055	384,826	177,229
2. Additions to reflect "gross treatment" of FMS	12,604,013	12,604,013	0
Sinking Fund	6,188,797	6,188,797	0
Cash due to Sinking Fund	411,559	411,559	0
Debt Retirement Fund	75,227	75,227	0
Holding of own debt	43,474	43,474	0
Unamortized debt issue costs	44,956	44,956	0
Debt incurred for crown utilities	5,840,000	5,840,000	0
3. Other additions	0	3,129,000	(3,129,000)
Unamortized foreign currency fluctuation	0	220,000	(220,000)
Liabilities to pension plans	0	2,909,000	(2,909,000)
4. Deductions to reflect "transactions excluded in FMS"	4,157,162	3,084,009	1,073,153
Inventories and fixed assets	852,062	0	852,062
Transactions between province and special funds	1,943,923	1,943,923	0
Provision for future losses on guarantees	0	14,623	(14,623)
Deferred charges for health care facilities	236,000	0	236,000
Trust assets	1,124,942	1,124,942	0
Other	235	521	(286)
III. Manitoba balance sheet on a FMS basis as at March 31, 2001	15,774,982	25,051,745	(9,276,763)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Saskatchewan Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Saskatchewan balance sheet as per Public Accounts as at March 31, 2001	6,079,106	13,089,965	(7,010,859)
II. Adjustments to produce FMS data	2,662,137	4,798,458	(2,136,321)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	5,571,743	2,522,426	3,049,317
Workers' Compensation Commission	1,074,047	81,428	992,619
Saskatchewan Property Management Corporation	425,132	350,605	74,527
Saskatchewan crop insurance	309,371	8,777	300,594
Crown Investment Corporation	1,810,883	1,418,332	392,551
Other	1,952,310	663,284	1,289,026
2. Additions to reflect "gross treatment" of FMS	1,464,813	1,464,813	(3,912,647)
Sinking Fund	876,624	876,624	0
Bank overdrafts	588,189	588,189	0
3. Other additions	0	3,912,647	(3,912,647)
Pension obligations	0	3,912,647	(3,912,647)
4. Deductions to reflect "transactions excluded in FMS"	4,374,419	3,101,428	1,272,991
Inventories and fixed assets	1,038,665	0	1,038,665
Transactions between province and special funds	3,101,428	3,101,428	0
Unrealized foreign exchange losses	234,326	0	234,326
III. Saskatchewan balance sheet on a FMS basis as at March 31, 2001	8,741,243	17,888,423	(9,147,180)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Alberta Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Alberta balance sheet as per Public Accounts as at March 31, 2001	26,921,000	22,621,000	4,300,000
II. Deconsolidation adjustments	(11,386,323)	(3,675,718)	(7,710,605)
III. Financial statements of departments	15,534,677	18,945,282	(3,410,605)
IV. Adjustments to produce FMS data	18,809,379	5,416,249	13,393,130
1. Additions to reflect "gross treatment" of FMS	330,709	330,709	0
Unamortized discounts on borrowings	41,835	41,835	0
Cash	288,874	288,874	0
2. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	27,796,336	8,294,503	19,501,833
Workers' Compensation Board	4,337,558	464,234	3,873,324
Alberta Municipal Finance Corporation	3,666,316	3,516,403	149,913
Alberta Heritage Savings Trust Fund	12,430,611	174,292	12,256,319
Alberta Social Housing Corporation	921,925	662,959	258,966
Other	6,439,926	3,476,615	2,963,311
3. Other additions	1,500,000	154,014	1,345,986
Sale of power purchase agreements	1,500,000	0	1,500,000
Unamortized exchange gains	0	154,014	(154,014)
4. Deductions to reflect "transactions excluded in FMS"	10,817,666	3,362,977	7,454,689
Inventories and fixed assets	8,324,069	0	8,324,069
Transactions between province and special funds	2,493,597	2,493,597	0
Guarantees and indemnities	0	75,425	(75,425)
Unamortized foreign exchange gain	0	810	(810)
Future funding to school boards	0	793,145	(793,145)
V. Alberta balance sheet on a FMS basis as at March 31, 2001	34,344,056	24,361,531	9,982,525

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Ontario Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. British Columbia summary balance sheet as per Public Accounts as at March 31, 2001	35,117,000	38,589,000	(3,472,000)
II. Deconsolidation adjustments	(8,728,059)	(938,204)	(7,789,855)
III. Financial statements of General Revenue Fund	26,388,941	37,650,796	(11,261,855)
IV. Adjustments to produce FMS data	47,089,343	51,275,856	(4,186,513)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	67,438,019	54,640,107	12,797,912
Workers' Compensation Commission	8,984,282	964,731	8,019,551
Indexed Canadian Equity Fund	6,227,094	6,227,094	0
Pension Bond Fund	9,714,136	9,714,136	0
Other	42,512,507	37,734,146	4,778,361
2. Additions to reflect "gross treatment" of FMS	5,293,272	5,293,272	0
Sinking Fund	4,804,990	4,804,990	0
Bank overdrafts	314,282	314,282	0
Holding of own debt	18,000	18,000	0
Unamortized discounts	156,000	156,000	0
3. Other additions	1,169,317	881,900	287,417
Addition of sinking funds to fiscal agency	231,594	0	231,594
Defeasance	937,723	881,900	55,823
4. Deductions to reflect "transactions excluded in FMS"	26,811,265	9,539,423	17,271,842
Inventories and fixed assets	8,540,134	0	8,540,134
Transactions between province and special funds	9,527,477	9,527,477	0
Prepaid capital advances	8,743,654	0	8,743,654
Other	0	11,946	(11,946)
V. British Columbia balance sheet on a FMS basis as at March 31, 2001	73,478,284	88,926,652	(15,448,368)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Yukon Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Yukon balance sheet as per Public Accounts as at March 31, 2001	197,804	93,427	104,377
II. Adjustments to produce FMS data	228,869	55,664	173,205
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	345,120	101,127	243,993
Compensation Fund	152,637	13,746	138,891
Yukon Housing Corporation	79,728	67,571	12,157
Other	112,755	19,810	92,945
2. Deductions to reflect "transactions excluded in FMS"	116,251	45,463	70,788
Inventories and fixed assets	70,788	0	70,788
Transactions between territory and special funds	45,463	45,463	0
III. Yukon Balance Sheet on a FMS Basis as at March 31, 2001	426,673	149,091	277,582

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation of Northwest Territories Provincial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Northwest Territories balance sheet as per Public Accounts as at March 31, 2001	1,045,687	372,062	673,625
II. Adjustments to produce FMS data	(511,175)	(65,033)	(446,142)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	447,998	154,360	293,638
Workers' Compensation Commission	262,349	6,697	255,652
NWT Housing Corporation	150,270	116,679	33,591
Other	35,379	30,984	4,395
2. Additions to reflect "gross treatment" of FMS	35,648	35,648	0
Bank overdrafts	14,506	14,506	0
Payables to the federal government	21,142	21,142	0
3. Deductions to reflect "transactions excluded in FMS"	994,821	255,041	739,780
Inventories and fixed assets	962,567	0	962,567
Transactions between territory and special funds	29,088	29,088	0
Deferred capital contributions	0	213,881	(213,881)
Deferred revenue re CHST	0	10,065	(10,065)
Northwest Territories Liquor Commission	3,166	2,007	1,159
III. Northwest Territories balance sheet on a FMS basis as at March 31, 2001	534,512	307,029	227,483

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

Reconciliation of Nunavut Territorial General Government Balance Sheet from Public Accounts to a FMS Basis as at March 31, 2001

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Nunavut balance sheet as per Public Accounts as at March 31, 2001	310,751	324,156	(13,405)
II. Adjustments to produce FMS data	(66,397)	162,072	(228,469)
1. Deconsolidation adjustments	0	162,072	(162,072)
Payables of Nunavut Arctic College	0	3,670	(3,670)
Payables of divisional education councils	0	57	(57)
Long term debt of Nunavut Housing Corporation	0	158,345	(158,345)
2. Other additions	0	106	(106)
Liabilities of pension plans	0	106	(106)
3. Deductions to reflect "transactions excluded in FMS" ²	66,397	0	66,397
Inventories and fixed assets	28,798	0	28,798
Transactions between territory and special funds	0	0	0
Investment in Northwest Territories Power Corporation	37,599	0	37,599
III. Nunavut balance sheet on a FMS basis as at March 31, 2001	244,354	486,228	(241,874)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Appendix V – Reconciliation Statement VII – Employment

Federal Government and Government Business Enterprise Employment, as at December 31, 2002¹ – Based on Statistics Canada, Treasury Board, and Public Service Commission Universes

Statistics Canada's federal government and government business enterprise employment 450,020	Treasury Board's federal government employment 168,217	Public Service Commission student employees	1,761	Public Service Commission's federal government employment 172,981
		Employees of other federal government agencies in the Public Service Commission universe	3,061 ²	
		Employees in both Public Service Commission and Treasury Board universes	168,159	
		Employees not appointed by the Public Service Commission	58	
		Employees of other federal government agencies for which the Treasury Board is not the employer	85,925 ³	
		National Defence military personnel	84,474	
		Regular forces	61,982	
		Reserve forces	22,492	
		Royal Canadian Mounted Police uniformed personnel	17,304	
		Federal government business enterprise employees	89,278	

¹ This Reconciliation Statement provides data as at December 31, 2002 and is not precisely comparable to annual average data.

² Included are employees of entities such as Canadian Food Inspection Agency, National Energy Board and Office of the Superintendent of Financial Institutions Canada.

³ Included are employees of entities such as Canada Customs and Revenue Agency, Canadian Broadcasting Corporation, and the National Research Council of Canada.

Reconciliation Statement VIII

Reconciliation of Public Administration Employment (SEPH)¹ and Public Sector Employment (PID)², for the Calendar Year 2002, Annual Averages

	thousands of employees
SEPHs public administration employment³	725
Add:	
Education	823
Health and social service institutions	716
Other components ⁴	231
Military personnel and reservists	82
Federal government employees abroad	2
Government business enterprises	264
Subtotal	2,117
Equals:	
PIDs public sector employment	2,842

Note: Employment data are not in "full-time equivalent" and do not distinguish between full-time and part-time employees.

¹ Survey of Employment, Payrolls and Hours, Labour Statistics Division, STC.

² Public Institutions Division, STC.

³ CANSIM Table Number 281-0024.

⁴ Includes Atomic Energy of Canada Ltd., 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.

Appendix VI – Capital Transfers

Table A1

Provincial General Government Capital Transfers for Debt Repayment to Other Government Sub-sectors, for the Fiscal Years 1991/92 to 2002/03

Fiscal Year	Province	Sub-sector	Capital Transfer
thousands of dollars			
1991/92	Saskatchewan	Hospitals	425,000
1991/92	Saskatchewan	Universities	182,000
1992/93	Nova Scotia	School Boards	218,216
1992/93	Nova Scotia	Hospitals	123,389
1992/93	Nova Scotia	Universities	59,291
1993/94	Prince Edward Island	Hospitals	56,478
1993/94	Prince Edward Island	School Boards	115,764
1993/94	Prince Edward Island	Universities	7,740
1993/94	Nova Scotia	School Boards	16,091
1995/96	Ontario	Colleges	52,579
1995/96	Ontario	Hospitals	381,201
1995/96	Ontario	School Boards	696,678
1995/96	Ontario	Universities	184,028
1996/97	Manitoba	Hospitals	124,859
1996/97	Manitoba	Residential Care Facilities	25,141
1996/97	Saskatchewan	Municipal Governments	69
1996/97	Northwest Territories	Municipal Governments	883
1998/99	British Columbia	Colleges	965,433
1998/99	British Columbia	Municipal Governments	1,984,772
1998/99	British Columbia	School Boards	3,648,968
1998/99	British Columbia	Universities	859,582
1999/00	Nova Scotia	Other Health and Social Services	160,000
1999/00	Quebec	Hospitals	765,000
1999/00	Alberta	Hospitals	25,521

Table A2

Provincial General Government Capital Transfers for Debt Repayment to Other Government Sub-Sectors, by Province and Territory, for the Fiscal Years 1991/92 to 2002/03

Fiscal Year	Newfound-land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
1991/92	0	0	0	0	0	0	0
1992/93	0	0	400,896	0	0	0	0
1993/94	0	179,983	16,091	0	0	0	0
1994/95	0	0	0	0	0	0	0
1995/96	0	0	0	0	0	1,314,486	0
1996/97	0	0	0	0	0	0	150,000
1997/98	0	0	0	0	0	0	0
1998/99	0	0	0	0	0	0	0
1999/00	0	0	160,000	0	765,000	0	0
2000/01	0	0	0	0	0	0	0
2001/02	0	0	0	0	0	0	0
2002/03	0	0	0	0	0	0	0
	Saskat-chewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
thousands of dollars							
1991/92	607,000	0	0	0	0	...	607,000
1992/93	0	0	0	0	0	...	400,896
1993/94	0	0	0	0	0	...	196,074
1994/95	0	0	0	0	0	...	0
1995/96	0	0	0	0	0	...	1,314,486
1996/97	69	0	0	0	883	...	150,952
1997/98	0	0	0	0	0	...	0
1998/99	0	0	7,458,755	0	0	...	7,458,755
1999/00	0	25,521	0	0	0	...	950,521
2000/01	0	0	0	0	0	...	0
2001/02	0	0	0	0	0	...	0
2002/03	0	0	0	0	0	...	0

Appendix VII – Population figures, Gross Domestic Product (GDP) at market prices

Table A3

Estimates of population, Canada, provinces and territories, as at April 1st (Persons)^{1,2,3}

Geography	1991	1992	1993	1994	1995	1996	
Canada	27,937,505	28,273,425	28,617,658	28,939,211	29,261,127	29,577,439	
Newfoundland and Labrador	578,766	579,781	580,554	575,991	569,573	562,310	
Prince Edward Island	130,459	130,838	131,973	133,261	134,519	135,737	
Nova Scotia	912,877	917,528	922,305	925,668	927,264	929,717	
New Brunswick	744,289	747,507	748,976	750,245	751,547	752,645	
Quebec	7,048,165	7,098,394	7,154,487	7,198,049	7,231,152	7,264,386	
Ontario	10,390,349	10,526,654	10,657,500	10,783,427	10,920,958	11,057,019	
Manitoba	1,107,890	1,111,417	1,116,286	1,121,493	1,127,891	1,132,288	
Saskatchewan	1,002,770	1,002,846	1,005,106	1,008,614	1,012,816	1,017,892	
Alberta	2,580,698	2,622,332	2,661,562	2,695,720	2,730,324	2,768,882	
British Columbia	3,352,560	3,444,498	3,545,414	3,651,953	3,758,069	3,857,725	
Yukon	28,446	29,642	30,366	30,027	30,573	31,689	
Northwest Territories including Nunavut ⁴	60,236						
Northwest Territories ⁴		39,244	39,714	40,473	41,491	41,612	
Nunavut ⁵		22,744	23,415	24,290	24,950	25,537	
Geography	1997	1998	1999	2000	2001	2002	2003
Canada	29,892,954	30,168,395	30,411,507	30,698,567	31,003,581	31,315,287	31,559,186
Newfoundland and Labrador	555,706	547,363	541,527	538,920	534,805	531,703	530,667
Prince Edward Island	136,609	136,639	137,397	138,054	138,672	139,554	140,741
Nova Scotia	933,386	935,743	937,897	943,141	943,003	943,833	944,286
New Brunswick	753,911	753,609	753,655	756,140	755,513	755,590	756,256
Quebec	7,295,328	7,317,864	7,341,924	7,372,471	7,405,219	7,444,302	7,475,919
Ontario	11,200,123	11,342,775	11,471,791	11,637,072	11,828,116	12,009,211	12,141,863
Manitoba	1,136,172	1,136,528	1,140,568	1,145,063	1,147,793	1,149,054	1,152,722
Saskatchewan	1,020,881	1,023,769	1,025,825	1,022,681	1,018,309	1,012,732	1,007,758
Alberta	2,819,810	2,884,086	2,944,097	2,993,746	3,044,627	3,098,838	3,146,066
British Columbia	3,941,183	3,990,875	4,018,155	4,052,645	4,088,359	4,131,003	4,162,535
Yukon	32,129	31,709	30,892	30,574	30,193	29,899	29,928
Northwest Territories ⁴	41,813	41,195	41,015	40,820	41,045	41,147	41,351
Nunavut ⁵	25,903	26,240	26,764	27,240	27,927	28,421	29,094

¹ Preliminary, updated and final postcensal estimates are based on the most recent census adjusted for net census undercoverage and estimates of the components of demographic change since that last census. Intercensal estimates are based on postcensal estimates and data from the most recent census counts adjusted for net undercount preceding and following the year in question.

² Quarterly population estimates: Quarter I= January 1; Quarter II= April 1; Quarter III= July 1; Quarter IV= October 1.

³ From July 1, 1951 to April 1, 1971, estimates are final intercensal, revised intercensal from July 1, 1971 to April 1, 1991, final intercensal from July 1, 1991 to April 1, 1996, final postcensal from July 1, 1996 to April 1, 1997, updated postcensal from July 1, 1997 to April 1, 2001, and preliminary postcensal thereafter.

⁴ Population estimates for Northwest Territories and Nunavut are provided separately from July 1, 1991.

⁵ Prior to July 1, 1991, only population estimates for Northwest Territories and Nunavut combined are available.

Table A4

**Gross domestic product (GDP) at market prices, expenditure-based,
seasonally adjusted**

Geography	Canada
	Millions of dollars
1990/01	676,764
1991/01	678,172
1992/01	692,940
1993/01	714,776
1994/01	750,696
1995/01	801,904
1996/01	819,976
1997/01	867,828
1998/01	906,904
1999/01	949,136
2000/01	1,041,764
2001/01	1,114,128
2002/01	1,122,208
2003/01	1,211,120

Appendix VIII

Glossary of Terms

- Accrual Accounting:** recognizes revenue and expenditures 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.
- Asset:** economic resources owned by an entity from which future economic benefits may be obtained.
- Balance Sheet:** a concise financial statement of assets, liabilities and equity at a particular point in time usually at the end of the fiscal year.
- Bond (not guaranteed) or Debenture:** security issued and generally not secured by specific assets but rather by the credit rating of the institution.
- Cash Accounting:** requires revenue and expenditures to be reflected in the accounts only when the related cash receipts and disbursements occur.
- Consolidated Government:** the general term for the consolidation of the federal government, the provincial and territorial governments, local governments and the Canada and Quebec pension plans.
- Consolidation:** the combination of financial statistics for two or more entities in such a way as to eliminate inter-entity balances and transactions.
- Contingent Liability:** a potential liability which may become an actual liability when one or more future events occur or fail to occur.
- Deficit:** excess of expenditure over revenue.
- Employee:** any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide Canada Customs and Revenue Agency T-4 Supplementary Form. Excluded are self-employed consultants as well as the employees of firms doing business under contract with a public sector entity.
- Financial Asset:** an asset of a financial nature, for example, cash, receivables and securities.
- Financial Flows:** record the movement of assets and liabilities between two periods.
- Fixed Asset:** a tangible asset, e.g., land, buildings, machinery, etc., whose useful life is expected to extend over several accounting periods.
- Full-time Employee:** any employee who normally works the scheduled hours in the standard work week of the establishment.
- Gross Convention:** requires that all assets and liabilities are shown gross without netting any related asset or liability.
- Gross Domestic Product (GDP):** is the value added by labour and capital in transforming inputs purchased from other producers into outputs.
- Gross Debt:** the total liability of the government.
- Gross Fixed Capital Formation:** includes outlays on durable tangible assets with a lifetime use of one year or more. Only new construction and new equipment and machinery are included.
- Guaranteed Debt:** the borrowings issued by agencies outside government (e.g., government business enterprises) and guaranteed by a government.
- Liability:** obligations of an entity from past transactions which may result in the transfer of assets or provision of services.
- 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, transfers, 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.
- Net Debt:** the excess of liabilities over financial assets.
- Net Worth (Equity):** the excess of financial assets over liabilities.
- 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.
- Sinking Fund:** fund established for the redemption of bonds and debentures.
- Special Fund:** an agency created by individual governments or by a number of governments acting jointly that is a specialized extension of departmental organizations.
- Surplus:** excess of revenue over expenditures.
- 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.

Appendix IX

CANSIM II Releases from Public Institutions Division

The Canadian Socio-Economic Information Management System (CANSIM II) database at Statistics Canada is also a source for Public Institutions Division's data. These data are available as follows:

Financial Management Series

Table Numbers

Revenue and Expenditures

Federal Government	3850001
Reconciliation of Federal Government	3850023
Federal General Government	3850002
Federal Non-Autonomous Pension Plans	3850005
Provincial and Territorial General Governments	3850002
Universities and Colleges	3850007
Health and Social Service Institutions	3850008
Provincial and Territorial Non-Autonomous Pension Plans	3850005
Provincial and Territorial Governments	3850001
Reconciliation of Provincial and Territorial Governments	3850022
Local General Governments	3850004
School Boards	3850009
Local Governments	3850003
Canada Pension Plan	3850006
Quebec Pension Plan	3850006
Consolidated Canada and Quebec Pension Plans	3850001
Consolidated Federal, Provincial, Territorial and Local Governments (does not include CPP and QPP)	3850001
Consolidated Provincial, Territorial and Local Governments	3850001
Consolidated Government (includes federal, provincial, territorial and local governments, CPP and QPP)	3850001

Assets and Liabilities

Federal Government Debt	3850010
Federal Government Balance Sheet	3850014
Federal, Provincial, Territorial and Local Government Net Debt	3850017
Federal, Provincial and Territorial Non-Autonomous Pension Plans Balance Sheet	3850018
Provincial and Territorial Government Finance	3850014
Local Government Finance	3850014
Consolidated Government	3850014
Consolidated Provincial, Territorial and Local Government Balance Sheet	3850014
Canada and Quebec Pension Plans (CPP and QPP) Balance Sheet	3850019

Federal Government Business Enterprises

Federal Government Enterprise Finance, Balance Sheet, Canada Total and by Industry	3850013
Federal Government Enterprise Finance, Unappropriated Surplus, Canada Total and by Industry	3850012

Financial Management Series - Concluded**Table Numbers**

Federal Government Enterprise Finance, Income and Expenditures, Canada Total and by Industry	3850011
Provincial Government Business Enterprises	
Assets, Liabilities and Net Worth of Provincial and Territorial Government Enterprises, by Industry	3850016
Income and Expenses of Provincial, Territorial and Local Government Enterprises, by Industry	3850015
Control and Sale of Alcoholic Beverages in Canada	
Net Income of Liquor Authorities and Provincial and Territorial Government Revenue, Fiscal Years Ended March 31	1830005
Sales of Alcoholic Beverages by Volume, Value and Per Capita 15 Years and Over, Fiscal Years Ended March 31	1830006
Public Sector Employment and Remuneration	
Public Sector Employment, Wages and Salaries	1830002
Federal Government Employment, Wages and Salaries - by Province and Territory	1830002
Provincial and Territorial Government Employment, Wages and Salaries	1830002
Local Government Employment, Wages and Salaries	1830002
Federal Government Employment, Wages and Salaries in Census Metropolitan Areas, for the Month of September	1830003
Department of National Defence, Military Personnel and Wages and Salaries	1830004