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Public sector statistics

Financial Management System



2004/2005



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Symbols

The following standard symbols are used in Statistics Canada publications:

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

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

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

Lets 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 Public sector diagram in the “Data quality, concepts and methodology” section.)

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

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

Consolidated government

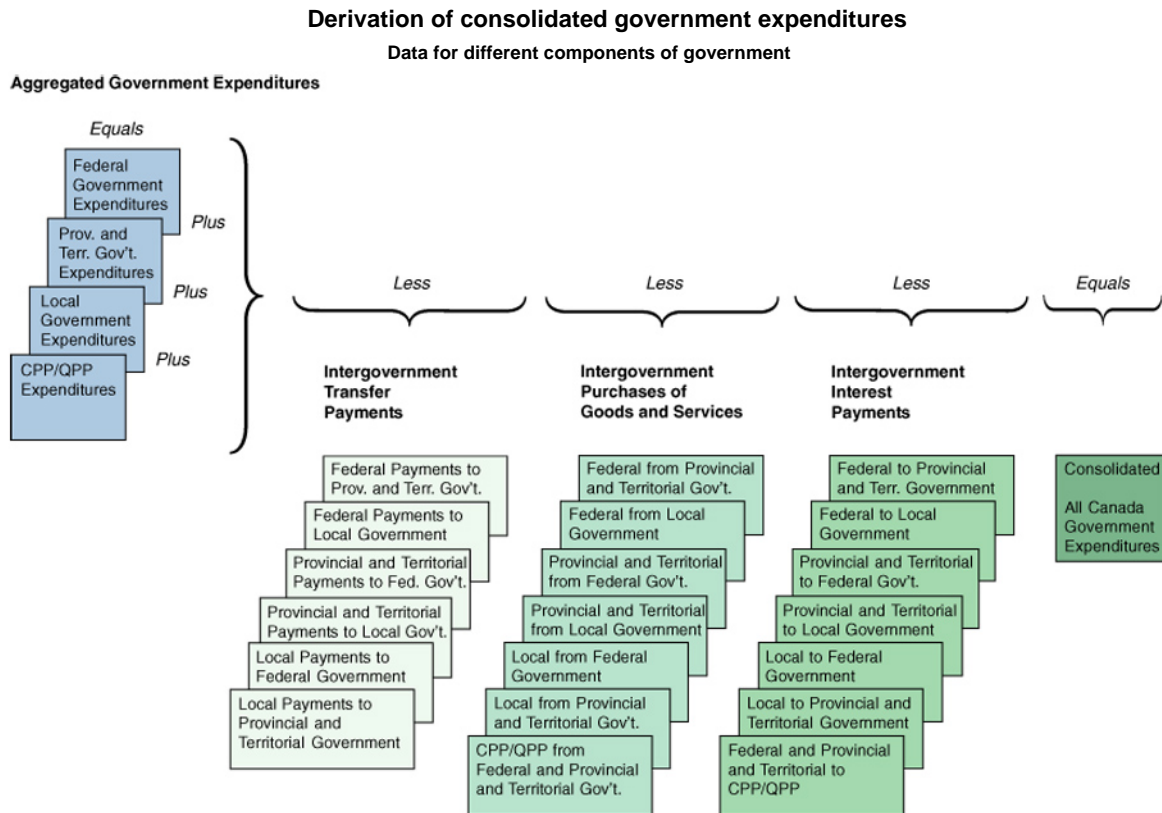
The total cost of all government services to the country and the revenue raised to finance them can only be measured if the data of the federal government are consolidated with those of the provincial and territorial governments, local governments, and the Canada and Quebec Pension Plans. Consolidated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

Accounting rules for consolidation

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

Flows between units or governments

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



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

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 Divisions Directory of Standard Data Products.

Historical

Statistics contained in this publication replace those that were included in Public Sector Finance (68-212-X) and Public Sector Employment and Wages and Salaries (72-209-X). The Financial Management System financial statistics have undergone significant methodological revision since the publication of the last edition of Public Sector Finance.

With the 1997 Historical Revision, increased harmony between the Financial Management System and the System of National Accounts was achieved. Details of the changes to the Financial Management System are included in the publication Financial Management System (68F0023-X). As well, the coverage of the Canadian Public Sector has been extended to provide data for new subcomponents of government. Because of these methodological improvements, the data contained in this publication are not directly comparable to the data contained in earlier FMS publications.

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

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 a "p" or an "r" are based on final data sources. These data may still be revised during annual reconciliation processes with other CSNA statistical series or within the FMS revision policy.

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 2004/2005 reference year are preliminary - "p".

Highlights

- Rising revenues in the wake of strong economic growth pushed, in 2004/2005, the consolidated surplus for all Canadian governments to its highest level in four years. Canada's federal, provincial, territorial, and local governments - as well as the two major pension plans - recorded a combined surplus of \$12.1 billion.

Analysis

Rising revenues in the wake of strong economic growth pushed, in the 2004/2005 fiscal year, the consolidated surplus for all Canadian governments to its highest level in four years.

Canada's federal, provincial, territorial, and local governments – as well as the two major pension plans – recorded a combined surplus of \$12.1 billion.

This was \$9.7 billion higher than the consolidated surplus in 2003/2004. Even so, the 2004/2005 surplus was well below the most recent high of \$28.6 billion in 2000/2001.

Consolidated revenues rose 5.8% in 2004/2005 to \$530.5 billion, with 58% of the gain coming from income taxes. Consumption taxes accounted for 18% of the increase, the second largest contributors to growth in revenue.

At the same time, overall government spending hit \$518.4 billion, up 3.9% from 2003/2004.

Of the \$19.6 billion increase in spending, health and social services combined accounted for over one-half (56%). Debt charges, which were equal to 8.8 cents out of every dollar of government revenues, declined for the fourth consecutive year.

Federal government, pension plans account for entire surplus

The federal government and the Canada and Quebec pension plans accounted for the entire consolidated government surplus in 2004/2005. Their total far more than offset a deficit recorded by the provinces, territories and local governments combined.

The biggest surplus was recorded by the Canada Pension Plan at \$8.0 billion. Close behind was the federal government with \$7.8 billion, its eighth surplus in a row. The Quebec Pension Plan had a surplus of \$1.6 billion.

On the other hand, provincial governments collectively were still in a deficit position of \$2.3 billion in 2004/2005, despite an improvement of \$6.1 billion in their fiscal balance from the previous year. Local governments had a deficit of \$3.0 billion.

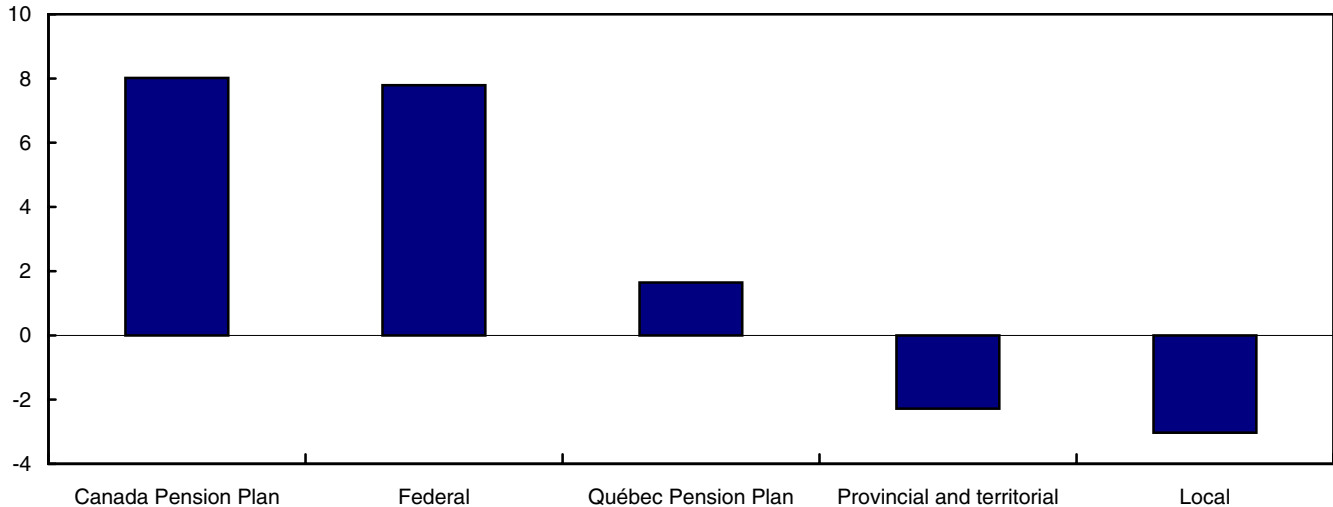
Provincially, the largest surplus, about \$3.5 billion, occurred in Alberta in 2004/2005, with its neighbour British Columbia a distant second with a surplus of about \$1.3 billion.

Ontario had the largest deficit, \$4.7 billion, followed by Quebec at \$3.0 billion.

Chart 1

Government surpluses (+) and deficits (-) in Canada, 2004/2005

Billions of dollars



Source: Financial Management System, June 2005, Statistics Canada

Government finance over the years: Huge deficits to big surpluses

Over the past 15 years, Canada’s governments have struggled with new economic and fiscal challenges. After posting huge deficits in the late 1980s, the federal and provincial governments acted to correct the situation through a system of fiscal restraints in the early and mid-1990s.

In 1989/1990, the federal government had a \$28 billion deficit, while the provinces and territories were in a somewhat better situation with a combined deficit of \$3.1 billion. Local governments were in a relatively neutral position.

In 2004/2005, while the situation has improved at the federal level, provincial and territorial governments are still collectively in a deficit position. During the same period, the fiscal position of local governments deteriorated.

In 1989/1990, federal government revenues were equal to 18.7% of gross domestic product, while expenditures (including transfers to other governments) were equal to 22.9% of GDP.

Fifteen years later, federal revenues corresponded to 16.8% of GDP, down only slightly. However, federal expenditures corresponded to only 16.2% of GDP, a more substantial 6.7-percentage-point decline.

During the same 15 year-period, the share of both revenues and expenditures of provincial/territorial governments fell slightly. But in 2004/2005, their expenditures were equivalent to 21% of GDP, still five percentage points higher than the federal government.

During the past 15 years, provincial and territorial governments captured a much larger share proportionally of public spending.

In absolute terms, expenditures of the provincial/territorial governments rose 84.5% during the past 15 years, more than twice the rate of growth of 38.5% in federal government expenditures.

Income taxes top revenue earner

Income taxes are the top revenue earner for federal, provincial, and territorial governments. But it is only within the federal government that they have captured a bigger share of total revenue.

In 2004/2005, income taxes accounted for 61.2% of all federal revenues, up from 56.5% in 1989/1990. In contrast, they accounted for 26.6% of provincial/territorial revenues in 2004/2005, down from 28.5%.

On the other hand, the share of consumption and other taxes fell at the federal level and rose slightly at the provincial/territorial level. Part of the gain at the provincial/territorial level occurred as the result of general sales taxes, which contributed almost 45% of the total increase in consumption and other taxes.

Transfer payments, the third largest source of income for provincial and territorial governments, have also declined relative to total revenues. However, the ratio of transfer payments to total revenues has been rising steadily since 2000/2001. This reflects increased federal contributions through health and social transfer payments.

At the local level, property taxes accounted for 40.4% of total revenues in 2004/2005, the largest share. This share has remained virtually constant during the last 15 years, peaking at 43.4% in 1997/1998.

In terms of expenditures, the combined share of health and social services spending has increased for all levels of government, reflecting the increased demand for these services during the past 15 years.

In 2004/2005, these expenditures alone accounted for more than 50% of all spending of provincial and territorial governments. Spending on education, another big part of public spending, has increased at the provincial/territorial level, but declined for both federal and local governments.

Text table 1

Consolidated government

	1989/1990			2004/2005		
	Federal	Provincial	Local	Federal	Provincial	Local
	percent					
Revenue						
Income taxes	56.5	28.5	0.0	61.2	26.6	0.0
Consumption taxes	23.4	20.7	0.1	21.7	20.9	0.1
Property and related taxes	0.0	2.9	41.0	0.0	3.5	40.4
Other taxes	0.8	4.7	0.7	0.3	6.0	0.7
Health insurance premiums	0.0	1.6	0.0	0.0	1.2	0.0
Contributions to social insurance plans	10.4	5.4	0.0	9.7	3.5	0.0
Sales of goods and services	3.2	6.3	12.4	3.1	8.6	15.5
Investment income	4.9	10.0	3.9	3.0	10.3	2.7
Other revenue from own source	0.4	1.3	0.6	0.5	1.8	0.9
Transfer	0.4	18.6	41.3	0.3	17.8	39.6
Total	100.0	100.0	100.0	100.0	100.0	100.0

The provinces: Spending on health and social services and education

Spending among the provinces and territories has also evolved in the last 15 years. Because the structure of government spending between the provincial and local governments varies from province to province and over time, consolidated provincial/local data will be used here for purposes of comparison.

Fifteen years ago, at the Canada level, spending on health and social services represented 37.9% of all expenditures of provincial, territorial, and local governments. By 2004/2005, they accounted for 42.7%. Only two provinces were above the national average in 2004/2005: Quebec and Ontario.

During the same period, the proportion of total spending on education remained constant at 22.2% nationally. Six provinces were above the national average: Newfoundland and Labrador, Prince Edward Island, Nova Scotia, Ontario, Saskatchewan and Alberta.

The share of spending on health and social services increased in all provinces and territories during the 15-year period. The biggest proportional increase occurred in Saskatchewan, where it rose from 27.9% to 38.0%.

With respect to education, the largest proportional increase in spending during the 15-year period occurred in Alberta, where it went from 20.9% to 25.4%. The largest proportional decline in spending on education occurred in Ontario, where it fell from 24.9% to 22.6%.

For provincial-local governments, debt charges represented only 7.9 cents of each dollar spent, down from 10.4 cents in 1989/1990. While their debts have increased, falling interest rates and growth in other expenditures have driven down the relative size of debt charges.

Debt charges declined in all provinces except Nova Scotia and New Brunswick. However, this has to be interpreted with caution, as some provinces borrow on behalf of their government business enterprises.

Text table 2

Consolidated provincial, territorial and local government

	Health and social services	Education	Transportation and communication	Other programs	Debt charges	Total expenditures	Health and social services	Education	Transportation and communication	Other programs	Debt charges	Total expenditures
	1989/1990						2004/2005					
	percent											
Canada	37.9	22.3	7.3	22.1	10.4	100	42.7	22.2	5.9	21.3	7.9	100
Newfoundland and Labrador	30.6	26.4	8.7	19.1	15.3	100	40.2	25.0	7.4	17.3	10.1	100
Prince Edward Island	30.8	23.6	9.6	24.2	11.8	100	37.7	23.0	7.5	23.5	8.3	100
Nova Scotia	33.3	22.1	6.6	25.7	12.4	100	40.1	23.9	4.5	18.2	13.3	100
New Brunswick	38.6	21.9	9.5	18.1	11.9	100	40.0	19.9	7.8	18.5	13.8	100
Québec	39.6	20.7	6.9	22.3	10.4	100	44.3	20.4	5.6	21.4	8.4	100
Ontario	40.6	24.9	6.4	19.9	8.2	100	43.6	22.6	5.6	20.2	8.1	100
Manitoba	32.4	20.0	6.6	22.4	18.6	100	41.3	21.9	5.6	19.0	12.2	100
Saskatchewan	27.9	19.2	6.4	29.4	17.2	100	38.0	23.1	6.9	24.1	8.0	100
Alberta	34.5	20.9	9.4	25.7	9.6	100	41.0	25.4	7.1	23.3	3.2	100
British Columbia	38.8	20.9	9.0	20.6	10.7	100	42.4	22.1	5.7	22.6	7.2	100
Yukon Territory	17.0	19.0	21.9	40.9	1.2	100	26.9	16.5	15.2	40.9	0.5	100
Norwest Territories including Nunavut	23.1	17.3	5.9	51.9	1.8	100	31.2	18.7	7.2	41.1	1.7	100

Evolution of employment in the government

The government's presence in the Canadian economy has noticeably dropped in the past 15 years.

In 1990, there were just over 96 civil servants per 1,000 inhabitants. This number dropped to a little more than 82 in 2001. It then rose slightly to just under 84 in 2004.

In 1990, civil servants comprised just over 20% of the total employment in the economy. After rising to over 21% in 1992, this proportion started to decrease and ended up below 17% in 2004.

The evolution has been more or less the same for all levels of government. However, the magnitude of the decreases differed by level. The result is that the share of the federal government dropped from 15.4% to 13.7% of the total employment of governments between 1990 and 2004, the share of provincial and territorial governments remained the same, and the share of local governments rose from 32.6% to 34.3%.

All the governments, including public services related to education and health care, paid a little more than 25% of the total wages and salaries in 1990. This proportion was 22% in 2004.

Wages and salaries comprised nearly 25% of government expenses in 1990. This percentage was practically the same in 2004, with wages and salaries reaching close to \$126 billion.

The share of wages and salaries in expenses varies by level of government. In 2004, the proportions were 10%, 23% and 43%, respectively, for the federal, provincial and territorial, and local governments. These proportions were almost the same 15 years before, except the proportion for local governments, which was just over 51%. The differences between the proportion of wages and salaries in expenses are partially compensated for by the proportion of transfers between levels of government in expenses. The federal government redistributes a larger part of its

revenues to other levels than provincial and territorial or local governments. The same applies to provincial and territorial governments with regard to local governments.

Chart 2

Surplus (+) / deficit (-) by level of government

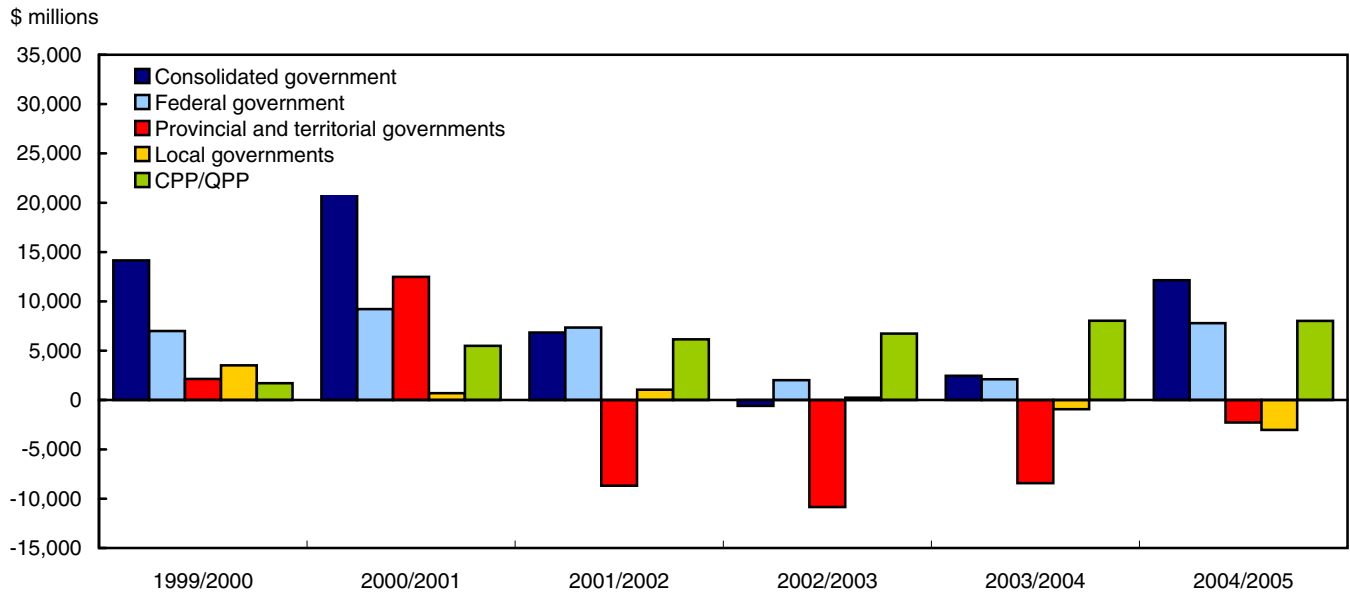


Chart 3

Trends in revenue by level of government

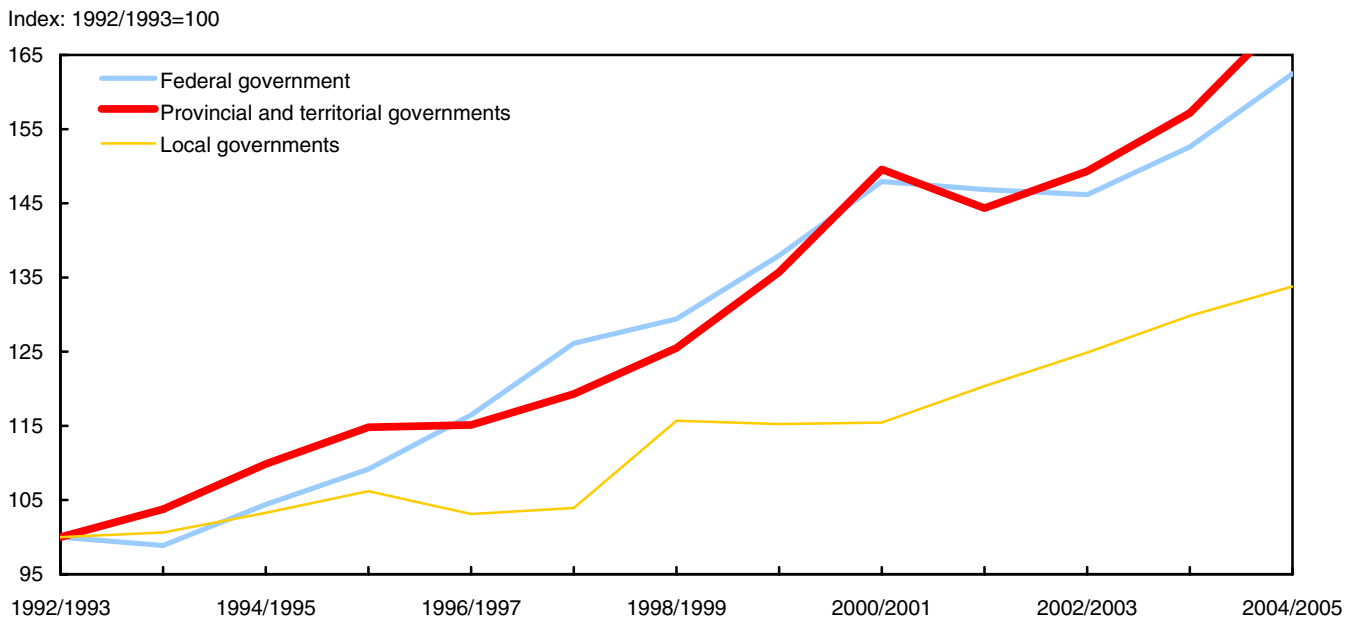


Chart 4

Consolidated government revenue

Index: 1999/2000=100

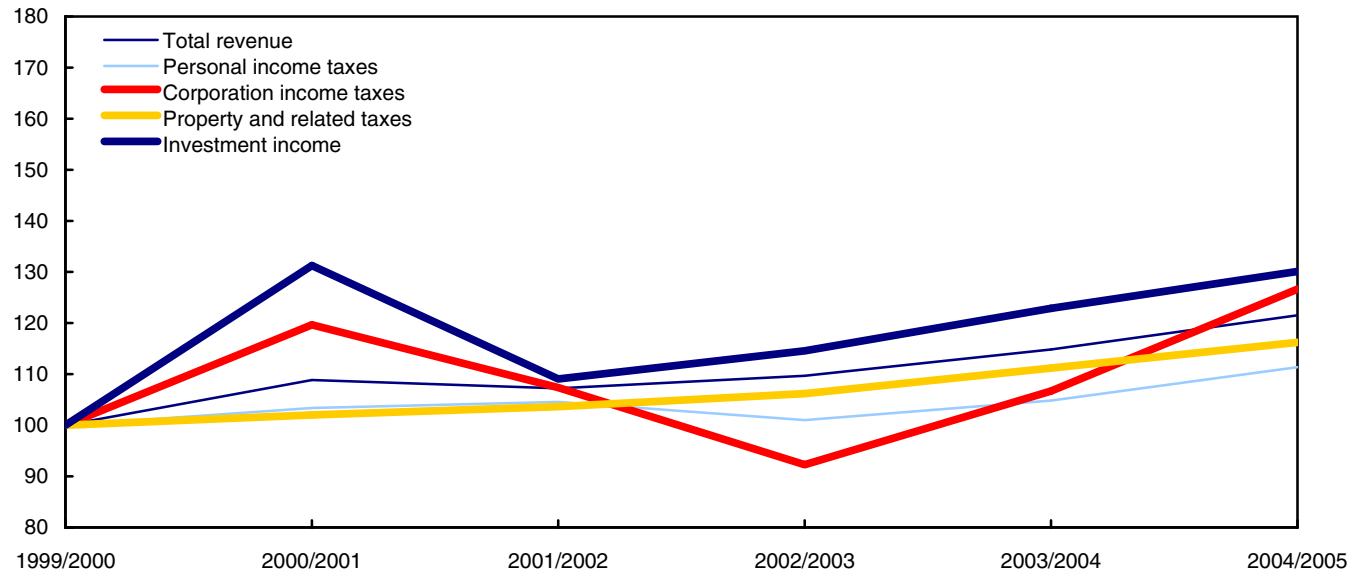


Chart 5

Consolidated government expenditures

Index: 1999/2000=100

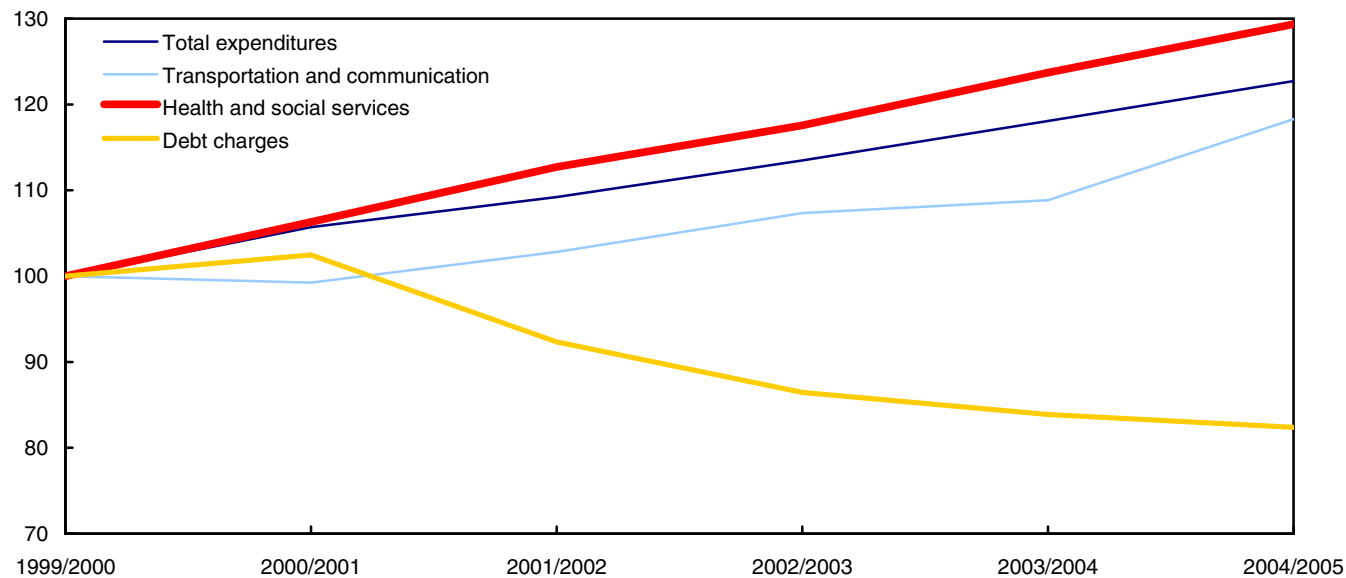


Chart 6

Government net debt per capita and % of GDP, as at March 31

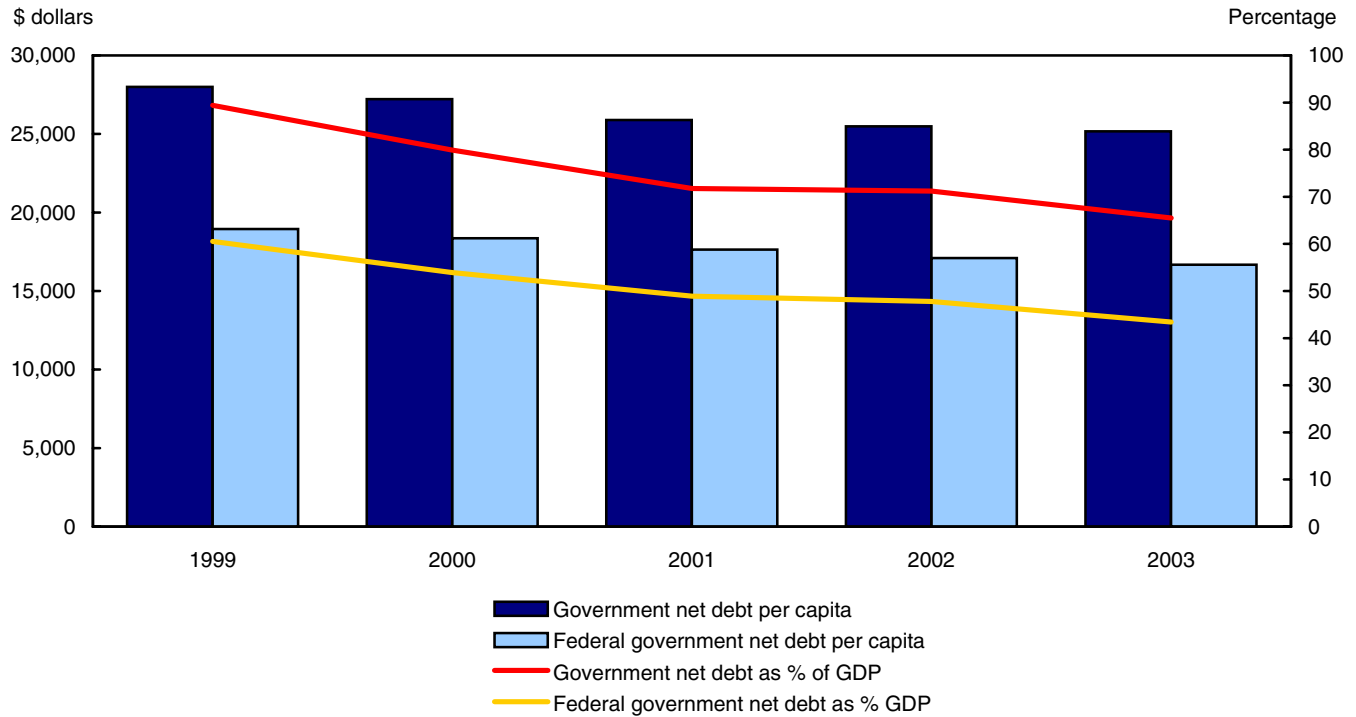
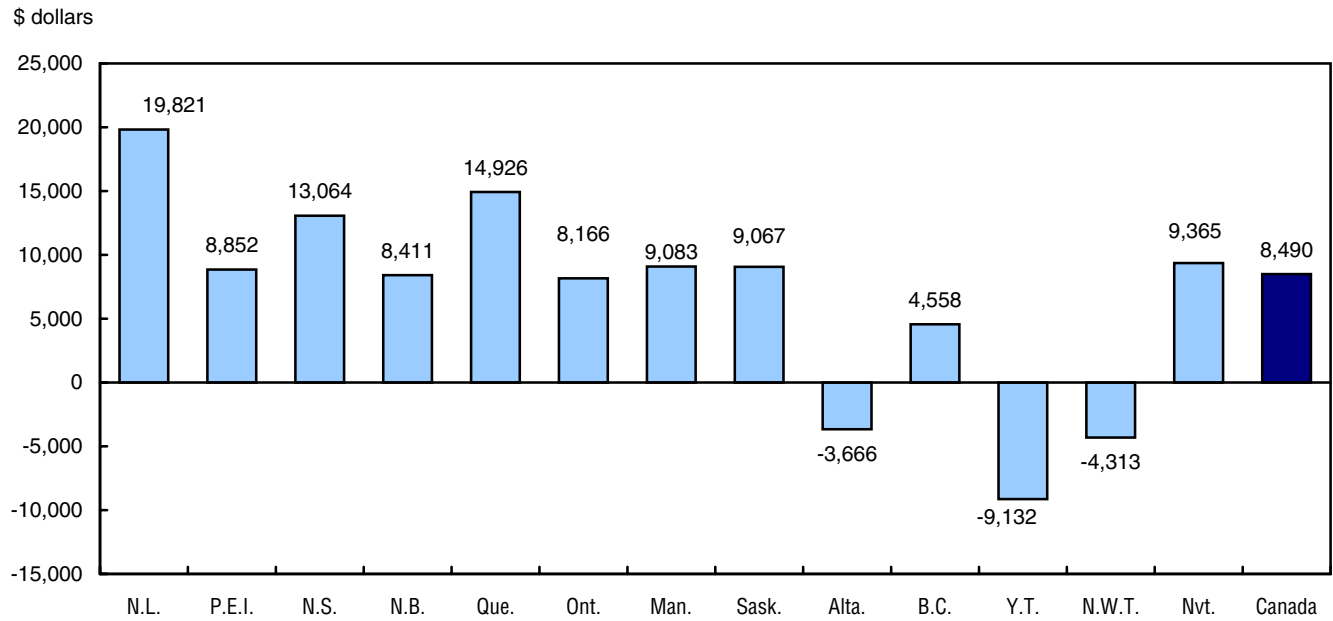


Chart 7

Consolidated provincial, territorial and local general governments net debt per capita (March 31, 2003)



1. Local governments include general government and school boards.

Chart 8

Changes in salaries and wages by level of government, 2004 vs. 1999

\$ billions

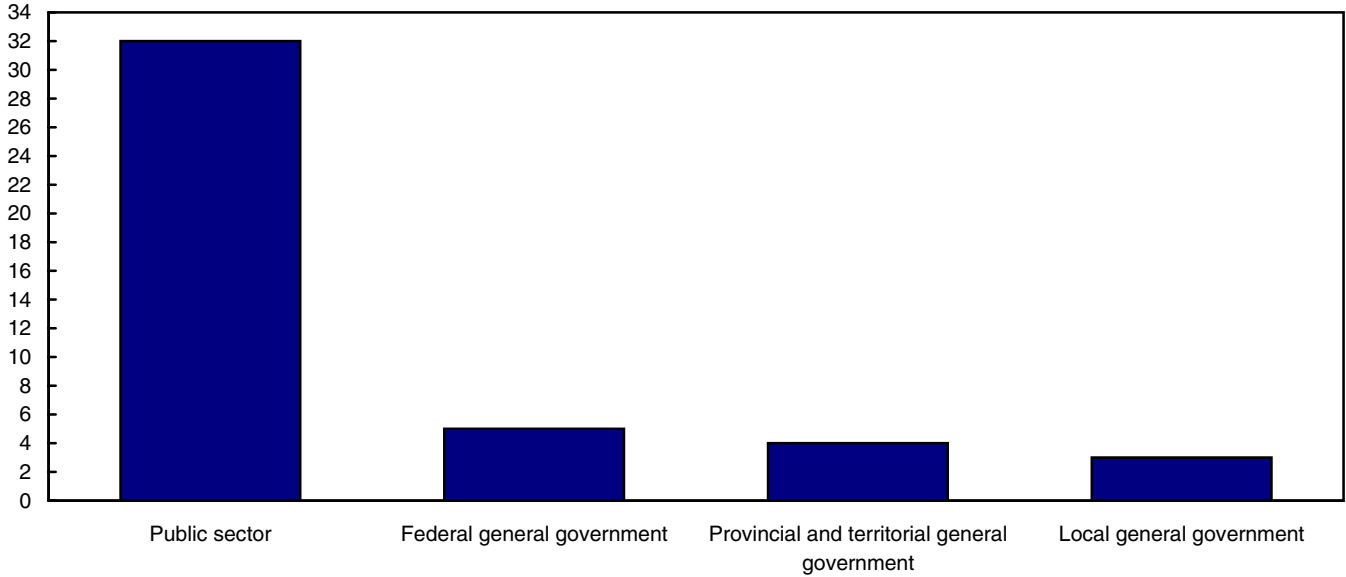


Chart 9

Transfer revenue from other levels of government

\$ millions

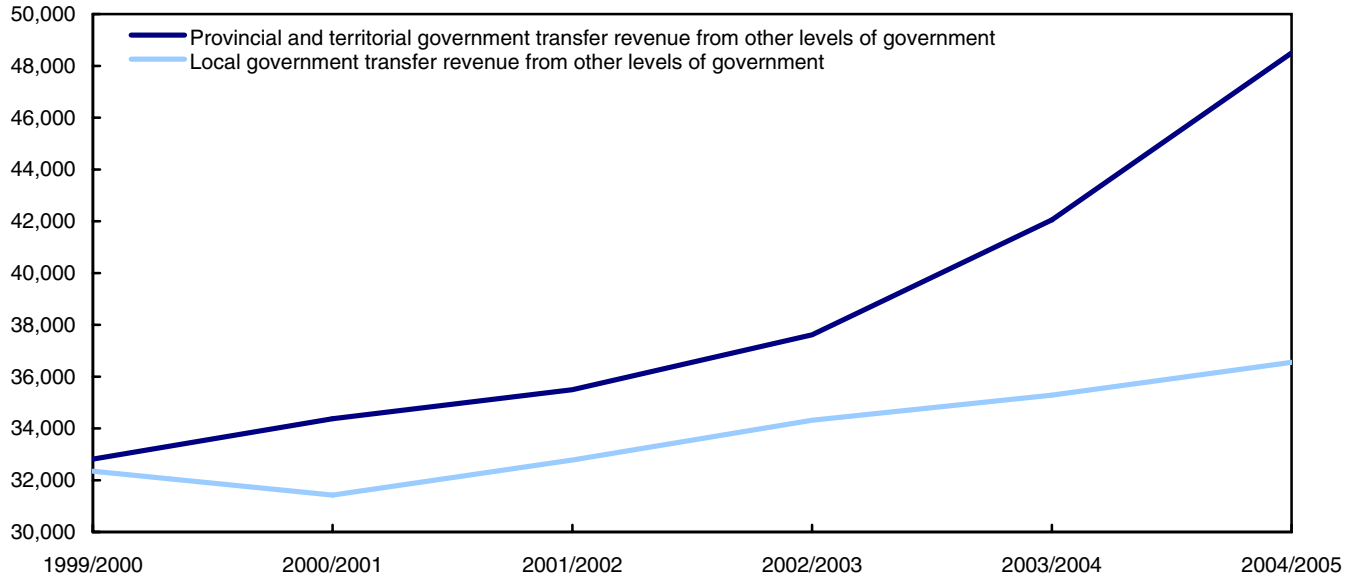


Chart 10

Federal general government revenue and expenditures

\$ billions

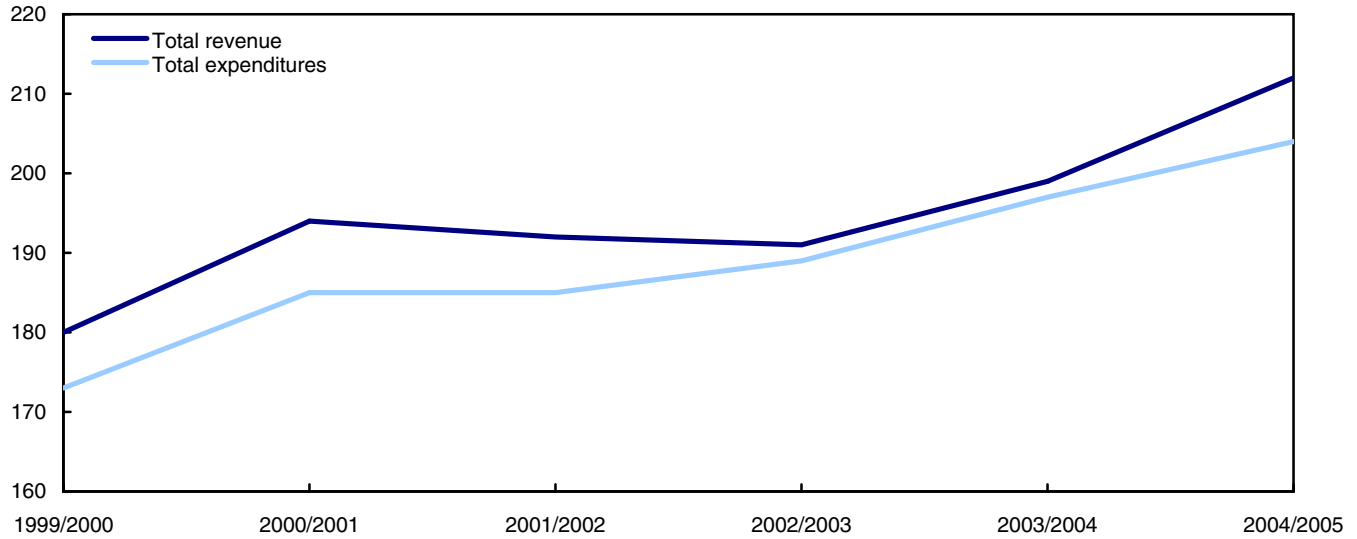


Chart 11

Federal general government revenue by source

Index: 1999/2000=100

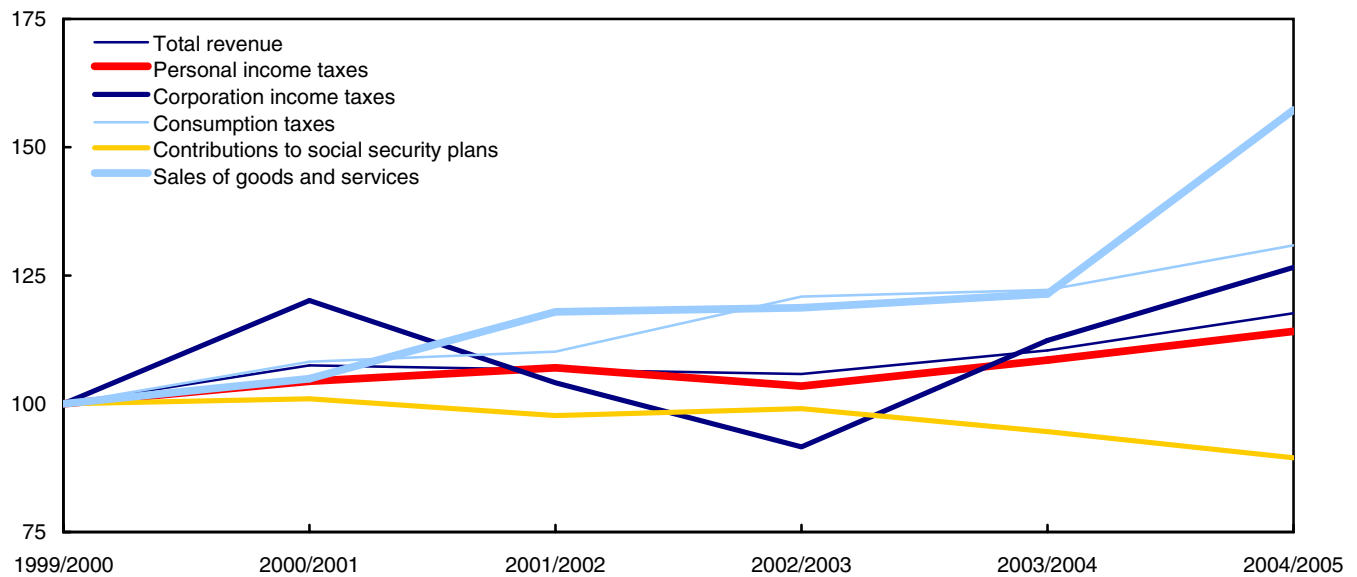


Chart 12

Federal general government expenditures by function

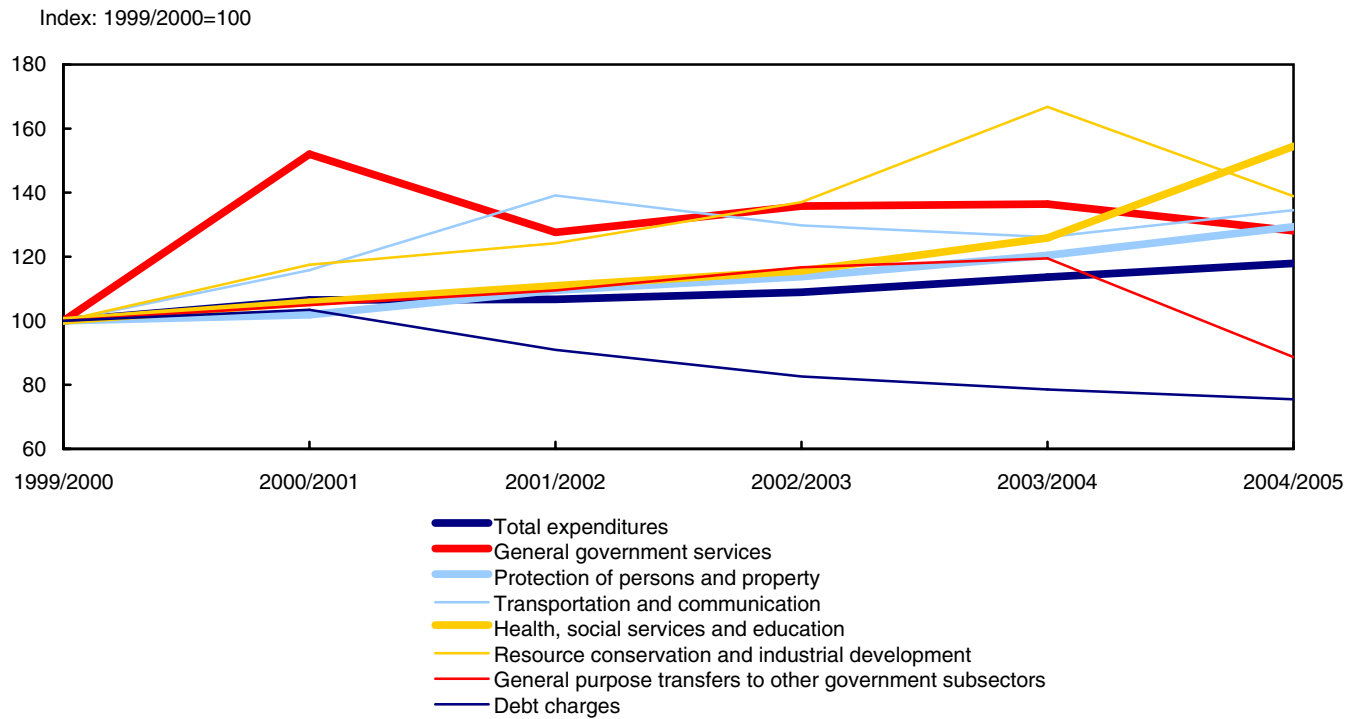


Chart 13

Federal general government expenditures by function - 2004/2005

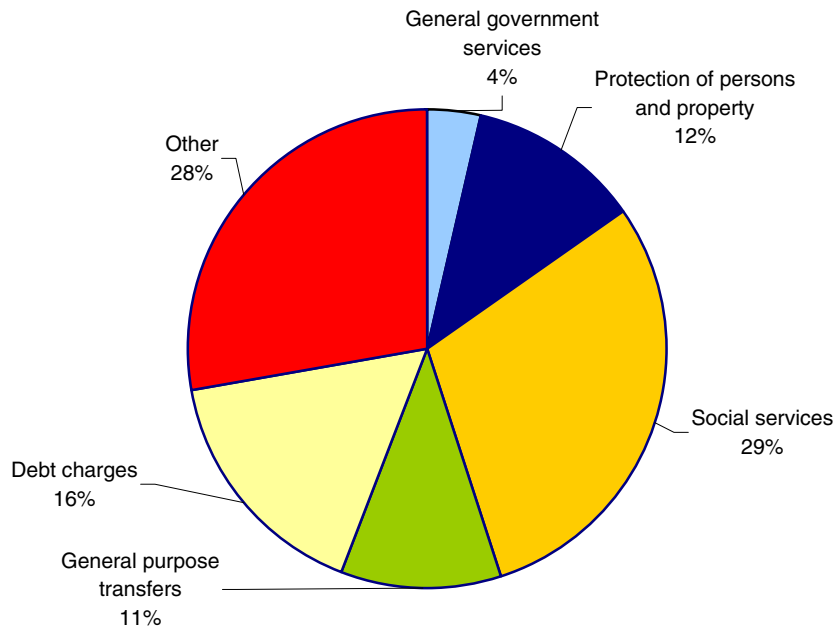


Chart 14

Provincial and territorial general government surplus (+) / deficit (-)

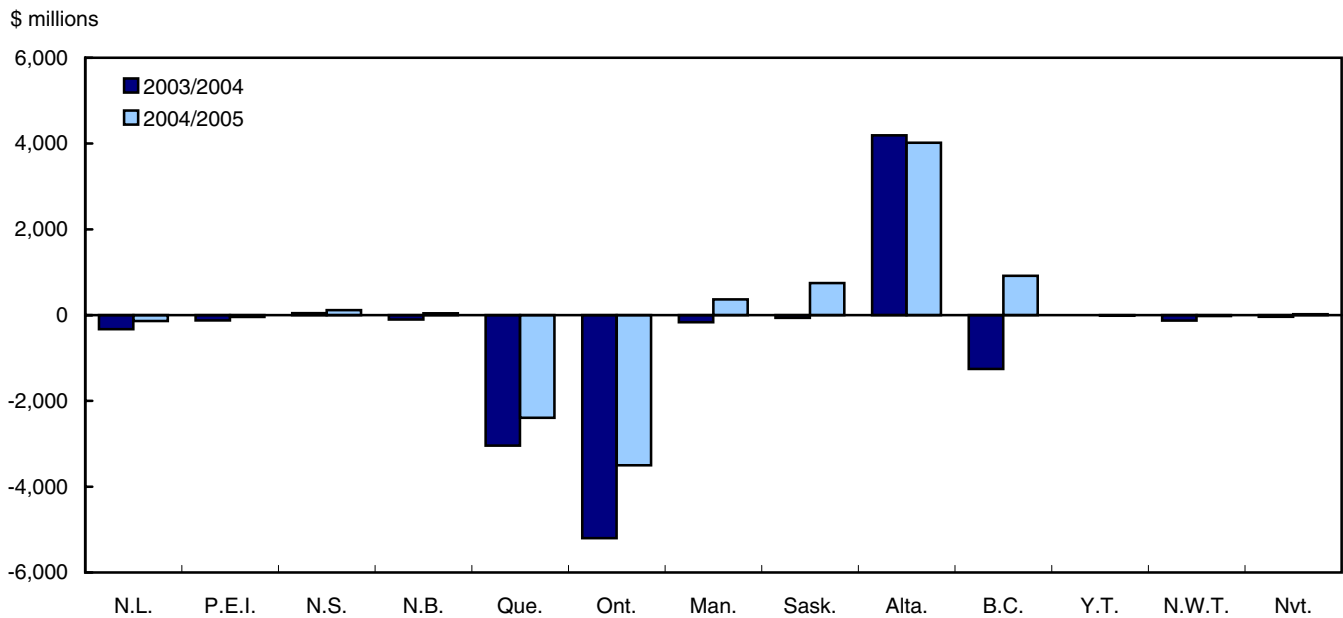


Chart 15

Provincial and territorial general government revenue and expenditures

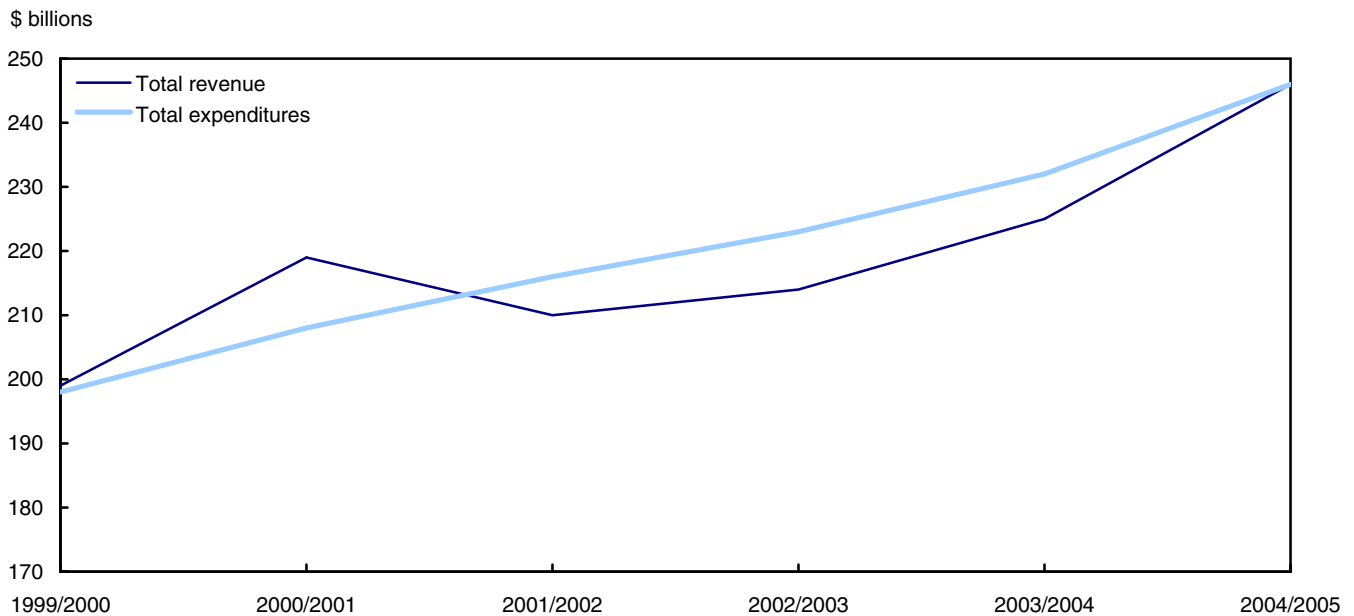


Chart 16

Growth in selected provincial and territorial general government revenue by source

Index: 1999/2000=100

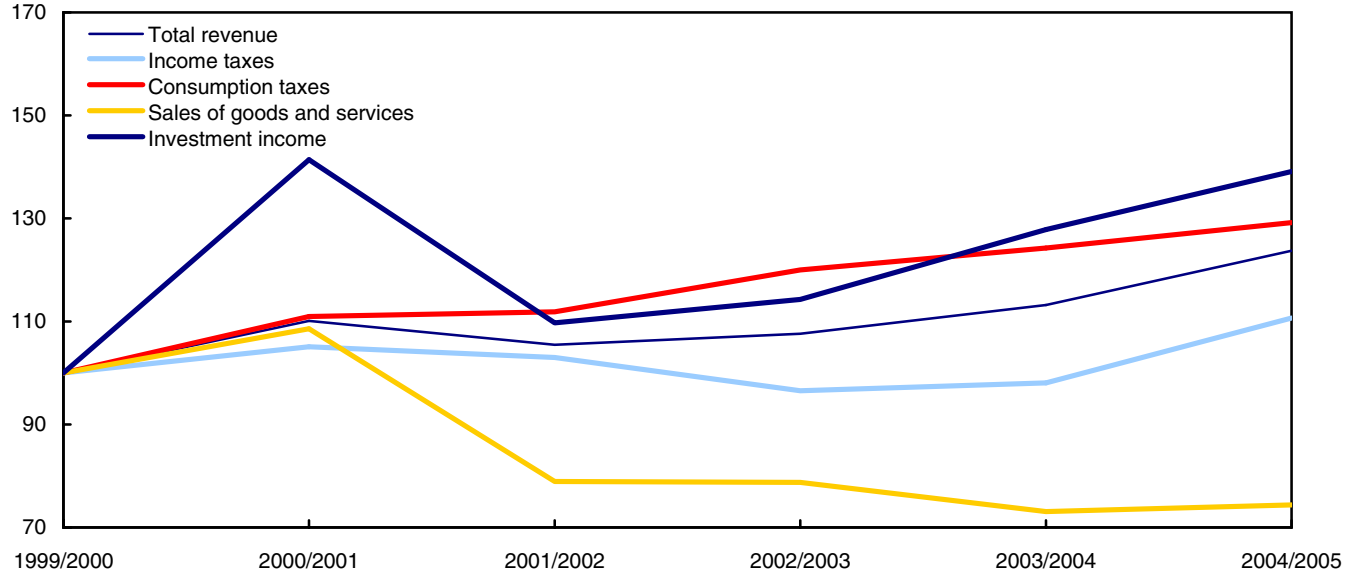


Chart 17

Growth in selected provincial and territorial general government revenue by source (1999/2000 to 2004/2005)

\$ millions

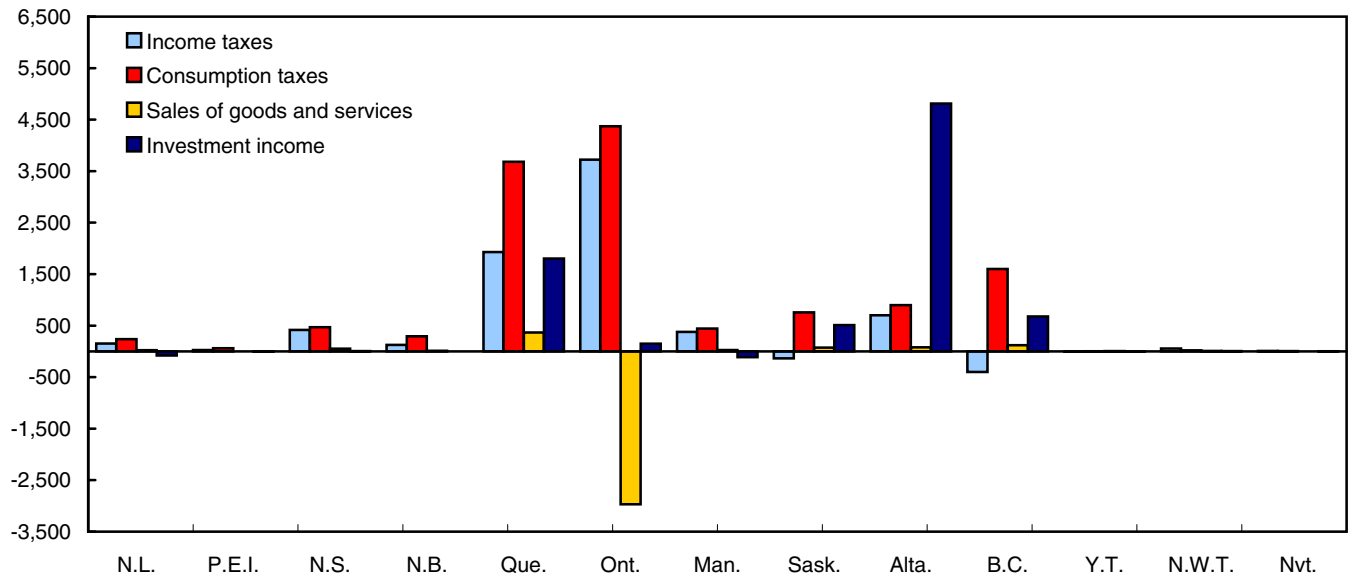


Chart 18

Provincial and territorial general government expenditures by function

Index: 1999/2000=100

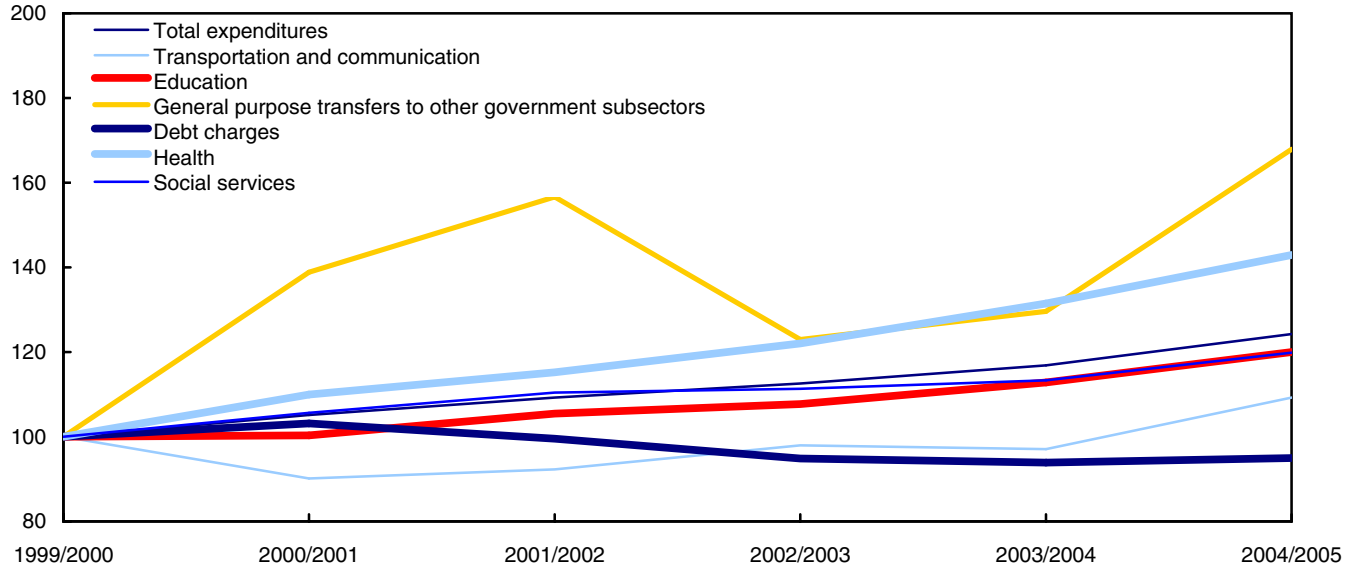


Chart 19

Growth in provincial and territorial general government expenditures by function (1999/2000 to 2004/2005)

\$ millions

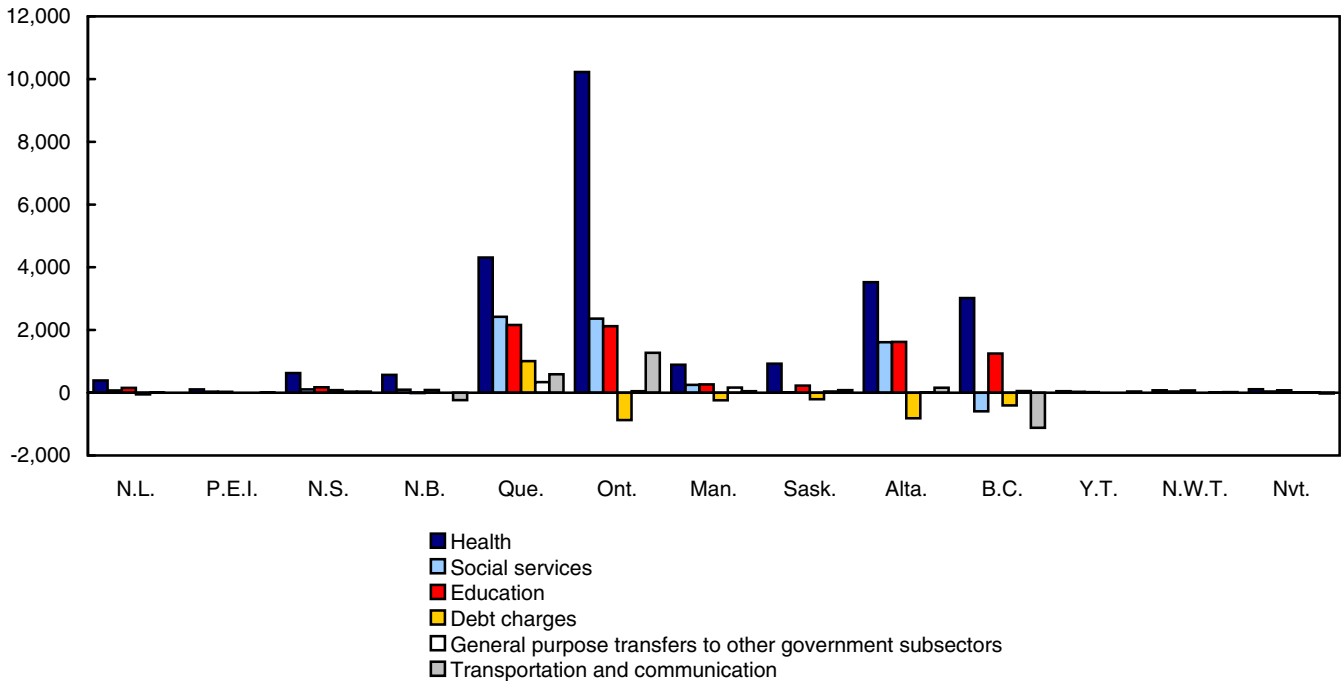


Chart 20

Provincial and territorial general government expenditures by function - 2004/2005

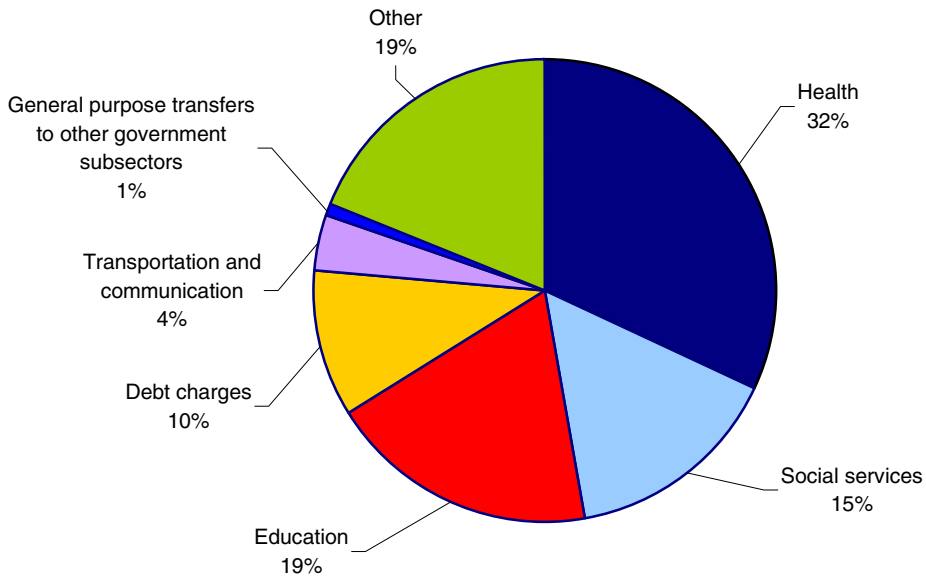


Chart 21

Local government surplus (+) / deficit (-)

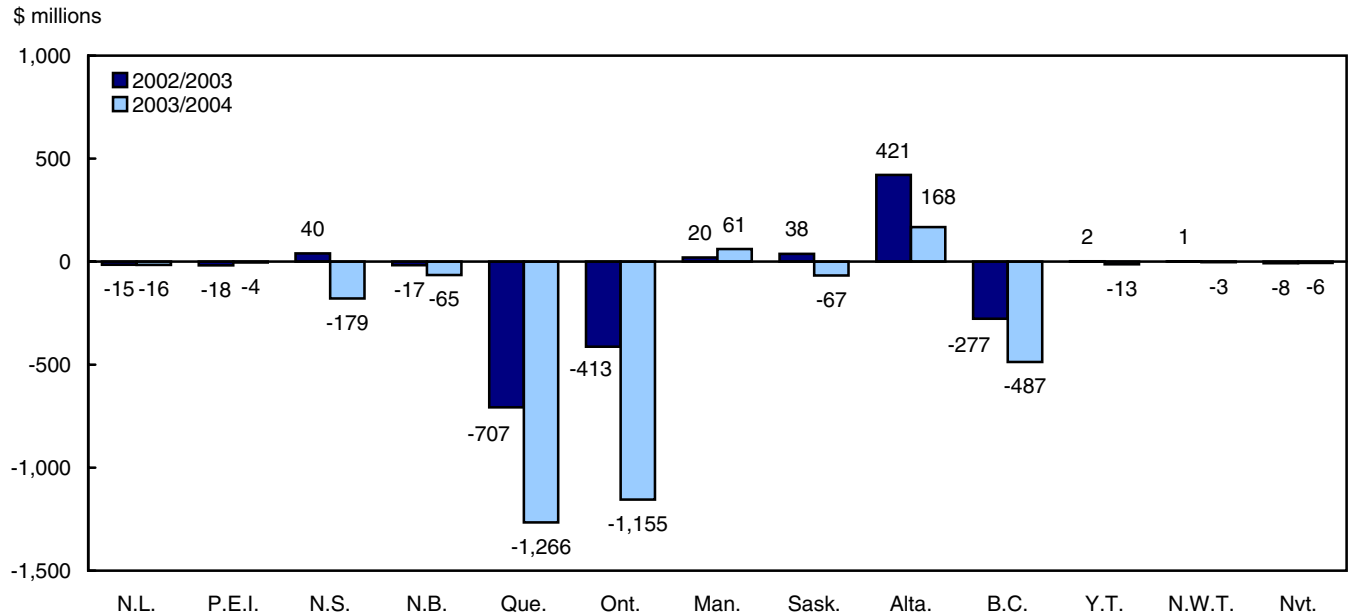


Chart 22

Local government revenue and expenditures

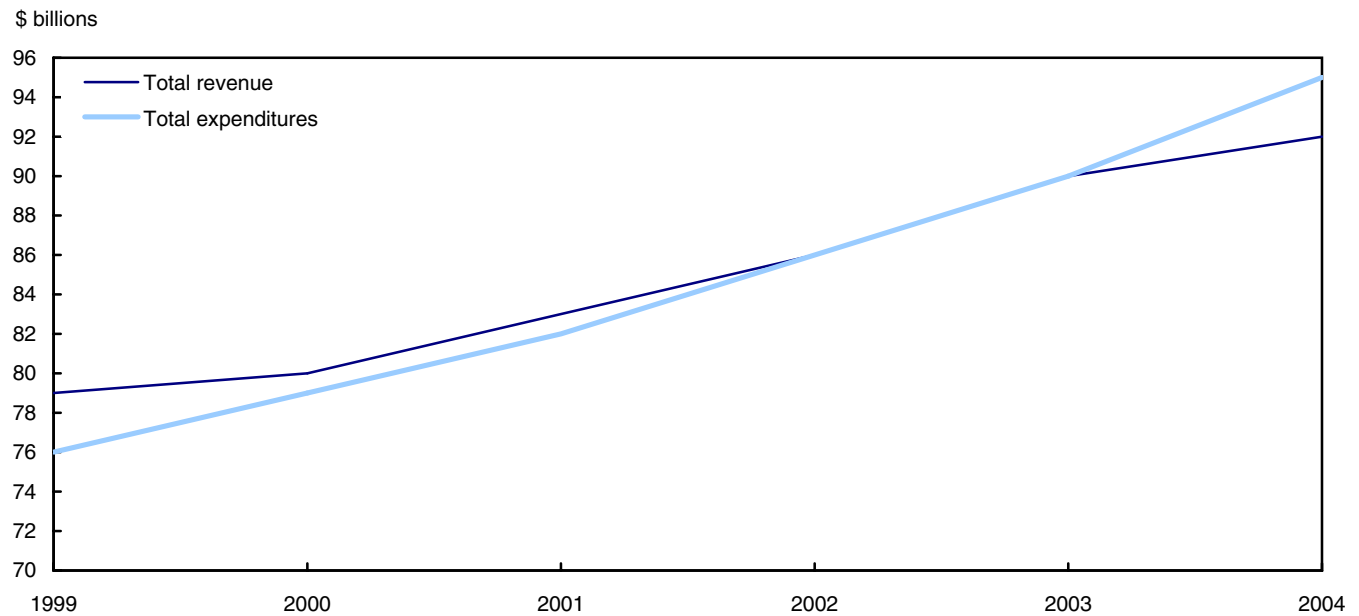


Chart 23

Local governments: transfer revenue vs. property and related tax revenue

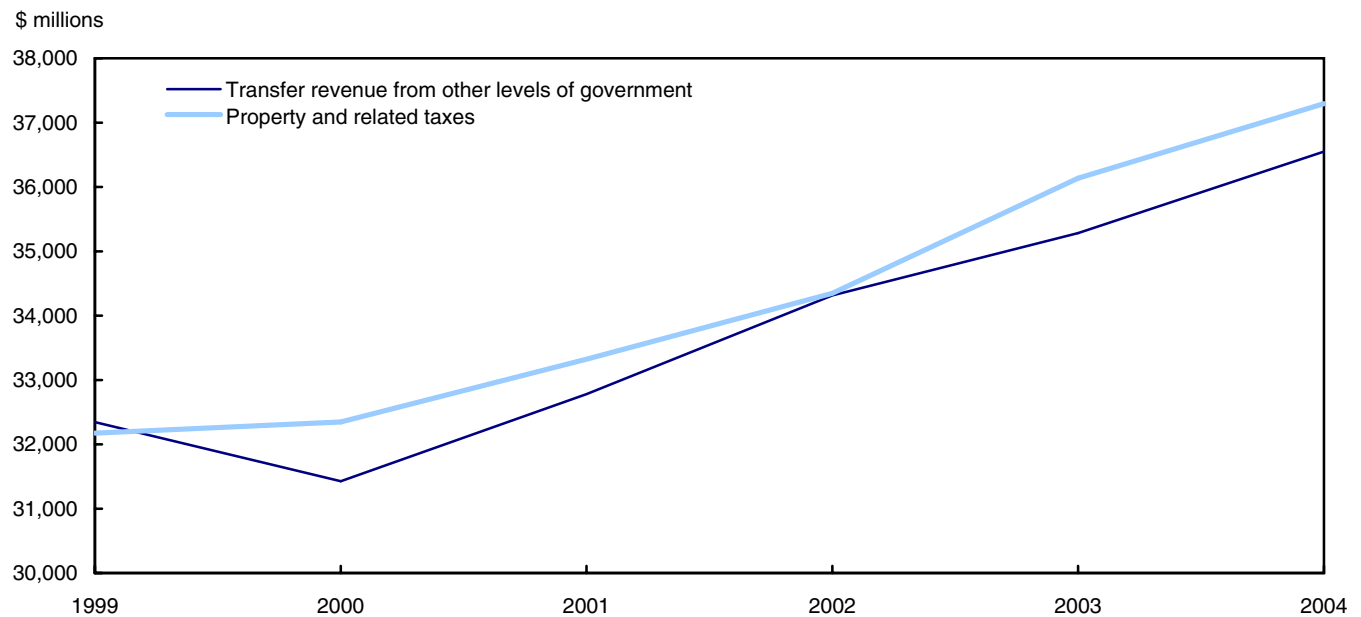


Chart 24

Growth in selected local government revenue by source (1999 to 2004)

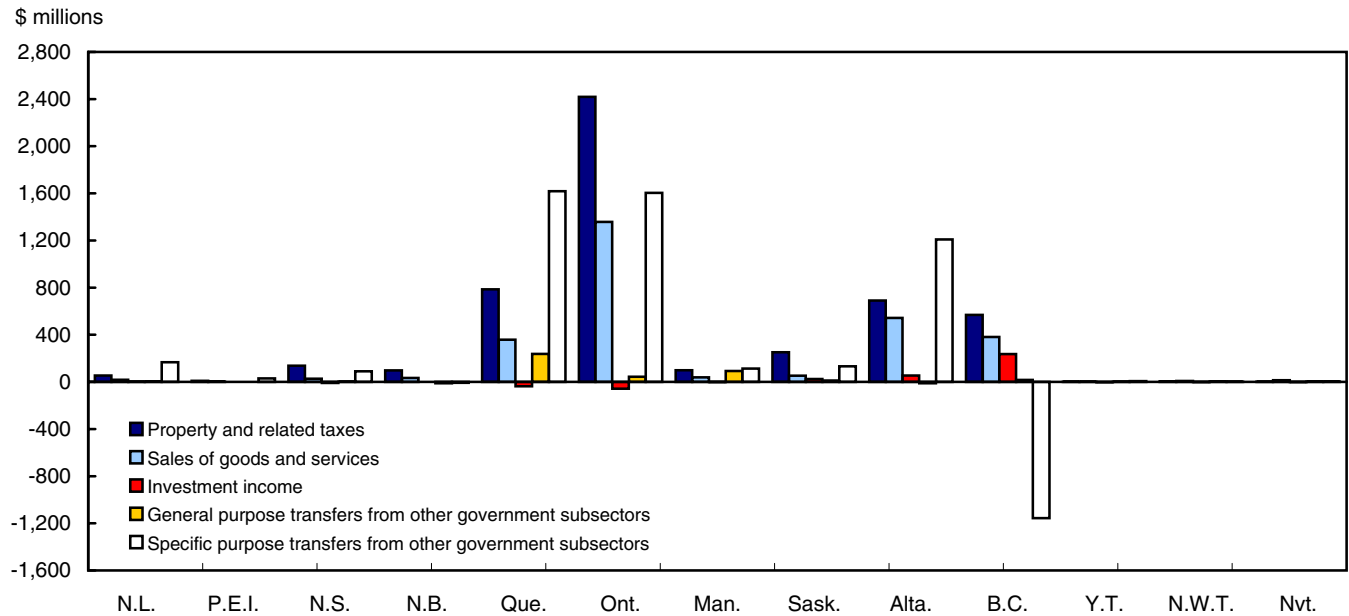


Chart 25

Growth in selected local government expenditures by function (1999 to 2004)

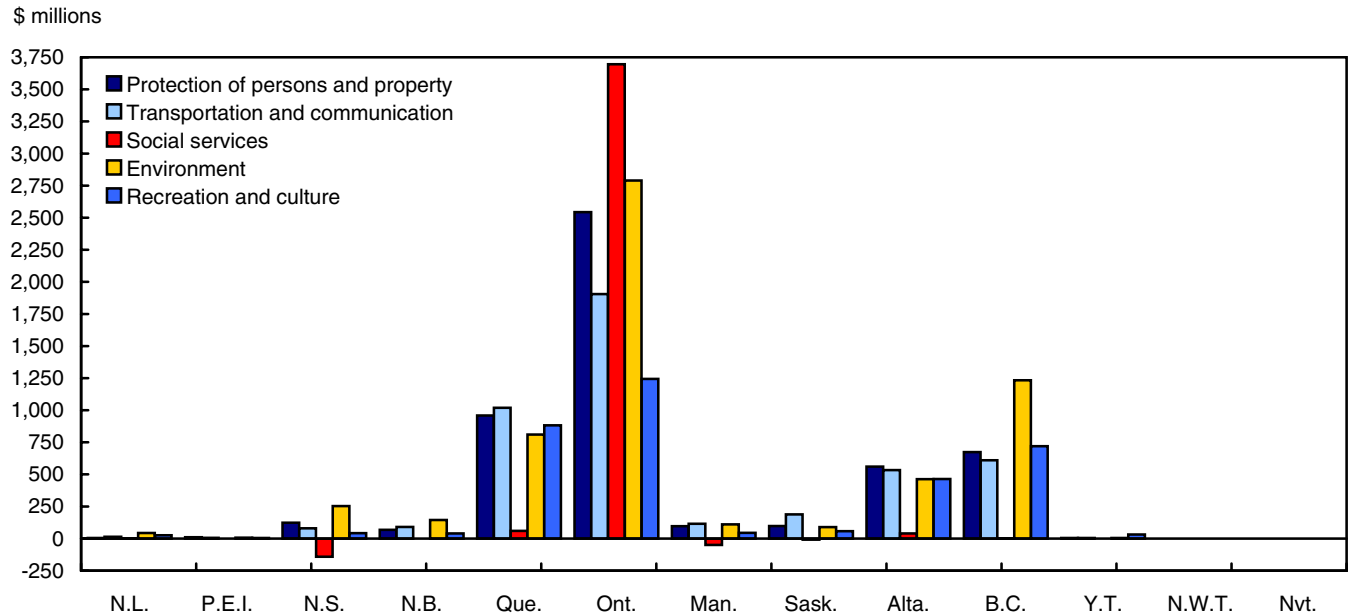


Chart 26

Local general government expenditures by function - 2003/2004

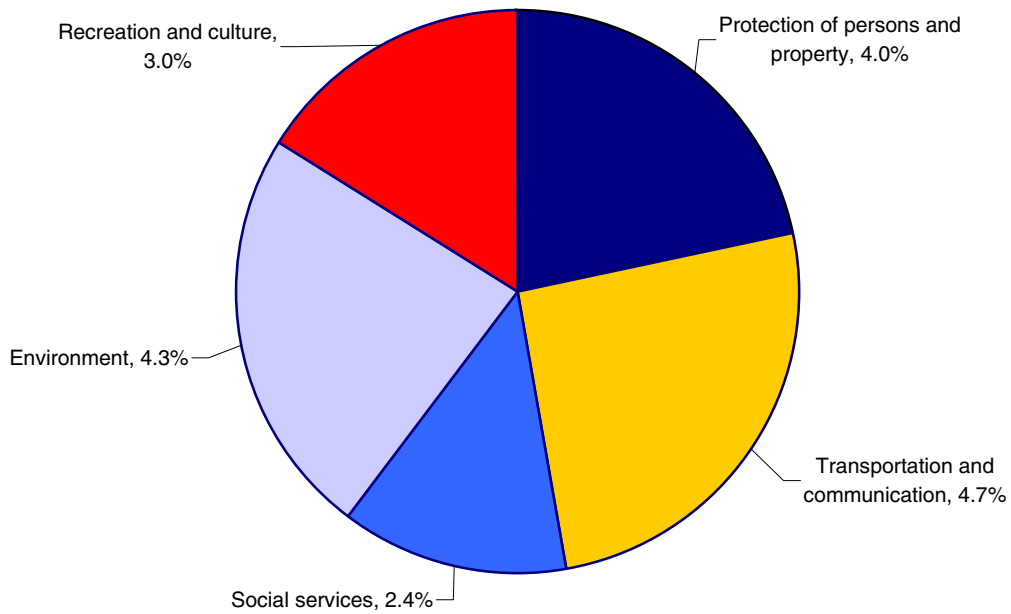
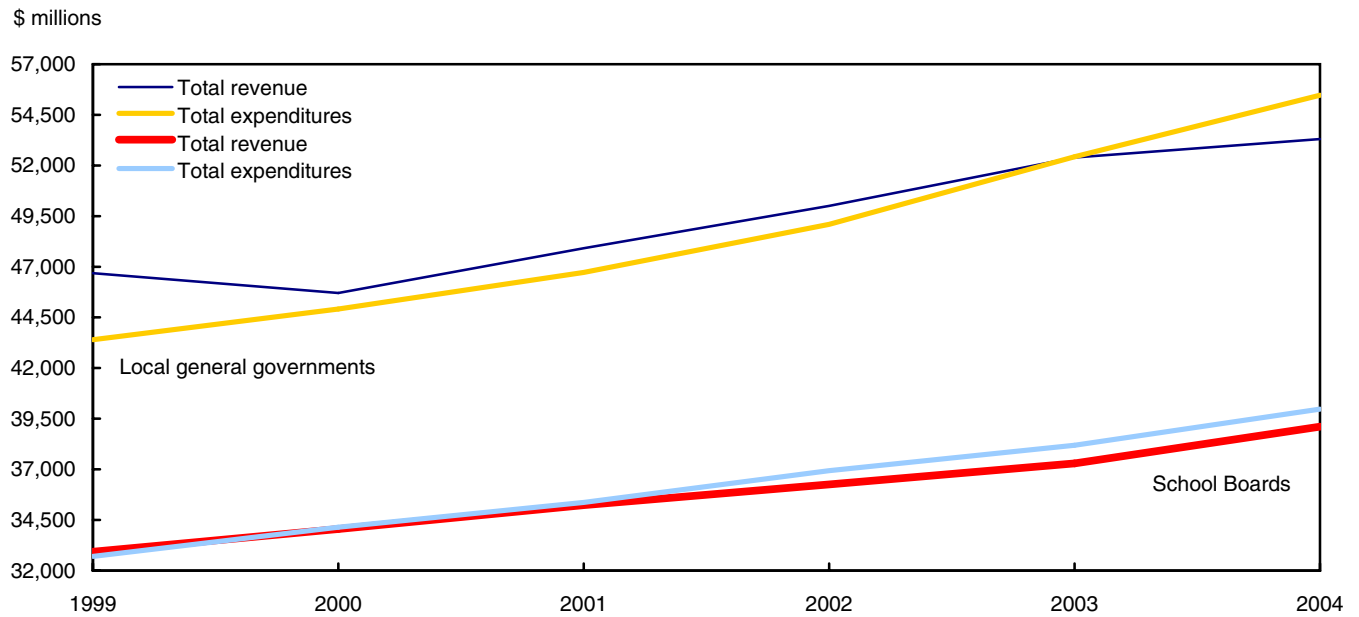


Chart 27

Surplus (+) / deficit (-) of local general governments vs. school boards



Related products

Selected publications from Statistics Canada

12-589-X	Guide to the public sector of Canada
63-202-X	The control and sale of alcoholic beverages in Canada
68-213-S	Public sector statistics: Supplement
68F0023X	Financial Management System (FMS)

Selected CANSIM tables from Statistics Canada

183-0002	Public sector employment, wages and salaries
183-0003	Federal government employment, wages and salaries in census metropolitan areas for the month of September
183-0004	Department of National Defence, military personnel and wages and salaries
183-0005	Total of net income of liquor authorities and provincial and territorial government revenue, fiscal years ended March 31
183-0006	Sales of alcoholic beverages by volume, value and per capita 15 years and over, fiscal years ended March 31
183-0015	Sales of alcoholic beverages of liquor authorities, wineries and breweries, by value and volume, fiscal years ended March 31
183-0016	Imports and exports of alcoholic beverages, by value and volume for selected countries, fiscal years ended March 31
183-0017	Net income of provincial and territorial liquor authorities and government revenue from the control and sale of alcoholic beverages, fiscal years ended March 31
183-0018	Reconciliation of net income of liquor authorities with total revenue specifically derived from the control and sale of alcoholic beverages, fiscal years ended March 31
183-0019	Volume of sales of alcoholic beverages in litres of absolute alcohol and per capita 15 years and over, fiscal years ended March 31
183-0020	Provincial and territorial retail trade of alcoholic beverages, fiscal years ended March 31
183-0021	Federal public sector employment - Reconciliation of TBC, PSC and STC statistical universes, as at December 31

385-0001	Consolidated federal, provincial, territorial and local government revenue and expenditures, for fiscal year ending March 31
385-0002	Federal, provincial and territorial general government revenue and expenditures, for fiscal year ending March 31
385-0003	Local government revenue and expenditures, year ending December 31
385-0004	Local general government revenue and expenditures, year ending December 31
385-0005	Federal, provincial and territorial non-autonomous pension plans, revenue and expenditures, for fiscal year ending March 31
385-0006	Canada and Quebec Pension Plans revenue and expenditures, for fiscal year ending March 31
385-0007	University and college revenue and expenditures, for fiscal year ending March 31
385-0008	Health and social service institutions revenue and expenditures, for fiscal year ending March 31
385-0009	School board revenue and expenditures, year ending December 31
385-0010	Federal government debt, for fiscal year ending March 31
385-0011	Federal government enterprise finance, income and expenses, year ending December 31
385-0012	Federal government enterprise finance, unappropriated surplus, year ending December 31
385-0013	Federal government enterprise finance, balance sheet, year ending December 31
385-0014	Balance sheet of federal, provincial, territorial and local governments
385-0015	Income and expenses of provincial, territorial and local government enterprises, by industry
385-0016	Assets, liabilities and net worth of provincial and territorial government enterprises, by industry, year ending January 1
385-0017	Federal, provincial, territorial and local government net and consolidated debt
385-0018	Federal, provincial and territorial non-autonomous pension plans balance sheet, for fiscal year ending March 31
385-0019	Canada and Quebec Pension Plans (CPP and QPP) balance sheet, for fiscal year ending March 31
385-0021	Reconciliation of expenditures of universities and colleges on a Financial Management System (FMS) basis to expenditures on postsecondary education as per Centre for Education Statistics (CES), for fiscal year ending March 31
385-0022	Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to the Financial Management System (FMS), for fiscal year ending March 31
385-0023	Reconciliation of federal government revenue and expenditures from public accounts to the Financial Management Systems (FMS), for fiscal year ending March 31
385-0024	Local general government revenue and expenditures, current and capital accounts, year ending December 31
385-0025	Reconciliation of federal general government balance sheet from public accounts to the Financial Management System (FMS), as at March 31

385-0026	Debt guaranteed by provincial and territorial governments
385-0027	Provincial and territorial general government capital transfers for debt repayment to other government sub-sectors

Selected surveys from Statistics Canada

1702	Local Government Assets and Liabilities
1709	Federal Government Assets and Liabilities
1713	Federal Government Employment and Payroll
1715	Federal Government Finance - Estimates and Actual Data
1720	Provincial Government Revenue and Expenditure - Estimates and Actual Data
1723	Provincial Government Assets, Liabilities, Sources and Application of Funds
1725	Provincial Government Business Enterprise Finance
1726	Control and Sale of Alcoholic Beverages in Canada
1728	Provincial and Territorial Government Employment and Payroll Survey
1730	Federal Government Business Enterprise Finance
1731	Local Government Revenue and Expenditure - Financial Management System Basis - Actual Data
1732	Local Government Revenue and Expenditure - Financial Management System Basis - Preliminary Data
1735	Consolidated Government Revenue and Expenditure

Selected tables of Canadian statistics from Statistics Canada

- *Consolidated federal, provincial, territorial and local government assets and liabilities*
- *Federal general government, assets and liabilities*
- *Provincial and territorial general government, assets and liabilities*
- *Provincial and territorial governments, assets and liabilities, by province and territory*
- *Local governments, assets and liabilities*
- *Local governments, assets and liabilities, by province and territory*

- *Consolidated provincial, territorial and local general government, province and territory*
- *Consolidated provincial, territorial and local general governments, assets and liabilities*
- *Federal government debt*
- *Public sector employees, wages and salaries*
- *Federal government employment, wages and salaries, by census metropolitan areas*
- *Federal general government revenue and expenditures*
- *Provincial and territorial general government revenue and expenditures*
- *Provincial and territorial general government revenue and expenditures, by province and territory*
- *Non-autonomous federal pension plans revenue and expenditures*
- *Provincial non-autonomous pension plans revenue and expenditures*
- *Reconciliation of federal government revenue and expenditures from Public Accounts to Statistics Canada's Financial Management System*
- *University and college revenue, by province and territory*
- *Universities and colleges revenue and expenditures*
- *Health and social service institutions revenue and expenditures*
- *Universities and colleges revenue and expenditures, by province and territory*
- *Health and social service institutions revenue and expenditures, by province and territory*
- *Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to Statistics Canada's Financial Management System*
- *Military personnel and pay*
- *School boards revenue and expenditures*
- *School boards revenue and expenditures, by province and territory*
- *Local general government revenue and expenditures*
- *Local general government revenue and expenditures, by province and territory*
- *Local government revenue and expenditures*
- *Local government revenue and expenditures, by province and territory*
- *Consolidated federal, provincial, territorial and local government revenue and expenditures*
- *Consolidated government revenue and expenditures*
- *Federal government revenue and expenditures*
- *Consolidated provincial and local government revenue and expenditures*

- *Consolidated provincial, territorial and local government revenue and expenditures, by province and territory*
- *Consolidated provincial and territorial government revenue and expenditures*
- *Consolidated provincial and territorial government revenue and expenditures, by province and territory*

Statistical tables

Table 1-1

Summary tables — Public sector employment and wages and salaries - distribution among components of the public sector

	1993	1994	1995	1996	1997	1998
	average number of employees					
Public sector employment						
Public sector	3,037,477	3,002,690	2,957,835	2,851,331	2,789,402	2,778,970
Government	2,711,896	2,679,068	2,648,900	2,578,503	2,530,976	2,518,067
Federal general government	404,734	394,106	371,053	356,099	337,713	330,981
Provincial and territorial general government	371,084	360,370	358,416	335,063	338,857	334,203
Health and social service institutions, provincial and territorial	744,367	739,279	737,226	707,571	692,242	695,118
Universities, colleges, vocational and trade institutions, provincial and territorial	281,720	276,153	274,800	272,623	270,740	270,238
Local general government	368,906	366,132	366,470	358,942	350,426	341,046
Local school boards	541,085	543,029	540,935	548,205	540,999	546,481
Government business enterprises	325,581	323,622	308,935	272,828	258,426	260,903
Federal government business enterprises	136,429	143,784	135,763	101,340	92,311	91,359
Provincial and territorial government business enterprises	138,910	130,280	126,371	124,542	119,690	122,758
Local government business enterprises	50,243	49,557	46,802	46,945	46,425	46,786
	millions of dollars					
Public sector wages and salaries						
Public sector	108,344	107,499	106,450	102,525	101,356	103,039
Government	94,891	94,204	93,458	91,285	90,308	91,825
Federal general government	16,730	16,481	15,703	14,821	14,471	14,474
Provincial and territorial general government	14,998	15,187	15,315	13,623	13,645	13,701
Health and social service institutions, provincial and territorial	20,439	19,911	19,673	20,267	20,137	21,131
Universities, colleges, vocational and trade institutions, provincial and territorial	9,411	9,359	9,376	9,462	9,304	9,566
Local general government	12,420	12,432	12,534	12,559	12,313	12,045
Local school boards	20,891	20,834	20,856	20,553	20,437	20,909
Government business enterprises	13,453	13,295	12,992	11,240	11,048	11,214
Federal government business enterprises	4,984	5,244	5,103	3,475	3,425	3,472
Provincial and territorial government business enterprises	6,267	5,911	5,813	5,694	5,596	5,640
Local government business enterprises	2,203	2,140	2,077	2,071	2,027	2,102

Table 1-1 – continued

Summary tables — Public sector employment and wages and salaries - distribution among components of the public sector

	1999	2000	2001 ^r	2002 ^r	2003 ^r	2004 ^p
	average number of employees					
Public sector employment						
Public sector	2,769,871	2,785,752	2,813,516	2,846,995	2,912,929	2,949,305
Government	2,508,044	2,519,648	2,547,176	2,583,094	2,641,253	2,669,288
Federal general government	328,154	335,317	351,331	359,477	366,428	366,654
Provincial and territorial general government	336,158	338,309	340,291	336,594	349,531	348,066
Health and social service institutions, provincial and territorial	689,762	691,144	696,321	714,988	738,525	744,570
Universities, colleges, vocational and trade institutions, provincial and territorial	269,145	273,136	277,030	284,685	294,441	301,556
Local general government	341,485	340,927	341,564	344,502	360,980	365,329
Local school boards	543,340	540,815	540,639	542,848	531,348	543,112
Government business enterprises	261,827	266,104	266,340	263,901	271,676	280,018
Federal government business enterprises	89,990	89,743	89,131	88,429	89,471	90,834
Provincial and territorial government business enterprises	124,422	128,156	128,047	125,185	130,624	136,124
Local government business enterprises	47,414	48,206	49,162	50,287	51,582	53,060
	millions of dollars					
Public sector wages and salaries						
Public sector	107,969	115,496	120,116	126,145	133,401	139,506
Government	96,374	103,421	107,578	113,737	120,353	125,771
Federal general government	16,013	19,181	18,689	20,421	21,010	21,476
Provincial and territorial general government	14,156	14,827	15,517	16,103	17,584	17,925
Health and social service institutions, provincial and territorial	22,407	24,125	26,054	27,420	29,525	31,623
Universities, colleges, vocational and trade institutions, provincial and territorial	10,053	10,642	11,375	12,231	12,617	13,373
Local general government	12,125	12,455	13,028	13,831	14,819	15,405
Local school boards	21,620	22,190	22,916	23,729	24,798	25,969
Government business enterprises	11,594	12,075	12,538	12,409	13,048	13,735
Federal government business enterprises	3,465	3,647	3,682	3,721	3,853	4,009
Provincial and territorial government business enterprises	5,956	6,173	6,511	6,240	6,633	7,037
Local government business enterprises	2,173	2,254	2,345	2,448	2,562	2,689

Source: Statistics Canada, Financial Management System

Table 1-2

Summary tables — Public sector employment and wages and salaries¹, by province, territory and outside Canada, 2004^p

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	average number of employees						
Public sector employment							
Public sector²	56,214	17,132	104,722	78,937	706,980	1,053,746	150,609
Government	52,711	16,596	97,046	72,066	651,124	933,460	132,547
Federal general government	6,970	3,532	23,396	13,526	74,331	151,793	16,012
Provincial and territorial general government	10,100	3,338	11,082	27,560	88,721	96,392	19,774
Health and social service institutions, provincial and territorial	16,685	4,248	27,738	21,554	228,722	208,521	40,187
Universities, colleges, vocational and trade institutions, provincial and territorial	5,127	1,804	7,636	3,347	61,497	103,650	14,035
Local general government	4,253	740	11,068	6,078	70,956	157,374	16,653
Local school boards	9,576	2,935	16,127	. ³	126,898	215,730	25,886
Government business enterprises	3,503	536	7,676	6,871	55,856	120,286	18,061
Federal government business enterprises	1,346	248	4,912	2,151	18,181	36,773	7,881
Provincial and territorial government business enterprises	2,157	289	2,277	4,300	30,062	46,015	8,393
Local government business enterprises	.	.	487	420	7,614	37,499	1,787
	millions of dollars						
Public sector wages and salaries							
Public sector	2,435.2	707.1	4,723.4	3,409.2	32,650.5	53,843.1	5,857.4
Government	2,283.8	689.0	4,333.3	3,121.9	29,642.6	47,626.4	4,993.1
Federal general government	367.2	184.0	1,305.8	709.1	4,257.2	9,249.8	847.3
Provincial and territorial general government	389.7	157.3	465.8	1,189.5	4,646.2	5,401.0	814.8
Health and social service institutions, provincial and territorial	758.8	158.9	1,138.1	820.9	8,973.8	9,945.7	1,369.2
Universities, colleges, vocational and trade institutions, provincial and territorial	244.2	57.4	468.3	198.6	3,276.4	4,671.5	431.1
Local general government	100.9	16.6	263.3	203.8	3,095.9	7,100.9	464.7
Local school boards	422.9	114.8	692.0	. ³	5,393.0	11,257.4	1,066.1
Government business enterprises	151.4	18.1	390.2	287.3	3,007.9	6,216.7	864.2
Federal government business enterprises	54.7	9.9	310.1	65.9	763.5	1,683.9	358.9
Provincial and territorial government business enterprises	96.7	8.2	65.7	207.6	1,854.1	2,607.0	432.6
Local government business enterprises	.	.	14.4	13.8	390.3	1,925.8	72.8

See footnotes at the end of the table.

Table 1-2 – continued

Summary tables — Public sector employment and wages and salaries¹, by province, territory and outside Canada, 2004²

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Outside Canada	Total
average number of employees								
Public sector employment								
Public sector²	129,194	264,718	364,139	5,126	8,107	6,218	3,139	2,949,305
Government	112,654	249,314	329,177	5,126	8,107	6,218	3,139	2,669,288
Federal general government	9,041	26,365	36,473	594	1,172	308	3,139	366,654
Provincial and territorial general government	14,401	29,684	34,941	3,766	4,230	4,076	.	348,066
Health and social service institutions, provincial and territorial	39,459	68,722	87,256	317	1,164	..	.	744,570
Universities, colleges, vocational and trade institutions, provincial and territorial	10,913	31,596	61,951	.	.	.	.	301,556
Local general government	18,140	39,206	37,487	449	1,093	1,834	.	365,329
Local school boards	20,701	53,742	71,069	. ³	449	. ³	.	543,112
Government business enterprises	16,540	15,404	34,962	..	.	.	..	280,018
Federal government business enterprises	3,166	7,746	8,264	..	..	..	..	90,834
Provincial and territorial government business enterprises	12,927	3,072	26,539	.	.	.	.	136,124
Local government business enterprises	447	4,586	158	.	.	.	.	53,060
millions of dollars								
Public sector wages and salaries								
Public sector	4,959.0	13,118.6	16,277.1	311.6	548.8	343.6	291.1	139,505.8
Government	4,277.7	12,484.4	14,823.8	311.6	548.8	343.6	291.1	125,771.1
Federal general government	494.1	1,432.3	2,164.8	45.1	92.4	35.6	291.1	21,475.9
Provincial and territorial general government	719.4	1,406.7	1,967.8	232.0	282.9	252.4	.	17,925.4
Health and social service institutions, provincial and territorial	1,205.0	3,363.5	3,765.7	16.2	107.5	..	.	31,623.3
Universities, colleges, vocational and trade institutions, provincial and territorial	496.6	1,555.6	1,973.1	.	.	.	.	13,372.8
Local general government	472.2	1,811.6	1,765.4	18.3	35.7	55.6	.	15,405.2
Local school boards	890.5	2,914.7	3,187.0	. ³	30.2	. ³	.	25,968.5
Government business enterprises	681.3	634.2	1,453.3	..	.	.	..	13,734.7
Federal government business enterprises	73.3	313.0	368.7	..	..	..	..	4,008.7
Provincial and territorial government business enterprises	590.4	78.4	1,077.6	.	.	.	.	7,036.9
Local government business enterprises	17.6	242.9	7.0	.	.	.	.	2,689.1

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

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

3. Included in provincial general government administration.

Source: Statistics Canada, Financial Management System

Table 1-3

Summary tables — Public sector employment and employment per 1,000 population¹, by province, territory and outside Canada

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
average number of employees							
Public sector employment							
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	15,267	105,308	77,922	713,065	949,401	129,346
1999	52,372	15,234	104,628	78,531	699,409	947,246	133,703
2000	52,624	15,753	103,556	78,082	692,810	961,091	134,969
2001 r	53,250	16,020	102,800	78,969	694,431	975,210	139,277
2002 r	55,221	16,023	103,812	79,418	700,700	986,457	143,138
2003 r	56,751	16,641	106,934	81,746	710,054	1,015,843	147,073
2004 p	56,214	17,132	104,722	78,937	706,980	1,053,746	150,609
Public sector employment per 1,000 population⁴							
1993	104	117	127	113	108	100	129
1994	103	118	124	110	109	97	126
1995	102	115	119	109	107	94	124
1996	100	119	116	105	101	88	119
1997	100	120	114	103	99	85	113
1998	103	112	113	104	98	84	114
1999	98	112	112	105	96	82	117
2000	100	115	111	104	94	82	118
2001 r	102	117	110	105	94	82	121
2002 r	106	117	111	106	94	82	124
2003 r	109	121	114	109	95	83	127
2004 p	109	124	112	105	94	85	129
percent							
Public sector employment per 1,000 population percent change from previous year⁴							
1994	-1.3	0.6	-2.8	-2.8	1.1	-3.1	-2.2
1995	-0.6	-1.9	-3.4	-0.7	-2.3	-3.1	-1.6
1996	-2.3	2.9	-2.7	-3.6	-5.2	-6.2	-4.0
1997	0.7	0.6	-1.6	-1.4	-1.9	-3.7	-4.9
1998	2.6	-6.0	-1.0	0.4	-1.6	-1.8	0.6
1999	-4.7	-0.6	-0.9	0.8	-2.3	-1.4	2.9
2000	1.5	3.3	-1.0	-0.6	-1.4	-0.1	0.5
2001 r	2.4	1.6	-0.6	1.2	-0.3	-0.3	2.8
2002 r	4.2	-0.2	0.8	0.5	0.2	-0.6	2.4
2003 r	3.0	3.6	2.8	2.9	0.7	1.7	2.2
2004 p	-0.7	2.5	-2.2	-3.5	-1.1	2.6	1.6

See footnotes at the end of the table.

Table 1-3 – continued

Summary tables — Public sector employment and employment per 1,000 population¹, by province, territory and outside Canada

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ²	Nunavut	Outside ³ Canada	Total
average number of employees								
Public sector employment								
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	2,789,402
1998	112,844	252,128	348,697	4,904	10,773		2,935	2,778,970
1999	115,097	253,872	350,328	4,740	7,056	4,246	2,878	2,769,871
2000	116,488	256,242	354,675	4,824	7,144	3,831	3,020	2,785,752
2001 r	116,642	255,710	360,242	4,933	7,384	5,105	3,031	2,813,516
2002 r	118,733	259,749	362,099	4,892	7,682	5,606	3,053	2,846,995
2003 r	125,590	264,161	365,747	5,016	8,139	5,769	3,145	2,912,929
2004 p	129,194	264,718	364,139	5,126	8,107	6,218	3,139	2,949,305
Public sector employment per 1,000 population⁴								
1993	117	108	95	147	179	...	...	106
1994	114	102	92	145	177	...	...	104
1995	111	98	92	143	172	...	...	101
1996	112	93	91	143	166	...	...	96
1997	109	88	88	150	161	...	...	93
1998	111	87	88	157	160	...	...	92
1999	113	86	87	154	174	158	...	91
2000	116	85	88	159	176	139	...	91
2001 r	117	84	88	164	181	182	...	91
2002 r	119	83	88	162	185	195	...	91
2003 r	126	84	88	164	193	198	...	92
2004 p	130	83	87	164	189	210	...	92
percent								
Public sector employment per 1,000 population percent change from previous year⁴								
1994	-2.4	-6.1	-2.6	-0.9	-0.9	...	...	-2.2
1995	-2.7	-3.6	-0.7	-1.6	-3.1	...	...	-2.5
1996	0.9	-5.0	-0.8	-0.2	-3.2	...	...	-4.6
1997	-2.8	-5.7	-3.1	5.0	-3.3	...	...	-3.1
1998	1.5	-0.9	-0.7	5.2	-0.1	...	...	-1.2
1999	2.3	-1.1	-0.2	-2.2	8.2	...	...	-1.1
2000	1.9	-0.8	0.5	3.0	1.6	-12.0	...	-0.4
2001 r	0.9	-1.9	0.6	3.2	2.5	30.3	...	-0.1
2002 r	2.2	-0.4	-0.4	-0.8	2.4	7.5	...	0.1
2003 r	5.9	0.3	0.1	1.1	4.1	1.5	...	1.4
2004 p	2.8	-1.1	-1.5	0.1	-1.8	6.0	...	0.3

1. Employment data are not in full-time equivalents 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.

4. See table 6-4 for population figures.

Source: Statistics Canada, Financial Management System

Table 1-4

Summary tables — Public sector wages and salaries¹, by province, territory and outside Canada

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Public sector wages and salaries							
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	1,959.2	540.7	3,837.3	2,833.1	26,239.9	40,276.5	4,419.8
2000	2,098.1	601.2	4,050.4	2,990.4	27,805.5	43,464.5	4,795.6
2001 r	2,164.3	609.5	4,148.4	3,060.4	29,054.8	44,826.1	5,007.7
2002 r	2,318.2	655.3	4,344.4	3,199.8	30,387.0	47,194.0	5,324.2
2003 r	2,419.8	682.9	4,531.9	3,295.5	31,817.4	50,997.3	5,549.1
2004 p	2,435.2	707.1	4,723.4	3,409.2	32,650.5	53,843.1	5,857.4
percent							
Public sector wages and salaries percent change from previous year							
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	2.8	4.8	8.1	6.3	5.3	4.7	5.2
2000	7.1	11.2	5.6	5.6	6.0	7.9	8.5
2001 r	3.2	1.4	2.4	2.3	4.5	3.1	4.4
2002 r	7.1	7.5	4.7	4.6	4.6	5.3	6.3
2003 r	4.4	4.2	4.3	3.0	4.7	8.1	4.2
2004 p	0.6	3.5	4.2	3.4	2.6	5.6	5.6

See footnotes at the end of the table.

Table 1-4 – continued

Summary tables — Public sector wages and salaries¹, by province, territory and outside Canada

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest ² Territories	Nunavut	Outside ³ Canada	Total
millions of dollars								
Public sector wages and salaries								
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	3,740.2	9,364.3	13,583.6	258.7	431.1	222.0	224.7	107,968.7
2000	4,026.4	10,115.7	14,312.4	273.5	442.8	238.4	240.9	115,496.0
2001 r	4,277.8	10,805.8	14,847.5	279.4	461.8	272.7	267.1	120,116.4
2002 r	4,479.2	11,491.1	15,347.1	293.9	503.1	301.7	276.0	126,145.3
2003 r	4,675.2	12,156.7	15,809.3	296.5	530.5	324.2	284.3	133,400.9
2004 p	4,959.0	13,118.6	16,277.1	311.6	548.8	343.6	291.1	139,505.8
percent								
Public sector wages and salaries percent change from previous year								
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	2.1	6.1	2.2	10.4	-22.3	...	9.0	4.8
2000	7.7	8.0	5.4	5.7	2.7	7.4	7.2	7.0
2001 r	6.2	6.8	3.7	2.1	4.3	14.4	10.9	4.0
2002 r	4.7	6.3	3.4	5.2	8.9	10.6	3.3	5.0
2003 r	4.4	5.8	3.0	0.9	5.4	7.5	3.0	5.8
2004 p	6.1	7.9	3.0	5.1	3.4	6.0	2.4	4.6

1. Employment data are not in full-time equivalents 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.

Source: Statistics Canada, Financial Management System

Table 1-5

Summary tables — Consolidated provincial, territorial and local government expenditures per capita, fiscal year 2004/2005^p

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	dollars						
General government services	338.6	500.9	235.6	220.9	400.0	207.3	354.6
Protection of persons and property	477.9	384.8	523.4	496.4	562.4	636.9	530.2
Transportation and communication	787.4	747.8	438.1	750.5	635.1	542.1	564.3
Health	3,128.4	2,911.2	2,961.2	2,915.7	2,725.8	2,937.4	2,876.8
Hospital care	1,205.3	1,219.7	1,063.8	1,157.8	1,042.0	990.5	958.9
Medical care	1,364.0	827.6	1,206.7	1,171.1	1,179.8	1,315.9	1,195.9
Preventive care	25.2	14.5	73.6	12.0	110.0	92.9	18.8
Other health services	532.0	842.1	617.2	576.2	394.0	538.0	703.2
Social services	1,184.0	863.9	977.5	946.2	2,319.7	1,329.6	1,291.4
Social assistance	477.9	544.5	410.4	320.7	639.6	546.7	550.6
Workers' compensation benefits	154.8	123.4	117.3	149.0	244.0	233.1	127.9
Employee pension plan benefits and changes in equity	..	..	8.5	..	711.5	3.8	1.7
Veterans' benefits	..	..	..	..	..	..	..
Motor vehicle accident compensation	..	..	..	..	86.0	0.5	..
Other social services	551.4	196.0	441.3	477.7	638.6	545.5	612.0
Education	2,681.5	2,301.4	2,344.0	1,920.3	2,327.1	2,204.9	2,213.7
Elementary and secondary education	1,671.6	1,299.5	1,117.1	1,061.9	1,255.6	1,314.0	1,320.4
Postsecondary education	917.0	842.1	1,136.3	731.9	879.6	820.3	791.0
Special retraining services	46.4	101.6	40.5	111.8	186.2	58.2	75.9
Other education	46.4	65.3	50.1	13.3	5.7	12.5	26.4
Resource conservation and industrial development	313.4	805.8	269.7	328.7	465.3	218.0	345.2
Environment	280.5	326.7	395.5	315.4	281.7	399.0	237.8
Recreation and culture	245.7	188.8	174.8	189.0	324.7	250.2	225.9
Labour, employment and immigration	19.3	36.3	18.1	61.2	85.3	8.3	26.4
Housing	96.7	43.6	113.0	91.8	85.6	120.3	75.0
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	52.2	50.8	57.6	77.2	86.6	43.8	117.6
Research establishments	..	..	1.1	..	63.4	7.0	0.9
General purpose transfers to other government subsectors	32.9	14.5	0.0	0.0	80.9	0.3	0.0
Debt charges	1,081.5	827.6	1,304.7	1,333.4	956.9	791.5	1,232.6
Other expenditures	0.0	0.0	2.1	1.3	0.0	79.7	2.6
Total expenditures	10,716.3	10,004.1	9,815.2	9,650.7	11,400.8	9,776.2	10,094.9
Population at October 1, 2004	516,875	137,744	938,134	751,449	7,560,592	12,439,755	1,173,164

Table 1-5 – continued

Summary tables — Consolidated provincial, territorial and local government expenditures per capita, fiscal year 2004/2005^a

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada total
	dollars						
General government services	316.2	321.5	262.5	2,663.1	2,422.8	4,793.4	294.4
Protection of persons and property	632.4	528.5	600.3	2,342.2	2,189.9	2,362.9	594.6
Transportation and communication	765.9	769.7	531.1	3,978.6	2,702.4	2,194.2	607.7
Health	3,081.7	3,171.1	2,915.1	3,946.5	6,895.7	7,358.9	2,921.3
Hospital care	1,236.7	1,095.0	1,065.4	1,636.3	3,168.3	2,970.6	1,044.5
Medical care	1,103.2	1,088.8	1,231.6	1,860.9	1,840.4	1,519.0	1,231.4
Preventive care	18.1	87.2	171.0	224.6	302.9	810.2	98.7
Other health services	723.8	900.1	446.8	256.7	1,607.5	2,025.4	546.7
Social services	1,145.4	1,304.8	1,068.4	3,112.3	3,354.7	4,118.3	1,502.5
Social assistance	292.1	449.8	324.0	738.0	862.0	2,059.1	513.4
Workers' compensation benefits	185.7	152.5	228.0	673.8	838.7	0.0	215.5
Employee pension plan benefits and changes in equity	100.4	..	..	..	0.0	..	172.8
Veterans' benefits	..	..	..	..	..	..	..
Motor vehicle accident compensation	..	..	..	..	..	..	20.5
Other social services	568.2	702.5	516.4	1,732.6	1,654.0	2,059.1	580.4
Education	2,572.8	2,771.4	2,077.0	4,331.5	5,987.2	7,122.6	2,301.6
Elementary and secondary education	1,364.2	1,539.1	1,111.9	2,951.8	3,517.8	4,860.9	1,299.8
Postsecondary education	1,075.1	1,083.5	903.8	1,058.8	1,467.7	1,519.0	888.1
Special retraining services	121.5	134.8	38.0	64.2	396.0	405.1	97.5
Other education	12.0	14.0	23.3	224.6	629.0	371.3	16.2
Resource conservation and industrial development	886.4	691.6	371.5	2,310.1	2,422.8	2,059.1	384.3
Environment	318.2	323.1	419.0	641.7	629.0	2,059.1	355.7
Recreation and culture	291.1	388.1	340.6	1,764.7	978.5	1,046.4	293.2
Labour, employment and immigration	14.1	29.9	15.2	0.0	209.7	236.3	32.6
Housing	142.5	68.5	45.1	449.2	1,677.3	4,523.4	100.9
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	48.2	63.2	56.1	513.4	745.5	1,147.7	64.0
Research establishments	8.0	31.1	2.4	..	..	..	21.3
General purpose transfers to other government subsectors	22.1	0.0	0.2	0.0	0.0	0.0	20.5
Debt charges	890.4	343.6	677.9	128.3	326.2	945.2	821.4
Other expenditures	1.0	98.7	6.9	32.1	69.9	33.8	42.1
Total expenditures	11,138.4	10,904.8	9,388.9	26,213.6	30,634.8	39,967.6	10,358.1
Population at October 1, 2004	996,194	3,212,813	4,209,856	31,167	42,925	29,624	32,040,292

Source: Statistics Canada, Financial Management System

Table 1-6

Summary tables — Federal general government total revenue, expenditures and surplus (+) / deficit (-), fiscal years

Fiscal Year	Total revenue	Total expenditures	Surplus (+) / deficit (-)	Program spending	Debt charges	Program spending as a percentage of revenue
millions of dollars						percent
Canada						
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	180,336	173,337	6,999	129,197	44,140	71.6
2000/2001	193,825	184,612	9,213	138,962	45,650	71.7
2001/2002 ^r	192,288	184,941	7,348	144,802	40,139	75.3
2002/2003 ^r	190,772	188,757	2,015	152,293	36,464	79.8
2003/2004 ^r	199,106	196,995	2,111	162,322	34,673	81.5
2004/2005 ^p	212,173	204,382	7,791	171,058	33,324	80.6
dollars						
Per capita ¹						
1994/1995	4,697	5,959	-1,263	4,518	1,441	...
1995/1996	4,849	5,979	-1,130	4,391	1,588	...
1996/1997	5,135	5,589	-454	4,077	1,512	...
1997/1998	5,507	5,356	150	3,908	1,448	...
1998/1999	5,602	5,510	92	4,056	1,454	...
1999/2000	5,914	5,684	230	4,237	1,447	...
2000/2001	6,296	5,996	299	4,514	1,483	...
2001/2002 ^r	6,176	5,940	236	4,651	1,289	...
2002/2003 ^r	6,063	5,999	64	4,840	1,159	...
2003/2004 ^r	6,272	6,205	66	5,113	1,092	...
2004/2005 ^p	6,622	6,379	243	5,339	1,040	...
percent						
Per capita percent change from previous year						
1995/1996	3.3	0.3	10.5	-2.8	10.2	...
1996/1997	5.9	-6.5	59.8	-7.1	-4.8	...
1997/1998	7.2	-4.2	133.1	-4.1	-4.2	...
1998/1999	1.7	2.9	-38.7	3.8	0.4	...
1999/2000	5.6	3.2	149.1	4.5	-0.5	...
2000/2001	6.5	5.5	30.4	6.5	2.4	...
2001/2002 ^r	-1.9	-0.9	-21.1	3.0	-13.1	...
2002/2003 ^r	-1.8	1.0	-72.9	4.1	-10.1	...
2003/2004 ^r	3.4	3.4	3.8	5.6	-5.8	...
2004/2005 ^p	5.6	2.8	265.7	4.4	-4.8	...

1. See table 6-3 for population figures.

Source: Statistics Canada, Financial Management System

Table 1-7

Summary tables — Federal general government net debt, net debt per capita and net debt as a percentage of the GDP, as at March 31

Year	Total Financial Assets	Total Liabilities	Net Debt
millions of dollars			
Net debt			
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
2003	103,146	629,638	-526,492
2004	105,182	628,830	-523,648
dollars			
Net debt per capita ¹			
1994	...	...	-17,755
1995	...	...	-18,852
1996	...	...	-19,607
1997	...	...	-19,732
1998	...	...	-19,333
1999	...	...	-18,949
2000	...	...	-18,359
2001	...	...	-17,640
2002	...	...	-17,101
2003	...	...	-16,678
2004	...	...	-16,437
percent			
Net debt as a percentage of GDP ²			
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	...	...	-47.8
2003	...	...	-43.4
2004	...	...	-41.8

1. See table 6-2 for population figures.

2. See table 7 for GDP.

Source: Statistics Canada, *Financial Management System*

Table 1-8

Summary tables — Provincial and territorial general government revenue and expenditures, by province and territory, fiscal year 2004/2005^p

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Own source revenue	2,678	692	4,793	3,925	53,756	67,984	6,790
Income taxes	860	205	1,830	1,174	21,277	29,178	2,367
Consumption taxes	1,084	286	1,820	1,300	14,324	23,022	2,142
Property and related taxes	8	58	85	384	2,020	2,563	382
Other taxes ¹	219	29	169	130	6,693	6,267	515
Health and drug insurance premiums	..	..	11	..	753	..	..
Contributions to social security plans	162	26	175	132	2,119	2,800	155
Sales of goods and services	143	53	320	161	2,005	1,841	190
Investment income	194	35	378	633	4,344	2,191	1,014
Other revenue from own sources	8	1	6	12	221	121	24
General purpose transfers from other government subsectors ²	1,508	404	1,726	2,039	7,211	4,487	2,049
Specific purpose transfers from other government subsectors ²	484	36	614	250	3,473	7,776	959
Total revenue	4,670	1,132	7,134	6,214	64,439	80,247	9,797
General government services	97	60	63	105	1,484	1,289	183
Protection of persons and property	222	37	283	214	2,377	3,649	383
Transportation and communication	340	91	251	383	2,586	3,207	319
Health	1,452	348	2,471	1,933	18,834	31,294	3,112
Social services	606	117	839	706	11,786	13,963	1,461
Education	1,114	225	1,358	1,239	12,931	15,696	1,639
Resource conservation and industrial development	161	110	243	232	3,256	2,353	371
Environment	76	37	39	53	524	518	53
Recreation and culture	73	16	67	53	971	598	113
Labour, employment and immigration	10	5	17	46	646	103	31
Housing	48	6	106	67	395	681	83
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	22	6	39	40	449	325	128
Research establishments	..	..	1	..	479	87	1
General purpose transfers to other government subsectors	44	5	55	104	892	55	264
Debt charges	543	112	1,187	995	9,223	8,950	1,288
Other expenditures	..	..	..	..	..	980	..
Total expenditures	4,808	1,173	7,018	6,171	66,833	83,747	9,430
Surplus (+) / deficit (-)	-138	-41	115	43	-2,393	-3,500	368

See footnotes at the end of the table.

Table 1-8 – continued

Summary tables — Provincial and territorial general government revenue and expenditures, by province and territory, fiscal year 2004/2005^a

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
millions of dollars							
Own source revenue	7,022	26,532	25,888	124	288	97	200,568
Income taxes	1,693	7,053	6,615	42	135	37	72,467
Consumption taxes	1,983	3,180	7,603	23	55	14	56,836
Property and related taxes	368	1,233	2,367	2	14	2	9,488
Other taxes ¹	550	1,070	667	8	9	2	16,327
Health and drug insurance premiums	..	921	1,458	..	..	..	3,143
Contributions to social security plans	174	925	1,057	6	22	0	7,753
Sales of goods and services	383	466	770	19	23	33	6,405
Investment income	1,846	11,646	5,259	24	29	9	27,602
Other revenue from own sources	24	38	92	0	1	..	547
General purpose transfers from other government subsectors ²	909	1,274	2,569	496	716	788	26,174
Specific purpose transfers from other government subsectors ²	1,033	1,901	2,605	103	142	231	19,607
Total revenue	8,964	29,706	31,061	724	1,145	1,116	246,349
General government services	141	391	529	72	85	124	4,622
Protection of persons and property	413	767	1,376	65	88	67	9,941
Transportation and communication	343	1,376	1,230	111	94	36	10,367
Health	2,665	8,642	11,324	118	239	217	82,648
Social services	1,108	4,098	4,129	98	129	119	39,158
Education	1,298	6,283	6,633	124	236	204	48,978
Resource conservation and industrial development	850	2,101	1,499	71	104	62	11,414
Environment	115	207	221	11	4	15	1,873
Recreation and culture	121	372	311	24	12	17	2,747
Labour, employment and immigration	14	96	64	0	9	7	1,048
Housing	141	139	151	14	68	139	2,038
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	39	39	110	16	33	35	1,279
Research establishments	8	100	10	..	..	..	684
General purpose transfers to other government subsectors	94	68	78	12	49	25	1,746
Debt charges	865	697	2,479	3	13	27	26,384
Other expenditures	..	314	0	..	..	..	1,294
Total expenditures	8,215	25,688	30,144	739	1,165	1,094	246,224
Surplus (+) / deficit (-)	749	4,018	918	-15	-20	22	125

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

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

Source: Statistics Canada, Financial Management System

Table 1-9

Summary tables — Provincial and territorial general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory, fiscal years

Fiscal Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Surplus (+) / deficit (-)							
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	-118	29	-61	-337	-1,142	1,164	-2
2000/2001	-126	-35	180	17	1,063	25	293
2001/2002 ^r	-328	-57	217	84	-3,269	-37	43
2002/2003 ^r	-243	-76	-9	-26	-4,509	-3,400	122
2003/2004 ^r	-327	-124	45	-102	-3,044	-5,199	-164
2004/2005 ^p	-138	-41	115	43	-2,393	-3,500	368
dollars							
Surplus (+) / deficit (-) per capita ²							
1994/1995	-35	67	-153	-213	-882	-833	115
1995/1996	53	-22	-168	-75	-524	-662	249
1996/1997	-25	-301	114	76	-522	-434	79
1997/1998	699	-206	152	31	-348	-307	112
1998/1999	188	37	53	161	56	-395	97
1999/2000	-222	213	-65	-449	-156	101	-2
2000/2001	-239	-257	193	23	144	2	255
2001/2002 ^r	-629	-416	233	112	-441	-3	37
2002/2003 ^r	-468	-554	-10	-35	-604	-280	105
2003/2004 ^r	-630	-902	48	-136	-405	-423	-141
2004/2005 ^p	-267	-298	123	57	-317	-281	314

See footnotes at the end of the table.

Table 1-9 – continued

Summary tables — Provincial and territorial general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory, fiscal years

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories ¹	Nunavut	Canada
millions of dollars							
Surplus (+) / deficit (-)							
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	126	2,620	-1,317	5	-55	27	939
2000/2001	1,126	7,923	153	43	103	75	10,839
2001/2002 ^r	-528	-426	-2,249	-17	73	-17	-6,510
2002/2003 ^r	-586	2,757	-2,719	-19	-93	-10	-8,809
2003/2004 ^r	-65	4,191	-1,256	0	-126	-40	-6,210
2004/2005 ^p	749	4,018	918	-15	-20	22	125
dollars							
Surplus (+) / deficit (-) per capita²							
1994/1995	119	316	-18	912	-214	...	-504
1995/1996	77	419	13	777	-210	...	-329
1996/1997	349	907	-92	63	59	...	-198
1997/1998	284	971	-25	190	682	...	-78
1998/1999	251	389	-2,414	1,944	-358	...	-394
1999/2000	124	883	-327	163	-1,355	1,000	31
2000/2001	1,119	2,625	38	1,420	2,537	2,709	352
2001/2002 ^r	-529	-139	-550	-566	1,774	-604	-209
2002/2003 ^r	-589	881	-659	-628	-2,232	-346	-280
2003/2004 ^r	-65	1,322	-302	0	-2,974	-1,373	-196
2004/2005 ^p	752	1,251	218	-481	-466	743	4

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

2. See table 6-3 for population figures.

Source: Statistics Canada, Financial Management System

Table 1-10

Summary tables — Provincial and territorial general government net debt and net debt per capita, as at March 31

Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Net debt							
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
2002	-9,082	-1,082	-11,286	-5,998	-91,717	-103,510	-9,969
2003	-9,511	-1,150	-11,888	-5,921	-95,330	-102,611	-10,217
dollars							
Net debt per capita ²							
1994	-12,856	-6,925	-9,049	-7,620	-9,481	-7,151	-8,267
1995	-13,899	-8,035	-10,153	-7,908	-10,680	-7,889	-8,233
1996	-14,042	-7,723	-9,588	-7,638	-11,096	-8,789	-7,878
1997	-14,063	-7,510	-9,257	-7,402	-11,692	-9,317	-7,546
1998	-14,101	-7,704	-9,244	-7,581	-12,014	-9,550	-7,588
1999	-15,246	-7,373	-9,824	-7,394	-12,460	-9,495	-7,989
2000	-15,839	-7,586	-10,872	-8,518	-12,271	-9,241	-7,898
2001	-16,628	-7,479	-11,845	-8,204	-11,934	-8,720	-8,069
2002	-17,472	-7,907	-12,087	-8,001	-12,340	-8,599	-8,642
2003	-18,340	-8,386	-12,707	-7,886	-12,749	-8,406	-8,814
percent							
Net debt per capita percent change from previous year							
1995	-8.1	-16.0	-12.2	-3.8	-12.6	-10.3	0.4
1996	-1.0	3.9	5.6	3.4	-3.9	-11.4	4.3
1997	-0.1	2.8	3.5	3.1	-5.4	-6.0	4.2
1998	-0.3	-2.6	0.1	-2.4	-2.8	-2.5	-0.6
1999	-8.1	4.3	-6.3	2.5	-3.7	0.6	-5.3
2000	-3.9	-2.9	-10.7	-15.2	1.5	2.7	1.1
2001	-5.0	1.4	-9.0	3.7	2.7	5.6	-2.2
2002	-5.1	-5.7	-2.0	2.5	-3.4	1.4	-7.1
2003	-5.0	-6.1	-5.1	1.4	-3.3	2.2	-2.0

See footnotes at the end of the table.

Table 1-10 – continued

Summary tables — Provincial and territorial general government net debt and net debt per capita, as at March 31

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest ¹ Territories	Nunavut	Canada
millions of dollars							
Net debt							
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
2002	-9,632	9,118	-16,554	272	283	-274	-249,431
2003	-9,877	10,575	-20,119	262	184	-278	-255,881
dollars							
Net debt per capita²							
1994	-10,882	-3,472	-1,499	3,536	1,192	...	-7,004
1995	-10,944	-3,124	-2,127	5,008	890	...	-7,670
1996	-10,853	-2,564	-2,121	5,973	791	...	-7,992
1997	-9,605	-1,430	-1,910	6,034	1,170	...	-8,107
1998	-9,722	-557	-1,648	6,323	-298	...	-8,152
1999	-9,860	-133	-3,788	7,779	-904	...	-8,519
2000	-9,944	838	-3,997	7,605	3,360	-10,393	-8,372
2001	-9,130	3,282	-3,799	9,232	5,586	-8,664	-7,822
2002	-9,662	2,941	-4,032	9,039	6,862	-9,705	-7,978
2003	-9,931	3,361	-4,860	8,607	4,385	-9,572	-8,106
percent							
Net debt per capita percent change from previous year							
1995	-0.6	10.0	-42.0	41.6	-25.3	...	-9.5
1996	0.8	17.9	0.3	19.3	-11.1	...	-4.2
1997	11.5	44.2	9.9	1.0	47.9	...	-1.4
1998	-1.2	61.0	13.7	4.8	-125.4	...	-0.6
1999	-1.4	76.1	-129.9	23.0	-203.7	...	-4.5
2000	-0.8	729.4	-5.5	-2.2	471.5	...	1.7
2001	8.2	291.8	5.0	21.4	66.2	16.6	6.6
2002	-5.8	-10.4	-6.1	-2.1	22.9	-12.0	-2.0
2003	-2.8	14.3	-20.5	-4.8	-36.1	1.4	-1.6

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

2. See table 6-2 for population figures.

Source: Statistics Canada, Financial Management System

Table 1-11

Summary tables — Local general government revenue and expenditures, by province and territory, fiscal year 2004^p

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Own source revenue	338,619	59,350	1,006,453	618,259	9,245,934	20,290,560	1,126,979
Property and related taxes	242,634	43,867	800,847	416,230	7,038,422	12,797,500	624,756
Consumption taxes	0	..	1,295	..	..	..	19,899
Other taxes	4,906	355	5,239	4,169	36,113	320,381	15,387
Sales of goods and services	81,870	13,596	168,746	189,002	1,747,774	6,008,845	340,592
Investment income	6,390	483	23,523	5,693	190,238	814,963	104,802
Other revenue from own sources	2,819	1,049	6,803	3,165	233,387	348,871	21,543
General purpose transfers	24,852	2,022	33,762	66,973	319,251	724,822	193,620
Specific purpose transfers	59,301	2,024	76,820	32,135	995,668	4,611,452	128,363
Total revenue	422,772	63,396	1,117,035	717,367	10,560,853	25,626,834	1,448,962
General government services	79,387	10,430	166,479	62,149	1,568,968	1,307,107	233,694
Protection of persons and property	26,038	15,709	219,044	161,950	1,949,929	4,297,433	246,951
Transportation and communication	104,457	14,553	169,361	184,928	2,562,315	4,424,475	360,307
Health	276	152	1,056	1,286	14,641	1,151,779	35,313
Social services	1,025	3	40,083	..	90,741	5,398,545	4,697
Education	x	..	167,825	166	8,540	12,042	51
Resource conservation and industrial development	3,722	925	11,545	15,360	292,550	410,008	36,460
Environment	111,570	11,118	349,194	214,837	1,900,644	4,447,487	243,325
Recreation and culture	57,435	11,232	114,029	90,658	1,547,400	2,550,693	158,461
Housing	2,005	3	136	2,068	355,802	1,556,582	4,982
Regional planning and development	4,668	1,392	16,579	18,989	317,530	297,607	19,967
Debt charges	38,450	1,015	31,602	29,437	823,444	510,407	80,924
Other expenditures	x	0	2,906	979	1	14,330	3,080
Total expenditures	429,567	66,532	1,289,839	782,807	11,432,505	26,378,495	1,428,212
Surplus (+) / deficit (-)	-6,795	-3,136	-172,804	-65,440	-871,652	-751,661	20,750

Table 1-11 – continued

Summary tables — Local general government revenue and expenditures, by province and territory, fiscal year 2004^P

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
thousands of dollars							
Own source revenue	1,099,382	5,397,638	5,485,421	35,347	64,840	61,133	44,829,915
Property and related taxes	643,468	2,722,258	3,010,989	22,879	27,495	7,168	28,398,513
Consumption taxes	64,247	..	10,730	..	..	..	96,171
Other taxes	7,644	117,017	160,333	639	1,500	447	674,130
Sales of goods and services	296,624	1,888,522	1,659,449	10,437	33,482	51,835	12,490,774
Investment income	74,821	560,664	608,803	1,192	1,505	1,243	2,394,320
Other revenue from own sources	12,578	109,177	35,117	200	858	440	776,007
General purpose transfers	63,061	35,863	62,989	9,061	18,247	21,344	1,575,867
Specific purpose transfers	53,955	591,434	230,112	24,287	27,948	66,543	6,900,042
Total revenue	1,216,398	6,024,935	5,778,522	68,695	111,035	149,020	53,305,824
General government services	174,350	641,827	594,976	10,961	19,719	18,981	4,889,028
Protection of persons and property	223,960	941,243	1,167,500	8,370	6,636	4,554	9,269,317
Transportation and communication	433,394	1,471,482	1,006,790	13,524	21,858	28,828	10,796,272
Health	5,808	109,638	55,296	207	1,147	2,250	1,378,849
Social services	6,047	100,506	8,607	..	773	3,996	5,655,023
Education	1,298	14,933	765	0	0	..	205,790
Resource conservation and industrial development	33,572	166,668	69,626	721	1,611	758	1,043,526
Environment	229,996	841,008	1,623,484	9,079	24,441	45,643	10,051,826
Recreation and culture	181,466	892,386	1,138,265	36,746	30,589	15,706	6,825,066
Housing	1,105	81,149	38,676	36	3,612	26,092	2,072,248
Regional planning and development	21,337	164,788	151,905	1,062	2,871	6,619	1,025,314
Debt charges	14,978	327,834	343,096	587	1,230	729	2,203,733
Other expenditures	1,235	2,251	29,141	511	113	659	55,570
Total expenditures	1,328,546	5,755,713	6,228,127	81,804	114,600	154,815	55,471,562
Surplus (+) / deficit (-)	-112,148	269,222	-449,605	-13,109	-3,565	-5,795	-2,165,738

Source: Statistics Canada, Financial Management System

Table 1-12

Summary tables — Local general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory, fiscal years

Fiscal Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Surplus (+) / deficit (-)							
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	37.6	0.7	6.8	-16.2	274.3	865.2	61.3
2000	-9.1	-4.4	45.1	-39.2	602.0	-421.0	146.4
2001 ^r	-25.2	-1.0	5.1	-24.6	-46.4	609.3	114.5
2002 ^r	47.2	-4.4	-19.9	-36.8	139.2	537.6	18.4
2003 ^r	-6.0	-14.3	44.9	-16.6	-225.8	-34.4	-3.0
2004 ^p	-6.8	-3.1	-172.8	-65.4	-871.7	-751.7	20.8
dollars							
Surplus (+) / deficit (-) per capita²							
1994	-3	28	-63	5	-51	-7	71
1995	23	22	-20	-18	-53	-3	-54
1996	54	53	-17	-42	-47	-3	11
1997	32	41	-82	-39	-22	-16	56
1998	81	36	-44	-37	46	129	82
1999	71	5	7	-22	37	75	54
2000	-17	-32	48	-52	82	-36	128
2001 ^r	-48	-7	5	-33	-6	51	99
2002 ^r	91	-32	-21	-49	19	44	16
2003 ^r	-12	-104	48	-22	-30	-3	-3
2004 ^p	-13	-23	-184	-87	-115	-60	18

See footnotes at the end of the table.

Table 1-12 – continued

Summary tables — Local general government surplus (+) / deficit (-) and surplus (+) / deficit (-) per capita, by province and territory, fiscal years

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest ¹ Territories	Nunavut	Canada
millions of dollars							
Surplus (+) / deficit (-)							
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	-24.4	487.1	1,588.6	7.7	-5.1	1.1	3,284.8
2000	-38.8	578.0	-65.7	-4.3	9.7	-2.9	795.8
2001 ^r	8.1	568.9	-23.7	-1.0	10.1	-4.2	1,189.9
2002 ^r	113.4	553.2	-413.1	-6.5	-6.7	-4.9	916.7
2003 ^r	-3.6	477.6	-247.2	2.1	-0.4	-8.0	-34.6
2004 ^p	-112.1	269.2	-449.6	-13.1	-3.6	-5.8	-2,165.7
dollars							
Surplus (+) / deficit (-) per capita²							
1994	-18	68	-78	-138	69	...	-19
1995	-110	206	-64	-169	27	...	-10
1996	-30	164	-64	-71	39	...	-6
1997	-44	149	-50	-6	-42	...	-6
1998	-30	193	-86	109	104	...	69
1999	-24	164	395	252	-125	42	108
2000	-39	192	-16	-142	239	-103	26
2001 ^r	8	185	-6	-34	246	-149	38
2002 ^r	114	177	-100	-216	-160	-171	29
2003 ^r	-4	151	-59	69	-9	-273	-1
2004 ^p	-113	84	-107	-421	-83	-196	-68

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

2. See table 6-3 for population figures.

Source: Statistics Canada, Financial Management System

Table 1-13

Summary tables — Local government net debt and net debt per capita, as at December 31

Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Net debt							
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	-15,075	65	-471
2000	-726	-47	-326	-328	-14,763	-378	-558
2001	-729	-45	-357	-355	-15,719	1,995	-437
2002	-768	-64	-334	-394	-16,276	2,925	-312
dollars							
Net debt per capita ²							
1993	-1,164	-958	-219	-436	-2,045	-168	-736
1994	-1,178	-949	-238	-439	-2,040	-151	-704
1995	-1,136	-254	-221	-442	-2,023	-133	-727
1996	-1,197	-281	-296	-474	-2,065	-139	-733
1997	-1,226	-272	-393	-496	-2,091	-112	-674
1998	-1,339	-243	-447	-505	-1,999	-12	-591
1999	-1,362	-316	-386	-476	-2,062	6	-414
2000	-1,365	-344	-349	-437	-2,011	-33	-488
2001	-1,388	-330	-382	-474	-2,132	169	-380
2002	-1,473	-468	-358	-526	-2,193	244	-271
percent							
Net debt per capita percent change from previous year							
1994	-1.2	0.9	-8.5	-0.7	0.2	10.1	4.3
1995	3.6	73.3	7.0	-0.7	0.8	11.9	-3.3
1996	-5.4	-10.9	-33.8	-7.1	-2.1	-4.7	-0.7
1997	-2.4	3.2	-32.7	-4.7	-1.3	19.3	8.0
1998	-9.2	10.8	-13.9	-1.9	4.4	88.9	12.3
1999	-1.7	-30.2	13.6	5.8	-3.1	145.6	30.0
2000	-0.2	-8.9	9.7	8.2	2.5	-673.6	-17.9
2001	-1.7	4.2	-9.6	-8.4	-6.0	619.0	22.0
2002	-6.2	-41.8	6.5	-11.0	-2.9	44.0	28.8

See footnotes at the end of the table.

Table 1-13 – continued

Summary tables — Local government net debt and net debt per capita, as at December 31

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest ¹ Territories	Nunavut	Canada
millions of dollars							
Net debt							
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	-14,788
2000	730	668	2,443	21	-9	13	-13,260
2001	734	1,194	1,074	16	-3	10	-12,622
2002	859	961	1,248	16	-3	6	-12,136
dollars							
Net debt per capita²							
1993	449	-968	-792	434	-462	...	-822
1994	492	-856	-731	707	-342	...	-793
1995	500	-778	-729	636	-167	...	-768
1996	552	-235	-588	646	-240	...	-712
1997	624	-99	-566	569	-208	...	-689
1998	707	13	63	667	-119	...	-530
1999	695	-131	463	878	-615	263	-489
2000	722	225	607	689	-221	479	-434
2001	731	394	265	531	-74	360	-409
2002	861	311	305	531	-73	213	-389
percent							
Net debt per capita percent change from previous year							
1994	9.5	11.6	7.7	63.2	25.9	...	3.6
1995	1.6	9.1	0.2	-10.1	51.2	...	3.1
1996	10.4	69.8	19.5	1.6	-43.3	...	7.3
1997	13.1	58.0	3.6	-11.9	13.1	...	3.2
1998	13.1	112.7	111.2	17.1	42.9	...	23.1
1999	-1.6	-1,139.5	630.3	31.8	-417.5	...	7.8
2000	3.8	271.6	31.0	-21.6	64.0	81.8	11.1
2001	1.3	75.6	-56.3	-22.9	66.7	-24.9	5.7
2002	17.7	-21.0	15.0	-0.1	1.1	-40.9	4.9

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

2. See table 6-1 for population figures.

Source: Statistics Canada, Financial Management System

Table 2-1

Employment — Employment, annual average¹

	2000	2001 ^r	2002 ^r	2003 ^r	2004 ^p
	average number of employees				
Public sector	2,785,752	2,813,516	2,846,995	2,912,929	2,949,305
Government	2,519,648	2,547,176	2,583,094	2,641,253	2,669,288
Provincial, territorial and local governments	2,184,330	2,195,845	2,223,617	2,274,825	2,302,634
Federal general government ²	335,317	351,331	359,477	366,428	366,654
Military	83,283	81,637	82,217	83,766	84,059
Provincial and territorial governments	1,302,589	1,313,642	1,336,267	1,382,496	1,394,192
Provincial and territorial general government	338,309	340,291	336,594	349,531	348,066
Universities, colleges, vocational and trade institutions, provincial and territorial	273,136	277,030	284,685	294,441	301,556
Health and social service institutions, provincial and territorial	691,144	696,321	714,988	738,525	744,570
Local governments	881,741	882,203	887,350	892,328	908,441
Local general government	340,927	341,564	344,502	360,980	365,329
Local school boards	540,815	540,639	542,848	531,348	543,112
Federal government business enterprises	89,743	89,131	88,429	89,471	90,834
Provincial and territorial government business enterprises	128,156	128,047	125,185	130,624	136,124
Local government business enterprises	48,206	49,162	50,287	51,582	53,060

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

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

Source: Statistics Canada, *Financial Management System*

Table 2-2

Employment — Wages and salaries, annual total

	2000	2001 ^r	2002 ^r	2003 ^r	2004 ^p
	millions of dollars				
Public sector	115,496.0	120,116.4	126,145.3	133,400.9	139,505.8
Government	103,421.2	107,578.0	113,736.7	120,352.8	125,771.1
Provincial, territorial and local governments	84,240.0	88,889.2	93,315.6	99,343.2	104,295.2
Federal general government ¹	19,181.2	18,688.8	20,421.1	21,009.6	21,475.9
Military	3,507.8	3,832.9	3,949.2	4,072.6	4,150.3
Provincial and territorial governments	49,594.4	52,945.3	55,755.0	59,726.1	62,921.5
Provincial and territorial general government	14,827.4	15,516.7	16,103.3	17,584.2	17,925.4
Universities, colleges, vocational and trade institutions, provincial and territorial	10,641.5	11,375.0	12,231.4	12,617.3	13,372.8
Health and social service institutions, provincial and territorial	24,125.5	26,053.6	27,420.2	29,524.6	31,623.3
Local governments	34,645.6	35,943.9	37,560.7	39,617.0	41,373.7
Local general government	12,455.4	13,028.1	13,831.2	14,819.2	15,405.2
Local school boards	22,190.3	22,915.8	23,729.4	24,797.9	25,968.5
Federal government business enterprises	3,647.3	3,681.5	3,720.8	3,853.2	4,008.7
Provincial and territorial government business enterprises	6,173.4	6,511.3	6,239.8	6,632.7	7,036.9
Local government business enterprises	2,254.0	2,345.5	2,447.9	2,562.2	2,689.1

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

Source: Statistics Canada, Financial Management System

Table 3-1

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

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	446,959	437,288	445,293	464,369	492,591
Income taxes	191,144	188,011	177,939	188,056	205,135
Personal income taxes	143,116	144,746	139,851	145,118	154,181
Corporation income taxes ²	43,262	38,819	33,366	38,570	45,788
Mining and logging taxes	454	297	345	211	358
Taxes on payments to non-residents	4,312	4,150	4,377	4,156	4,808
Other income taxes	.	.	.	.	.
Consumption taxes	87,870	88,987	96,431	98,777	104,057
General sales tax	55,523	56,076	60,198	62,018	66,102
Alcoholic beverages and tobacco taxes	6,203	7,201	8,801	9,305	9,900
Amusement tax	598	592	591	531	575
Gasoline and motive fuel taxes	11,745	11,743	12,337	12,732	12,602
Custom duties	2,807	3,018	3,189	2,804	3,034
Liquor profits	3,475	3,144	3,334	3,657	3,827
Remitted gaming profits	6,315	5,926	6,095	5,848	6,082
Other consumption taxes	1,205	1,288	1,885	1,881	1,936
Property and related taxes	41,063	41,730	42,742	44,765	46,784
General property taxes	33,345	34,423	35,475	37,906	39,418
Capital taxes	4,172	3,744	3,457	3,385	3,863
Other property and related taxes	3,547	3,563	3,810	3,475	3,503
Other taxes ³	15,157	14,940	16,056	16,919	17,688
Payroll taxes	8,013	7,733	8,290	8,624	8,912
Motor vehicle licences ³	2,737	2,768	2,911	3,044	3,131
Natural resource taxes and licences	706	639	604	622	643
Miscellaneous taxes	3,701	3,801	4,251	4,628	5,002
Health and drug insurance premiums	2,178	2,282	3,000	3,128	3,143
Contributions to social security plans	30,087	29,723	31,014	31,129	30,539
Sales of goods and services ³	34,689	34,913	37,555	38,717	41,554
Investment income	37,749	31,258	32,463	35,073	37,129
Other revenue from own sources	7,020	5,443	8,093	7,805	6,561
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	446,959	437,288	445,293	464,369	492,591

See footnotes at the end of the table.

Table 3-1 – continued

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

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Expenditures					
General government services	15,968	15,765	16,408	16,958	16,681
Protection of persons and property	32,978	35,218	37,318	39,220	41,958
Transportation and communication	17,979	18,628	19,448	19,718	21,429
Health	70,465	76,935	82,530	89,290	96,158
Hospital care	23,596	25,957	27,884	30,588	33,547
Medical care	29,884	32,404	34,753	37,220	39,521
Preventive care	2,726	3,537	3,540	3,835	4,356
Other health services	14,259	15,037	16,353	17,647	18,734
Social services	110,145	114,753	117,194	120,959	124,134
Social assistance	65,005	67,990	70,215	72,498	73,541
Workers' compensation benefits	5,832	6,275	6,501	6,520	6,958
Employee pension plan benefits and changes in equity	21,093	20,814	20,115	20,877	20,917
Veterans' benefits	2,128	2,264	2,501	2,604	2,677
Motor vehicle accident compensation	482	520	581	609	656
Other social services	15,605	16,890	17,281	17,851	19,386
Education	63,522	66,559	70,159	72,684	76,500
Elementary and secondary education	35,751	37,006	38,622	40,042	42,267
Postsecondary education	23,567	25,248	27,085	27,830	29,427
Special retraining services	3,342	3,628	3,655	3,872	3,817
Other education	862	677	796	939	990
Resource conservation and industrial development	15,713	16,329	18,983	20,223	19,436
Environment	9,222	9,853	10,388	11,520	13,268
Recreation and culture	10,871	11,347	11,966	13,117	13,457
Labour, employment and immigration	2,882	3,019	3,353	3,468	3,366
Housing	3,723	3,420	3,784	3,784	3,857
Foreign affairs and international assistance	4,477	4,562	5,169	4,628	5,087
Regional planning and development	1,847	2,099	2,125	2,349	2,523
Research establishments	1,419	1,767	1,888	1,942	2,044
General purpose transfers to other government subsectors	0	0	0	0	0
Debt charges	61,490	55,335	51,661	49,906	48,841
Other expenditures	1,857	1,979	1,510	1,848	1,377
Total expenditures	424,557	437,568	453,884	471,615	490,116
Surplus (+) / deficit (-)	22,401	-280	-8,591	-7,246	2,475

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

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

3. 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.

Note: Data for the consolidated, federal, provincial and territorial governments are as at March 31 and the local government data are at December 31.

Source: Statistics Canada, Financial Management System

Table 3-2

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

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	250,502	242,457	250,383	260,807	277,632
Income taxes	68,826	67,451	63,220	64,235	72,467
Personal income taxes	53,933	53,311	51,486	52,415	56,693
Corporation income taxes	14,439	13,843	11,390	11,609	15,416
Mining and logging taxes	454	297	345	211	358
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	48,907	49,312	52,902	54,776	56,932
General sales tax	27,722	28,212	29,630	30,841	32,089
Alcoholic beverages and tobacco taxes	2,955	3,463	4,682	5,069	5,342
Amusement tax	583	578	576	516	550
Gasoline and motive fuel taxes	6,937	6,985	7,464	7,651	7,787
Custom duties	.	.	.	.	.
Liquor profits	3,475	3,144	3,334	3,657	3,827
Remitted gaming profits	6,315	5,926	6,095	5,848	6,082
Other consumption taxes	920	1,005	1,120	1,192	1,255
Property and related taxes	41,063	41,730	42,742	44,765	46,784
General property taxes	33,345	34,423	35,475	37,906	39,418
Capital taxes	4,172	3,744	3,457	3,385	3,863
Other property and related taxes	3,547	3,563	3,810	3,475	3,503
Other taxes ¹	14,572	14,422	15,560	16,332	17,002
Payroll taxes	8,013	7,733	8,290	8,624	8,912
Motor vehicle licences ¹	2,737	2,768	2,911	3,044	3,131
Natural resource taxes and licences	610	634	602	620	641
Miscellaneous taxes	3,213	3,287	3,758	4,044	4,318
Health and drug insurance premiums	2,178	2,282	3,000	3,128	3,143
Contributions to social security plans	7,496	7,770	8,290	9,083	9,437
Sales of goods and services ¹	31,524	31,109	33,650	34,719	36,369
Investment income	30,689	24,306	25,031	28,274	30,535
Other revenue from own sources	5,246	4,077	5,989	5,495	4,965
General purpose transfers from other government subsectors	26,640	27,829	28,899	32,140	26,162
Specific purpose transfers from other government subsectors	7,635	7,764	9,278	10,310	22,766
Total revenue	284,778	278,053	288,561	303,258	326,562

See footnotes at the end of the table.

Table 3-2 – continued

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

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Expenditures					
General government services	7,317	8,504	8,670	9,195	9,432
Protection of persons and property	15,204	16,155	17,321	18,123	19,051
Transportation and communication	16,209	16,424	17,465	17,770	19,470
Health	68,429	74,319	79,787	86,353	93,598
Hospital care	23,555	25,883	27,821	30,537	33,466
Medical care	29,561	32,118	34,342	36,795	39,454
Preventive care	2,318	2,600	2,760	3,020	3,163
Other health services	12,995	13,718	14,863	16,002	17,516
Social services	42,168	44,094	44,906	46,001	48,141
Social assistance	16,020	15,739	15,798	15,796	16,450
Workers' compensation benefits	5,718	6,191	6,451	6,471	6,904
Employee pension plan benefits and changes in equity	4,497	4,948	5,067	5,525	5,535
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	482	520	581	609	656
Other social services	15,450	16,696	17,010	17,600	18,597
Education	60,227	63,660	67,370	69,670	73,743
Elementary and secondary education	35,134	36,435	38,036	39,399	41,645
Postsecondary education	22,099	24,077	26,140	26,768	28,456
Special retraining services	2,535	2,700	2,748	3,017	3,125
Other education	458	448	445	487	519
Resource conservation and industrial development	9,768	10,648	12,569	11,822	12,312
Environment	7,761	8,233	8,688	9,743	11,397
Recreation and culture	7,561	7,903	8,348	9,093	9,393
Labour, employment and immigration	827	893	919	984	1,046
Housing	3,148	2,820	3,057	3,114	3,234
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,504	1,706	1,727	1,877	2,051
Research establishments	281	439	575	661	684
General purpose transfers to other government subsectors	580	671	291	324	658
Debt charges	28,876	27,432	26,034	26,110	26,317
Other expenditures	1,731	1,782	1,440	1,776	1,350
Total expenditures	271,590	285,681	299,167	312,615	331,877
Surplus (+) / deficit (-)	13,188	-7,628	-10,606	-9,357	-5,316

1. 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.

Source: Statistics Canada, Financial Management System

Table 3-3

Revenue and expenditures — Federal government, fiscal year ending March 31

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	196,731	195,272	194,403	202,863	216,045
Income taxes	122,318	120,560	114,719	123,821	132,668
Personal income taxes	89,183	91,435	88,365	92,704	97,488
Corporation income taxes ¹	28,823	24,976	21,977	26,961	30,372
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,312	4,150	4,377	4,156	4,808
Other income taxes	.	.	.	.	.
Consumption taxes	38,963	39,675	43,529	44,001	47,126
General sales tax	27,801	27,864	30,568	31,177	34,013
Alcoholic beverages and tobacco taxes	3,247	3,738	4,118	4,236	4,558
Amusement tax	15	14	15	14	24
Gasoline and motive fuel taxes	4,807	4,758	4,873	5,081	4,815
Custom duties	2,807	3,018	3,189	2,804	3,034
Liquor profits	..	..	..	..	..
Remitted gaming profits	..	..	..	..	..
Other consumption taxes	285	284	765	689	681
Property and related taxes	..	..	..	..	..
General property taxes	..	..	..	..	..
Capital taxes	..	..	..	..	..
Other property and related taxes	..	..	..	..	..
Other taxes	585	518	496	586	687
Payroll taxes	..	..	..	..	..
Motor vehicle licences	..	..	..	..	..
Natural resource taxes and licences	97	5	2	2	3
Miscellaneous taxes	488	514	494	584	684
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	22,591	21,954	22,724	22,046	21,102
Sales of goods and services	4,472	5,028	5,062	5,177	6,705
Investment income	7,060	6,952	7,432	6,799	6,594
Other revenue from own sources	741	584	441	432	1,163
General purpose transfers from other government subsectors	555	591	524	601	590
Specific purpose transfers from other government subsectors	17	18	22	84	84
Total revenue	197,303	195,881	194,949	203,548	216,718

See footnotes at the end of the table.

Table 3-3 – continued

Revenue and expenditures — Federal government, fiscal year ending March 31

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
millions of dollars					
Expenditures					
General government services	8,905	7,474	7,955	7,992	7,501
Protection of persons and property	18,789	20,204	20,988	22,218	23,861
Transportation and communication	1,992	2,393	2,232	2,170	2,314
Health ²	3,630	3,292	3,506	6,807	22,377
Hospital care	1,070 ³	76	65	1,578	4,358
Medical care	373	335	508	686	737
Preventive care	467	997	805	829	1,201
Other health services	1,720	1,884	2,128	3,715	16,081
Social services ²	68,127	70,824	72,442	75,106	76,134
Social assistance	49,115	52,391	54,532	56,816	57,197
Workers' compensation benefits	114	84	50	49	54
Employee pension plan benefits and changes in equity	16,596	15,866	15,048	15,351	15,383
Veterans' benefits	2,130	2,267	2,503	2,607	2,679
Other social services	172	217	308	283	821
Education ²	5,104	4,976	4,986	5,181	4,938
Elementary and secondary education	914	953	962	1,054	1,047
Postsecondary education	1,758	1,476	1,429	1,523	1,432
Special retraining services	1,699	1,823	1,839	1,794	1,630
Other education	733	724	755	810	829
Resource conservation and industrial development	6,791	7,178	7,919	9,638	8,027
Environment	1,554	1,635	1,726	1,800	1,929
Recreation and culture	3,372	3,467	3,638	4,055	4,093
Labour, employment and immigration	2,409	2,487	2,813	2,893	2,739
Housing	1,885	1,910	1,979	2,092	2,045
Foreign affairs and international assistance	4,488	4,575	5,187	4,645	5,103
Regional planning and development	389	451	465	523	523
Research establishments	1,901	2,418	2,457	2,815	2,803
General purpose transfers to other government subsectors ²	26,015	27,148	28,940	29,631	21,988
Debt charges	32,614	27,903	25,628	23,796	22,524
Other expenditures	126	199	71	74	28
Total expenditures	188,090	188,533	192,934	201,436	208,927
Surplus (+) / deficit (-)	9,213	7,348	2,015	2,111	7,791

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

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

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

Source: Statistics Canada, Financial Management System

Table 3-4

Revenue and expenditures — Federal general government revenue and expenditures

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	193,253	191,679	190,226	198,421	211,499
Income taxes	122,318	120,560	114,719	123,821	132,668
Personal income taxes	89,183	91,435	88,365	92,704	97,488
Corporation income taxes ¹	28,823	24,976	21,977	26,961	30,372
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,312	4,150	4,377	4,156	4,808
Other income taxes	..	..	..	..	..
Consumption taxes	38,963	39,675	43,529	44,001	47,126
General sales tax	27,801	27,864	30,568	31,177	34,013
Alcoholic beverages and tobacco taxes	3,247	3,738	4,118	4,236	4,558
Liquor gallonage taxes	..	..	..	..	..
Other liquor taxes	1,089	1,273	1,208	1,199	1,086
Tobacco taxes	2,158	2,465	2,910	3,037	3,472
Amusement tax	15	14	15	14	24
Racetrack betting tax	15	14	15	14	24
Other amusement taxes	..	..	..	..	..
Gasoline and motive fuel taxes	4,807	4,758	4,873	5,081	4,815
Custom duties	2,807	3,018	3,189	2,804	3,034
Remitted gaming profits ²	..	..	..	..	..
Other consumption taxes	285	284	765	689	681
Air transportation tax ³	0	0	446	406	389
Miscellaneous consumption taxes	285	284	320	282	292
Other taxes	585	518	496	586	687
Natural resource taxes and licences	97	5	2	2	3
Miscellaneous taxes	488	514	494	584	684
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	19,116	18,496	18,753	17,906	16,942
Employment insurance contributions	19,029	18,414	18,661	17,809	16,847
Other social security plan contributions	87	82	92	96	95
Sales of goods and services	4,472	5,028	5,062	5,177	6,705
Investment income	7,057	6,817	7,225	6,498	6,208
Natural resource royalties	226	415	259	334	438
Oil and gas royalties	125	127	104	183	249
Forestry royalties	..	..	..	..	..
Mineral royalties	0	6	25	62	84
Water power royalties	..	..	..	..	..
Other natural resource royalties	100	283	130	90	104
Remitted trading profits	2,289	2,109	2,017	1,989	1,860
Interest income	3,928	3,783	4,349	3,591	3,338
Interest income from own enterprises	3,013	3,092	3,762	2,854	2,635
Other interest income	915	691	586	736	703
Other investment income	614	511	601	585	573
Other revenue from own sources	741	584	441	432	1,163
Other fines and penalties	57	28	49	58	122
Capital transfers from own sources	..	..	..	..	..
Other donations	11	10	13	12	12
Miscellaneous revenue from own sources	673	546	379	362	1,029
General purpose transfers from other government subsectors	555	591	524	601	590
Specific purpose transfers from other government subsectors	17	18	22	84	84
Total revenue	193,825	192,288	190,772	199,106	212,173

See footnotes at the end of the table.

Table 3-4 – continued

Revenue and expenditures — Federal general government revenue and expenditures

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Expenditures					
General government services	8,905	7,474	7,955	7,992	7,501
Executive and legislature	678	619	686	732	803
General administrative	5,146	5,650	6,118	6,114	5,649
Other general government services	3,081	1,205	1,151	1,146	1,048
Protection of persons and property	18,789	20,204	20,988	22,218	23,861
National defence	11,968	12,576	12,993	13,466	14,057
Courts of law	318	448	444	461	500
Correction and rehabilitation services	1,683	1,985	1,951	1,930	1,967
Policing	2,607	2,782	3,010	3,205	3,468
Regulatory measures	799	799	1,139	1,131	1,038
Other protection of persons and property	1,414	1,614	1,452	2,025	2,831
Transportation and communication	1,992	2,393	2,232	2,170	2,314
Air transport	382	574	434	376	225
Road transport	216	313	344	330	500
Rail transport	301	403	307	335	348
Water transport	420	464	384	431	475
Telecommunications	192	234	223	181	264
Other transportation and communication	482	405	540	518	501
Health ⁴	3,630	3,292	3,506	6,807	22,377
Hospital care	1,070 ⁵	76	65	1,578	4,358
Medical care	373	335	508	686	737
Preventive care	467	997	805	829	1,201
Other health services	1,720	1,884	2,128	3,715	16,081
Social services ⁴	51,613	54,996	57,429	59,788	60,789
Social assistance	49,115	52,391	54,532	56,816	57,197
Income maintenance	10,578	13,236	14,067	14,643	13,806
Other social assistance	38,537	39,155	40,465	42,173	43,392
Social security	24,417	25,554	26,547	27,961	28,949
Family allowances	6,914	7,682	7,996	8,272	8,904
Miscellaneous social assistance	7,207	5,918	5,922	5,940	5,539
Workers' compensation benefits	114	84	50	49	54
Employee pension plan benefits and changes in equity	82	37	35	34	38
Veterans' benefits	2,130	2,267	2,503	2,607	2,679
Other social services	172	217	308	283	821
Education ⁴	5,104	4,976	4,986	5,181	4,938
Elementary and secondary education	914	953	962	1,054	1,047
Postsecondary education	1,758	1,476	1,429	1,523	1,432
Special retraining services	1,699	1,823	1,839	1,794	1,630
Other education	733	724	755	810	829
Resource conservation and industrial development	6,791	7,178	7,919	9,638	8,027
Agriculture	2,709	2,733	3,434	5,035	3,443
Fish and game	685	631	640	583	602
Oil and gas	107	138	180	264	432
Forestry	26	121	27	49	180
Mining	0	0	0	0	0
Water power	0	0	2	4	2
Tourism promotion	78	102	128	121	123
Trade and industry	2,170	2,309	2,322	2,493	2,226
Other resource conservation and industrial development	1,017	1,144	1,186	1,089	1,019
Environment	1,554	1,635	1,726	1,800	1,929
Water purification and supply	644	609	656	629	662
Pollution control	315	419	427	471	628
Other environmental services	595	606	643	699	639
Recreation and culture	3,372	3,467	3,638	4,055	4,093
Recreation	326	365	360	406	390
Culture	969	980	1,085	1,224	1,247
Libraries	68	77	81	78	80
Art galleries and museums	161	177	205	284	256
Other culture	740	726	800	862	912
Broadcasting	1,334	1,393	1,455	1,668	1,667

See footnotes at the end of the table.

Table 3-4 – continued

Revenue and expenditures — Federal general government revenue and expenditures

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Other recreation and culture	742	729	737	757	788
Labour, employment and immigration	2,409	2,487	2,813	2,893	2,739
Labour and employment	1,479	1,523	1,756	1,788	1,658
Immigration	905	939	1,057	1,105	1,081
Other labour, employment and immigration	24	25	0	0	0
Housing	1,885	1,910	1,979	2,092	2,045
Foreign affairs and international assistance	4,488	4,575	5,187	4,645	5,103
Regional planning and development	389	451	465	523	523
Research establishments	1,901	2,418	2,457	2,815	2,803
General purpose transfers to other government subsectors ⁴	26,015	27,148	28,940	29,631	21,988
General purpose transfers to provincial and territorial governments	26,015	27,148	28,940	29,615	21,915
Statutory subsidies	30	31	31	32	32
Equalization	10,952	11,108	10,910	7,651	11,009
Canada health and social transfer ^{4,6}	13,541	14,638	16,279	19,732	..
Reciprocal taxation agreement	..	..	..	..	..
Other general purpose transfers to provincial and territorial governments	1,492	1,372	1,721	2,201	2,624
Debt charges	45,650	40,139	36,464	34,673	33,324
Other interest expense	45,512	39,998	36,339	34,560	33,207
Other debt charges	138	141	125	113	117
Other expenditures	126	199	71	74	28
Total expenditures	184,612	184,941	188,757	196,995	204,382
Surplus (+) / deficit (-)	9,213	7,348	2,015	2,111	7,791

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

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

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

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

5. 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, 2000/2001 and 2003/2004.

Source: Statistics Canada, Financial Management System

Table 3-5

Revenue and expenditures — Federal non-autonomous pension plans

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	thousands of dollars				
Revenue					
Own source revenue	16,514,000	15,829,000	15,013,000	15,318,000	15,345,000
Contributions to social security plans	3,475,000	3,458,000	3,971,000	4,141,000	4,160,000
Non-autonomous pension plan					
employee contributions	986,000	931,000	1,047,000	1,102,000	1,129,000
Non-autonomous pension plan					
employer contributions	2,488,000	2,527,000	2,923,000	3,039,000	3,031,000
Investment income	13,039,000	12,371,000	11,043,000	11,177,000	11,185,000
Total revenue	16,514,000	15,829,000	15,013,000	15,318,000	15,345,000
Expenditures					
Social services	16,514,000	15,829,000	15,013,000	15,318,000	15,345,000
Employee pension plan benefits and					
other expenditures	7,182,000	10,458,000	8,238,000	6,530,000	6,576,000
Changes in pension equity of households	9,331,000	5,371,000	6,775,000	8,788,000	8,769,000
Total expenditures ¹	16,514,000	15,829,000	15,013,000	15,318,000	15,345,000
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.

Source: Statistics Canada, Financial Management System

Table 3-6

Revenue and expenditures — Provincial and territorial government - Canada total

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	203,757	194,330	200,111	208,200	224,002
Income taxes	68,826	67,451	63,220	64,235	72,467
Personal income taxes	53,933	53,311	51,486	52,415	56,693
Corporation income taxes	14,439	13,843	11,390	11,609	15,416
Mining and logging taxes	454	297	345	211	358
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	48,824	49,221	52,805	54,679	56,836
General sales tax	27,653	28,136	29,550	30,760	32,010
Alcoholic beverages and tobacco taxes	2,955	3,463	4,682	5,069	5,342
Amusement tax	579	573	571	511	545
Gasoline and motive fuel taxes	6,937	6,985	7,464	7,651	7,787
Custom duties	.	.	.	.	.
Liquor profits	3,475	3,144	3,334	3,657	3,827
Remitted gaming profits	6,315	5,926	6,095	5,848	6,082
Other consumption taxes	909	994	1,108	1,181	1,243
Property and related taxes	8,716	8,408	8,396	8,628	9,488
General property taxes	3,151	3,112	3,201	3,327	3,459
Capital taxes	4,172	3,744	3,457	3,385	3,863
Other property and related taxes	1,394	1,552	1,738	1,916	2,165
Other taxes ¹	14,058	13,866	14,938	15,673	16,327
Payroll taxes	8,013	7,733	8,290	8,624	8,912
Motor vehicle licences ¹	2,737	2,768	2,911	3,044	3,131
Natural resource taxes and licences	610	634	602	620	641
Miscellaneous taxes	2,699	2,731	3,136	3,385	3,643
Health and drug insurance premiums	2,178	2,282	3,000	3,128	3,143
Contributions to social security plans	7,496	7,770	8,290	9,083	9,437
Sales of goods and services ¹	21,823	20,309	21,912	22,196	23,422
Investment income	28,465	21,933	22,747	25,837	28,106
Other revenue from own sources	3,370	3,090	4,804	4,742	4,776
General purpose transfers from other government subsectors ²	26,654	27,845	28,912	32,153	26,174
Specific purpose transfers from other government subsectors ²	7,719	7,648	8,705	9,899	22,328
Total revenue	238,130	229,823	237,728	250,252	272,504

See footnotes at the end of the table.

Table 3-6 – continued

Revenue and expenditures — Provincial and territorial government - Canada total

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Expenditures					
General government services	3,573	4,141	4,368	4,410	4,622
Protection of persons and property	8,167	8,681	9,233	9,546	9,939
Transportation and communication	8,552	8,755	9,294	9,212	10,366
Health	67,947	73,669	79,019	85,503	92,805
Hospital care	23,502	25,831	27,741	30,466	33,413
Medical care	29,562	32,120	34,344	36,797	39,456
Preventive care	2,110	2,286	2,400	2,635	2,780
Other health services	12,773	13,431	14,534	15,605	17,156
Social services	39,647	41,804	42,353	43,332	45,523
Social assistance	14,347	14,252	13,962	13,949	14,666
Workers' compensation benefits	5,719	6,191	6,452	6,471	6,904
Employee pension plan benefits and changes in equity	4,497	4,948	5,067	5,525	5,535
Veterans' benefits	-	-	-	-	-
Other social services	14,602	15,892	16,292	16,777	17,762
Education	51,608	55,511	58,294	60,311	64,020
Elementary and secondary education	26,737	28,563	29,275	30,412	32,325
Postsecondary education	22,110	24,079	26,141	26,769	28,457
Special retraining services	2,267	2,399	2,410	2,639	2,715
Other education	495	471	468	491	524
Resource conservation and industrial development	8,922	9,797	11,681	10,839	11,402
Environment	1,401	1,525	1,686	1,798	1,873
Recreation and culture	2,235	2,245	2,432	2,597	2,747
Labour, employment and immigration	891	899	922	986	1,048
Housing	2,662	2,085	1,790	1,976	2,038
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	1,013	1,067	1,089	1,211	1,279
Research establishments	281	439	578	661	684
General purpose transfers to other government subsectors	1,444	1,629	1,279	1,348	1,746
Debt charges	25,919	24,597	23,255	23,183	23,401
Other expenditures	1,382	1,662	1,296	1,764	1,295
Total expenditures	225,645	238,505	248,570	258,677	274,788
Surplus (+) / deficit (-)	12,485	-8,682	-10,842	-8,425	-2,284

1. 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.

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

Source: Statistics Canada, Financial Management System

Table 3-7

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

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	186,666	176,640	179,112	185,843	200,568
Income taxes	68,826	67,451	63,220	64,235	72,467
Personal income taxes	53,933	53,311	51,486	52,415	56,693
Corporation income taxes	14,439	13,843	11,390	11,609	15,416
Mining and logging taxes	454	297	345	211	358
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	48,824	49,221	52,805	54,679	56,836
General sales tax	27,653	28,136	29,550	30,760	32,010
Alcoholic beverages and tobacco taxes	2,955	3,463	4,682	5,069	5,342
Amusement tax	579	573	571	511	545
Gasoline and motive fuel taxes	6,937	6,985	7,464	7,651	7,787
Liquor profits	3,475	3,144	3,334	3,657	3,827
Remitted gaming profits	6,315	5,926	6,095	5,848	6,082
Other consumption taxes	909	994	1,108	1,181	1,243
Property and related taxes	8,716	8,408	8,396	8,628	9,488
General property taxes	3,151	3,112	3,201	3,327	3,459
Capital taxes	4,172	3,744	3,457	3,385	3,863
Other property and related taxes	1,394	1,552	1,738	1,916	2,165
Other taxes ¹	14,058	13,866	14,938	15,673	16,327
Payroll taxes	8,013	7,733	8,290	8,624	8,912
Motor vehicle licences ¹	2,737	2,768	2,911	3,044	3,131
Natural resource taxes and licences	610	634	602	620	641
Miscellaneous taxes	2,699	2,731	3,136	3,385	3,643
Health and drug insurance premiums	2,178	2,282	3,000	3,128	3,143
Contributions to social security plans	6,127	6,267	6,740	7,295	7,753
Sales of goods and services ¹	9,352	6,797	6,782	6,295	6,405
Investment income	28,058	21,771	22,674	25,365	27,602
Other revenue from own sources	527	578	558	544	547
General purpose transfers from other government subsectors ²	26,654	27,845	28,912	32,153	26,174
Specific purpose transfers from other government subsectors ²	5,900	5,479	6,206	7,335	19,607
Total revenue	219,220	209,964	214,231	225,331	246,349

See footnotes at the end of the table.

Table 3-7 – continued

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

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Expenditures					
General government services	3,576	4,143	4,373	4,411	4,622
Protection of persons and property	8,169	8,684	9,242	9,547	9,941
Transportation and communication	8,555	8,757	9,296	9,213	10,367
Health	63,584	66,628	70,570	76,017	82,648
Hospital care	21,316	22,048	23,521	25,304	27,895
Medical care	28,758	30,373	31,917	34,320	36,802
Preventive care	2,256	2,399	2,559	2,652	2,800
Other health services	11,254	11,808	12,572	13,740	15,151
Social services	34,526	36,083	36,372	37,033	39,158
Social assistance	14,352	14,250	13,960	13,948	14,665
Workers' compensation benefits	5,720	6,192	6,453	6,472	6,905
Employee pension plan benefits and changes in equity	94	95	96	100	101
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	483	520	581	609	656
Other social services	13,877	15,026	15,283	15,903	16,830
Education	40,950	43,045	43,962	46,041	48,978
Elementary and secondary education	26,745	28,570	29,283	30,417	32,330
Postsecondary education	11,439	11,601	11,780	12,647	13,577
Special retraining services	2,269	2,403	2,427	2,486	2,547
Other education	496	472	471	491	524
Resource conservation and industrial development	8,955	9,833	11,727	10,850	11,414
Environment	1,402	1,526	1,688	1,798	1,873
Recreation and culture	2,241	2,249	2,435	2,597	2,747
Labour, employment and immigration	892	905	925	986	1,048
Housing	2,663	2,087	1,792	1,976	2,038
Foreign affairs and international assistance	..	..	..	..	..
Regional planning and development	1,016	1,069	1,091	1,212	1,279
Research establishments	374	554	657	661	684
General purpose transfers to other government subsectors	1,444	1,629	1,279	1,348	1,746
Debt charges	28,659	27,651	26,351	26,087	26,384
Other expenditures	1,375	1,632	1,278	1,763	1,294
Total expenditures	208,382	216,474	223,039	231,540	246,224
Surplus (+) / deficit (-)	10,839	-6,510	-8,809	-6,210	125

1. 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.

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

Source: Statistics Canada, Financial Management System

Table 3-8

Revenue and expenditures — Provincial and territorial non-autonomous pension plans - Canada total

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Contributions to social security plans	1,369	1,503	1,551	1,787	1,684
Investment income	3,035	3,351	3,421	3,638	3,750
Total revenue	4,404	4,854	4,972	5,426	5,434
Expenditures					
Social services	4,404	4,854	4,972	5,426	5,434
Employee pension plan benefits and other expenditures	2,585	2,739	2,933	3,175	3,300
Changes in pension equity of households	1,819	2,115	2,039	2,250	2,134
Total expenditures	4,404	4,854	4,972	5,426	5,434
Surplus (+) / deficit (-)	0	0	0	0	0

Source: Statistics Canada, Financial Management System

Table 3-9

Revenue and expenditures — Universities and colleges - Canada total¹

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	thousands of dollars				
Revenue					
Own source revenue	9,630,461	10,339,207	11,202,579	11,549,461	12,278,124
Sales of goods and services	7,371,133	8,132,232	9,026,491	9,306,724	9,900,959
Tuition fees	4,144,097	4,486,787	5,085,897	5,242,551	5,580,936
Other sales of goods and services	3,227,036	3,645,445	3,940,594	4,064,173	4,320,023
Investment income	604,613	396,046	328,453	340,607	363,854
Other revenue from own sources	1,654,715	1,810,929	1,847,635	1,902,130	2,013,311
Transfers from other levels of government	12,102,143	12,923,599	14,114,778	14,540,597	15,381,110
Transfers from federal government	1,624,714	1,922,197	2,270,560	2,321,837	2,457,609
Transfers from provincial and territorial governments	10,451,811	10,947,140	11,817,345	12,191,068	12,894,055
Transfers from local governments	25,618	54,262	26,873	27,692	29,446
Total revenue	21,732,604	23,262,806	25,317,357	26,090,058	27,659,234
Expenditures					
Education	20,813,797	22,989,436	25,091,972	25,878,352	27,429,017
Postsecondary education	20,569,831	22,717,330	24,820,214	25,600,039	27,136,428
Administration	4,267,373	4,662,921	4,717,093	4,867,670	5,158,267
Education	10,447,939	11,372,063	12,485,313	12,877,842	13,640,208
Support to students	603,597	718,845	818,445	842,165	894,281
Other postsecondary education expenses	5,250,922	5,963,501	6,799,363	7,012,362	7,443,672
Debt charges	464,682	464,815	498,369	511,200	534,382
Total expenditures	21,278,479	23,454,251	25,590,341	26,389,552	27,963,399
Surplus (+) / deficit (-)	454,125	-191,445	-272,984	-299,493	-304,164

1. Excludes "Yukon College" for confidentiality purposes.

Source: Statistics Canada, Financial Management System

Table 3-10

Revenue and expenditures — Health and social service institutions - Canada total¹

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	thousands of dollars				
Revenue					
Own source revenue	6,515,728	7,229,616	8,077,115	8,681,791	9,326,992
Sales of goods and services	5,844,815	6,183,935	6,753,376	7,269,187	7,829,752
Investment income	149,000	120,573	122,103	130,718	139,974
Other revenue from own sources	521,913	925,108	1,201,636	1,281,886	1,357,266
Transfers from other levels of government	42,134,833	42,665,380	45,291,564	48,699,055	52,319,019
Transfers from federal government	710	1,404	857	926	1,040
Transfers from provincial and territorial governments	41,967,493	42,473,497	45,089,844	48,484,354	52,084,869
Transfers from local governments	166,630	190,479	200,863	213,775	233,110
Transfers from other health and social service institutions	0	0	0	0	0
Total revenue	48,650,561	49,894,996	53,368,679	57,380,846	61,646,011
Expenditures					
Health	42,317,743	46,014,432	48,913,400	52,618,297	56,548,737
Hospital care	22,217,139	24,184,359	25,695,341	27,646,543	29,657,228
Medical care	9,455,699	10,452,910	11,272,160	12,086,190	13,025,955
Preventive care	846,830	927,298	953,514	1,040,978	1,117,104
Other health services	9,798,075	10,449,865	10,992,385	11,844,586	12,748,450
Social services	4,960,509	5,668,929	6,003,696	6,448,316	6,963,242
Social assistance	54,500	57,131	57,916	59,846	60,244
Other social services	4,906,009	5,611,798	5,945,780	6,388,470	6,902,998
Housing	4,404	4,209	4,634	4,778	4,811
Debt charges	175,851	187,847	205,220	223,289	232,136
Total expenditures	47,458,507	51,875,417	55,126,950	59,294,680	63,748,926
Surplus (+) / deficit (-)	1,192,054	-1,980,420	-1,758,269	-1,913,834	-2,102,914

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.

Source: Statistics Canada, Financial Management System

Table 3-11

Revenue and expenditures — Local government - Canada total

	2000	2001 ^f	2002 ^f	2003 ^f	2004 ^p
	millions of dollars				
Revenue					
Own source revenue	48,166.7	50,196.0	51,779.7	54,231.2	55,687.6
Consumption taxes	83.4	91.4	97.3	97.2	96.2
General sales tax	68.4	75.6	79.6	81.0	78.7
Other consumption taxes	15.0	15.8	17.7	16.2	17.5
Property and related taxes	32,347.1	33,321.8	34,346.7	36,137.4	37,296.4
General property taxes	30,194.0	31,311.0	32,274.6	34,579.1	35,958.9
Real property taxes	26,843.9	27,995.1	28,859.3	30,923.8	32,222.6
Lot levies	979.6	1,096.5	1,212.4	1,497.3	1,511.6
Special assessments	655.3	665.4	760.4	707.0	738.8
Grants in lieu of taxes	1,715.2	1,554.0	1,442.5	1,451.0	1,485.9
Miscellaneous general property taxes	.	.	.	.	.
Capital taxes	.	.	.	.	.
Other property and related taxes	2,153.1	2,010.8	2,072.1	1,558.3	1,337.5
Land transfer tax	189.4	209.5	256.4	274.0	212.9
Business taxes	1,280.2	1,295.1	1,306.3	740.5	579.8
Wealth transfer taxes	.	.	.	.	.
Miscellaneous property and related taxes	683.5	506.2	509.4	543.7	544.7
Other taxes	513.8	556.5	622.0	659.2	675.0
Natural resource taxes and licences	.	.	.	.	.
Miscellaneous taxes	513.8	556.5	622.0	659.2	675.0
Sales of goods and services	12,094.7	12,861.5	13,424.5	14,024.4	14,335.8
Investment income	2,441.9	2,609.7	2,516.0	2,487.1	2,479.3
Other revenue from own sources	685.8	755.1	773.3	826.0	805.0
General purpose transfers from other government subsectors	1,165.2	1,335.7	1,470.6	1,531.0	1,575.9
Specific purpose transfers from other government subsectors	30,260.8	31,444.1	32,843.8	33,753.3	34,972.7
Total revenue	79,592.7	82,975.7	86,094.1	89,515.6	92,236.1

Table 3-11 – continued

Revenue and expenditures — Local government - Canada total

	2000	2001 ^r	2002 ^r	2003 ^r	2004 ^p
	millions of dollars				
Expenditures					
General government services	3,836.9	4,359.6	4,378.8	4,860.6	4,889.0
Executive and legislative	287.8	303.5	435.5	476.0	490.2
General administrative	3,186.5	3,755.1	3,555.9	3,979.4	3,893.3
Other general government services	362.6	301.0	387.4	405.2	505.6
Protection of persons and property	7,194.1	7,707.3	8,257.2	8,741.4	9,269.3
Courts of law	105.1	184.3	210.5	245.2	252.4
Policing	4,255.0	4,593.2	4,860.4	5,140.5	5,448.8
Firefighting	2,355.4	2,464.2	2,658.2	2,800.3	2,974.0
Regulatory measures	348.9	331.1	369.5	380.9	391.8
Other protection of persons and property	129.6	134.5	158.6	174.5	202.2
Transportation and communication	8,918.1	9,094.3	9,519.8	10,217.4	10,796.3
Road transport	7,179.8	7,329.5	7,720.8	8,243.3	8,624.4
Snow removal	935.0	987.6	958.3	1,135.6	1,148.5
Parking	132.8	189.6	226.7	222.8	225.7
Other road transport	6,112.0	6,152.3	6,535.7	6,884.9	7,250.2
Public transit	1,635.8	1,559.8	1,567.1	1,720.2	1,774.6
Other transportation and communication	102.6	205.0	232.0	253.9	397.3
Health	914.9	1,142.8	1,296.8	1,414.0	1,378.8
Hospital care	60.3	70.7	86.3	77.4	60.2
Medical care	0.2	0.2	0.3	0.4	0.4
Preventive care	486.3	543.5	608.0	644.8	653.0
Other health services	368.0	528.4	602.2	691.5	665.3
Social services	5,532.1	5,187.9	5,377.1	5,619.2	5,655.0
Social assistance	3,747.8	3,398.2	3,466.6	3,540.4	3,519.8
Other social services	1,784.2	1,789.6	1,910.5	2,078.8	2,135.2
Education	33,442.1	34,679.1	36,262.7	37,440.2	39,238.8
Elementary and secondary education	32,806.7	34,027.0	35,566.6	36,739.6	38,505.1
Other education	635.4	652.1	696.1	700.6	733.7
Resource conservation and industrial development	940.1	970.9	1,015.7	1,115.4	1,043.5
Environment	6,797.0	7,168.3	7,513.9	8,450.7	10,051.8
Water purification and supply, sewage collection and disposal	4,915.3	5,131.6	5,442.3	6,174.2	7,683.6
Water purification and supply	2,636.5	2,643.9	2,898.9	3,459.0	4,133.0
Sewage collection and disposal	2,278.8	2,487.8	2,543.4	2,715.3	3,550.6
Garbage, waste collection and disposal	1,723.1	1,907.5	1,888.8	2,139.3	2,218.7
Other environmental services	158.7	129.2	182.8	137.2	149.6
Recreation and culture	5,538.0	5,846.7	6,074.2	6,678.2	6,825.1
Recreation	4,113.5	4,234.2	4,401.4	4,979.9	4,971.6
Culture	1,402.3	1,553.9	1,595.5	1,634.7	1,766.1
Other recreation and culture	22.3	58.7	77.3	63.7	87.4
Housing	1,481.7	1,721.9	2,065.0	2,008.7	2,072.2
Regional planning and development	780.7	859.5	921.9	909.8	1,025.3
Debt charges	3,174.8	3,072.0	3,010.5	2,976.8	2,966.7
Other expenditures	339.0	113.0	163.1	15.6	55.6
Total expenditures	78,889.4	81,923.2	85,856.7	90,448.1	95,267.6
Surplus (+) / deficit (-)	703.3	1,052.5	237.3	-932.5	-3,031.4

Source: Statistics Canada, Financial Management System

Table 3-12

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

	2000	2001 ^r	2002 ^r	2003 ^r	2004 ^p
	thousands of dollars				
Revenue					
Own source revenue	38,470,120	40,344,645	41,779,037	43,811,769	44,829,915
Property and related taxes	24,347,710	25,216,004	26,120,156	27,582,322	28,398,513
Real property taxes	19,040,027	20,087,669	20,834,503	22,579,668	23,545,221
Lot levies	979,554	1,096,545	1,212,431	1,497,259	1,511,609
Special assessments	655,333	665,373	760,406	707,020	738,812
Grants in lieu of taxes	1,624,327	1,469,708	1,356,536	1,361,164	1,391,969
Federal government	392,621	398,364	417,259	384,179	389,872
Federal government enterprises	69,082	114,301	85,198	81,352	82,460
Provincial and territorial governments	639,107	624,671	566,296	612,420	632,571
Universities	15,099	19,514	19,500	25,519	25,838
Colleges	8,867	11,461	8,357	10,936	11,073
Hospitals	3,274	4,173	4,188	5,480	5,549
Provincial and territorial government enterprises	366,350	133,348	123,132	121,927	122,312
Local government enterprises	129,927	163,876	132,606	119,351	122,294
Land transfer tax	189,430	209,536	256,434	273,994	212,914
Business taxes	1,251,138	1,263,932	1,274,704	707,051	544,302
Other property-related taxes	607,901	423,241	425,142	456,166	453,686
Consumption taxes	83,450	91,430	97,272	97,205	96,171
General sales tax	79,373	86,442	91,864	91,858	90,744
Amusement tax	4,077	4,988	5,408	5,347	5,427
Other taxes	513,055	555,742	621,229	658,379	674,130
Other licences and permits	497,732	539,065	605,436	637,112	652,222
Other miscellaneous taxes	15,323	16,677	15,793	21,267	21,908
Sales of goods and services	10,503,975	11,217,092	11,754,455	12,269,271	12,490,774
Intergovernment	21,823	23,330	24,327	26,769	27,710
General	10,482,152	11,193,762	11,730,128	12,242,502	12,463,064
Water	2,530,485	2,697,671	2,850,438	2,958,440	3,041,396
Rentals	341,703	408,001	475,025	502,298	512,950
Concessions and franchises	77,101	86,904	88,856	101,089	103,680
Other sales of goods and services	7,532,863	8,001,186	8,315,809	8,680,675	8,805,038
Investment income	2,363,079	2,535,109	2,438,988	2,406,211	2,394,320
Remitted trading profits	150,335	195,683	183,020	186,500	192,088
Interest income from own enterprises	251,864	256,639	256,780	249,703	246,646
Other interest income	315,106	286,544	294,125	298,265	298,768
Other investment income	1,645,774	1,796,243	1,705,063	1,671,743	1,656,818
Other revenue from own sources	658,851	729,268	746,937	798,381	776,007
Other fines and penalties	514,140	588,193	613,174	641,570	650,983
Miscellaneous revenue from own sources	144,711	141,075	133,763	156,811	125,024
Transfers	7,237,360	7,569,634	8,230,418	8,583,609	8,475,909
General purpose transfers	1,165,153	1,335,653	1,470,596	1,531,000	1,575,867
Provincial and territorial governments	1,165,153	1,335,653	1,470,596	1,531,000	1,575,867
Specific purpose transfers	6,072,207	6,233,981	6,759,822	7,052,609	6,900,042
Federal government	207,188	331,767	779,792	627,102	672,264
General services	22,037	13,575	18,307	27,749	38,023
Protection of persons and property	11,283	8,737	11,860	16,822	16,817
Transportation and communication	33,128	43,548	239,305	71,621	35,589
Health	503	931	6,350	1,812	2,457
Social services	9,772	40,298	64,082	52,921	54,716
Resource conservation and industrial development	13,721	18,404	22,659	15,066	16,232
Environment	15,669	10,404	47,491	51,369	70,667
Recreation and culture	24,550	19,569	27,328	38,169	72,807
Housing	55,990	160,455	334,045	342,604	350,956
Regional planning and development	5,295	3,508	3,406	5,129	1,353
Other federal government specific purpose transfers	15,240	12,338	4,959	3,840	12,647
Provincial and territorial governments	5,865,019	5,902,214	5,980,030	6,425,507	6,227,778
General services	98,506	215,621	127,003	210,127	223,034
Protection of persons and property	72,155	87,833	95,220	113,720	102,082
Transportation and communication	872,512	785,505	896,124	936,717	662,152
Health	322,242	459,796	480,185	548,484	538,305
Social services	3,165,131	3,020,533	3,136,699	3,284,537	3,329,483
Resource conservation and industrial development	109,375	111,114	118,889	125,809	119,220
Environment	446,710	440,194	474,805	508,731	489,857
Recreation and culture	258,843	286,372	280,786	306,025	330,554
Housing	236,181	245,122	251,849	259,883	280,175
Regional planning and development	34,053	17,089	32,763	55,471	59,476
Debt charges (interest)	194,675	187,987	47,010	49,340	44,986
Other provincial and territorial government specific purpose transfers	54,636	45,048	38,697	26,663	48,454
Total revenue	45,707,480	47,914,279	50,009,455	52,395,378	53,305,824

Table 3-12 – continued

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

	2000	2001 ^f	2002 ^f	2003 ^f	2004 ^p
	thousands of dollars				
Expenditures					
General government services	3,836,904	4,359,578	4,378,843	4,860,607	4,889,028
Executive and legislature	287,787	303,479	435,536	476,016	490,204
General administrative	3,186,493	3,755,144	3,555,948	3,979,405	3,893,273
Other general government services	362,624	300,955	387,359	405,186	505,551
Protection of persons and property	7,194,115	7,707,272	8,257,225	8,741,352	9,269,317
Courts of law	105,117	184,268	210,493	245,163	252,426
Policing	4,255,042	4,593,197	4,860,368	5,140,460	5,448,843
Firefighting	2,355,386	2,464,224	2,658,239	2,800,296	2,974,047
Regulatory measures	348,940	331,123	369,496	380,944	391,781
Other protection of persons and property	129,630	134,460	158,629	174,489	202,220
Transportation and communication	8,918,128	9,094,338	9,519,825	10,217,363	10,796,272
Roads and streets	6,111,978	6,152,254	6,535,662	6,884,879	7,250,201
Snow and ice removal	934,992	987,564	958,347	1,135,586	1,148,452
Parking	132,807	189,645	226,744	222,820	225,700
Public transit	1,635,786	1,559,840	1,567,061	1,720,153	1,774,581
Other transportation and communication	102,565	205,035	232,011	253,925	397,338
Health	914,879	1,142,819	1,296,776	1,413,986	1,378,849
Hospital care	60,333	70,746	86,305	77,365	60,189
Medical care	193	238	300	354	361
Preventive care	486,322	543,468	607,987	644,810	653,007
Other health services	368,031	528,367	602,184	691,457	665,292
Social services	5,532,077	5,187,874	5,377,061	5,619,181	5,655,023
Social assistance	3,747,841	3,398,243	3,466,567	3,540,417	3,519,839
Other social services	1,784,236	1,789,631	1,910,494	2,078,764	2,135,184
Education	190,711	223,890	224,804	201,169	205,790
Resource conservation and industrial development	940,118	970,859	1,015,687	1,115,390	1,043,526
Agriculture	163,306	169,781	179,693	179,480	162,235
Tourism promotion	62,390	69,267	66,987	121,566	111,100
Trade and industry	352,541	373,281	360,300	375,998	264,656
Other resource conservation and industrial development	361,881	358,530	408,707	438,346	505,535
Environment	6,797,043	7,168,290	7,513,900	8,450,676	10,051,826
Water purification and supply	2,636,476	2,643,861	2,898,862	3,458,976	4,133,006
Sewage collection and disposal	2,278,796	2,487,776	2,543,417	2,715,263	3,550,558
Garbage and waste collection and disposal	1,723,100	1,907,482	1,888,797	2,139,251	2,218,684
Other environmental services	158,671	129,171	182,824	137,186	149,578
Recreation and culture	5,538,033	5,846,720	6,074,203	6,678,249	6,825,066
Recreation	4,113,521	4,234,182	4,401,408	4,979,906	4,971,563
Culture	1,402,252	1,553,872	1,595,487	1,634,683	1,766,121
Other recreation and culture	22,260	58,666	77,308	63,660	87,382
Housing	1,481,658	1,721,882	2,065,003	2,008,735	2,072,248
Regional planning and development	780,654	859,517	921,910	909,819	1,025,314
Planning and zoning	486,100	548,522	620,465	638,920	660,805
Community and regional development	294,512	310,995	301,445	270,899	364,509
Other regional planning and development	42	0	0	0	0
Debt charges	2,448,319	2,328,317	2,284,383	2,197,835	2,203,733
Interest	2,373,028	2,268,900	2,223,132	2,147,114	2,146,805
Other debt charges	75,291	59,417	61,251	50,721	56,928
Other expenditures	338,997	113,040	163,106	15,646	55,570
Total expenditures	44,911,636	46,724,396	49,092,726	52,430,008	55,471,562
Surplus (+) / deficit (-)	795,844	1,189,883	916,729	-34,630	-2,165,738

Source: Statistics Canada, Financial Management System

Table 3-13

Revenue and expenditures — School boards - Canada total

	2000	2001 ^f	2002 ^f	2003 ^f	2004 ^p
	thousands of dollars				
Revenue					
Own source revenue	9,696,626	9,851,322	10,000,645	10,419,449	10,857,642
Property and related taxes	7,999,391	8,105,789	8,226,500	8,555,070	8,897,855
Real property taxes	7,803,833	7,907,445	8,024,751	8,344,175	8,677,350
Grants in lieu of taxes	90,908	84,244	85,950	89,847	93,943
Federal government	36,802	32,480	33,120	34,728	36,421
Federal government business enterprises	1,447	876	887	916	946
Provincial and territorial governments	47,941	44,850	45,741	47,709	49,774
Provincial and territorial government business enterprises	3,367	3,758	3,835	3,981	4,133
Municipal governments	469	510	525	554	584
Local government business enterprises	882	1,770	1,842	1,959	2,085
Business taxes	29,054	31,123	31,557	33,472	35,503
Miscellaneous property and related taxes	75,596	82,977	84,242	87,576	91,059
Other taxes	708	723	733	777	824
Other licences and permits	708	723	733	777	824
Sales of goods and services	1,590,727	1,644,381	1,670,006	1,755,099	1,845,029
Intergovernment	547,924	519,393	515,674	544,408	574,838
General	1,042,803	1,124,988	1,154,332	1,210,691	1,270,191
Rentals	58,919	66,368	68,152	71,352	74,728
Other sales of goods and services	983,884	1,058,620	1,086,180	1,139,339	1,195,463
Investment income	78,818	74,635	77,048	80,887	84,992
Other interest income	5,574	6,324	6,412	6,801	7,214
Other investment income	73,244	68,311	70,636	74,086	77,778
Other revenue from own sources	26,982	25,794	26,358	27,616	28,942
Miscellaneous revenue from own sources	26,982	25,794	26,358	27,616	28,942
Specific purpose transfers from other government sub-sectors	24,353,323	25,379,329	26,254,124	26,874,124	28,250,683
Federal government	84,721	89,923	83,637	86,031	89,380
Education	84,721	89,923	83,637	86,031	89,380
Provincial and territorial governments	24,103,915	25,120,176	26,000,310	26,614,674	27,983,265
Education	23,723,258	24,701,947	25,569,099	26,159,445	27,502,623
Debt charges (interest)	380,657	418,229	431,211	455,229	480,642
Municipal governments	164,687	169,230	170,177	173,419	178,038
Education	164,687	169,230	170,177	173,419	178,038
Total revenue	34,049,949	35,230,651	36,254,769	37,293,573	39,108,325
Expenditures					
Education	33,416,048	34,624,407	36,208,081	37,412,460	39,211,001
Debt charges	726,434	743,666	726,079	779,004	763,011
Interest	721,368	734,845	716,914	769,356	752,855
Other debt charges	5,066	8,821	9,165	9,648	10,156
Total expenditures	34,142,482	35,368,073	36,934,160	38,191,464	39,974,012
Surplus (+) / deficit (-)	-92,533	-137,422	-679,391	-897,891	-865,687

Source: Statistics Canada, Financial Management System

Table 3-14

Revenue and expenditures — Canada Pension Plan

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	25,330	27,028	28,605	30,981	31,465
Contributions to social security plans	21,407	23,533	25,043	27,858	28,558
Investment income	3,923	3,495	3,563	3,123	2,907
Interest income	3,923	3,495	3,563	3,123	2,907
Interest income from federal government	735	535	508	524	341
Interest income from provincial and territorial governments	2,965	2,725	2,397	2,073	2,041
Other interest income	223	235	658	525	525
Total revenue	25,330	27,028	28,605	30,981	31,465
Expenditures					
Social services	19,836	20,872	21,864	22,949	23,446
Social assistance	19,836	20,872	21,864	22,949	23,446
Total expenditures	19,836	20,872	21,864	22,949	23,446
Surplus (+) / deficit (-)	5,494	6,156	6,742	8,032	8,019

Source: Statistics Canada, Financial Management System

Table 3-15

Revenue and expenditures — Quebec Pension Plan

	2000/2001	2001/2002 ^r	2002/2003 ^r	2003/2004 ^r	2004/2005 ^p
	millions of dollars				
Revenue					
Own source revenue	6,900	7,473	8,129	8,921	9,303
Contributions to social security plans	6,036	6,697	7,353	8,163	8,461
Sales of goods and services	0	0	1	2	2
Investment income	864	776	775	756	840
Total revenue	6,900	7,473	8,129	8,921	9,303
Expenditures					
Social services	6,163	6,506	6,874	7,248	7,657
Social assistance	6,163	6,506	6,874	7,248	7,657
Total expenditures	6,163	6,506	6,874	7,248	7,657
Surplus (+) / deficit (-)	737	967	1,255	1,673	1,646

Source: Statistics Canada, Financial Management System

Table 4-1

Government business enterprises — Federal income and expenses, for the fiscal year ended nearest to December 31¹

	1999	2000	2001	2002	2003
	thousands of dollars				
Income					
Sales of goods and services	11,784,326	12,562,135	10,830,751	13,497,939	13,115,931
Investment income	7,236,275	9,853,395	9,485,643	8,748,409	8,443,084
Subsidies	530,878	529,493	509,584	483,275	613,835
Other income	1,001,770	205,428	90,067	376,104	995,846
Total income	20,553,249	23,150,451	20,916,045	23,105,727	23,168,696
Expenses					
Cost of goods and services including salaries and wages	12,556,633	13,309,887	11,359,342	13,098,060	12,493,602
Debt charges	2,713,257	3,028,530	2,675,710	2,150,384	1,942,532
Grants in lieu of taxes	12,078	13,441	12,150	14,672	10,918
Provision for depreciation and depletion	370,437	372,693	321,369	423,386	373,753
Other expenses	815,974	1,197,985	1,571,413	1,129,377	1,172,704
Total expense	16,468,379	17,922,536	15,939,984	16,815,879	15,993,509
Net income (loss)					
Net income (loss) before provision for income tax	4,084,870	5,227,915	4,976,061	6,289,848	7,175,187
Provision for income tax	221,172	254,245	329,806	376,799	271,820
Net income (loss) after provision for income tax	3,863,698	4,973,670	4,646,255	5,913,049	6,903,367

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

Source: Statistics Canada, Financial Management System

Table 4-2

Government business enterprises — Provincial and territorial income and expenses, for the fiscal year ended nearest to December 31 - Canada total

	1998 ^r	1999 ^r	2000 ^r	2001 ^r	2002 ^p
	thousands of dollars				
Income					
Sales of goods and services	59,453,777	65,669,098	74,575,628	77,255,614	78,226,169
Investment income	3,572,927	4,937,977	5,804,092	4,139,607	4,064,567
Subsidies	1,111,174	1,338,668	1,464,630	899,416	1,135,481
Other income	509,957	490,256	1,059,594	348,344	595,035
Total income	64,647,836	72,435,999	82,903,945	82,642,981	84,021,252
Expenses					
Cost of goods and services including salaries and wages	38,583,953	44,422,393	52,254,752	55,779,715	56,179,396
Debt charges ¹	10,157,468	11,063,129	11,256,605	9,444,926	8,536,903
Grants in lieu of taxes	12,591	15,302	15,281	16,161	16,128
Provision for depreciation and depletion	4,833,321	4,491,833	4,423,044	4,499,409	4,615,142
Other expenses	1,262,121	2,302,139	2,002,483	1,758,263	2,866,745
Total expenses	54,849,454	62,294,796	69,952,166	71,498,474	72,214,314
Net income (loss)					
Net income (loss) before provision for income tax	9,798,382	10,141,203	12,951,779	11,144,507	11,806,938
Provision for income tax	8,109	8,734	12,705	13,295	7,996
Net income(loss) after provision for income tax	9,790,273	10,132,469	12,939,074	11,131,212	11,798,942

1. Excludes interest capitalized during construction of fixed assets.

Source: Statistics Canada, Financial Management System

Table 4-3

Government business enterprises — Federal government balance sheet, as at the end of the fiscal year nearest to December 31¹

	1999	2000	2001	2002	2003
	thousands of dollars				
Financial assets					
Cash on hand and on deposit	10,741,815	10,655,834	11,908,116	8,658,863	6,779,108
Receivables	8,071,308	8,422,286	8,299,616	8,494,941	7,320,079
Accrued revenue and prepaid expenses	1,608,538	2,081,365	1,985,567	1,893,681	1,331,283
Advances	20,896,742	25,161,992	29,111,523	29,941,357	24,546,725
Securities	85,271,466	97,123,444	107,096,865	115,630,080	112,871,263
Other financial assets	9,842,595	3,741,765	2,428,221	2,978,738	4,804,613
Total financial assets	136,432,464	147,186,686	160,829,908	167,597,660	157,653,071
Inventories	1,762,934	1,840,287	1,276,534	1,132,874	1,491,856
Net fixed assets	5,673,976	5,634,194	6,998,560	7,225,870	7,033,992
Deferred charges	202,741	271,541	251,440	280,341	257,355
Other assets	269,977	198,108	159,974	216,025	320,977
Total assets	144,342,092	155,130,816	169,516,416	176,452,771	166,757,251
Liabilities and net worth					
Liabilities					
Bank overdrafts	0	5,109	332	18,483	252
Savings deposits	0	0	0	0	0
Payables	4,361,946	5,670,073	3,618,469	4,595,502	5,328,754
Accrued expenses and deferred credits	2,496,995	2,298,915	2,413,168	2,281,215	1,624,313
Advances	36,821,177	46,682,354	53,126,037	53,888,757	43,925,403
Bonds and debentures	29,883,179	30,703,875	33,522,022	36,500,105	35,566,168
Other securities	15,308,450	15,919,537	17,694,265	17,000,295	15,028,228
Deposits	2,397,458	2,064,864	2,634,378	2,203,012	1,410,512
Minority interests	744,513	0	0	0	0
Other liabilities	46,214,596	44,904,036	48,806,412	51,279,230	53,987,358
Total liabilities	138,228,314	148,248,763	161,815,083	167,766,598	156,870,988
Net worth					
Surplus	4,215,548	4,918,823	5,602,061	6,422,664	7,610,959
Unappropriated surplus	593,772	1,001,139	1,490,879	1,783,945	2,206,580
Appropriated surplus	368,197	680,506	961,355	1,428,124	2,279,565
Contributed surplus	3,253,579	3,237,178	3,149,827	3,210,595	3,124,814
Capital stock	1,898,230	1,963,230	2,099,272	2,263,509	2,275,304
Total net worth	6,113,778	6,882,053	7,701,333	8,686,173	9,886,263
Total liabilities and net worth	144,342,092	155,130,816	169,516,416	176,452,771	166,757,251

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

Source: Statistics Canada, Financial Management System

Table 4-4

Government business enterprises — Provincial and territorial government balance sheet, as at the end of the fiscal year nearest to December 31 - Canada total

	1998 ^r	1999 ^r	2000 ^r	2001 ^r	2002 ^p
	thousands of dollars				
Financial assets					
Cash on hand, deposits and receivables	7,499,369	10,134,816	12,165,803	10,289,860	10,081,024
Advances	8,599,140	27,767,343	26,996,471	9,691,433	11,702,963
Securities	29,763,416	30,461,258	34,292,628	51,988,240	51,057,554
Other financial assets	2,274,525	3,484,115	3,002,374	3,284,756	2,105,833
Total financial assets	48,136,450	71,847,532	76,457,276	75,254,289	74,947,374
Inventories	2,319,048	2,402,857	2,232,306	2,556,337	2,612,566
Net fixed assets	120,365,794	105,157,478	106,639,476	108,470,307	110,153,189
Deferred charges and other assets	10,258,285	7,955,428	9,419,226	12,323,220	10,925,682
Total assets	181,079,576	187,363,295	194,748,284	198,604,153	198,638,811
Liabilities and net worth					
Liabilities					
Savings deposits	8,935,511	9,878,158	10,931,568	11,474,544	12,183,275
Payables	5,568,998	10,937,009	11,673,514	8,616,892	8,878,787
Advances	36,386,048	63,714,042	68,845,856	41,726,559	43,987,717
Bonds and debentures issued	78,395,481	48,249,034	45,581,940	72,839,342	70,505,396
Other securities	5,465,866	10,657,613	10,425,291	13,411,970	12,918,012
Other liabilities	23,095,601	26,494,593	26,859,582	29,852,890	30,094,889
Total liabilities	157,847,505	169,930,449	174,317,751	177,922,197	178,568,076
Total net worth	23,232,071	17,432,847	20,430,533	20,681,956	20,070,735
Total liabilities and net worth	181,079,575	187,363,296	194,748,285	198,604,153	198,638,811

Source: Statistics Canada, Financial Management System

Table 5-1

Balance sheets — Consolidated federal, provincial, territorial general government and local¹ government balance sheet, as at March 31

	1999	2000	2001	2002	2003
	millions of dollars				
Financial assets					
Cash on hand and on deposit	28,166	32,520	37,653	35,104	36,751
Receivables	28,819	33,157	41,418	35,099	34,771
Advances	73,904	89,000	101,861	106,343	106,209
Securities	98,189	126,239	139,203	154,265	155,435
Other financial assets	10,576	8,353	8,029	8,118	8,461
Total financial assets	239,654	289,269	328,164	338,929	341,627
Liabilities					
Bank overdrafts	8,069	7,924	9,293	11,027	7,937
Payables	68,379	70,988	73,398	75,572	68,430
Advances	16,701	16,784	16,346	13,999	12,512
Coins in circulation	3,428	3,601	3,763	3,914	4,122
Treasury bills	96,831	104,090	92,280	96,843	107,902
Savings bonds	39,038	36,775	37,244	35,860	35,021
Bonds and debentures	531,286	538,075	544,966	547,904	547,204
Other securities	62,814	55,719	56,164	52,854	61,690
Deposits	50,631	59,716	59,517	60,369	57,195
Liabilities to pension plans	188,659	194,508	194,771	192,130	193,296
Other liabilities	22,478	33,776	40,795	41,845	40,827
Total liabilities	1,088,314	1,121,956	1,128,537	1,135,672	1,136,136
Equity (net debt)	-848,660	-832,687	-800,373	-796,743	-794,509
Equity (net debt) per capita (\$)	-27,993	-27,215	-25,891	-25,483	-25,168
Population at April 1	30,317,125	30,597,172	30,912,657	31,265,843	31,568,029

1. Local governments include general government and school boards.

Source: Statistics Canada, Financial Management System

Table 5-2

Balance sheets — Consolidated provincial and territorial general government and local¹ government balance sheet, as at March 31

	1999	2000	2001	2002	2003
	millions of dollars				
Financial assets					
Cash on hand and on deposit	13,542	14,203	17,013	15,718	15,719
Receivables	26,869	29,841	38,352	30,891	34,706
Advances	30,001	38,225	40,318	42,452	43,858
Securities	119,798	144,749	156,678	169,996	167,938
Other financial assets	8,725	6,571	6,332	6,372	6,659
Total financial assets	198,935	233,589	258,693	265,429	268,880
Liabilities					
Bank overdrafts	3,787	4,020	4,692	5,181	2,989
Payables	35,847	39,919	39,249	43,445	45,457
Advances	15,078	15,390	15,373	13,052	11,827
Coins in circulation	.	.	.	.	.
Treasury bills	4,430	8,498	7,838	7,895	9,273
Savings bonds	10,821	9,876	10,828	11,839	12,437
Bonds and debentures	237,784	243,551	249,667	254,468	259,619
Other securities	46,461	44,417	43,594	48,444	54,566
Deposits	40,626	48,677	47,890	48,138	43,951
Liabilities to pension plans	66,252	66,162	65,586	65,209	67,588
Other liabilities	12,041	24,033	29,049	29,811	29,190
Total liabilities	473,127	504,543	513,766	527,482	536,897
Equity (net debt)	-274,192	-270,954	-255,073	-262,053	-268,017
Equity (net debt) per capita (\$)	-9,044	-8,856	-8,251	-8,381	-8,490
Population at April 1	30,317,125	30,597,172	30,912,657	31,265,843	31,568,029

1. Local governments include general government and school boards.

Source: Statistics Canada, Financial Management System

Table 5-3

Balance sheets — Federal general government balance sheet, as at March 31

	2000	2001	2002	2003	2004
	millions of dollars				
Financial assets					
Cash on hand and on deposit	18,317	20,640	19,386	21,032	24,380
Receivables	5,089	4,169	6,654	5,019	6,943
Advances	50,787	61,555	63,893	62,352	58,184
Securities	10,504	11,539	14,157	12,941	13,973
Other financial assets	1,782	1,697	1,746	1,802	1,702
Total financial assets	86,479	99,600	105,836	103,146	105,182
Liabilities					
Bank overdrafts	3,904	4,601	5,846	4,948	4,123
Payables	32,842	35,252	34,573	27,927	30,352
Advances	1,406	985	949	686	621
Coins in circulation	3,601	3,763	3,914	4,122	4,193
Treasury bills	99,850	88,700	94,201	104,600	113,400
Savings bonds	26,899	26,416	24,021	22,584	21,330
Bonds and debentures	319,280	320,055	318,071	307,058	295,605
Other securities	11,302	12,570	7,765	7,124	7,720
Deposits	11,039	11,627	12,231	13,244	13,492
Liabilities to pension plans	128,346	129,185	126,921	125,708	127,560
Other liabilities	9,743	11,746	12,034	11,637	10,434
Total liabilities	648,212	644,900	640,526	629,638	628,830
Equity (net debt)	-561,733	-545,300	-534,690	-526,492	-523,648
Equity (net debt) per capita (\$)	-18,359	-17,640	-17,101	-16,678	-16,437
Population at April 1	30,597,172	30,912,657	31,265,843	31,568,029	31,857,453

Source: Statistics Canada, Financial Management System

Table 5-4

Balance sheets — Provincial and territorial general government balance sheet, as at March 31 - Canada total

	1999	2000	2001	2002	2003
	millions of dollars				
Financial assets					
Cash on hand and on deposit	5,094	5,457	5,674	3,930	4,143
Receivables	21,243	24,075	28,763	22,642	24,411
Advances	28,330	36,195	38,485	39,911	41,282
Securities	142,850	166,423	178,636	188,960	184,940
Other financial assets	2,948	2,181	2,556	2,925	3,311
Total financial assets	200,465	234,331	254,114	258,368	258,087
Liabilities					
Bank overdrafts	3,255	3,504	4,153	4,689	2,594
Payables	30,593	34,084	32,541	33,764	34,655
Advances	7,171	8,346	9,211	8,879	6,947
Coins in circulation	.	.	.	.	.
Treasury bills	5,511	10,393	9,733	10,213	11,508
Savings bonds	10,821	9,876	10,828	11,839	12,437
Bonds and debentures	236,665	243,632	249,389	255,768	257,763
Other securities	48,248	44,657	43,834	46,954	55,510
Deposits	40,676	48,718	47,931	48,282	44,097
Liabilities to pension plans	66,252	66,162	65,586	65,209	67,588
Other liabilities	9,544	21,125	22,721	22,202	20,869
Total liabilities	458,736	490,497	495,927	507,799	513,968
Equity (net debt)	-258,271	-256,166	-241,813	-249,431	-255,881
Per capita (\$)	-8,519	-8,372	-7,822	-7,978	-8,106
Population at April 1	30,317,125	30,597,172	30,912,657	31,265,843	31,568,029

Source: Statistics Canada, Financial Management System

Table 5-5

Balance sheets — Local government, as at December 31¹

	1998	1999	2000	2001	2002
	millions of dollars				
Financial assets					
Cash on hand and on deposit	8,448	8,746	11,339	11,788	11,576
Receivables	8,116	7,985	11,808	9,966	12,079
Advances	2,088	2,485	2,288	2,617	2,655
Securities	13,262	16,134	15,850	19,392	22,262
Other financial assets	5,834	4,432	3,818	3,590	3,494
Total financial assets	37,748	39,782	45,103	47,353	52,066
Liabilities					
Payables	8,276	8,570	9,466	11,890	12,981
Bank loans	2,075	2,142	3,066	2,420	1,750
Advances	4,708	5,358	3,552	3,828	3,209
Bonds and debentures	36,106	35,591	35,950	34,228	37,941
Other liabilities	2,504	2,909	6,329	7,609	8,321
Total liabilities	53,669	54,570	58,363	59,975	64,202
Equity (net debt)	-15,921	-14,788	-13,260	-12,622	-12,136
Equity (net debt) per capita (\$)	-526	-484	-430	-405	-385
Population at January 1	30,262,408	30,528,850	30,828,130	31,182,448	31,496,751

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

Source: Statistics Canada, Financial Management System

Table 5-6

Balance sheets — Federal government non-autonomous employee pension plans¹, as at March 31

	2000	2001	2002	2003	2004
	millions of dollars				
Assets					
Advances to government	128,346	129,185	126,921	125,708	127,560
Liabilities					
Pension liabilities	128,346	129,185	126,921	125,708	127,560

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.

Source: Statistics Canada, Financial Management System

Table 5-7

Balance sheets — Provincial and territorial non-autonomous employee pension plans, as at March 31 - Canada total

	1999	2000	2001	2002	2003
	millions of dollars				
Assets					
Advances to government	42,961	44,737	46,557	48,676	50,744
Liabilities					
Pension liabilities	42,961	44,737	46,557	48,676	50,744

Source: Statistics Canada, Financial Management System

Table 5-8

Balance sheets — Canada Pension Plan, as at March 31

	2000	2001	2002	2003	2004
	millions of dollars				
Financial assets					
Securities	30,299	29,591	28,276	26,573	25,533
Federal government bonds	3,426	3,403	3,386	3,369	3,352
Provincial and territorial government bonds	26,764	26,158	24,860	23,189	22,181
Provincial and territorial government enterprise bonds	109	30	30	15	0
Short term investments in Canada bonds	0	0	0	0	0
Deposits with Canada Pension Plan investment board	2,032	8,042	14,717	17,453	32,894
Receivables	2,394	2,624	2,692	2,685	2,872
Canada Pension Plan account	6,261	6,420	6,770	7,093	7,483
Total financial assets	40,986	46,677	52,455	53,804	68,782
Total liabilities	85	102	102	131	205
Excess of financial assets over liabilities	40,901	46,575	52,353	53,673	68,577

Source: Statistics Canada, Financial Management System

Table 5-9

Balance sheets — Quebec Pension Plan, as at March 31

	1999	2000	2001	2002	2003
	millions of dollars				
Financial assets					
Deposits in government institutions	16,173	18,350	17,297	17,516	15,580
Receivables	40	30	158	79	19
Total financial assets	16,213	18,380	17,455	17,595	15,599
Liabilities					
Bank overdrafts, payables and advances	86	101	107	130	171
Total liabilities	86	101	107	130	171
Excess of financial assets over liabilities	16,127	18,279	17,348	17,465	15,428

Source: Statistics Canada, Financial Management System

Table 6-1

Estimates of population, Canada, provinces and territories — January 1st (person) 1,2,3

	1994	1995	1996	1997	1998	1999
Canada	28,833,496	29,141,062	29,447,457	29,752,456	30,030,113	30,262,408
Newfoundland and Labrador	577,118	570,594	563,752	555,545	545,873	536,610
Prince Edward Island	132,724	134,045	135,118	135,950	135,954	136,010
Nova Scotia	925,954	927,480	929,852	932,438	932,631	932,219
New Brunswick	749,544	750,850	751,631	752,375	751,999	750,146
Quebec	7,177,114	7,205,010	7,233,634	7,262,954	7,286,036	7,310,286
Ontario	10,743,541	10,874,839	11,009,591	11,146,670	11,292,943	11,420,957
Manitoba	1,119,284	1,124,944	1,130,281	1,134,997	1,135,787	1,138,980
Saskatchewan	1,007,498	1,011,721	1,016,127	1,018,499	1,017,687	1,017,075
Alberta	2,683,454	2,715,730	2,753,412	2,799,682	2,859,603	2,926,555
British Columbia	3,623,310	3,730,148	3,826,314	3,914,446	3,972,781	3,995,605
Yukon Territory	29,685	29,890	30,964	31,627	31,503	30,739
Northwest Territories ⁴	40,278	41,112	41,494	41,538	41,234	40,650
Nunavut ⁵	23,992	24,699	25,287	25,735	26,082	26,576
	2000	2001	2002	2003	2004	2005
Canada	30,528,850	30,828,130	31,182,448	31,496,751	31,788,635	32,078,819
Newfoundland and Labrador	531,859	525,380	521,229	518,979	518,809	516,986
Prince Edward Island	136,458	136,393	136,847	137,090	137,620	137,734
Nova Scotia	934,661	933,527	933,609	935,343	937,220	937,538
New Brunswick	750,794	749,715	749,286	750,779	750,741	751,257
Quebec	7,340,337	7,374,065	7,421,309	7,466,263	7,516,950	7,568,640
Ontario	11,578,845	11,774,286	11,986,887	12,167,355	12,312,421	12,449,502
Manitoba	1,144,479	1,148,525	1,152,079	1,157,840	1,164,962	1,174,645
Saskatchewan	1,011,343	1,003,688	998,219	994,740	994,443	995,280
Alberta	2,975,170	3,028,773	3,087,024	3,136,581	3,179,066	3,223,415
British Columbia	4,026,630	4,055,195	4,096,473	4,130,759	4,173,596	4,219,968
Yukon Territory	30,486	30,136	30,155	30,305	30,927	31,227
Northwest Territories ⁴	40,641	40,646	41,107	41,791	42,629	42,944
Nunavut ⁵	27,147	27,801	28,224	28,926	29,251	29,683

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, 1996; final intercensal from July 1, 1996 to April 1, 2001; final postcensal from July 1, 2001 to July 1, 2002; updated postcensal from October 1, 2002 to April 1, 2004 and preliminary postcensal for July 1 to January 1, 2005.
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.

Source: CANSIM table number 051-0005

Table 6-2

Estimates of population, Canada, provinces and territories — April 1st (person) 1,2,3

	1994	1995	1996	1997	1998	1999
Canada	28,905,452	29,210,978	29,515,159	29,819,070	30,081,925	30,317,125
Newfoundland and Labrador	575,664	569,103	561,728	553,218	542,573	534,582
Prince Edward Island	133,005	134,164	135,314	135,945	135,650	136,040
Nova Scotia	926,202	927,718	929,986	931,913	932,107	932,182
New Brunswick	749,487	750,724	751,925	752,482	751,104	750,088
Quebec	7,183,908	7,210,359	7,238,162	7,267,834	7,290,531	7,315,106
Ontario	10,775,745	10,906,573	11,037,856	11,180,472	11,323,035	11,454,338
Manitoba	1,120,863	1,127,230	1,132,017	1,135,851	1,136,199	1,140,541
Saskatchewan	1,008,487	1,012,735	1,017,800	1,017,847	1,017,279	1,015,900
Alberta	2,691,538	2,724,960	2,762,833	2,813,321	2,877,094	2,937,912
British Columbia	3,646,253	3,750,988	3,849,425	3,931,016	3,977,875	4,002,399
Yukon Territory	29,695	30,149	31,141	31,654	31,313	30,594
Northwest Territories ⁴	40,387	41,404	41,516	41,678	40,981	40,720
Nunavut ⁵	24,218	24,871	25,456	25,839	26,184	26,723
	2000	2001	2002	2003	2004	2005
Canada	30,597,172	30,912,657	31,265,843	31,568,029	31,857,453	32,146,547
Newfoundland and Labrador	529,655	523,321	519,790	518,581	517,929	515,946
Prince Edward Island	136,305	136,512	136,835	137,137	137,863	137,774
Nova Scotia	934,354	932,972	933,720	935,555	936,902	936,921
New Brunswick	750,547	749,794	749,618	750,820	751,235	751,247
Quebec	7,347,252	7,383,830	7,432,197	7,477,217	7,527,410	7,577,080
Ontario	11,623,226	11,828,337	12,036,968	12,206,871	12,347,467	12,482,980
Manitoba	1,145,929	1,149,718	1,153,533	1,159,223	1,167,502	1,176,132
Saskatchewan	1,009,378	1,001,830	996,916	994,605	994,852	995,085
Alberta	2,989,163	3,041,661	3,100,798	3,146,513	3,190,436	3,236,906
British Columbia	4,033,285	4,065,998	4,105,904	4,140,057	4,182,928	4,232,507
Yukon Territory	30,373	30,114	30,092	30,442	31,018	31,277
Northwest Territories ⁴	40,474	40,638	41,239	41,964	42,585	42,957
Nunavut ⁵	27,231	27,932	28,233	29,044	29,326	29,735

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, 1996; final intercensal from July 1, 1996 to April 1, 2001; final postcensal from July 1, 2001 to July 1, 2002; updated postcensal from October 1, 2002 to April 1, 2004 and preliminary postcensal for July 1 to January 1, 2005.
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.

Source: CANSIM table number 051-0005

Table 6-3

Estimates of population, Canada, provinces and territories — October 1st (person) 1,2,3

	1993	1994	1995	1996	1997	1998
Canada	28,783,938	29,095,125	29,396,463	29,708,936	29,996,204	30,233,741
Newfoundland and Labrador	578,170	572,085	565,067	557,392	547,741	538,001
Prince Edward Island	132,435	133,782	134,967	136,019	136,180	135,923
Nova Scotia	925,954	927,865	930,099	932,364	932,815	932,812
New Brunswick	749,461	750,694	751,216	752,568	752,279	750,728
Quebec	7,170,979	7,200,815	7,229,055	7,257,620	7,282,895	7,305,345
Ontario	10,727,303	10,859,724	10,993,487	11,130,849	11,279,651	11,410,046
Manitoba	1,118,605	1,124,261	1,129,541	1,134,615	1,135,662	1,138,358
Saskatchewan	1,006,965	1,010,726	1,015,283	1,019,572	1,017,599	1,017,931
Alberta	2,678,755	2,709,063	2,745,229	2,789,766	2,847,779	2,916,212
British Columbia	3,601,360	3,711,072	3,805,056	3,899,213	3,964,637	3,990,414
Yukon Territory	30,034	29,616	30,877	31,591	31,549	30,870
Northwest Territories ⁴	40,102	40,875	41,468	41,617	41,422	40,650
Nunavut ⁵	23,815	24,547	25,118	25,750	25,995	26,451
	1999	2000	2001	2002	2003	2004
Canada	30,494,888	30,787,468	31,135,823	31,463,241	31,747,670	32,040,292
Newfoundland and Labrador	532,328	526,811	521,455	519,345	518,952	516,875
Prince Edward Island	136,439	136,416	136,872	137,066	137,431	137,744
Nova Scotia	936,005	934,521	933,245	935,517	937,082	938,134
New Brunswick	750,652	750,252	749,716	750,844	750,877	751,449
Quebec	7,334,785	7,368,854	7,413,392	7,460,604	7,509,504	7,560,592
Ontario	11,561,189	11,750,564	11,965,417	12,153,167	12,299,514	12,439,755
Manitoba	1,143,665	1,148,248	1,151,644	1,156,938	1,163,003	1,173,164
Saskatchewan	1,012,774	1,006,238	998,926	995,256	994,663	996,194
Alberta	2,967,290	3,017,734	3,075,186	3,128,430	3,170,227	3,212,813
British Columbia	4,021,567	4,049,264	4,090,659	4,125,295	4,164,043	4,209,856
Yukon Territory	30,599	30,284	30,032	30,239	30,878	31,167
Northwest Territories ⁴	40,596	40,596	41,144	41,674	42,362	42,925
Nunavut ⁵	26,999	27,686	28,135	28,866	29,134	29,624

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, 1996; final intercensal from July 1, 1996 to April 1, 2001; final postcensal from July 1, 2001 to July 1, 2002; updated postcensal from October 1, 2002 to April 1, 2004 and preliminary postcensal for July 1 to January 1, 2005.
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.

Source: CANSIM table number 051-0005

Table 6-4

Estimates of population, Canada, provinces and territories — Annual (person) 1,2

	1993	1994	1995	1996	1997	1998
Canada	28,681,676	28,999,006	29,302,091	29,610,757	29,907,172	30,157,082
Newfoundland and Labrador	579,939	574,469	567,442	559,807	551,011	539,932
Prince Edward Island	132,142	133,416	134,407	135,751	136,109	135,819
Nova Scotia	924,029	926,959	928,193	931,413	932,481	931,907
New Brunswick	748,812	750,203	750,979	752,312	752,543	750,551
Quebec	7,155,273	7,191,884	7,219,446	7,246,896	7,274,630	7,295,973
Ontario	10,688,391	10,818,251	10,949,976	11,083,052	11,228,284	11,367,018
Manitoba	1,117,621	1,123,229	1,129,146	1,134,188	1,136,137	1,137,515
Saskatchewan	1,006,854	1,009,521	1,014,126	1,019,100	1,018,067	1,017,506
Alberta	2,667,448	2,700,682	2,734,515	2,775,163	2,830,056	2,899,452
British Columbia	3,567,406	3,675,699	3,777,004	3,874,276	3,948,544	3,983,077
Yukon Territory	30,357	29,695	30,445	31,383	31,791	31,142
Northwest Territories ³	39,829	40,580	41,427	41,748	41,635	40,816
Nunavut ⁴	23,575	24,418	24,985	25,668	25,884	26,374
	1999	2000	2001	2002	2003	2004
Canada	30,403,878	30,689,035	31,021,251	31,372,587	31,660,466	31,946,316
Newfoundland and Labrador	533,409	528,043	521,986	519,449	518,350	517,027
Prince Edward Island	136,296	136,486	136,672	136,934	137,266	137,864
Nova Scotia	933,847	933,881	932,389	934,507	936,165	936,960
New Brunswick	750,611	750,518	749,890	750,327	750,896	751,384
Quebec	7,323,308	7,357,029	7,396,990	7,445,745	7,492,333	7,542,760
Ontario	11,506,359	11,685,380	11,897,647	12,102,045	12,256,645	12,392,721
Manitoba	1,142,491	1,147,373	1,151,285	1,155,584	1,161,552	1,170,268
Saskatchewan	1,014,707	1,007,767	1,000,134	995,886	994,428	995,391
Alberta	2,953,255	3,004,940	3,056,739	3,116,332	3,158,641	3,201,895
British Columbia	4,011,342	4,039,198	4,078,447	4,115,413	4,152,289	4,196,383
Yukon Territory	30,777	30,421	30,129	30,137	30,554	31,209
Northwest Territories ³	40,654	40,499	40,822	41,489	42,206	42,810
Nunavut ⁴	26,822	27,500	28,121	28,739	29,141	29,644

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. From July 1, 1971 to 1995, estimates are revised intercensal, final intercensal from 1996 to 2000, final postcensal for 2002, updated postcensal for 2003 and preliminary postcensal for 2004.
3. Population estimates for Northwest Territories and Nunavut are provided separately from July 1, 1991.
4. Prior to July 1, 1991, only population estimates for Northwest Territories and Nunavut combined are available.

Source: CANSIM table number 051-0001

Table 7

Gross Domestic Product (GDP) at market prices, expenditure-based, seasonally adjusted, first quarter

	Canada
	millions of dollars
1992	692,940
1993	714,776
1994	750,696
1995	801,904
1996	819,976
1997	867,828
1998	906,904
1999	949,136
2000	1,042,100
2001	1,115,212
2002	1,118,780
2003	1,212,808
2004	1,252,380
2005	1,331,300

Source: CANSIM table number 380-0002

Table 8

Reconciliation of estimated federal government revenue and expenditures from public accounts to a FMS basis, for the fiscal year 2004/2005^p

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals on a public accounts basis			
Budgetary documents ¹	196,842.0	187,076.0	9,766.0
Deductions			
Provision for valuation and other adjustments	0.0	2,830.9	-2,830.9
Consolidated crown corporations	0.0	0.0	0.0
Internal revenue or expenditures	0.0	-126.9	126.9
Full accrual adjustments	567.8	-2,113.0	2,680.8
Other adjustments	0.0	0.0	0.0
Total deductions	567.8	591.0	-23.2
Addition of revenue and expenditures of special funds to reflect the Financial Management System (FMS) universe	6,031.1	5,419.9	611.2
Deductions of transactions between ministries and special funds			
Ministries	17.9	2,710.8	-2,692.9
Special funds	3,025.0	332.1	2,692.9
Total deduction of transfers between ministries and special funds	3,042.9	3,042.9	0.0
Total revenue and expenditures before the gross convention and other adjustments	199,262.4	188,862.0	10,400.4
Conversion from net basis to a gross basis			
Revenue credited to the vote	2,492.8	2,492.8	0.0
Tax credits adjustments	13,472.3	13,472.3	0.0
Gain or loss on investments	-2,564.8	0.0	-2,564.8
Interest paid on tax refunds	8.7	8.7	0.0
Other interest paid (on late payments of Goods and Services Tax (GST) rebates and refunds)	30.1	30.1	0.0
Total conversion from net basis to a gross basis	16,003.9	16,003.9	0.0
Other adjustments			
Refunds of prior years expenditures	-214.3	-214.3	0.0
Netting of recoveries	0.0	0.0	0.0
Other Financial Management System (FMS) adjustments	0.0	0.0	0.0
Out-of-scope revenue/expenditures:			
Domestic coinage	-110.6	0.0	-110.6
Net gain or loss on exchange	-60.4	0.0	-60.4
Gain or loss on reevaluation at year end	0.0	0.0	0.0
Non-relevant items in special funds	-143.7	-269.8	126.1
Total of other adjustments	-3,093.8	-484.1	-2,609.7
Total federal general government on a Financial Management System (FMS) basis	212,172.5	204,381.8	7,790.7
Additional government components			
Additional government component: non-autonomous pension plans	15,345.0	15,345.0	0.0
Additional government component: deduction of interest paid to the plans by the federal general government	10,799.3	10,799.3	0.0
Total federal government on a Financial Management System (FMS) basis	216,718.2	208,927.5	7,790.7

1. Source: Fiscal Monitor

Table 9-1

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Newfoundland and Labrador

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	4,325	4,304	21
Net addition of special funds not included in financial statements	382	361	21
Conversion from net basis to a gross basis	8	8	0
Other adjustments	-45	134	-178
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	4,670	4,806	-136
Additional government components	336	374	-38
Health and social services institutions	1,362	1,388	-26
Universities and colleges	428	440	-12
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,454	-1,454	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	5,006	5,180	-174

1. Source: Publicly available: Newfoundland and Labrador budget.

Table 9-2

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Prince Edward Island

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	1,072	1,066	6
Net addition of special funds not included in financial statements	60	81	-21
Conversion from net basis to a gross basis	1	1	0
Other adjustments	-1	25	-26
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	1,132	1,173	-41
Additional government components	101	130	-29
Health and social services institutions	341	366	-25
Universities and colleges	118	122	-4
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-358	-358	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	1,233	1,303	-70

1. Source: Publicly available: Prince Edward Island budget address.

Table 9-3

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Nova Scotia

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	6,250	6,162	88
Net addition of special funds not included in financial statements	546	533	13
Conversion from net basis to a gross basis	282	251	31
Other adjustments	57	72	-15
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	7,135	7,018	117
Additional government components	885	1,050	-165
Health and social services institutions	1,856	1,954	-98
Universities and colleges	931	998	-67
Non-autonomous pension plans	8	8	0
Transactions between components of provincial and territorial government	-1,910	-1,910	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	8,020	8,068	-48

1. Source: Publicly available: Nova Scotia budget.

Table 9-4

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — New Brunswick

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	5,939	5,886	53
Net addition of special funds not included in financial statements	95	104	-9
Conversion from net basis to a gross basis	267	267	0
Other adjustments	-87	-86	-1
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	6,214	6,171	43
Additional government components	472	475	-3
Health and social services institutions	1,448	1,456	-8
Universities and colleges	392	387	5
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,368	-1,368	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	6,686	6,646	40

1. Source: Publicly available: New Brunswick budget speech.

Table 9-5

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Quebec

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	53,389	53,610	-221
Net addition of special funds not included in financial statements	8,823	8,952	-129
Conversion from net basis to a gross basis	3,377	3,377	0
Other adjustments	-1,150	894	-2,044
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	64,439	66,833	-2,394
Additional government components	6,296	6,951	-655
Health and social services institutions	15,238	15,730	-492
Universities and colleges	6,710	6,873	-163
Non-autonomous pension plans	5,379	5,379	0
Transactions between components of provincial and territorial government	-21,031	-21,031	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	70,735	73,784	-3,049

1. Source: Publicly available: Québec budget.

Table 9-6

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Ontario

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	77,137	80,130	-2,993
Net addition of special funds not included in financial statements	1,431	1,427	4
Conversion from net basis to a gross basis	1,325	1,325	0
Other adjustments	354	865	-511
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	80,247	83,747	-3,500
Additional government components	9,869	11,029	-1,160
Health and social services institutions	20,260	21,270	-1,010
Universities and colleges	9,909	10,059	-150
Non-autonomous pension plans	47	47	0
Transactions between components of provincial and territorial government	-20,347	-20,347	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	90,116	94,776	-4,660

1. Source: Publicly available: Ontario budget.

Table 9-7

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Manitoba

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	8,122	7,808	314
Net addition of special funds not included in financial statements	609	610	-1
Conversion from net basis to a gross basis	1,069	1,069	0
Other adjustments	-3	-58	55
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	9,797	9,429	368
Additional government components	700	791	-91
Health and social services institutions	2,569	2,656	-87
Universities and colleges	873	877	-4
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-2,742	-2,742	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	10,497	10,220	277

1. Source: Publicly available: Manitoba budget.

Table 9-8

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Saskatchewan

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	7,360	7,071	289
Net addition of special funds not included in financial statements	1,336	1,429	-93
Conversion from net basis to a gross basis	304	304	0
Other adjustments	-36	-589	553
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	8,964	8,215	749
Additional government components	910	1,005	-95
Health and social services institutions	2,294	2,368	-74
Universities and colleges	1,043	1,064	-21
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-2,427	-2,427	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	9,874	9,220	654

1. Source: Publicly available: Saskatchewan estimates.

Table 9-9

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Alberta

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	28,753	24,439	4,314
Net addition of special funds not included in financial statements	1,144	872	272
Alberta power pool, electricity energy rebates to consumers	0	0	0
Alberta's other special funds	1,144	872	272
Conversion from net basis to a gross basis	0	0	0
Other adjustments	-191	377	-568
Alberta Treasury Branches unremitted profits	-171	0	-171
All other adjustments:	-20	377	-397
Update since budget	0	0	0
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	29,706	25,688	4,018
Additional government components	2,918	3,448	-530
Health and social services institutions	7,608	8,099	-491
Universities and colleges	3,122	3,161	-39
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-7,812	-7,812	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	32,624	29,136	3,488

1. Source: Publicly available: Alberta budget fiscal plan.

Table 9-10

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — British Columbia

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	32,726	30,986	1,740
Net addition of special funds not included in financial statements	-2,105	-2,059	-46
Conversion from net basis to a gross basis	625	625	0
Other adjustments	-185	591	-776
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	31,061	30,143	918
Additional government components	3,740	3,336	404
Health and social services institutions	8,440	8,188	252
Universities and colleges	4,071	3,919	152
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-8,771	-8,771	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	34,801	33,479	1,322

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

Table 9-11

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Yukon Territory

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	727	747	-20
Net addition of special funds not included in financial statements	17	24	-7
Conversion from net basis to a gross basis	2	2	0
Other adjustments	-22	-34	12
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	724	739	-15
Additional government components	11	15	-4
Health and social services institutions	31	33	-2
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 Financial Management System (FMS) basis, provincial and territorial government	735	754	-19

1. Source: Publicly available: Yukon budget address, financial information.

Table 9-12

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Northwest Territories

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	1,035	992	43
Net addition of special funds not included in financial statements	83	126	-43
Conversion from net basis to a gross basis	52	52	0
Other adjustments	-25	-5	-20
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	1,145	1,165	-20
Additional government components	34	77	-43
Health and social services institutions	199	241	-42
Universities and colleges	36	37	-1
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-201	-201	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	1,179	1,242	-63

1. Source: Publicly available: Northwest Territories fiscal review.

Table 9-13

Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2004/2005 — Nunavut

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
Totals from budgetary documents ¹	922	958	-36
Net addition of special funds not included in financial statements	130	118	12
Conversion from net basis to a gross basis	5	5	0
Other adjustments	58	13	45
Update since budget	.	.	.
Totals on a Financial Management System (FMS) basis, provincial and territorial general government	1,115	1,094	21
Additional government components	9	9	0
Health and social services institutions	0	0	0
Universities and colleges	26	26	0
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-17	-17	0
Totals on a Financial Management System (FMS) basis, provincial and territorial government	1,124	1,103	21

1. Source: Publicly available: Nunavut budget address.

Table 10

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 2001/2002

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	thousands of dollars						
Expenditures of universities and colleges, Financial Management System (FMS) basis ²	390,030	98,156	802,966	347,407	5,850,005	8,516,367	743,669
Add: institutions embedded in the public accounts or financial statements ³	5,841	.	31,699	110,029	141,070	32,639	.
Add: principal portion of debt repayments	.	0	0	0	0	0	0
Deduct: adjustment to report expenditures on a net basis	17,587	0	925	0	63,196	85,659	0
Expenditures of universities and colleges, Centre for Education Statistics (CES) basis ⁴	378,284	98,156	833,740	457,436	5,927,879	8,463,347	743,669
Add: federal and provincial aid to students ³	41,440	10,568	59,261	67,381	709,693	739,250	88,166
Add: other federal and provincial departmental expenditures ³	3,839	-2,343	-2,313	14,791	146,144	-106,557	4,848
Add: other postsecondary institutions ⁵	7,546	0	6,150	0	0	0	13,172
Deduct: ancillary enterprises	18,170	6,226	78,993	30,841	177,567	642,624	41,557
Deduct: trade, vocational and continuing education programs	62,402	8,509	26,435	43,261	65,697	239,757	60,340
Deduct: other postsecondary institutions ⁶	.	.	0	0	83,068	.	2,982
Expenditures on postsecondary education, Centre for Education Statistics (CES) basis ⁷	350,537	91,646	791,410	465,506	6,457,384	8,213,659	744,976

See footnotes at the end of the table.

Table 10 – continued

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 2001/2002

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Foreign ¹ countries	Canada
	thousands of dollars							
Expenditures of universities and colleges, Financial Management System (FMS) basis ²	870,190	2,742,385	3,036,600	0	33,379	23,097	.	23,454,251
Add: institutions embedded in the public accounts or financial statements ³	.	0	.	0	.	.	.	321,278
Add: principal portion of debt repayments	0	0	0	0	.	.	.	0
Deduct: adjustment to report expenditures on a net basis	148	-1,151	65,642	0	3,433	0	.	235,439
Expenditures of universities and colleges, Centre for Education Statistics (CES) basis ⁴	870,042	2,743,536	2,970,958	0	29,946	23,097	.	23,540,090
Add: federal and provincial aid to students ³	116,201	252,996	361,578	0	12,003	4,677	388	2,463,602
Add: other federal and provincial departmental expenditures ³	-1,786	9,468	57,751	0	3,005	1,906	91,148	219,901
Add: other postsecondary institutions ⁵	2,537	.	0	0	.	29	.	29,434
Deduct: ancillary enterprises	53,199	172,267	227,621	0	0	1,187	.	1,450,252
Deduct: trade, vocational and continuing education programs	133,639	406,374	379,924	0	5,274	10,991	.	1,442,603
Deduct: other postsecondary institutions ⁶	2,692	0	0	0	-4,230	.	.	84,512
Expenditures on postsecondary education, Centre for Education Statistics (CES) basis ⁷	797,464	2,427,359	2,782,742	13,551	43,910	17,531	91,536	23,289,211

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

2. As per Public Sector Statistics, catalogue number 68-213-XIE, table 3-9.

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 Centre for Education Statistics (CES) estimates for non-Canadian association of university business officers (CAUBO) institutions.

5. Nursing education programs.

6. Vocational and nursing schools.

7. Available on CANSIM: Tables 478-0004 and 478-0007.

Table 11

Reconciliation of the federal general government balance sheet from public accounts to a FMS basis, as at March 31, 2004

	Assets	Liabilities	Equity ¹
	millions of dollars		
Public accounts balance sheet, as at March 31, 2004	199,600	701,093	-501,493
Adjustments to produce FMS data	-94,418	-72,263	-22,155
De-consolidation of crown corporations	-9,060	-738	-8,322
Addition of special funds to reflect the FMS statistical universe	13,403	4,290	9,113
Additions to reflect gross treatment of FMS	5,921	5,921	0
Bank overdrafts and warrants	4,122	4,122	0
Special drawing rights	1,513	1,513	0
Holding of own debt	286	286	0
Other additions to reflect gross treatment of FMS	0	0	0
Addition of coins in circulation	0	4,194	-4,194
Transactions excluded in the FMS	-104,682	-85,930	-18,752
Inventories and fixed assets of special funds	-2,683	0	-2,683
Transactions between government and special funds	-576	-576	0
Accrual transactions	-47,954	-83,927	35,973
Fixed assets and inventories	-53,469	0	-53,469
Obligations related to capital leases	0	-1,427	1,427
FMS balance sheet, as at March 31, 2004	105,182	628,830	-523,648

1. Excess of financial assets over liabilities.

Table 12

Federal public sector employment reconciliation of Treasury Board of Canada Secretariat, Public Service Commission of Canada and Statistics Canada statistical universes, as at December 31, 2004

Federal public sector employment groups	Treasury Board of Canada Secretariat (TBS)	Public Service Commission of Canada (PSC)	Statistics Canada (STC)
	persons		
Employees common to TBS, PSC and STC statistical universes	170,968	170,968	170,968
Employees of other federal government agencies in the PSC universe		1,066	1,066
PSC student employees		2,206	2,206
Employees not appointed by the PSC	60		60
Employees of other federal government agencies for which the TBS is not the employer			87,842
Department of National Defence military personnel			85,733
National Defence regular forces			61,796
National Defence reserve forces			23,937
Royal Canadian Mounted Police uniformed personnel			18,116
Federal government employees	171,028	174,240	365,991
Federal government business enterprise employees			92,355
Federal public sector employees			458,346

Table 13

Reconciliation of public administration employment (SEPH) and public sector employment (PID), for the calendar year 2004, annual averages

	thousands of employees
SEPHs public administration employment ¹	775
Add:	
Education	845
Health and social service institutions	745
Other components ²	220
Military personnel and reservists	84
Federal government employees abroad	2
Government Business Enterprises (GBEs)	280
Subtotal	2,175
Equals:	
PIDs public sector employment	2,949

1. CANSIM table number 281-0024.

2. 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.

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

Table 14-1

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Newfoundland and Labrador

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	3,989.4	4,027.4	-38.0	3
Total combined accounts per the Public Accounts	3,989.4	4,027.4	-38.0	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Workers' Compensation Commission of Newfoundland and Labrador	167.8	134.4	33.4	5
Newfoundland Municipal Financing Corporation	44.2	47.6	-3.4	6
Transportation Initiative Fund	4.0	39.1	-35.1	7
Newfoundland and Labrador Housing Corporation	104.6	104.2	0.4	8
Sinking Fund	70.8	80.9	-10.1	9
Other special funds	92.8	155.6	-62.8	10
Total of revenue and expenditures of special funds	484.2	561.8	-77.6	11
Deductions of transactions between ministries and special funds²				
Ministries	128.3	44.1	84.2	12
Workers' Compensation Commission of Newfoundland and Labrador	7.0	44.7	-37.7	13
Newfoundland Municipal Financing Corporation	12.0	0.0	12.0	14
Transportation Initiative Fund	0.0	39.1	-39.1	15
Newfoundland and Labrador Housing Corporation	9.9	0.0	9.9	16
Sinking Fund	0.0	80.6	-80.6	17
Other special funds	30.1	2.8	27.3	18
Total transfers between ministries and special funds	187.3	211.3	-24.0	19
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 11 less 19)	4,286.3	4,377.9	-91.6	20
Conversion from net basis to a gross basis				
Refundable tax credits	3.7	3.7	0.0	21
Interest recovered from crown corporations	0.0	0.0	0.0	22
Other	8.2	8.2	0.0	23
Total conversion from net basis to a gross basis	11.9	11.9	0.0	24
Other Adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	25
Recoveries of ministries	5.0	5.0	0.0	26
Other deductions	12.1	10.0	2.1	27
Other items	-43.0	106.3	-149.3	28
Total of other adjustments (lines 28 less 25 to 27)	-60.1	91.3	-151.4	29
Totals on a FMS¹ basis (lines 20, 24 and 29)	4,238.1	4,481.1	-243.0	30

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-2

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Prince Edward Island

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	951.5	994.5	-43.0	1
Capital account	2.1	24.3	-22.2	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the Public Accounts	953.6	1,018.8	-65.2	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Tourism P.E.I.	20.6	21.3	-0.7	5
Workers' Compensation Board of Prince Edward Island	28.5	25.4	3.1	6
Prince Edward Island Lotteries Commission	17.3	17.3	0.0	7
P.E.I. Business Development	35.8	47.7	-11.9	8
P.E.I. Agricultural Insurance Corp	16.3	13.2	3.1	9
P.E.I. Special Projects Fund	0.1	13.0	-12.9	10
Other special funds	61.7	65.0	-3.3	11
Total of revenue and expenditures of special funds	180.3	202.9	-22.6	12
Deductions of transactions between ministries and special funds²				
Ministries	58.3	60.1	-1.8	13
Tourism P.E.I.	11.2	0.2	11.0	14
Workers' Compensation Board of Prince Edward Island	2.6	0.0	2.6	15
Prince Edward Island Lotteries Commission	0.0	16.4	-16.4	16
P.E.I. Business Development	30.7	2.2	28.5	17
P.E.I. Agricultural Insurance Corp	6.5	0.0	6.5	18
P.E.I. Special Projects Fund	0.0	13.0	-13.0	19
Other special funds	11.2	8.9	2.3	20
Total transfers between ministries and special funds	120.5	100.8	19.7	21
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	1,013.4	1,120.9	-107.5	22
Conversion from net basis to a gross basis				
Refundable tax credits	0.0	0.0	0.0	23
Interest recovered from crown corporations	0.0	0.0	0.0	24
Other	1.0	1.0	0.0	25
Total conversion from net basis to a gross basis	1.0	1.0	0.0	26
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	27
Recoveries of ministries	1.0	1.0	0.0	28
Other deductions	0.0	18.0	-18.0	29
Other items	-0.4	-13.6	13.2	30
Total of other adjustments (lines 30 less 27 to 29)	-1.4	-32.6	31.2	31
Totals on a FMS¹ basis (lines 22, 26, and 31)	1,013.0	1,089.3	-76.3	32

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-3

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Nova Scotia

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	5,289.7	5,375.4	-85.7	1
Capital account	0.0	210.5	-210.5	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the Public Accounts	5,289.7	5,585.9	-296.2	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Insured Prescription Drug Plan Trust Fund	123.7	123.7	0.0	5
Workers' Compensation Board	235.8	225.5	10.3	6
Nova Scotia Municipal Finance Corporation	31.5	31.4	0.1	7
Nova Scotia Housing Development Corporation	126.1	127.0	-0.9	8
Province of N.S. Sinking Fund	198.5	198.5	0.0	9
Regional Housing Authorities	0.0	0.0	0.0	10
Other special funds	185.5	169.6	15.9	11
Total of revenue and expenditures of special funds	901.1	875.7	25.4	12
Deductions of transactions between ministries and special funds²				
Ministries	226.0	194.3	31.7	13
Insured Prescription Drug Plan Trust Fund	86.4	0.0	86.4	14
Workers' Compensation Board	31.0	37.7	-6.7	15
Nova Scotia Municipal Finance Corporation	0.0	0.0	0.0	16
Nova Scotia Housing Development Corporation	26.0	19.7	6.3	17
Province of N.S. Sinking Fund	0.0	198.5	-198.5	18
Regional Housing Authorities	0.0	0.0	0.0	19
Other special funds	57.9	2.6	55.3	20
Total transfers between ministries and special funds	427.3	452.8	-25.5	21
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	5,763.5	6,008.8	-245.3	22
Conversion from net basis to a gross basis				
Refundable tax credits	31.5	31.5	0.0	23
Interest recovered from crown corporations	0.0	0.0	0.0	24
Other	27.8	27.8	0.0	25
Total conversion from net basis to a gross basis	59.3	59.3	0.0	26
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	27
Recoveries of ministries	1.7	1.7	0.0	28
Other deductions	30.9	-48.7	79.6	29
Other items	474.0	157.8	316.2	30
Total of other adjustments (lines 30 less 27 to 29)	441.4	204.8	236.6	31
Totals on a FMS¹ basis (lines 22, 26 and 31)	6,264.2	6,272.9	-8.7	32

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-4

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — New Brunswick

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	5,156.4	5,410.9	-254.5	3
Total combined accounts per the Public Accounts	5,156.4	5,410.9	-254.5	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
General Sinking Fund	379.6	171.5	208.1	5
Workplace Health, Safety and Compensation Commission of New Brunswick	164.5	115.7	48.8	6
Lotteries Commission of New Brunswick	110.1	110.1	0.0	7
Service New Brunswick	50.1	53.8	-3.7	8
New Brunswick Municipal Finance Corporation	23.5	23.5	0.0	9
New Brunswick Highway Corporation	64.8	64.8	0.0	10
Other special funds	38.4	141.2	-102.8	11
Total of revenue and expenditures of special funds	831.0	680.6	150.4	12
Deductions of transactions between ministries and special funds²				
Ministries	319.5	186.9	132.6	13
General Sinking Fund	140.3	0.0	140.3	14
Workplace Health, Safety and Compensation Commission of New Brunswick	34.4	-29.3	63.7	15
Lotteries Commission of New Brunswick	0.0	110.1	-110.1	16
Service New Brunswick	26.1	0.0	26.1	17
New Brunswick Municipal Finance Corporation	0.0	0.0	0.0	18
New Brunswick Highway Corporation	64.8	0.0	64.8	19
Other special funds	13.7	110.4	-96.7	20
Total transfers between ministries and special funds	598.8	378.1	220.7	21
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	5,388.6	5,713.4	-324.8	22
Conversion from net basis to a gross basis				
Refundable tax credits	27.0	27.0	0.0	23
Interest recovered from crown corporations	243.4	243.4	0.0	24
Other	1.0	1.0	0.0	25
Total conversion from net basis to a gross basis	271.4	271.4	0.0	26
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	27
Recoveries of ministries	16.4	16.4	0.0	28
Other deductions	46.0	184.3	-138.3	29
Other items	11.9	-148.3	160.2	30
Total of other adjustments (lines 30 less 27 to 29)	-50.5	-349.0	298.5	31
Totals on a FMS¹ basis (lines 22, 26 and 31)	5,609.5	5,635.8	-26.3	32

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-5

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Quebec

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	49,914.0	50,975.1	-1,061.1	3
Total combined accounts per the Public Accounts	49,914.0	50,975.1	-1,061.1	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Commission de la santé et de la sécurité du travail	1,796.4	1,852.4	-56.0	5
Fonds de développement du marché du travail	1,017.3	1,004.1	13.2	6
Fonds de conservation et d'amélioration du réseau routier	408.1	1,726.1	-1,318.0	7
Financière agricole du Québec	909.8	1,138.7	-228.9	8
Régie de l'assurance-maladie du Québec	5,454.1	5,466.2	-12.1	9
Fonds de l'assurance-médicaments	1,585.6	1,585.6	0.0	10
Société de l'assurance automobile du Québec	1,361.8	1,604.4	-242.6	11
Société immobilière du Québec	816.1	709.2	106.9	12
Other special funds	6,394.2	7,133.5	-739.3	13
Total of revenue and expenditures of special funds	19,743.4	22,220.2	-2,476.8	14
Deductions of transactions between ministries and special funds²				
Ministries	806.5	9,779.3	-8,972.8	15
Commission de la santé et de la sécurité du travail	54.5	135.3	-80.8	16
Fonds de développement du marché du travail	1,012.4	76.7	935.7	17
Fonds de conservation et d'amélioration du réseau routier	401.5	132.5	269.0	18
Financière agricole du Québec	728.5	321.7	406.8	19
Régie de l'assurance-maladie du Québec	5,419.7	8.9	5,410.8	20
Fonds de l'assurance-médicaments	1,060.8	1,585.6	-524.8	21
Société de l'assurance automobile du Québec	50.7	124.9	-74.2	22
Société immobilière du Québec	513.4	132.0	381.4	23
Other special funds	3,477.9	1,261.3	2,216.6	24
Total transfers between ministries and special funds	13,525.9	13,558.2	-32.3	25
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 14 less 25)	56,131.5	59,637.1	-3,505.6	26
Conversion from net basis to a gross basis				
Refundable tax credits	2,098.3	2,098.3	0.0	27
Interest recovered from crown corporations	0.0	0.0	0.0	28
Youth allowances	232.5	232.5	0.0	29
Other recoveries	811.0	811.0	0.0	30
Total conversion from net basis to a gross basis	3,141.8	3,141.8	0.0	31

See footnotes at the end of the table.

Table 14-5 – continued

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Quebec

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Hydro-Québec	1,077.0	0.0	1,077.0	32
Other	-295.9	0.0	-295.9	33
Recoveries of ministries	194.9	194.9	0.0	34
Allowances for doubtful accounts	288.6	288.6	0.0	35
Other deductions	580.1	924.1	-344.0	36
Other items	162.8	728.8	-566.0	37
Total of other adjustments (lines 37 less 32 to 36)	-1,681.9	-678.8	-1,003.1	38
Totals on a FMS¹ basis (lines 26, 31 and 38)	57,591.4	62,100.1	-4,508.7	39

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-6

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Ontario

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	63,853.6	64,784.3	-930.7	1
Capital account	0.0	2,289.6	-2,289.6	2
Combined accounts	0.0	0.0	0.0	3
Total combined accounts per the Public Accounts	63,853.6	67,073.9	-3,220.3	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Workplace Safety & Insurance Board	3,190.2	3,297.2	-107.0	5
Ontario Legal Aid	282.2	297.4	-15.2	6
Independent Electricity Market Operator	235.6	283.5	-47.9	7
Agricorp	143.3	223.9	-80.6	8
Other special funds	1,843.3	1,729.4	113.9	9
Total of revenue and expenditures of special funds	5,694.6	5,831.4	-136.8	10
Deductions of transactions between ministries and special funds²				
Ministries	281.2	1,085.5	-804.3	11
Workplace Safety & Insurance Board	279.4	314.6	-35.2	12
Ontario Legal Aid	199.4	0.0	199.4	13
Independent Electricity Market Operator	0.0	0.0	0.0	14
Agricorp	37.3	0.0	37.3	15
Other special funds	1,052.8	123.9	928.9	16
Total transfers between ministries and special funds	1,850.1	1,524.0	326.1	17
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	67,698.1	71,381.3	-3,683.2	18
Conversion from net basis to a gross basis				
Refundable tax credits	1,208.1	1,208.1	0.0	19
Interest recovered from crown corporations	0.0	0.0	0.0	20
Other	149.7	149.7	0.0	21
Total conversion from net basis to a gross basis	1,357.8	1,357.8	0.0	22
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	23
Recoveries of ministries	535.3	535.3	0.0	24
Other deductions	50.1	-182.7	232.8	25
Other items	1,729.8	1,213.6	516.2	26
Total of other adjustments (lines 26 less 23 to 25)	1,144.4	861.0	283.4	27
Totals on a FMS¹ basis (lines 18, 22 and 27)	70,200.3	73,600.1	-3,399.8	28

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-7

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Manitoba

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	6,970.2	6,943.7	26.5	3
Total combined accounts per the Public Accounts	6,970.2	6,943.7	26.5	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
The Manitoba Health Services Insurance Plan	2,694.3	2,694.3	0.0	5
The Public School Finance Board	804.7	804.0	0.7	6
The Council on Post-Secondary Education	373.4	373.3	0.1	7
The Workers' Compensation Board of Manitoba	180.9	189.9	-9.0	8
Manitoba Housing and Renewal Corporation	179.4	179.9	-0.5	9
Other special funds	258.5	333.4	-74.9	10
Total of revenue and expenditures of special funds	4,491.2	4,574.8	-83.6	11
Deductions of transactions between ministries and special funds¹				
Ministries	84.2	3,874.2	-3,790.0	12
The Manitoba Health Services Insurance Plan	2,694.3	0.0	2,694.3	13
The Public School Finance Board	600.9	2.3	598.6	14
The Council on Post-Secondary Education	373.4	0.0	373.4	15
The Workers' Compensation Board of Manitoba	0.0	6.4	-6.4	16
Manitoba Housing and Renewal Corporation	31.9	2.6	29.3	17
Other special funds	104.1	103.2	0.9	18
Total transfers between ministries and special funds	3,888.8	3,988.7	-99.9	19
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 11 less 19)	7,572.6	7,529.8	42.8	20
Conversion from net basis to a gross basis				
Tax commissions	6.8	6.8	0.0	21
Interest recovered from crown corporations and other agencies ³	988.2	988.2	0.0	22
Provincial-Municipal Tax Sharing Act	77.5	77.5	0.0	23
Refundable tax credits	0.0	0.0	0.0	24
Total conversion from net basis to a gross basis	1,072.5	1,072.5	0.0	25
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	26
Recoveries of ministries	31.4	31.4	0.0	27
Other deductions	0.0	37.3	-37.3	28
Other items	-8.9	-51.1	42.2	29
Total of other adjustments (lines 29 less 26 to 28)	-40.3	-119.8	79.5	30
Totals on a FMS¹ basis (lines 20, 24 and 30)	8,604.8	8,482.5	122.3	31

1. Financial Management System.

2. This information was obtained from publicly available sources.

3. Includes interest recovered from special funds.

Table 14-8

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Saskatchewan

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	6,456.7	6,455.8	0.9	3
Total combined accounts per the Public Accounts	6,456.7	6,455.8	0.9	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Saskatchewan Student Aid Fund	26.5	39.0	-12.5	5
Saskatchewan Housing Corporation	157.3	175.4	-18.1	6
Saskatchewan Property Management Corporation	217.4	223.9	-6.5	7
Workers' Compensation Board	223.7	296.6	-72.9	8
Crop Insurance Corporation of Saskatchewan	961.1	1,135.1	-174.0	9
Crown Investments Corporation	299.9	337.5	-37.6	10
Other special funds	594.7	873.0	-278.3	11
Total of revenue and expenditures of special funds	2,480.6	3,080.5	-599.9	12
Deductions of transactions between ministries and special funds²				
Ministries	371.7	533.8	-162.1	13
Saskatchewan Student Aid Fund	17.2	2.4	14.8	14
Saskatchewan Housing Corporation	25.9	28.0	-2.1	15
Saskatchewan Property Management Corporation	134.9	0.0	134.9	16
Workers' Compensation Board	21.5	0.0	21.5	17
Crop Insurance Corporation of Saskatchewan	329.1	0.0	329.1	18
Crown Investments Corporation	0.0	319.9	-319.9	19
Other special funds	272.6	262.1	10.5	20
Total transfers between ministries and special funds	1,172.9	1,146.2	26.7	21
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	7,764.4	8,390.1	-625.7	22
Conversion from net basis to a gross basis				
Refundable tax credits	-1.7	-1.7	0.0	23
Interest recovered from crown corporations	274.8	274.8	0.0	24
Other	0.0	0.0	0.0	25
Total conversion from net basis to a gross basis	273.1	273.1	0.0	26
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	27
Recoveries of ministries	13.3	13.3	0.0	28
Other deductions	50.8	96.8	-46.0	29
Other items	-199.4	-246.4	47.0	30
Total of other adjustments (lines 30 less 27 to 29)	-263.5	-356.5	93.0	31
Totals on a FMS¹ basis (lines 22, 26 and 31)	7,774.0	8,306.7	-532.7	32

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-9

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Alberta

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	21,246.9	18,790.6	2,456.3	3
Total combined accounts per the public accounts	21,246.9	18,790.6	2,456.3	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Alberta Heritage and Savings Trust Fund	-892.1	1.8	-893.9	5
Workers' Compensation Board	930.6	960.3	-29.7	6
Alberta Municipal Financing Corporation	340.7	346.8	-6.1	7
Lottery fund	1,098.3	1,098.3	0.0	8
Alberta School Foundation	1,113.3	1,097.9	15.4	9
Agriculture Financial Services Corporation	816.0	1,109.7	-293.7	10
Other special funds	1,695.3	1,944.3	-249.0	11
Total of revenue and expenditures of special funds	5,102.1	6,559.1	-1,457.0	12
Deductions of transactions between ministries and special funds²				
Ministries	1,389.4	1,278.4	111.0	13
Alberta Heritage and Savings Trust Fund	0.0	0.0	0.0	14
Workers' Compensation Board	0.0	6.3	-6.3	15
Alberta Municipal Financing Corporation	0.0	0.0	0.0	16
Lottery fund	0.0	1,098.4	-1,098.4	17
Alberta School Foundation	0.0	0.0	0.0	18
Agriculture Financial Services Corporation	301.0	0.0	301.0	19
Other special funds	1,539.6	639.4	900.2	20
Total transfers between ministries and special funds	3,230.0	3,022.5	207.5	21
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	23,119.0	22,327.2	791.8	22
Conversion from net basis to a gross basis				
Refundable tax credits	0.5	0.5	0.0	23
Interest recovered from crown corporations	0.0	0.0	0.0	24
Other	42.5	42.5	0.0	25
Total conversion from net basis to a gross basis	43.0	43.0	0.0	26
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	27
Recoveries of ministries	129.6	129.6	0.0	28
Other deductions	6.1	857.2	-851.1	29
Other items	1,158.6	44.1	1,114.5	30
Total of other adjustments (lines 30 less 27 to 29)	1,022.9	-942.7	1,965.6	31
Totals on a FMS¹ basis (lines 22, 26 and 31)	24,184.9	21,427.5	2,757.4	32

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-10

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — British Columbia

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	22,147.1	25,196.1	-3,049.0	3
Total combined accounts per the Public Accounts	22,147.1	25,196.1	-3,049.0	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Workers' Compensation Board of B.C.	770.5	1,224.6	-454.1	5
B.C. Buildings Corporation	580.6	491.8	88.8	6
B.C. Transportation Financing Authority	419.1	713.5	-294.4	7
B.C. Housing Management Corporation	263.2	263.2	0.0	8
Forest Renewal B.C.	77.4	75.9	1.5	9
Health Facilities Association of British Columbia	76.3	74.1	2.2	10
Other special funds	506.3	514.6	-8.3	11
Total of revenue and expenditures of special funds	2,693.4	3,357.7	-664.3	12
Deductions of transactions between ministries and special funds²				
Ministries	215.6	416.6	-201.0	13
Workers' Compensation Board of B.C.	0.0	8.1	-8.1	14
B.C. Buildings Corporation	342.8	402.5	-59.7	15
B.C. Transportation Financing Authority	231.6	277.5	-45.9	16
B.C. Housing Management Corporation	141.2	0.0	141.2	17
Forest Renewal B.C.	76.7	0.0	76.7	18
Health Facilities Association of British Columbia	71.5	0.0	71.5	19
Other special funds	222.7	61.5	161.2	20
Total transfers between ministries and special funds	1,302.1	1,166.2	135.9	21
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	23,538.4	27,387.6	-3,849.2	22
Conversion from net basis to a gross basis				
Refundable tax credits	230.9	230.9	0.0	23
Interest recovered from crown corporations	985.2	985.2	0.0	24
Commissions	26.0	26.0	0.0	25
Recoveries from Federal	181.7	181.7	0.0	26
Other recoveries	881.2	881.2	0.0	27
Total conversion from net basis to a gross basis	2,305.0	2,305.0	0.0	28
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	29
Recoveries of ministries	115.8	115.8	0.0	30
Other deductions	-154.8	167.1	-321.9	31
Other items	403.0	-405.7	808.7	32
Total of other adjustments (lines 32 less 29 to 31)	442.0	-688.6	1,130.6	33
Totals on a FMS¹ basis (lines 22, 28 and 33)	26,285.4	29,004.0	-2,718.6	34

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-11

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Yukon Territory

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	538.1	544.2	-6.1	3
Total combined accounts per the Public Accounts	538.1	544.2	-6.1	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Yukon Lottery Commission	1.9	1.9	0.0	5
Yukon Development Corporation	7.0	4.2	2.8	6
Compensation Fund (Yukon)	14.1	25.3	-11.2	7
Yukon Housing Corporation	11.8	12.4	-0.6	8
Other special funds	0.9	0.6	0.3	9
Total of revenue and expenditures of special funds	35.7	44.4	-8.7	10
Deductions of transactions between ministries and special funds²				
Ministries	0.7	7.8	-7.1	11
Yukon Lottery Commission	0.0	0.0	0.0	12
Yukon Development Corporation	0.8	0.0	0.8	13
Compensation Fund (Yukon)	2.9	0.0	2.9	14
Yukon Housing Corporation	1.3	0.0	1.3	15
Other special funds	0.9	0.0	0.9	16
Total transfers between ministries and special funds	6.6	7.8	-1.2	17
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	567.2	580.8	-13.6	18
Conversion from net basis to a gross basis				
Refundable tax credits	1.6	1.6	0.0	19
Interest recovered from crown corporations	0.0	0.0	0.0	20
Other	0.0	0.0	0.0	21
Total conversion from net basis to a gross basis	1.6	1.6	0.0	22
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	23
Recoveries of ministries	2.0	2.0	0.0	24
Other deductions	0.1	-5.8	5.9	25
Other items	0.1	-0.4	0.5	26
Total of other adjustments (lines 26 less 23 to 25)	-2.0	3.4	-5.4	27
Totals on a FMS¹ basis (lines 18, 22, and 27)	566.8	585.8	-19.0	28

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-12

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Northwest Territories

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	899.7	933.7	-34.0	3
Total combined accounts per the Public Accounts	899.7	933.7	-34.0	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Northwest Territories Housing Corporation	80.8	92.0	-11.2	5
Petroleum Products Revolving Fund	16.2	12.2	4.0	6
Workers' Compensation Board	35.2	71.9	-36.7	7
Northwest Development Corporation	6.5	5.0	1.5	8
Other special funds	6.3	9.0	-2.7	9
Total of revenue and expenditures of special funds	145.0	190.1	-45.1	10
Deductions of transactions between ministries and special funds²				
Ministries	2.5	53.7	-51.2	11
Northwest Territories Housing Corporation	41.6	0.0	41.6	12
Petroleum Products Revolving Fund	0.0	0.0	0.0	13
Workers' Compensation Board	0.9	0.0	0.9	14
Northwest Development Corporation	2.9	0.0	2.9	15
Other special funds	0.8	1.1	-0.3	16
Total transfers between ministries and special funds	48.7	54.8	-6.1	17
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	996.0	1,069.0	-73.0	18
Conversion from net basis to a gross basis				
Refundable tax credits	13.3	13.3	0.0	19
Interest recovered from crown corporations	0.0	0.0	0.0	20
Other	1.7	1.7	0.0	21
Total conversion from net basis to a gross basis	15.0	15.0	0.0	22
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	23
Recoveries of ministries	2.4	2.4	0.0	24
Other deductions	-2.4	46.5	-48.9	25
Other items	-35.4	33.2	-68.6	26
Total of other adjustments (lines 26 less 23 to 25)	-35.4	-15.7	-19.7	27
Totals on a FMS¹ basis (lines 18, 22 and 27)	975.6	1,068.3	-92.7	28

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 14-13

Reconciliation of provincial and territorial general government revenue and expenditures from Public Account to a FMS basis, for the fiscal year 2002/2003 — Nunavut

	Revenue	Expenditures	Revenue minus expenditures	No.
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2002/2003				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	910.5	898.7	11.8	3
Total combined accounts per the Public Accounts	910.5	898.7	11.8	4
Addition of revenue and expenditures of special funds² to reflect the "FMS¹ universe"				
Nunavut Development Corporation	9.7	9.8	-0.1	5
Nunavut Business Credit Corporation	1.3	0.9	0.4	6
Nunavut Housing Corporation	145.8	186.9	-41.1	7
Petroleum Products Revolving Fund	0.0	0.0	0.0	8
Other special funds	0.0	0.0	0.0	9
Total of revenue and expenditures of special funds	156.8	197.6	-40.8	10
Deductions of transactions between ministries and special funds²				
Ministries	0.0	116.0	-116.0	11
Nunavut Development Corporation	3.6	0.0	3.6	12
Nunavut Business Credit Corporation	0.6	0.0	0.6	13
Nunavut Housing Corporation	78.8	0.0	78.8	14
Petroleum Products Revolving Fund	0.0	0.0	0.0	15
Other special funds	0.0	0.0	0.0	16
Total transfers between ministries and special funds	83.0	116.0	-33.0	17
Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	984.3	980.3	4.0	18
Conversion from net basis to a gross basis				
Refundable tax credits	6.4	6.4	0.0	19
Interest recovered from crown corporations	0.0	0.0	0.0	20
Other	2.6	2.6	0.0	21
Total conversion from net basis to a gross basis	9.0	9.0	0.0	22
Other adjustments				
Deduction of:				
Revenue of crown corporations				
Other	0.0	0.0	0.0	23
Recoveries of ministries	6.4	6.4	0.0	24
Other deductions	51.3	26.1	25.2	25
Other items	-13.1	-24.3	11.2	26
Total of other adjustments (lines 26 less 23 to 25)	-70.8	-56.8	-14.0	27
Totals on a FMS¹ basis (lines 18, 22 and 27)	922.5	932.5	-10.0	28

1. Financial Management System.

2. This information was obtained from publicly available sources.

Table 15-1

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Newfoundland and Labrador

	Assets	Liabilities	Equity ²
thousands of dollars			
Newfoundland and Labrador balance sheet as per Public Accounts as at March 31, 2003	730,991	10,267,658	-9,536,667
Adjustments to produce FMS¹ data	1,777,877	1,752,521	25,356
Addition of assets, liabilities and equity of special funds³ to reflect the "FMS¹" universe	1,451,513	905,474	546,039
Workplace Health, Safety and Compensation Commission	464,787	8,465	456,322
Newfoundland and Labrador Housing Corporation	317,679	307,663	10,016
Newfoundland Municipal Finance Corporation	377,661	382,204	-4,543
Other	291,386	207,142	84,244
Additions to reflect "gross treatment" of FMS¹	776,424	949,522	-173,098
Sinking Fund	772,865	772,865	0
Discount on treasury bills	3,559	3,559	0
Unamortized foreign exchange loss	0	173,098	-173,098
Deductions to reflect "transactions excluded in FMS¹"	450,060	102,475	347,585
Inventories and fixed assets	316,173	0	316,173
Transactions between province and special funds	97,087	97,087	0
Allowance for guaranteed debt	0	5,388	-5,388
Crown agencies working capital	36,800	0	36,800
Newfoundland and Labrador balance sheet on a FMS¹ basis as at March 31, 2003	2,508,868	12,020,179	-9,511,311

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-2

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Prince Edward Island

	Assets	Liabilities	Equity ²
	thousands of dollars		
Prince Edward Island balance sheet as per Public Accounts as at March 31, 2003	708,050	1,826,212	-1,118,162
Adjustments to produce FMS¹ data	190,086	221,965	-31,879
Addition of assets, liabilities and equity of special funds³ to reflect the "FMS¹" universe	483,342	387,132	96,210
Workers' Compensation Commission	71,481	1,184	70,297
P.E.I. Housing Corporation	58,661	53,717	4,944
P.E.I. Lending Agency	158,686	160,062	-1,376
Other	194,514	172,169	22,345
Additions to reflect "gross treatment" of FMS¹	59,044	59,044	0
Sinking Fund	0	0	0
Sinking Fund - accounts payable	8	8	0
Holding of own debt	56,415	56,415	0
Cash	2,621	2,621	0
Other additions	19,900	3,806	16,094
CHST deposits	19,900	0	19,900
Actuarial surplus of pension plans	0	3,806	-3,806
Deductions to reflect "transactions excluded in FMS¹"	372,200	228,017	144,183
Inventories and fixed assets	144,183	0	144,183
Transactions between province and special funds	228,017	228,017	0
Prince Edward Island balance sheet on a FMS¹ basis as at March 31, 2003	898,136	2,048,177	-1,150,041

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-3

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Nova Scotia

	Assets	Liabilities	Equity ²
thousands of dollars			
Nova Scotia balance sheet as per Public Accounts as at March 31, 2003	4,606,739	13,868,087	-9,261,348
Adjustments to produce FMS ¹ data	1,665,518	4,298,927	-2,633,409
Deconsolidation adjustments	333,064	616,866	-283,802
Cash and short term adjustments	206,004	0	206,004
Accounts receivable and advances	-378,000	0	-378,000
Loans and investments	505,060	0	505,060
Bank advances and short term borrowings	0	11,894	-11,894
Accounts payable and accrued liabilities	0	318,701	-318,701
Accrued interest	0	10,345	-10,345
Unmatured debt	0	421,417	-421,417
Pension, retirement and other obligations	0	-145,491	145,491
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	2,440,247	1,515,537	924,710
Workers' Compensation Commission	788,512	20,527	767,985
N.S. Farm Loan Board	160,679	167,265	-6,586
N.S. Municipal Finance Corporation	499,822	495,034	4,788
N.S. Housing Development Corporation	465,945	393,344	72,601
Other	525,289	439,367	85,922
Additions to reflect "gross treatment" of FMS ¹	3,445,897	3,849,805	-403,908
Sinking Fund	3,445,897	3,445,897	0
Unamortized foreign currency transactions	0	403,908	-403,908
Deductions to reflect "transactions excluded in FMS ¹"	3,887,562	449,549	3,438,013
Inventories and fixed assets	3,459,487	0	3,459,487
Transactions between province and special funds	428,075	428,075	0
Net debt of crown corporations	0	21,474	-21,474
Nova Scotia balance sheet on a FMS ¹ basis as at March 31, 2003	6,272,257	18,167,014	-11,894,757

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-4

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — New Brunswick

	Assets	Liabilities	Equity ²
	thousands of dollars		
New Brunswick balance sheet as per Public Accounts as at March 31, 2003	975,900	7,688,800	-6,712,900
Adjustments to produce FMS ¹ data	9,136,771	8,345,216	791,555
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	1,109,327	410,262	699,065
Workplace Health, Safety and Compensation Commission	694,123	9,222	684,901
New Brunswick Municipal Finance Corporation	392,612	391,722	890
Other	22,592	9,318	13,274
Additions to reflect "gross treatment" of FMS ¹	7,998,520	7,983,118	15,402
Cash and short term investments	527,400	527,400	0
Sinking Fund	3,894,573	3,894,573	0
Unamortized discounts	525,402	525,402	0
Unamortized foreign exchange gains	15,402	0	15,402
Long term debt for N.B. Power Corporation	2,972,800	2,972,800	0
Interest receivable from N.B. Power Corporation	62,943	62,943	0
Other adjustments	165,912	52,400	113,512
Valuation of investments	712	0	712
Pension surplus	0	52,400	-52,400
Investments in crown corporations	165,200	0	165,200
Other	0	0	0
Deductions to reflect "transactions excluded in FMS ¹"	136,988	100,564	36,424
Inventories and fixed assets	42,279	0	42,279
Transactions between province and special funds	35,009	35,009	0
Allowance for losses on guaranteed loans	0	50,200	-50,200
Canada health and social transfer	0	15,300	-15,300
Unrealized foreign exchange losses	59,700	0	59,700
Unrealized foreign exchange gains - Sinking Fund	0	55	-55
New Brunswick balance sheet on a FMS ¹ basis as at March 31, 2003	10,112,671	16,034,016	-5,921,345

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-5

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Quebec

	Assets	Liabilities	Equity ²
	thousands of dollars		
Quebec balance sheet as per Public Accounts as at March 31, 2003	37,071,000	132,528,000	-95,457,000
Adjustments to produce FMS ¹ data	29,733,325	29,605,821	127,504
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	56,104,767	42,741,382	13,363,385
Société de l'assurance automobile du Québec	7,491,610	1,762,406	5,729,204
Société d'habitation du Québec	2,324,183	2,314,790	9,393
Société québécoise d'assainissement des eaux	3,144,554	3,144,554	0
Commission de la santé et de la sécurité au travail	8,066,229	125,876	7,940,353
Corporation d'hébergement du Québec	1,681,243	3,794,759	-2,113,516
Investissement-Québec	1,475,339	1,466,609	8,730
Other	31,921,609	30,132,388	1,789,221
Additions to reflect "gross treatment" of FMS ¹	17,236,376	17,236,376	0
Sinking Fund	3,594,000	3,594,000	0
Sinking Fund for Pension Purposes	11,840,000	11,840,000	0
Sinking Funds' liabilities	426,323	426,323	0
Interest on borrowings of Fonds de financement	217,985	217,985	0
Unamortized discounts	783,068	783,068	0
Cash in banks	375,000	375,000	0
Other Additions	9,551,678	4,008,069	5,543,609
Deconsolidation adjustments	404,570	1,575,891	-1,171,321
Borrowings of consolidated special funds	0	2,432,178	-2,432,178
Advances to Fonds de Financement	9,147,108	0	9,147,108
Deductions to reflect "transactions excluded in FMS ¹"	53,159,496	34,380,006	18,779,490
Inventories and fixed assets	10,769,780	0	10,769,780
Transactions between province and special funds	30,805,948	30,805,948	0
Provision for guaranteed debt	0	1,027,000	-1,027,000
Holiday and sick leave	0	1,234,000	-1,234,000
Provision for health and welfare capital costs	865,000	865,000	0
Loans of Investissement-Québec	448,009	0	448,009
Deconsolidation - SQAÉ	0	448,058	-448,058
Undistributed income of enterprises	10,270,759	0	10,270,759
Quebec balance sheet on a FMS ¹ basis as at March 31, 2003	66,804,325	162,133,821	-95,329,496

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-6

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Ontario

	Assets	Liabilities	Equity ²
	thousands of dollars		
Ontario balance sheet as per Public Accounts as at March 31, 2003	29,002,000	161,649,000	-132,647,000
Adjustments to produce FMS ¹ data	19,495,521	-10,540,080	30,035,601
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	18,812,678	6,241,398	12,571,280
Workplace Safety and Insurance Board	12,033,000	461,000	11,572,000
Province of Ontario Savings Office	2,299,342	2,219,263	80,079
Ontario Housing Corporation	1,493,996	2,337,105	-843,109
Deposit Insurance Corporation of Ontario	52,433	9,294	43,139
Other	2,933,907	1,214,736	1,719,171
De-consolidation adjustments	18,053,857	-13,062,965	31,116,822
Loans to consolidated entities	17,633,219	0	17,633,219
Loans to others	443,452	0	443,452
Debt incurred for consolidated entities	0	-5,447,767	5,447,767
Power purchase contracts and nuclear funding liability	0	-7,099,000	7,099,000
Other de-consolidation adjustments	-22,814	-516,198	493,384
Deductions to reflect "transactions excluded in FMS ¹"	17,371,014	3,718,513	13,652,501
Inventories and fixed assets	1,481,501	0	1,481,501
Transactions between province and special funds	3,718,513	3,718,513	0
Investment in government enterprises	12,171,000	0	12,171,000
Ontario balance sheet on a FMS ¹ basis as at March 31, 2003	48,497,521	151,108,920	-102,611,399

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-7

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Manitoba

	Assets	Liabilities	Equity ²
thousands of dollars			
Manitoba balance sheet as per Public Accounts as at March 31, 2003	4,574,000	11,049,000	-6,475,000
Adjustments to produce FMS ¹ data	10,003,973	13,745,635	-3,741,662
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	2,526,210	1,304,714	1,221,496
Workers' Compensation Commission	779,110	25,959	753,151
Manitoba Agricultural Credit Corporation	295,235	313,186	-17,951
Manitoba Crop Insurance Corporation	304,610	14,047	290,563
Manitoba Housing and Renewal Corporation	614,728	618,230	-3,502
Other	532,527	333,292	199,235
Additions to reflect "gross treatment" of FMS ¹	12,354,590	12,354,590	0
Sinking Fund	5,805,288	5,805,288	0
Cash due to Sinking Fund	714,041	714,041	0
Debt retirement fund	151,850	151,850	0
Holding of own debt	41,190	41,190	0
Unamortized debt issue costs	25,413	25,413	0
Debt incurred for crown utilities	5,573,344	5,573,344	0
Bank overdrafts	43,464	43,464	0
Other additions	1,009	3,488,258	-3,487,249
Unamortized foreign currency fluctuation	0	81,000	-81,000
Liabilities to pension plans	0	3,407,000	-3,407,000
Other	1,009	258	751
Deductions to reflect "transactions excluded in FMS ¹"	4,877,836	3,401,927	1,475,909
Inventories and fixed assets	878,130	0	878,130
Transactions between province and special funds	2,191,390	2,191,390	0
Canada health and social transfer	16,584	0	16,584
Provision for future losses on guarantees	0	15,512	-15,512
Deferred charges for health care facilities	446,000	0	446,000
Trust assets	1,195,025	1,195,025	0
Other	150,707	0	150,707
Manitoba balance sheet on a FMS ¹ basis as at March 31, 2003	14,577,973	24,794,635	-10,216,662

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-8

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Saskatchewan

	Assets	Liabilities	Equity ²
	thousands of dollars		
Saskatchewan balance sheet as per Public Accounts as at March 31, 2003	6,112,190	13,121,091	-7,008,901
Adjustments to produce FMS ¹ data	2,319,622	5,187,406	-2,867,784
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS 1" universe	4,993,904	2,662,270	2,331,634
Crown Investment Corporation	1,786,676	1,221,125	565,551
Workers' Compensation Commission	868,818	32,524	836,294
Fiscal Stabilization Fund	577,000	0	577,000
Saskatchewan Property Management Corporation	444,065	365,234	78,831
Other	1,317,345	1,043,387	273,958
Additions to reflect "gross treatment" of FMS 1	1,063,263	5,039,428	-3,976,165
Sinking Fund	886,169	886,169	0
Bank overdrafts	177,094	177,094	0
Pension obligations	0	3,976,165	-3,976,165
Deductions to reflect "transactions excluded in FMS 1"	3,737,545	2,514,292	1,223,253
Inventories and fixed assets	1,086,564	0	1,086,564
Transactions between province and special funds	2,514,292	2,514,292	0
Unrealized foreign exchange losses	136,689	0	136,689
Saskatchewan balance sheet on a FMS ¹ basis as at March 31, 2003	8,431,812	18,308,497	-9,876,685

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-9

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Alberta

	Assets	Liabilities	Equity ²
	thousands of dollars		
Alberta balance sheet as per Public Accounts as at March 31, 2003	26,535,000	19,659,000	6,876,000
Deconsolidation adjustments	-7,740,830	-3,380,611	-4,360,219
Financial statements of departments	18,794,170	16,278,389	2,515,781
Adjustments to produce FMS ¹ data	13,326,567	5,266,200	8,060,367
Additions to reflect "gross treatment" of FMS ¹	19,818	19,818	0
Unamortized discounts on borrowings	19,818	19,818	0
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	26,670,044	8,662,820	18,007,224
Workers' Compensation Board	4,084,804	176,411	3,908,393
Alberta Municipal Finance Corporation	3,959,949	3,830,180	129,769
Alberta Heritage Savings Trust Fund	11,417,432	54,990	11,362,442
Alberta Social Housing Corporation	858,846	551,068	307,778
Other	6,349,013	4,050,171	2,298,842
Deductions to reflect "transactions excluded in FMS ¹"	13,363,295	3,416,438	9,946,857
Inventories and fixed assets	10,582,303	0	10,582,303
Transactions between province and special funds	2,780,992	2,780,992	0
Unamortized deferred capital contribution	0	23,710	-23,710
Guarantees and indemnities	0	3,601	-3,601
Future funding to school boards	0	608,135	-608,135
Alberta balance sheet on a FMS ¹ basis as at March 31, 2003	32,120,737	21,544,589	10,576,148

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-10

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — British Columbia

	Assets	Liabilities	Equity ²
thousands of dollars			
British Columbia summary balance sheet as per Public Accounts as at March 31, 2003	32,767,000	40,721,000	-7,954,000
Deconsolidation adjustments	-7,220,000	-587,000	-6,633,000
Financial statements of general revenue fund	25,547,000	40,134,000	-14,587,000
Adjustments to produce FMS¹ data	40,876,340	46,408,352	-5,532,012
Addition of assets, liabilities and equity of special funds³ to reflect the "FMS¹" universe	69,870,525	57,893,656	11,976,869
Workers' Compensation Commission	8,095,705	238,198	7,857,507
Indexed Canadian Equity Fund	6,706,661	6,706,661	0
Pension Bond Fund	6,429,630	6,429,630	0
Other	48,638,529	44,519,167	4,119,362
Additions to reflect "gross treatment" of FMS¹	4,604,000	4,604,000	0
Sinking Fund	4,110,000	4,110,000	0
Bank overdrafts	360,000	360,000	0
Holding of own debt	9,000	9,000	0
Unamortized discounts	125,000	125,000	0
Other Additions	1,024,128	745,325	278,803
Addition of Sinking Funds to fiscal agency loans	116,201	0	116,201
Defeasance	907,927	745,325	162,602
Deductions to reflect "transactions excluded in FMS¹"	34,622,313	16,834,629	17,787,684
Inventories and fixed assets	8,683,684	0	8,683,684
Transactions between province and special funds	16,834,629	16,834,629	0
Prepaid capital advances	9,104,000	0	9,104,000
British Columbia balance sheet on a FMS¹ basis as at March 31, 2003	66,423,340	86,542,352	-20,119,012

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-11

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Yukon Territory

	Assets	Liabilities	Equity ²
	thousands of dollars		
Yukon balance sheet as per Public Accounts as at March 31, 2003	183,347	108,650	74,697
Adjustments to produce FMS¹ data	246,058	58,480	187,578
Addition of assets, liabilities and equity of special funds³ to reflect the "FMS¹" universe	350,468	100,154	250,314
Compensation Fund	142,581	12,488	130,093
Yukon Housing Corporation	83,877	62,219	21,658
Other	124,010	25,447	98,563
Deductions to reflect "transactions excluded in FMS¹"	104,410	41,674	62,736
Inventories and fixed assets	62,736	0	62,736
Transactions between province and special funds	41,674	41,674	0
Yukon balance sheet on a FMS¹ basis as at March 31, 2003	429,405	167,130	262,275

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-12

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Northwest Territories

	Assets	Liabilities	Equity ²
	thousands of dollars		
Northwest Territories balance sheet as per Public Accounts as at March 31, 2003	1,141,593	381,149	760,444
Adjustments to produce FMS ¹ data	-385,263	190,873	-576,136
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	461,483	159,994	301,489
Workers' Compensation Commission	263,585	6,506	257,079
NWT Housing Corporation	158,513	116,640	41,873
Other	39,385	36,848	2,537
Additions to reflect "gross treatment" of FMS ¹	280,814	280,814	0
Bank overdrafts	15,364	15,364	0
Payables to the federal government	265,450	265,450	0
Deductions to reflect "transactions excluded in FMS ¹"	1,127,560	249,935	877,625
Inventories and fixed assets	1,088,310	0	1,088,310
Transactions between province and special funds	33,109	33,109	0
Deferred capital contributions	0	215,083	-215,083
Northwest Territories Liquor Commission	6,141	1,743	4,398
Northwest Territories balance sheet on a FMS ¹ basis as at March 31, 2003	756,330	572,022	184,308

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

Table 15-13

Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31, 2003 — Nunavut

	Assets	Liabilities	Equity ²
	thousands of dollars		
Nunavut balance sheet as per Public Accounts as at March 31, 2003	232,438	274,995	-42,557
Adjustments to produce FMS ¹ data	21,808	256,852	-235,044
Addition of assets, liabilities and equity of special funds ³ to reflect the "FMS ¹" universe	377,140	261,602	115,538
Additions to reflect "gross treatment" of FMS ¹	14,347	14,347	0
Bank overdrafts	14,347	14,347	0
Deductions to reflect "transactions excluded in FMS ¹"	369,679	19,097	350,582
Inventories and fixed assets	350,346	0	350,346
Transactions between province and special funds	19,097	19,097	0
Liquor inventories	236	0	236
Nunavut balance sheet on a FMS ¹ basis as at March 31, 2003	254,246	531,847	-277,601

1. Financial Management System.

2. Excess of financial assets over liabilities.

3. This information was obtained from publicly available sources.

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), residential care facilities data collected by the Health Statistics Division (HSD) and colleges and universities data collected by the Centre for Education Statistics (CES). Data pertaining to local, provincial, territorial and federal government business enterprises are compiled from annual reports obtained from public sources and quarterly survey returns.

Description and use of the data

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

The data include:

- 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 annual and quarterly estimates of the government sector in the Canadian System of National Accounts (CSNA).

Coverage

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

The 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

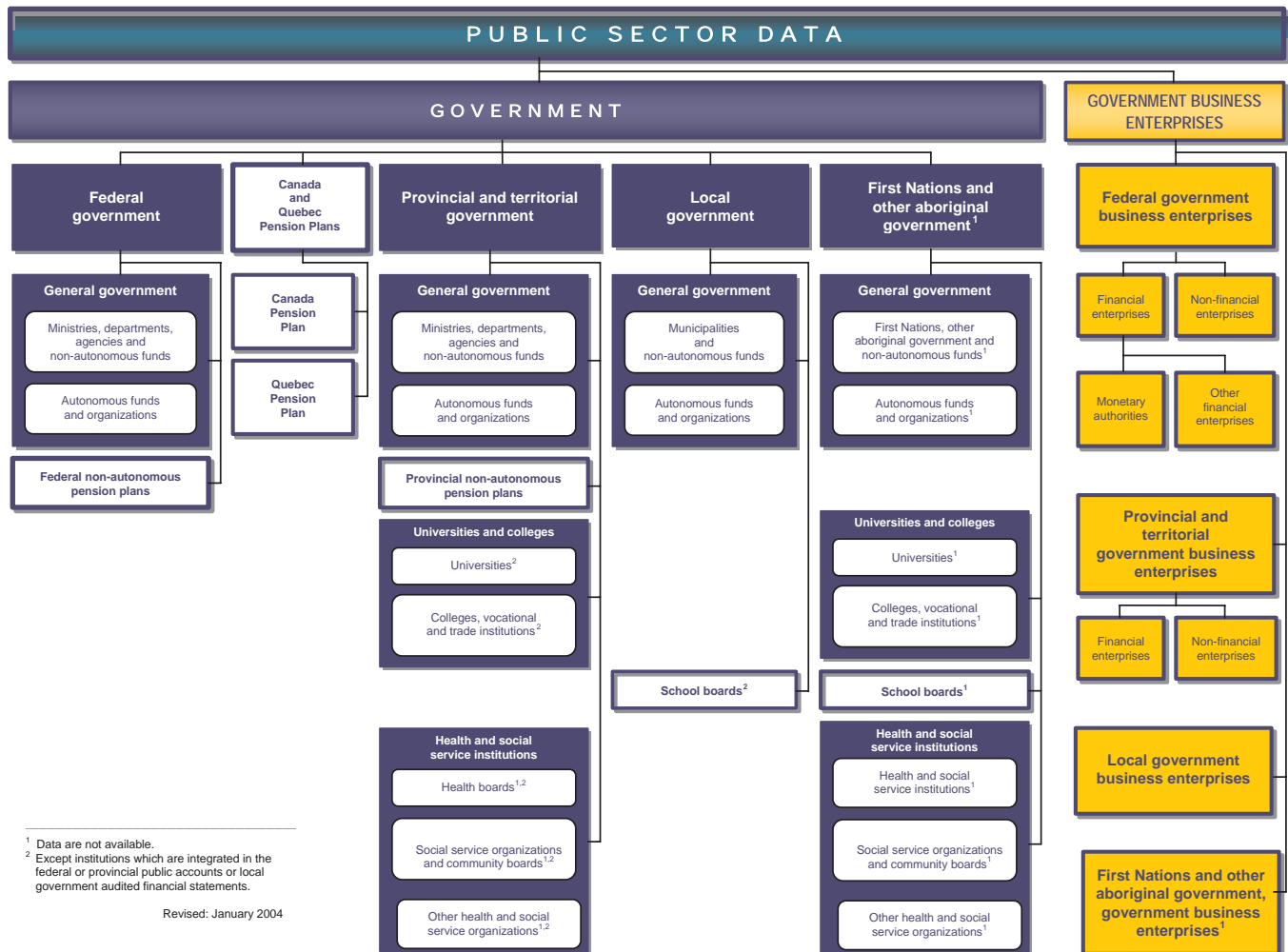
The concepts and definitions for most federal, provincial, territorial and municipal governments are based on the guidelines of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Accounting practices are in accordance with the Generally Accepted Accounting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

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 1

Revenue and number of employees by data source, 2002/2003

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)	378	19.3%	9.3%
Federal government - Public accounts & associated enterprises	135	30.6%	12.6%
Provincial & territorial government - Public accounts & associated enterprises	3,035	36.8%	46.9%
Provincial departments of education & municipal affairs (municipalities, associated enterprises & school boards)	3,855 471		
Local government	4,326	13.3%	31.2%
Total	7,874	100%	100%

For the fiscal year 2002/2003, the survey frame contained more than 9 thousand units included in our population of interest. This number has varied only slightly since then. 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. Nonsampling 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 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 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 (Catalogue no. 68F0023-X). The coverage of the Canadian public sector has been extended as well to provide data for new sub-components of government. As a result of these methodological improvements, the data contained in this publication is not directly comparable to the data contained in earlier FMS publications. Revised public sector statistics compiled according to the FMS classification framework are available on a consistent and comparable basis back to fiscal year 1988/1989.

Reference period

The objective of these annual series is to reflect the governments' involvement in the production of goods and services and associated resource allocation process in the economy, for a specific reference period. Health and social service institutions and 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

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 selfemployed 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' 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.

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.

1. **Financial asset:** an asset of a financial nature, for example, cash, receivables and securities.
2. **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.
3. **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 interentity balances and transactions and thus avoid double counting.

1. **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.

1. **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 subsectors.
2. **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.
3. **Surplus:** excess of revenue over expenditures.
4. **Deficit:** excess of expenditures over revenue.

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 expenditures 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.

Classification of government revenue and expenditures

Revenue

Own source revenue

Income taxes

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

Consumption taxes

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

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

Property and related taxes

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

Other taxes

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

Health and drug insurance premiums

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

Contributions to social 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.

Sales of goods and services

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

Investment Income

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

Other revenue from own sources

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

Transfers

General purpose transfers from other government sub-sectors

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

Specific purpose transfers from other government sub-sectors

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

Expenditures

General government services

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

Protection of persons and property

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

includes national defence, courts of law, correction and rehabilitation services, policing, firefighting and regulatory services.

Transportation and communications

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

Health

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

- (a) **Hospital care**– Covers outlays in respect of all kinds of hospital services, i.e., those provided by general hospitals, public health clinics, as well as by acute disease, chronic disease, convalescent, isolation and mental hospitals. It also includes expenditures pertaining to nursing schools attached to hospitals. Where nursing schools come under the responsibility of the Department of Education, the related expenditures are allocated to the sub-function "Education - post-secondary." Expenditures of all hospitals (private, public, religious, etc.) are included except for national defence and veterans hospitals whose costs are allocated to the "National Defence" and "Veterans Benefits" sub-functions respectively.
- (b) **Medical care**– Comprises outlays in respect of general medical care and drug programs as well as outlays incurred for dental and visiting-nurse services and on out-patient care services. It also includes outlays for medical care provided by hospitals, public residential care facilities, workers' compensation boards and other public health and social services institutions. Transfers to private residential care facilities and other health and social services institutions to help them finance their medical care activities are included here.
- (c) **Preventive care**– Consists of a wide variety of outlays which are intended to prevent the occurrence of diseases and to mitigate their effect. It covers public health clinics; communicable disease control services (including immunization, treatment, isolation and quarantine outside hospital premises); food and drug inspection services; hospitals which offer preventive services to patients; government establishments (not located in hospitals, e.g., residential care facilities and other health and social services institutions) providing nursing, hygiene and nutrition advisory services, and government organizations conducting research on the causes and consequences of particular diseases or addictions (i.e., cancer treatment foundations). Also included are transfers to private facilities providing preventive care, i.e., private residential care facilities.
- (d) **Other health services**– Includes outlays on clinics for the treatment of retarded or emotionally disturbed persons and on laboratory and diagnostic services, grants to health-oriented organizations, and expenditures on other health-related services such as health department administration, health statistics, staff training and other services of health establishments (e.g., hospitals and other health and social services institutions), ambulance services, medical rehabilitation and indemnities to injured persons and their dependants which cannot be allocated to the other sub-functions. Also included are outlays on protection of health and health inspection, and expenditures of ancillary enterprises of health and social services institutions.

Social services

Covers actions taken by government, either alone or in co-operation with the citizenry, to offset or to forestall situations where the well-being of individuals or families is threatened by circumstances beyond their control. It

goes beyond the concept of “welfare” which covers assistance (transfers) and services to individuals who are so disadvantaged that the universal social security services are inadequate to provide for their well-being or who fail to qualify for support from those services. The function comprises the following six sub-functions:

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

Education

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

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

Resource conservation and industrial development

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

Environment

While certain components of this function are similar to some sub-functions of "Protection of Persons and Property" and others with sub-functions of "Health," they are grouped in this function through their common aim of ensuring the most 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.

Recreation and culture

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

Labour, employment and immigration

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

Housing

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

Foreign affairs and international assistance

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

Regional planning and development

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

Research establishments

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

General purpose transfers to other governments subsectors

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

Debt charges

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

Other expenditures

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

Classification of assets and liabilities

Financial assets

Cash on hand and on deposit

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

Receivables

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

Advances

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

Securities

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

Other financial assets

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

Liabilities

Bank overdrafts

Bank overdrafts are an excess of outstanding cheques over bank deposits.

Payables

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

Advances

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

Coins in circulation

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

Treasury bills

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

Canada bills

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

Short term paper

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

Savings bonds

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

Bonds and debentures

Consists of a certificate evidencing a debt on which the issuer promises to pay the holder a specified amount of interest for a specified length of time, and to repay the loan on its maturity. The following text table 1 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.

Other securities

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

Deposits

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

Liabilities to pension plans

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

Other liabilities

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

Excess of financial assets over liabilities (or excess of liabilities over financial assets)

Represents the accumulated surplus (or deficit).

Text table 1

Major purchasers of government bonds

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

Appendix I

A1 - Capital transfers by sub-sector

Text table 1

Provincial general government capital transfers for debt repayment to other government sub-sectors, for the fiscal years 1991/1992 to 2002/2003

Fiscal year	Province	Sub-sector	Capital transfer
Thousands of dollars			
1991/1992	Saskatchewan	Hospitals	425,000
1991/1992	Saskatchewan	Universities	182,000
1992/1993	Nova Scotia	School boards	218,216
1992/1993	Nova Scotia	Hospitals	123,389
1992/1993	Nova Scotia	Universities	59,291
1993/1994	Nova Scotia	School boards	16,091
1993/1994	Prince Edward Island	Provincial and territorial governments	2,530
1993/1994	Prince Edward Island	Hospitals	56,478
1993/1994	Prince Edward Island	School boards	115,764
1993/1994	Prince Edward Island	Universities	7,740
1995/1996	Ontario	Colleges	52,579
1995/1996	Ontario	Hospitals	381,201
1995/1996	Ontario	School boards	696,678
1995/1996	Ontario	Universities	184,028
1996/1997	Manitoba	Hospitals	124,859
1996/1997	Manitoba	Residential care facilities	25,141
1996/1997	Northwest Territories	Municipal governments	883
1996/1997	Saskatchewan	Municipal governments	69
1998/1999	British Columbia	Colleges	965,433
1998/1999	British Columbia	Municipal governments	1,984,772
1998/1999	British Columbia	School boards	3,648,968
1998/1999	British Columbia	Universities	859,582
1999/2000	Alberta	Hospitals	25,521
1999/2000	Nova Scotia	Other health and social services	160,000
1999/2000	Quebec	Hospitals	765,000
2000/2001	Newfoundland and Labrador	Municipal governments	4,392
2000/2001	Prince Edward Island	Universities	674
2000/2001	Prince Edward Island	Colleges	913
2001/2002	Alberta	Hospitals	358,469
2001/2002	Newfoundland and Labrador	Municipal governments	7,188
2001/2002	Prince Edward Island	Universities	475
2001/2002	Prince Edward Island	Colleges	431
2002/2003	Alberta	Hospitals	7,426
2002/2003	Newfoundland and Labrador	Municipal governments	15,654
2002/2003	Prince Edward Island	Universities	950
2002/2003	Prince Edward Island	Colleges	434

Appendix II

A2 - Capital transfers by province and territory

Text table 1

Provincial general government capital transfers for debt repayment to other government sub-sectors, by province and territory, for the fiscal years 1991/1992 to 2002/2003

Fiscal year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
1991/1992	0	0	0	0	0	0	0
1992/1993	0	0	400,896	0	0	0	0
1993/1994	0	182,513	16,091	0	0	0	0
1994/1995	0	0	0	0	0	0	0
1995/1996	0	0	0	0	0	1,314,486	0
1996/1997	0	0	0	0	0	0	150,000
1997/1998	0	0	0	0	0	0	0
1998/1999	0	0	0	0	0	0	0
1999/2000	0	0	160,000	0	765,000	0	0
2000/2001	4,392	1,587	0	0	0	0	0
2001/2002	7,188	906	0	0	0	0	0
2002/2003	15,654	1,384	0	0	0	0	0
thousands of dollars							
	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada total
1991/1992	607,000	0	0	0	0	...	607,000
1992/1993	0	0	0	0	0	...	400,896
1993/1994	0	0	0	0	0	...	198,604
1994/1995	0	0	0	0	0	...	0
1995/1996	0	0	0	0	0	...	1,314,486
1996/1997	69	0	0	0	883	...	150,952
1997/1998	0	0	0	0	0	...	0
1998/1999	0	0	7,458,755	0	0	...	7,458,755
1999/2000	0	25,521	0	0	0	...	950,521
2000/2001	0	0	0	0	0	...	5,979
2001/2002	0	358,469	0	0	0	...	366,563
2002/2003	0	7,426	0	0	0	...	24,464