

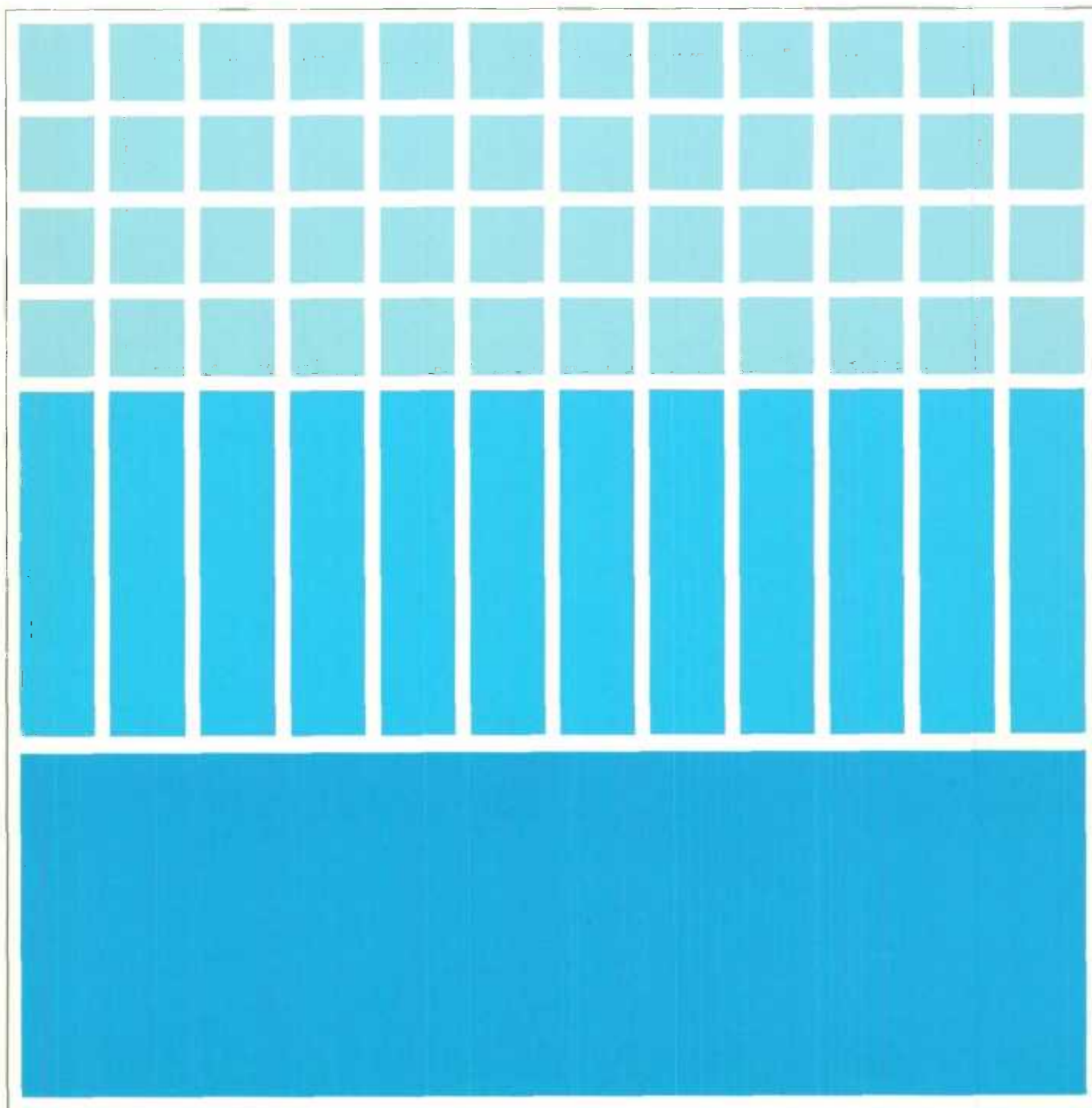
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**System of National Accounts
Public Institutions Division**

**Compendium of Public Sector Statistics
1992**



Statistics
Canada

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Canada

Data in Many Forms ...

Statistics Canada disseminates data in a variety of forms. In addition to publications, both standard and special tabulations are offered on computer print-outs, microfiche and microfilm, and magnetic tapes. Maps and other geographic reference materials are available for some types of data. Direct access to aggregated information is possible through CANSIM, Statistics Canada's machine-readable data base and retrieval system.

How to Obtain More Information

Inquiries about this compendium and the listed documents should be directed to:

Patricia Phillips
Data Dissemination and External Relations Co-ordinator
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20-E, R.H.C.
Ottawa, Ontario
K1A 0T6
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or to the Statistics Canada reference centre in:

St. John's	(772-4073)	Winnipeg	(983-4020)
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Newfoundland and Labrador	1-800-563-4255
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Québec	1-800-361-2831
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**System of National Accounts
Public Institutions Division**



Compendium of Public Sector Statistics 1992

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Canada

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Note of Appreciation:

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



Statistics
Canada

Statistique
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Symbols

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- nil or zero.
- e estimate.
- re revised estimate.

Public Institutions Division wishes to acknowledge that assistance of officials from all three levels of government for providing commentary and information supplementary to public accounts and other published sources.

This publication was prepared under the direction of:

- **Krishna Sahay**, Acting Director
Public Institutions Division
- **Terry Moore**, Chief
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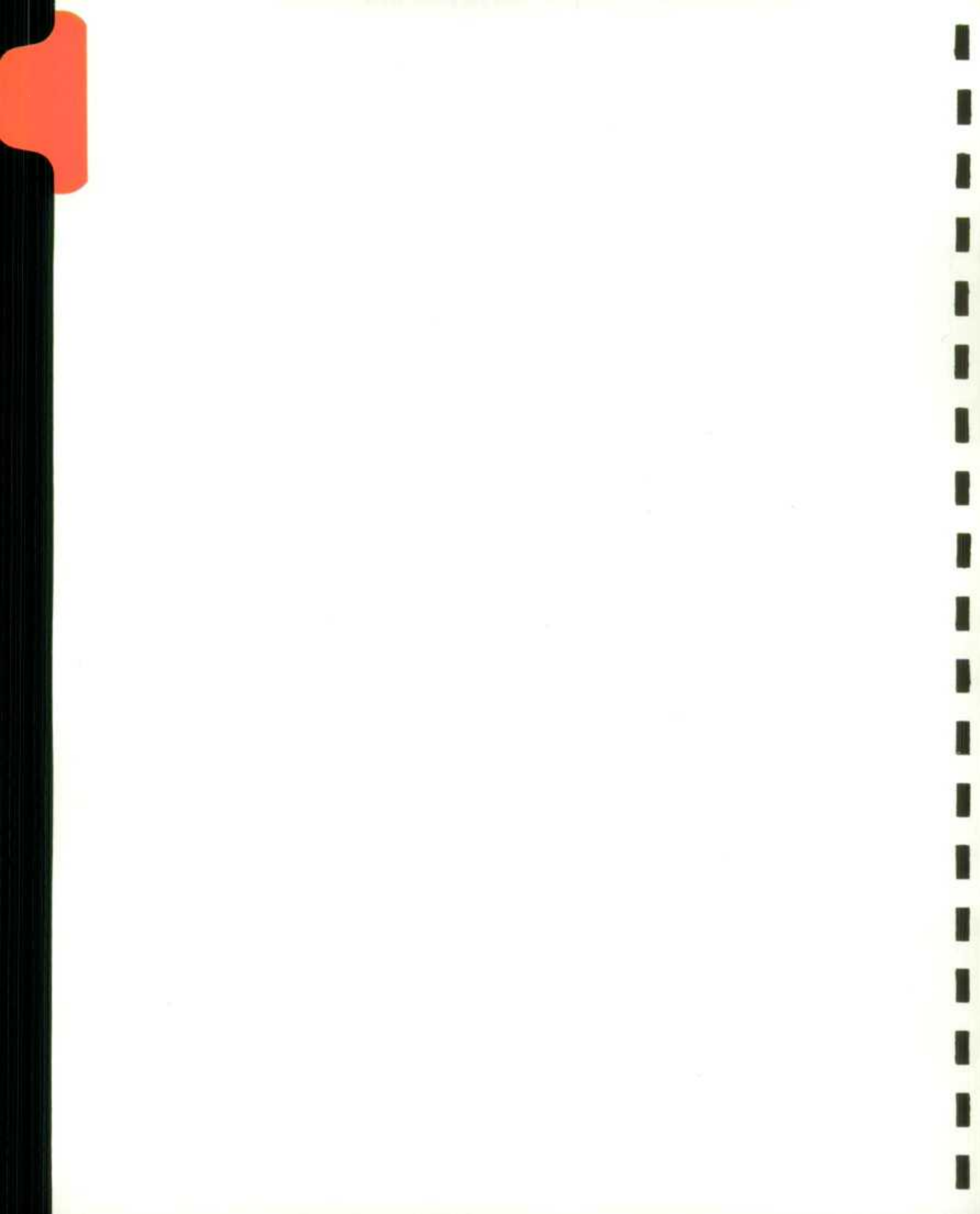
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Highlights

Annual Government Revenues and Expenditures

- Consolidated total revenue for the federal, provincial/territorial and local governments grew from \$191.1 billion in 1986/87 to \$274.5 billion in 1990/91 for an average annual growth rate of 7.5%. Consolidated total expenditure for the three levels of government rose from \$234.1 billion in 1986/87 to \$309.5 billion in 1990/91 for an average annual growth rate of 5.7%. Over the same period, Canada's Gross Domestic Product increased from \$514.0 billion to \$667.8 billion, at an average annual rate of growth of 5.4%.
- Income taxes represent the largest component of consolidated total revenue and rose from 41.5% of total revenue in 1986/87 to 43.8% in 1990/91. Over that period, the average annual growth of personal income taxes was 9.5% while that of corporation income taxes was 5.3%.
- The proportion of consolidated total revenue for all three levels of government coming from consumption taxes declined from 20.9% in 1986/87 to 20.3% in 1990/91. Property and related taxes also declined as a proportion of total revenue from 8.8% in 1986/87 to 8.4% in 1990/91.
- Health and social insurance levies declined from 9.0% of total revenue in 1986/87 to 8.0% in 1990/91.
- Environment, debt charges, labour, employment and immigration expenditure functions were the three most rapidly growing components of expenditure with average annual growth rates, between 1986/87 and 1990/91, of 9.9%, 8.1% and 7.8% respectively.
- Debt charges share grew from 18.1% of total expenditure in 1986/87 to 20.3% in 1990/91. Health expenditures represented 13.0% of total consolidated expenditure in 1986/87 and 13.4% in 1990/91. Social services increased from 21.1% to 21.7% in the same interval.

Government Assets Liabilities and Debt

- Total accumulated net federal debt as of March 31, 1991 was \$385.0 billion, up from \$354.3 billion as of March 31, 1990 and \$84.7 billion as of March 31, 1981.
- Net provincial debt (excess of liabilities over financial assets) was \$75.8 billion as of March 31, 1990, up from \$48.9 billion as of March 31, 1986.
- Net local government debt grew from \$19.3 billion as of December 31, 1986 to an estimated \$22.0 billion as of December 31, 1990.

Government Employment and Remuneration

- Total government employment (which excludes government business enterprises) averaged 1,228,700 employees in 1990/91. Of this total, federal government employment averaged 378,900 employees or 30.9% while provincial and territorial government employment averaged 506,600 employees or 41.2% and local government employment averaged 343,200 employees or 27.9%.
- Total government employment increased 1.6% over 1989/90. Growth in local government employment (3.0%), led all levels of government. Provincial and territorial government employment increased 1.1% while federal government employment increased 1.0% over 1989/90.
- Total government remuneration (which excludes government business enterprises) reached \$42.2 billion in 1990/91. Federal government remuneration totalled \$15.3 billion which represented 36.2% of total government remuneration. Remuneration for the provincial and territorial government accounted for 38.9% of total government remuneration at \$16.4 billion and local government remuneration totalled \$10.5 billion or 24.9% of all government remuneration.

Government Business Enterprise Finances

- Total income for all federal government business enterprises declined from \$26.5 billion in 1986 to \$23.2 billion in 1990. Total expenses declined from \$26.9 billion to \$22.7 billion in the same period.
- In terms of income, in 1990, federal government business enterprises in the manufacturing, mining, wholesale and industrial group incurred a total income of \$10.3 billion or 44.5% of income of all federal government business enterprises (GBE's), while GBE's in the communication industry earned \$5.1 billion or 22.2% of the total income and those in the transportation industry had an income of \$5.0 billion or 21.6% of all income of federal GBE's. The remaining income can be ascribed to the finance, insurance, real estate and government services industries.
- Provincial Government Business Enterprises total income increased from \$35.7 billion in 1985 to \$43.7 billion in 1989 while total expenses increased from \$32.9 billion to \$38.5 billion in the same time period. In 1989 \$13.1 billion or 30.0% of total provincial GBE income was attributable to Quebec while \$10.5 billion or 24.0% were earned by Ontario GBE's.

Social Security Programs

- The number of Canada and Quebec Pension Plan benefits paid grew from 1.8 million people in 1982 to 3.8 million in 1992, an increase of over 100%. During this period the total amount of benefits paid more than quadrupled, increasing from \$3.3 billion in 1981/82 to \$13.8 billion in 1990/91.
- From 1981 to 1992 the total number of beneficiaries of the Old Age Security program increased from 2.4 million people to 3.3 million, a growth of nearly 40%. During that time period, total benefits paid under this program doubled, having grown from \$8.6 billion to \$17 billion.
- The number of families receiving Family Allowance payments in Canada increased from \$3.6 million in 1981 to 3.8 million in 1992. The proportion of all families in Canada receiving Family Allowance, however, decreased from 57% to about 52%. Total Family Allowance paid rose from \$2 billion in 1981/82 to \$2.7 billion in 1990/91, an increase of 35%.
- The total amount of social welfare expenditure cost-shared under the Canada Assistance Plan was \$5 billion (1.5% of GDP) in 1981/82 but the corresponding figure for 1990/91 was \$13.2 billion (2.0% of GDP), an increase of over 150%.

Text Table 1

Consolidated Federal, Provincial, Territorial,
Local Government Finances

Local Government Finances					
A. REVENUE	1986/87	1990/91	Average annual growth rate	Per cent of total revenue	
				1986/87	1990/91
	\$ billions		%		
Source:					
TOTAL REVENUE	191.1	274.5	7.5	100.0	100.0
Income Taxes	79.4	120.3	8.7	41.5	43.8
Property and related taxes	16.7	23.0	6.6	8.8	8.4
Consumption taxes	40.0	55.8	6.9	20.9	20.3
Natural resource revenues	4.4	6.0	6.4	2.3	2.2
Health and social insurance levies	17.3	22.1	5.0	9.0	8.1
Sales of goods and services	8.8	11.1	4.9	4.6	4.0
Return on investments	14.8	20.5	6.7	7.8	7.5
Other	9.7	15.7	10.2	5.1	5.7
B. EXPENDITURE	1986/87	1990/91	Average annual growth rate	Per cent of total expenditures	
				1986/87	1990/91
	\$ billions		%		
Function					
TOTAL EXPENDITURE	234.1	309.5	5.7	100.0	100.0
General services	13.2	18.7	7.1	5.7	6.0
Protection of persons and property	18.4	23.6	5.1	7.9	7.6
Transportation and communications	12.5	15.1	3.9	5.3	4.9
Health	30.4	41.6	6.5	13.0	13.4
Social Services	49.4	67.1	6.3	21.1	21.7
Education	28.9	36.8	4.9	12.4	11.9
Resource conservation and industrial development	14.6	12.8	-2.6	6.2	4.1
Debt Charges	42.5	62.7	8.1	18.1	20.3
Other	24.1	31.1	5.3	10.3	10.1



Compendium of Public Sector Statistics

1992

Introduction

The Public Institutions Division of Statistics Canada (PID) has responsibility for collecting, processing, analyzing and disseminating statistics on the financial activities and employment of the Canadian public sector. More specifically the Division administers statistical programs which produce data as follows:

- annual government revenue and expenditure data by function and source respectively for the federal, provincial and local government levels as well as Consolidated Federal, Provincial/Territorial and Local and Consolidated Provincial/Territorial and Local government;
- annual and quarterly data on government expenditures and revenues according to System of National Accounts classifications;
- government assets, liabilities and debt statistics;
- incomes, expenditures, assets and liabilities of government business enterprises;
- data on sales values and volumes and government revenues from the sale of alcoholic beverages in Canada;
- government employment and remuneration statistics;
- statistics on Canada's social security programs.

This compendium is designed to serve as an integral part of the Public Institutions Division's Data Dissemination Program which also includes annual publications, in-house off-the-shelf products as well as special tabulations and electronic products. *The compendium is designed to provide the user with an overview of PID's statistical offerings.* More detail on each statistical area is available through PID's off the shelf products (Section 10 of this compendium provides a list of those products), through special requests from the Division and in new subject-matter publications.

User comments on the nature and comprehensiveness of the product are encouraged. Please feel free to contact Patricia Phillips, Data Dissemination and External Relations Co-ordinator (613-951-0767) for further information, to request data, or to offer comments.

Government Revenue and Expenditure Tables

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Federal Government Revenue
Fiscal years 1988/1989 to 1992/1993
Financial Management System Basis

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Source	1988/89 A	1989/90 A	1990/91 A	1991/92 RE	1992/93 E
	(millions of dollars)				
OWN SOURCE REVENUE	109,419	120,610	126,986	131,190	140,981
Income taxes	61,386	69,766	73,903	75,131	76,536
Personal Income taxes	48,078	55,384	60,805	65,153	65,876
Corporation Income taxes	11,730	13,021	11,726	9,069	9,500
Taxes on payments to non-residents	1,578	1,361	1,372	909	1,160
Property and related taxes	-	-	-	-	-
Real property taxes	-	-	-	-	-
Other property and related taxes	-	-	-	-	-
Consumption taxes	26,335	28,760	27,552	28,645	33,241
General sales taxes	15,744	17,768	17,061	17,055	21,020
Motive fuel taxes	2,542	2,414	2,472	2,972	3,260
Alcoholic beverages and tobacco taxes	2,706	3,032	3,173	3,900	4,705
Customs duties	4,527	4,592	4,005	4,032	3,650
Other	816	954	841	686	606
Health and social insurance levies	11,252	10,646	12,682	15,462	18,575
Petroleum and natural gas taxes	111	56	(1)	-	-
Miscellaneous taxes	683	642	642	586	651
Natural resource revenues	56	67	64	100	100
Privileges, licences and permits	216	249	276	282	295
Sales of goods and services	2,854	3,070	3,315	3,500	4,212
Return on investments	5,577	5,843	7,554	6,556	6,238
Other revenues from own sources	949	1,511	999	928	1,133
TRANSFER REVENUE	86	137	126	137	137
Transfers from other levels of government	45	94	81	92	92
Transfers from government enterprises	41	43	45	45	45
TOTAL REVENUE	109,505	120,747	127,112	131,327	141,118
Note:	Contact:				
Fiscal years ending March 31	Robert Loggie		Tel: (613) 951-1809		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Federal Government Expenditure

Fiscal years 1988/1989 to 1992/1993

Financial Management System Basis

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Function	1988/89 A	1989/90 A	1990/91 A	1991/92 RE	1992/93 E
	(millions of dollars)				
General services	6,012	6,350	7,383	7,932	8,156
Protection of persons and property	13,440	14,441	15,175	14,788	15,706
Transportation and communications	3,727	3,610	3,640	3,367	3,577
Health	7,685	7,780	7,354	7,674	7,599
Social services	39,280	43,210	48,593	55,216	57,065
Education	4,251	4,441	4,194	4,445	4,468
Resource conservation and industrial development	7,440	6,486	6,145	6,917	6,912
Environment	530	610	690	598	670
Recreation and culture	1,044	1,123	1,275	1,276	1,445
Labour, employment and immigration	1,790	2,000	2,151	2,080	2,442
Housing	1,598	1,736	1,979	1,911	2,090
Foreign affairs and international assistance	3,632	4,120	3,514	3,434	3,747
Regional planning and development	443	482	468	327	401
Research establishments	1,059	1,276	1,497	1,408	1,820
General purpose transfers to other levels of government	9,104	10,040	10,248	9,915	10,010
Transfers to own enterprises	2,125	2,250	2,159	2,141	2,071
Debt charges	33,167	38,771	42,484	41,366	39,928
Other expenditures	8	20	22	12	1,912
TOTAL EXPENDITURE	136,334	148,748	158,971	164,807	170,019
Surplus (Deficit)	(26,829)	(28,001)	(31,859)	(33,480)	(28,900)
<div> <div> Note: Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> <div> Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1809 Fax: (613) 951-0661 </div> </div>					

Provincial Government Revenue – Newfoundland

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	1,452.9	1,552.7	1,664.1	1,780.3	1,902.1
Income taxes	408.9	413.1	461.0	503.6	524.5
Personal Income taxes	336.3	356.0	405.7	447.8	469.5
Corporation income taxes	72.6	57.1	55.3	55.8	55.0
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	-	-	-	-	-
Real property taxes	-	-	-	-	-
Other property and related taxes	-	-	-	-	-
Consumption taxes	565.1	619.8	678.3	683.1	739.7
General sales taxes	456.9	505.9	547.7	546.0	586.0
Motive fuel taxes	68.4	73.0	80.6	86.1	98.7
Alcoholic beverages and tobacco taxes	39.8	40.9	50.0	51.0	55.0
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	47.4	59.2	65.0	79.0	95.8
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	14.0	14.3	18.0	47.2	61.9
Natural resource revenues	31.5	34.7	32.5	33.7	31.9
Privileges, licences and permits	67.1	75.5	80.0	71.2	74.7
Sales of goods and services	72.4	68.7	60.4	72.3	78.0
Return on investments	238.4	256.7	259.2	263.0	267.4
Other revenues from own sources	8.1	10.7	9.7	27.2	28.2
TRANSFER REVENUE	1,215.0	1,358.0	1,576.3	1,423.7	1,523.8
Transfers from other levels of government	1,215.0	1,358.0	1,576.3	1,423.7	1,523.8
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	2,667.9	2,910.7	3,240.4	3,204.0	3,425.9
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Provincial Government Revenue – Prince Edward Island

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	315.2	352.3	364.6	403.3	440.2
Income taxes	95.1	103.0	112.5	116.1	127.0
Personal income taxes	77.4	87.0	99.8	103.4	113.2
Corporation income taxes	17.7	16.0	12.7	12.7	13.8
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	22.2	23.8	25.9	28.1	31.6
Real property taxes	22.2	23.8	25.9	28.1	31.6
Other property and related taxes	-	-	-	-	-
Consumption taxes	110.2	119.8	128.2	145.8	157.3
General sales taxes	71.9	80.0	87.0	95.6	102.0
Motive fuel taxes	17.4	17.0	17.8	23.2	25.5
Alcoholic beverages and tobacco taxes	18.7	21.6	22.1	27.0	29.8
Customs duties	-	-	-	-	-
Other	2.2	1.2	1.3	-	-
Health and social insurance levies	5.5	5.7	6.0	6.3	8.5
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	2.7	3.4	3.9	5.4	5.5
Natural resource revenues	0.5	0.4	0.4	0.5	0.5
Privileges, licences and permits	4.9	5.0	5.8	7.6	7.9
Sales of goods and services	18.8	18.4	21.9	22.3	23.9
Return on investments	54.6	72.2	59.5	70.7	77.4
Other revenues from own sources	0.7	0.6	0.5	0.5	0.6
TRANSFER REVENUE	253.4	285.0	317.5	317.2	325.5
Transfers from other levels of government	253.4	285.0	317.5	317.2	325.5
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	568.6	637.3	682.1	720.5	765.7
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Provincial Government Revenue – Nova Scotia

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	2,167.1	2,291.7	2,461.4	2,630.2	2,783.9
Income taxes	810.0	895.1	923.8	1,013.7	1,064.1
Personal income taxes	693.4	742.2	790.8	910.3	965.6
Corporation income taxes	116.6	152.9	133.0	103.4	98.5
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	0.4	1.0	-	-	-
Real property taxes	0.4	1.0	-	-	-
Other property and related taxes	-	-	-	-	-
Consumption taxes	741.5	793.1	864.0	905.7	947.7
General sales taxes	532.8	585.3	649.0	636.0	667.0
Motive fuel taxes	117.0	117.5	125.8	140.5	144.0
Alcoholic beverages and tobacco taxes	85.5	82.8	80.0	118.0	125.0
Customs duties	-	-	-	-	-
Other	6.2	7.5	9.2	11.2	11.7
Health and social insurance levies	49.7	43.1	52.3	57.1	63.4
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	23.7	25.5	30.7	46.5	47.0
Natural resource revenues	10.4	10.6	10.6	10.3	10.8
Privileges, licences and permits	52.5	60.1	60.3	65.0	66.5
Sales of goods and services	100.9	96.8	111.4	122.7	132.2
Return on investments	371.0	360.8	401.8	401.8	444.1
Other revenues from own sources	7.0	5.6	6.5	7.4	8.1
TRANSFER REVENUE	1,295.7	1,474.9	1,563.2	1,601.4	1,627.3
Transfers from other levels of government	1,295.7	1,474.9	1,563.2	1,601.4	1,627.3
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	3,462.8	3,766.6	4,024.6	4,231.6	4,411.2
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Provincial Government Revenue – New Brunswick

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
(millions of dollars)					
OWN SOURCE REVENUE	1,874.4	2,031.2	2,193.8	2,363.7	2,596.5
Income taxes	588.1	647.0	712.4	757.3	789.5
Personal income taxes	511.6	539.6	595.8	677.6	699.8
Corporation income taxes	76.5	107.4	116.6	79.7	89.7
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	131.9	153.6	138.8	160.6	200.6
Real property taxes	131.9	153.6	138.8	160.6	200.6
Other property and related taxes	-	-	-	-	-
Consumption taxes	662.5	722.5	795.0	818.4	900.1
General sales taxes	492.5	547.0	600.2	603.7	643.0
Motive fuel taxes	104.1	109.0	117.5	140.6	170.6
Alcoholic beverages and tobacco taxes	62.8	63.0	75.0	72.5	84.6
Customs duties	-	-	-	-	-
Other	3.1	3.5	2.3	1.6	1.9
Health and social insurance levies	64.0	56.9	63.7	80.0	80.0
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	19.8	24.1	27.8	26.7	28.4
Natural resource revenues	36.1	40.7	47.3	42.1	48.8
Privileges, licences and permits	46.8	49.3	57.9	59.7	70.9
Sales of goods and services	51.7	64.4	69.4	85.4	100.7
Return on investments (1)	265.7	264.5	273.9	325.5	342.9
Other revenues from own sources	7.8	8.2	7.6	8.0	34.6
TRANSFER REVENUE	1,278.8	1,406.3	1,521.7	1,538.4	1,497.9
Transfers from other levels of government	1,278.8	1,406.3	1,521.5	1,538.4	1,497.9
Transfers from government enterprises	-	-	0.2	-	-
TOTAL REVENUE	3,153.2	3,437.5	3,715.5	3,902.1	4,094.4
Note:	<div> <div> Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> <div> Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-8510 Fax: (613) 951-0661 </div> </div>				

(1) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Revenue – Quebec

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	24,418.5	26,487.4	27,715.3	29,599.1	31,594.2
Income taxes	10,426.3	11,008.0	11,481.6	13,002.0	13,159.7
Personal Income taxes	9,763.9	10,350.0	10,764.5	12,260.4	12,471.6
Corporation Income taxes	662.4	658.0	717.1	741.6	688.1
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	-	-	-	-	-
Real property taxes	-	-	-	-	-
Other property and related taxes	-	-	-	-	-
Consumption taxes	6,327.3	6,734.2	6,965.6	7,111.6	8,115.4
General sales taxes	3,924.6	4,216.0	4,385.3	4,688.6	6,150.5
Motive fuel taxes	1,176.4	1,225.0	1,258.0	1,145.6	1,131.8
Alcoholic beverages and tobacco taxes	647.9	664.2	666.3	698.4	685.1
Customs duties	-	-	-	-	-
Other	578.4	629.0	656.0	579.0	148.0
Health and social insurance levies	3,169.7	3,537.7	3,838.7	4,095.4	4,343.6
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	905.7	1,070.7	1,264.6	1,122.6	1,069.9
Natural resource revenues	145.0	179.0	148.0	97.1	91.8
Privileges, licences and permits	1,009.6	967.9	1,028.4	1,199.3	1,356.0
Sales of goods and services	530.2	677.4	495.5	591.0	794.7
Return on Investments	1,589.5	1,929.4	2,168.5	1,956.1	2,204.5
Other revenues from own sources	315.2	383.1	324.4	424.0	458.6
TRANSFER REVENUE	6,250.4	6,536.9	7,079.1	7,122.7	7,002.6
Transfers from other levels of government	6,129.7	6,386.9	6,925.1	6,896.6	6,765.2
Transfers from government enterprises	120.7	150.0	154.0	226.1	237.4
TOTAL REVENUE	30,668.9	33,024.3	34,794.4	36,721.8	38,596.8
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Provincial Government Revenue – Ontario

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	31,004.0	36,160.0	40,394.1	42,265.8	42,396.3
Income taxes	12,964.6	15,437.0	17,751.0	18,778.6	18,824.4
Personal Income taxes	10,134.1	12,047.0	13,962.0	15,820.0	16,355.0
Corporation Income taxes	2,830.5	3,390.0	3,789.0	2,958.6	2,469.4
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	5.4	7.4	61.1	101.0	110.0
Real property taxes	5.4	7.4	61.1	101.0	110.0
Other property and related taxes	-	-	-	-	-
Consumption taxes	8,395.6	10,141.2	11,112.0	10,946.8	11,117.1
General sales taxes	6,359.7	7,776.0	8,554.0	8,240.6	8,021.9
Motive fuel taxes	1,322.1	1,535.2	1,356.0	1,423.0	1,600.0
Alcoholic beverages and tobacco taxes	638.8	750.0	770.0	866.2	1,040.2
Customs duties	-	-	-	-	-
Other	75.0	80.0	432.0	417.0	455.0
Health and social insurance levies	3,791.4	3,945.0	3,694.0	2,857.0	2,855.0
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	1,263.9	1,499.5	1,967.0	4,004.0	3,777.0
Natural resource revenues	239.7	303.4	392.0	313.2	339.4
Privileges, licences and permits	954.3	1,182.0	1,432.0	1,608.1	1,683.5
Sales of goods and services	687.2	672.9	700.0	522.8	544.7
Return on Investments (1)	2,586.6	2,817.5	2,979.0	2,961.4	2,953.8
Other revenues from own sources	115.3	154.1	306.0	172.9	191.4
TRANSFER REVENUE	5,071.7	5,351.1	5,450.0	5,796.0	5,362.0
Transfers from other levels of government	5,071.7	5,351.1	5,450.0	5,796.0	5,362.0
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	36,075.7	41,511.1	45,844.1	48,061.8	47,758.3
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

(1) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Revenue – Manitoba

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	3,899.6	4,144.5	4,225.4	4,358.8	4,411.5
Income taxes	1,190.9	1,299.0	1,231.5	1,351.5	1,345.3
Personal income taxes	1,019.5	1,080.0	1,068.3	1,165.7	1,243.6
Corporation income taxes	171.4	219.0	163.2	185.8	101.7
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	197.1	224.4	215.9	226.6	238.3
Real property taxes	197.1	224.4	215.9	226.6	238.3
Other property and related taxes	-	-	-	-	-
Consumption taxes	906.0	922.9	982.9	994.3	1,010.3
General sales taxes	573.9	596.0	621.7	637.3	617.7
Motive fuel taxes	191.4	184.0	191.1	189.3	205.6
Alcoholic beverages and tobacco taxes	94.0	94.4	116.9	113.1	129.9
Customs duties	-	-	-	-	-
Other	46.7	48.5	53.2	54.6	57.1
Health and social insurance levies	107.2	128.0	137.1	144.0	150.1
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	292.0	320.1	325.3	307.6	349.3
Natural resource revenues	84.4	163.8	163.8	97.5	95.4
Privileges, licences and permits	52.3	56.5	52.4	62.0	58.6
Sales of goods and services	113.7	121.6	117.1	126.4	102.8
Return on investments (1)	910.2	863.0	982.7	1,034.2	1,045.8
Other revenues from own sources	45.8	45.2	16.7	14.7	15.6
TRANSFER REVENUE	1,374.5	1,448.0	1,724.6	1,687.8	1,761.0
Transfers from other levels of government	1,374.5	1,448.0	1,724.6	1,687.8	1,761.0
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	5,274.1	5,592.5	5,950.0	6,046.6	6,172.5
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

(1) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Revenue – Saskatchewan

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

	1987/88	1988/89	1989/90	1990/91	1991/92
Source	A	E	RE	RE	E
	(millions of dollars)				
OWN SOURCE REVENUE	3,473.1	3,649.4	3,843.0	4,138.1	4,332.2
Income taxes	924.8	1,000.0	1,060.0	1,065.9	1,068.1
Personal income taxes	796.4	860.0	900.0	991.1	976.8
Corporation income taxes	128.4	140.0	160.0	74.8	91.3
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	0.6	0.4	26.5	0.7	0.7
Real property taxes	0.6	0.4	26.5	0.7	0.7
Other property and related taxes	-	-	-	-	-
Consumption taxes	713.8	754.2	815.7	782.8	983.4
General sales taxes	460.6	505.0	502.6	505.0	672.5
Motive fuel taxes	161.2	148.0	204.1	176.1	201.8
Alcoholic beverages and tobacco taxes	90.0	99.3	107.0	100.0	107.6
Customs duties	-	-	-	-	-
Other	2.0	1.9	2.0	1.7	1.5
Health and social insurance levies	80.8	90.7	94.0	93.0	105.6
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	141.8	209.1	229.0	214.5	228.6
Natural resource revenues	476.0	404.5	365.5	407.1	430.2
Privileges, licences and permits	86.0	83.4	84.6	97.3	93.1
Sales of goods and services	204.1	128.9	130.6	211.2	185.9
Return on investments (1)	829.4	957.4	1,016.2	1,216.9	1,188.7
Other revenues from own sources	15.8	20.8	20.9	48.7	47.9
TRANSFER REVENUE	972.8	1,114.3	1,196.7	1,563.1	1,340.6
Transfers from other levels of government	972.8	1,114.3	1,196.7	1,563.1	1,340.6
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	4,445.9	4,763.7	5,039.7	5,701.2	5,672.8
Note:	Contact:				
Fiscal years ending March 31	Christine Dominguez			Tel: (613) 951-8510	
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division			Fax: (613) 951-0661	
Disponible en français	Statistics Canada				
	K1A 0T6				

(1) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Revenue – Alberta

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	10,919.8	10,506.3	11,136.9	12,599.5	14,048.6
Income taxes	2,924.2	2,681.7	3,352.6	3,637.5	3,978.5
Personal income taxes	2,333.4	2,039.0	2,530.0	2,797.5	3,078.5
Corporation income taxes	590.8	642.7	822.6	840.0	900.0
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	153.9	170.2	167.0	176.5	199.7
Real property taxes	153.9	170.2	167.0	176.5	199.7
Other property and related taxes	-	-	-	-	-
Consumption taxes	416.1	540.0	553.0	705.0	865.0
General sales taxes	-	-	-	-	-
Motive fuel taxes	209.1	310.0	295.0	410.0	527.0
Alcoholic beverages and tobacco taxes	183.1	212.0	235.0	269.0	310.0
Customs duties	-	-	-	-	-
Other	23.9	18.0	23.0	26.0	28.0
Health and social insurance levies	524.2	575.0	618.3	742.1	849.9
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	111.5	131.8	131.0	190.4	266.0
Natural resource revenues	3,604.9	2,990.0	3,111.0	3,366.8	3,796.7
Privileges, licences and permits	159.1	161.8	161.2	221.9	214.3
Sales of goods and services	193.7	238.1	195.4	205.7	231.5
Return on investments	2,791.3	2,999.1	2,755.5	3,234.6	3,483.9
Other revenues from own sources	40.9	18.6	91.9	119.0	163.1
TRANSFER REVENUE	1,820.3	2,096.3	1,936.7	2,359.3	1,903.8
Transfers from other levels of government	1,820.3	2,096.3	1,936.7	2,359.3	1,903.8
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	12,740.1	12,602.6	13,073.6	14,958.8	15,952.4
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Provincial Government Revenue – British Columbia

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	10,156.5	11,539.6	13,194.4	14,899.0	15,769.3
Income taxes	3,311.4	3,623.0	4,118.0	4,766.2	5,039.0
Personal income taxes	2,791.9	2,990.0	3,452.0	4,158.2	4,365.0
Corporation income taxes	519.5	633.0	666.0	608.0	674.0
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	522.2	569.6	616.8	1,336.8	1,439.3
Real property taxes	522.2	569.6	616.8	1,336.8	1,439.3
Other property and related taxes	-	-	-	-	-
Consumption taxes	2,213.5	2,503.8	2,888.7	3,001.1	3,154.0
General sales taxes	1,481.7	1,710.0	2,005.0	2,017.2	2,072.9
Motive fuel taxes	449.7	456.4	505.0	557.3	544.4
Alcoholic beverages and tobacco taxes	228.0	280.5	312.0	355.0	460.0
Customs duties	-	-	-	-	-
Other	54.1	56.9	66.7	71.6	76.7
Health and social insurance levies	699.4	1,018.9	1,160.7	1,205.8	1,346.0
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	273.7	362.0	380.0	348.9	389.6
Natural resource revenues	1,046.2	1,145.5	1,270.5	1,175.0	1,222.0
Privileges, licences and permits	276.9	320.0	265.4	266.9	290.7
Sales of goods and services	282.2	310.1	346.6	388.7	441.0
Return on investments (1)	1,473.3	1,646.5	2,089.0	2,332.0	2,357.7
Other revenues from own sources	57.7	40.2	58.7	77.6	90.0
TRANSFER REVENUE	2,259.6	2,080.3	2,083.3	2,035.9	2,260.3
Transfers from other levels of government	2,259.6	2,080.3	2,083.3	2,035.9	2,260.3
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	12,416.1	13,619.9	15,277.7	16,934.9	18,029.6
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

(1) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Territorial Government Revenue – Yukon

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	74.6	66.8	77.7	77.1	76.9
Income taxes	24.5	26.6	27.6	31.7	31.9
Personal income taxes	21.3	20.9	22.6	28.0	28.1
Corporation income taxes	3.2	5.7	5.0	3.7	3.8
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	3.2	2.9	3.3	3.3	3.5
Real property taxes	3.2	2.9	3.3	3.3	3.5
Other property and related taxes	-	-	-	-	-
Consumption taxes	8.8	7.2	9.1	8.6	8.8
General sales taxes	-	-	-	-	-
Motive fuel taxes	4.3	4.4	4.5	4.1	4.2
Alcoholic beverages and tobacco taxes	4.5	2.8	4.6	4.5	4.6
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	4.5	5.3	6.2	3.8	4.1
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	1.2	3.4	6.2	0.6	0.6
Natural resource revenues	0.5	0.5	0.9	0.8	0.8
Privileges, licences and permits	3.0	2.2	2.0	3.2	2.8
Sales of goods and services	12.0	4.3	5.2	4.4	4.3
Return on investments	16.4	14.2	17.0	20.2	19.7
Other revenues from own sources	0.5	0.2	0.2	0.5	0.4
TRANSFER REVENUE	218.7	239.0	252.8	267.3	277.5
Transfers from other levels of government	218.7	239.0	252.8	267.3	277.5
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	293.3	305.8	330.5	344.4	354.4
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Territorial Government Revenue – Northwest Territories

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	172.4	170.9	196.7	242.7	268.8
Income taxes	45.1	42.3	60.7	71.9	79.1
Personal Income taxes	39.6	44.4	47.3	58.8	64.8
Corporation Income taxes	5.5	(2.1)	13.4	13.1	14.3
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	4.1	4.6	4.8	4.9	5.1
Real property taxes	4.1	4.6	4.8	4.9	5.1
Other property and related taxes	-	-	-	-	-
Consumption taxes	14.4	14.2	16.2	21.6	22.5
General sales taxes	-	-	-	-	-
Motive fuel taxes	9.0	9.3	9.1	11.9	12.6
Alcoholic beverages and tobacco taxes	5.4	4.9	7.1	9.7	9.9
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	12.0	12.7	14.3	19.5	20.4
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	0.6	0.6	0.6	0.7	0.8
Natural resource revenues	0.4	0.4	0.4	0.4	0.8
Privileges, licences and permits	3.1	2.9	3.7	4.2	4.5
Sales of goods and services	65.1	64.9	63.9	72.8	88.0
Return on investments	27.2	27.8	31.6	46.3	47.2
Other revenues from own sources	0.4	0.5	0.5	0.4	0.4
TRANSFER REVENUE	653.2	749.1	816.3	852.4	897.7
Transfers from other levels of government	653.2	749.1	816.3	852.4	897.7
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	825.6	920.0	1,013.0	1,095.1	1,166.5
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Provincial/Territorial Government Revenue – Canada Total

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Source	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
OWN SOURCE REVENUE	89,928.1	98,952.8	107,467.4	115,357.6	120,620.5
Income taxes	33,713.9	37,175.8	41,292.7	45,096.0	46,031.1
Personal income taxes	28,518.8	31,156.1	34,638.8	39,418.8	40,831.5
Corporation income taxes	5,195.1	6,019.7	6,653.9	5,677.2	5,199.6
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	1,041.0	1,157.9	1,260.1	2,038.5	2,228.8
Real property taxes	1,041.0	1,157.9	1,260.1	2,038.5	2,228.8
Other property and related taxes	-	-	-	-	-
Consumption taxes	21,074.8	23,872.9	25,808.7	26,124.8	28,021.3
General sales taxes	14,354.6	16,521.2	17,952.5	17,970.0	19,533.5
Motive fuel taxes	3,830.1	4,188.8	4,164.5	4,307.7	4,666.2
Alcoholic beverages and tobacco taxes	2,098.5	2,316.4	2,446.0	2,684.4	3,041.7
Customs duties	-	-	-	-	-
Other	791.6	846.5	1,245.7	1,162.7	779.9
Health and social insurance levies	8,555.8	9,478.2	9,750.3	9,383.0	9,922.4
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	3,050.6	3,664.5	4,384.1	6,315.1	6,224.6
Natural resource revenues	5,675.6	5,273.5	5,542.9	5,544.5	6,069.1
Privileges, licences and permits	2,715.6	2,966.6	3,233.7	3,666.4	3,923.5
Sales of goods and services	2,332.0	2,466.5	2,317.4	2,425.7	2,727.7
Return on investments (1)	11,153.6	12,209.1	13,033.9	13,862.7	14,433.1
Other revenues from own sources	615.2	687.8	843.6	900.9	1,038.9
TRANSFER REVENUE	22,664.1	24,139.2	25,518.2	26,565.2	25,780.0
Transfers from other levels of government	22,543.4	23,989.2	25,364.0	26,339.1	25,542.6
Transfers from government enterprises	120.7	150.0	154.2	226.1	237.4
TOTAL REVENUE	112,592.2	123,092.0	132,985.6	141,922.8	146,400.5
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français					

(1) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Expenditure – Newfoundland

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

	1987/88	1988/89	1989/90	1990/91	1991/92
Function	A	E	RE	RE	E
	(millions of dollars)				
General services	135.9	169.0	190.2	161.7	210.5
Protection of persons and property	109.3	127.3	141.6	158.9	151.3
Transportation and communications	191.2	201.4	219.5	224.3	235.3
Health	576.5	600.7	652.7	747.6	774.1
Social services	326.7	317.0	374.1	411.3	432.9
Education	647.3	680.3	730.4	775.9	794.7
Resource conservation and industrial development	135.0	165.8	179.0	182.1	247.7
Environment	49.9	46.1	44.9	60.7	64.0
Recreation and culture	31.1	32.3	36.6	33.7	30.2
Labour, employment and immigration	10.9	17.0	19.9	18.3	19.5
Housing	-	0.5	1.0	1.6	-
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	23.6	25.6	15.4	19.9	16.0
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	43.7	47.8	51.2	51.4	49.7
Transfers to own enterprises	48.8	49.0	47.5	32.5	23.1
Debt charges	524.9	512.6	580.6	491.1	520.6
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	2,854.8	2,992.4	3,284.6	3,371.0	3,569.6
Surplus (Deficit)	(186.9)	(81.7)	(44.2)	(167.0)	(143.7)
Note:	Contact:				
Fiscal years ending March 31	Christine Dominguez		Tel: (613) 951-8510		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Provincial Government Expenditure – Prince Edward Island

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	30.7	40.0	35.9	48.7	57.6
Protection of persons and property	20.4	25.3	24.2	24.6	25.5
Transportation and communications	61.6	62.9	73.1	70.2	76.8
Health	120.8	128.7	135.9	151.1	155.0
Social services	75.5	74.7	78.1	88.8	95.4
Education	127.7	137.3	148.2	156.1	165.0
Resource conservation and industrial development	64.3	76.0	74.8	79.5	71.3
Environment	3.3	5.1	5.9	12.3	13.1
Recreation and culture	8.8	6.1	10.9	12.0	13.8
Labour, employment and immigration	2.4	2.2	2.2	2.1	2.0
Housing	-	-	-	-	-
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	2.1	1.9	3.8	2.9	2.5
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	4.2	4.3	4.1	4.8	4.9
Transfers to own enterprises	2.4	2.7	2.5	3.9	4.9
Debt charges	64.3	73.0	78.4	84.9	92.2
Other expenditures	-	2.1	-	-	-
TOTAL EXPENDITURE	588.5	642.3	678.0	741.9	780.0
Surplus (Deficit)	(19.9)	(5.0)	4.1	(21.4)	(14.3)
Note: Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				

Provincial Government Expenditure – Nova Scotia

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	116.8	150.0	148.7	153.4	164.8
Protection of persons and property	133.2	140.6	156.5	162.3	175.2
Transportation and communications	205.0	248.1	273.7	249.8	244.8
Health	1,004.8	1,088.3	1,209.7	1,270.6	1,339.1
Social services	362.0	408.5	455.6	509.9	576.6
Education	836.0	891.7	945.0	985.7	1,011.2
Resource conservation and industrial development	195.3	253.8	266.0	236.9	234.7
Environment	11.5	24.8	24.5	28.6	27.0
Recreation and culture	35.7	45.7	62.3	52.9	47.1
Labour, employment and immigration	7.9	8.5	9.0	9.4	8.7
Housing	27.4	27.5	28.0	27.2	28.6
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	42.9	45.9	51.2	50.1	53.1
Research establishments	6.7	7.0	7.5	7.7	8.1
General purpose transfers to other levels of government	53.7	55.4	56.4	57.2	54.7
Transfers to own enterprises	37.8	82.7	49.6	14.3	7.0
Debt charges	621.7	625.7	613.4	704.8	786.4
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	3,698.4	4,104.2	4,357.1	4,520.8	4,767.1
Surplus (Deficit)	(235.6)	(337.6)	(332.5)	(289.2)	(355.9)
Note: Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français		Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661			

Provincial Government Expenditure – New Brunswick

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	184.8	201.0	198.3	210.9	232.1
Protection of persons and property	95.8	91.8	97.1	112.0	121.5
Transportation and communications	271.8	245.7	283.2	316.4	311.7
Health	774.6	840.7	921.2	980.8	1,007.2
Social services	488.6	486.7	517.0	548.7	562.8
Education	746.7	780.9	816.5	876.1	915.9
Resource conservation and industrial development	145.6	162.7	190.0	176.3	180.4
Environment	36.1	27.7	31.1	38.6	57.8
Recreation and culture	34.3	18.0	31.1	34.5	34.3
Labour, employment and immigration	5.5	20.0	22.0	26.9	29.5
Housing	-	-	-	-	-
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	15.6	13.2	24.4	27.8	30.3
Research establishments	6.9	7.5	7.0	7.9	7.8
General purpose transfers to other levels of government	125.6	131.6	131.1	139.6	146.5
Transfers to own enterprises	30.8	28.0	10.8	30.7	31.5
Debt charges (1)	445.1	471.3	477.5	555.1	565.8
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	3,407.8	3,526.8	3,758.3	4,082.3	4,235.1
Surplus (Deficit)	(254.6)	(89.3)	(42.8)	(180.2)	(140.7)
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français					

(1) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Expenditure – Quebec

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	2,162.9	2,278.0	2,695.3	2,956.2	2,933.2
Protection of persons and property	752.3	921.2	751.4	1,032.2	1,027.2
Transportation and communications	1,376.9	1,474.9	1,556.0	1,621.0	1,823.1
Health	7,309.3	7,704.7	8,564.3	8,925.0	9,575.3
Social services	6,079.1	6,557.4	6,089.3	6,990.9	7,941.7
Education	7,438.7	7,717.0	8,279.0	8,660.5	9,014.2
Resource conservation and industrial development	1,161.9	1,411.5	1,361.8	1,478.6	1,675.5
Environment	429.1	528.0	351.1	462.3	478.2
Recreation and culture	361.4	383.4	394.1	424.4	541.6
Labour, employment and immigration	162.6	250.0	275.0	329.6	541.7
Housing	389.9	470.0	648.2	701.2	757.3
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	110.5	126.1	260.3	122.9	117.3
Research establishments	90.1	115.0	100.0	150.7	143.3
General purpose transfers to other levels of government	322.3	329.7	357.3	366.5	377.9
Transfers to own enterprises	199.7	368.5	417.2	246.1	287.1
Debt charges	4,223.0	4,281.1	4,370.7	4,811.1	5,406.5
Other expenditures	1.4	5.0	10.0	-	2.1
TOTAL EXPENDITURE	32,571.1	34,921.5	36,481.0	39,279.2	42,643.2
Surplus (Deficit)	(1,902.2)	(1,897.2)	(1,686.6)	(2,557.4)	(4,046.4)
<div> <div> Note: Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> <div> Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-8510 Fax: (613) 951-0661 </div> </div>					

Provincial Government Expenditure – Ontario

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	1,667.0	1,935.2	2,031.6	1,850.8	2,161.4
Protection of persons and property	1,507.4	1,489.4	1,685.1	2,169.1	2,438.0
Transportation and communications	1,720.4	1,837.5	1,990.4	2,389.9	2,544.1
Health	11,731.9	13,102.4	14,693.2	15,826.2	17,658.3
Social services	6,228.9	6,474.4	7,740.6	9,188.0	11,373.2
Education	6,813.9	7,686.2	7,905.9	8,098.2	9,242.2
Resource conservation and industrial development	1,117.0	1,277.1	1,284.6	1,426.3	1,516.8
Environment	382.8	547.0	532.3	582.0	654.7
Recreation and culture	370.5	450.5	469.9	485.1	515.8
Labour, employment and immigration	52.0	62.0	72.0	95.7	70.9
Housing	97.1	100.0	100.0	379.2	571.1
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	234.3	272.2	281.2	266.7	315.7
Research establishments	26.1	30.0	35.0	69.4	74.8
General purpose transfers to other levels of government	858.3	1,318.0	492.9	956.4	1,037.8
Transfers to own enterprises	351.9	382.7	359.2	1,093.7	444.6
Debt charges (1)	4,656.5	5,092.6	5,141.0	5,181.3	5,876.0
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	37,816.0	42,057.2	44,814.9	50,058.0	56,495.4
Surplus (Deficit)	(1,740.3)	(548.1)	1,029.2	(1,998.2)	(8,737.1)
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français					

(1) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Expenditure – Manitoba

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

	1987/88	1988/89	1989/90	1990/91	1991/92
Function	A	E	RE	RE	E
	(millions of dollars)				
General services	194.9	288.0	233.9	227.4	254.4
Protection of persons and property	164.5	172.2	193.9	177.4	196.2
Transportation and communications	193.0	184.9	234.7	235.5	227.0
Health	1,313.7	1,314.5	1,534.1	1,613.2	1,755.8
Social services	735.1	800.6	933.5	969.6	974.7
Education	932.5	1,013.2	1,007.3	1,140.8	1,191.6
Resource conservation and industrial development	205.4	314.8	281.7	277.9	399.1
Environment	12.3	11.0	19.9	21.6	23.3
Recreation and culture	99.4	60.2	85.4	92.7	79.1
Labour, employment and immigration	32.3	28.0	26.0	27.3	27.4
Housing	22.9	25.0	12.0	14.4	12.0
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	97.7	113.9	83.8	95.7	88.3
Research establishments	1.1	1.1	1.0	1.3	0.6
General purpose transfers to other levels of government	107.2	120.7	100.9	112.7	105.7
Transfers to own enterprises	78.0	29.3	27.8	31.3	33.0
Debt charges (1)	1,239.2	1,134.2	1,265.1	1,295.4	1,363.2
Other expenditures	0.0	-	-	-	-
TOTAL EXPENDITURE	5,429.2	5,611.6	6,041.0	6,334.2	6,731.4
Surplus (Deficit)	(155.1)	(19.1)	(91.0)	(287.6)	(558.9)
Note:	Contact:				
Fiscal years ending March 31	Christine Dominguez		Tel: (613) 951-8510		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

(1) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Expenditure - Saskatchewan

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

	1987/88	1988/89	1989/90	1990/91	1991/92
Function	A	E	RE	RE	E
	(millions of dollars)				
General services	418.0	237.3	278.7	391.4	406.4
Protection of persons and property	158.9	141.6	153.7	170.5	163.1
Transportation and communications	203.4	222.8	240.1	223.3	204.5
Health	1,072.9	1,243.0	1,347.1	1,526.9	1,587.6
Social services	540.6	499.8	484.0	532.5	537.1
Education	694.8	703.8	749.5	900.6	901.0
Resource conservation and industrial development	329.0	790.4	398.7	715.1	939.4
Environment	29.8	36.8	52.9	42.7	86.7
Recreation and culture	46.3	62.4	78.4	93.3	88.1
Labour, employment and immigration	17.5	15.0	14.7	11.1	11.4
Housing	-	-	-	36.5	4.5
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	22.7	55.7	58.9	15.5	19.6
Research establishments	16.6	16.4	16.2	16.4	19.7
General purpose transfers to other levels of government	114.3	123.0	133.4	139.7	114.0
Transfers to own enterprises	110.7	90.1	94.5	71.3	57.1
Debt charges (1)	1,207.4	1,151.3	1,112.2	944.3	964.2
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	4,982.9	5,389.4	5,213.0	5,831.1	6,104.4
Surplus (Deficit)	(537.0)	(625.7)	(173.3)	(129.9)	(431.6)
Note:	Contact:				
Fiscal years ending March 31	Christine Dominguez			Tel: (613) 951-8510	
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division			Fax: (613) 951-0661	
Disponible en français	Statistics Canada				
	K1A 0T6				

(1) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Provincial Government Expenditure - Alberta

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	631.0	710.4	667.8	683.1	606.2
Protection of persons and property	528.1	457.7	454.5	519.5	527.4
Transportation and communications	807.9	777.7	899.1	885.5	756.8
Health	3,185.7	3,447.0	3,478.7	3,869.9	4,190.8
Social services	1,653.6	1,750.8	1,981.0	2,043.1	2,102.6
Education	2,453.8	2,768.9	2,630.7	2,810.0	2,902.0
Resource conservation and industrial development	2,331.8	2,241.1	2,055.0	2,124.5	2,121.8
Environment	171.5	300.1	358.6	272.7	235.1
Recreation and culture	222.0	231.0	197.5	214.0	216.0
Labour, employment and immigration	108.2	100.0	75.0	61.6	35.2
Housing	36.8	45.4	75.0	157.7	106.0
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	54.0	75.3	51.1	48.7	52.3
Research establishments	98.1	100.0	90.0	83.5	86.6
General purpose transfers to other levels of government	253.1	256.6	161.3	223.8	221.4
Transfers to own enterprises	209.1	210.0	284.5	228.3	108.8
Debt charges	1,005.4	1,020.7	1,529.9	1,794.4	1,736.7
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	13,750.1	14,492.7	14,989.7	16,020.3	16,005.7
Surplus (Deficit)	(1,010.0)	(1,890.1)	(1,916.1)	(1,061.5)	(53.3)
Note: Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français		Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661			

Provincial Government Expenditure – British Columbia

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	692.6	677.8	732.3	900.8	931.5
Protection of persons and property	391.6	402.0	451.0	556.2	568.7
Transportation and communications	641.4	557.1	882.0	889.8	896.8
Health	3,658.4	3,950.3	4,402.6	4,995.2	5,504.6
Social services	1,972.3	2,084.0	2,286.6	2,683.3	2,990.7
Education	2,219.9	2,292.4	2,581.6	3,795.8	4,187.9
Resource conservation and industrial development	724.9	806.0	649.6	785.1	901.6
Environment	166.8	171.0	216.7	231.2	295.1
Recreation and culture	165.1	129.3	246.3	195.8	209.0
Labour, employment and immigration	12.9	16.0	19.3	12.9	13.5
Housing	22.4	18.0	24.0	37.0	27.9
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	44.2	58.3	96.5	91.0	66.4
Research establishments	10.4	12.0	15.0	59.3	51.9
General purpose transfers to other levels of government	111.6	113.7	118.2	154.7	163.2
Transfers to own enterprises	251.5	235.3	234.2	250.7	347.5
Debt charges (1)	1,155.1	1,492.1	1,656.1	1,720.9	1,835.4
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	12,241.1	13,015.9	14,612.0	17,359.7	18,991.7
Surplus (Deficit)	175.0	604.6	665.7	(424.8)	(962.1)
Note:	Contact:				
Fiscal years ending March 31	Christine Dominguez		Tel: (613) 951-8510		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

(1) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Territorial Government Expenditure – Yukon

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	36.5	39.4	41.7	42.3	45.7
Protection of persons and property	21.8	26.1	28.1	31.6	28.3
Transportation and communications	60.6	74.3	69.9	64.7	55.7
Health	27.0	28.5	32.3	34.8	35.5
Social services	18.9	16.1	18.4	28.3	29.2
Education	62.0	64.7	71.4	72.0	68.4
Resource conservation and industrial development	19.7	26.6	31.9	32.2	32.4
Environment	0.6	-	-	5.5	3.4
Recreation and culture	9.2	7.7	7.9	17.6	7.6
Labour, employment and immigration	3.3	2.2	1.4	0.8	0.7
Housing	2.3	1.0	0.5	-	-
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	15.1	13.3	26.0	27.7	24.8
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	3.2	1.9	1.9	3.2	3.4
Transfers to own enterprises	34.9	14.3	17.7	4.9	5.7
Debt charges	1.1	-	1.3	1.2	1.0
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	316.2	316.1	350.4	366.8	341.8
Surplus (Deficit)	(22.9)	(10.3)	(19.9)	(22.4)	12.6
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français				
	Tel: (613) 951-8510 Fax: (613) 951-0661				

Territorial Government Expenditure – Northwest Territories

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	186.5	206.0	212.8	212.6	219.7
Protection of persons and property	65.2	67.7	76.8	61.3	65.0
Transportation and communications	25.2	25.3	37.0	49.9	64.6
Health	100.5	153.8	166.9	186.2	186.7
Social services	61.4	82.3	84.7	80.8	77.6
Education	158.6	141.8	171.0	182.8	197.9
Resource conservation and industrial development	80.8	55.2	70.6	128.8	140.8
Environment	6.5	4.4	5.7	7.2	7.2
Recreation and culture	31.4	24.6	24.9	34.2	27.1
Labour, employment and immigration	0.5	0.5	0.5	0.4	0.4
Housing	0.1	0.5	1.0	-	-
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	34.2	36.9	52.2	50.7	48.6
Research establishments	0.4	0.5	1.0	1.4	1.5
General purpose transfers to other levels of government	25.4	25.7	27.3	27.6	28.9
Transfers to own enterprises	74.2	107.4	125.2	77.8	83.6
Debt charges	-	-	5.6	4.8	4.3
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	850.9	932.6	1,063.2	1,106.5	1,153.9
Surplus (Deficit)	(25.3)	(12.6)	(50.2)	(11.4)	12.6
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6				
Fiscal years ending March 31	Tel: (613) 951-8510				
A = Actual; E = Estimates; RE = Revised Estimates	Fax: (613) 951-0661				
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Provincial/Territorial Government Expenditure - Canada Total

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Fiscal years 1987/1988 to 1991/1992

Financial Management System Basis

Function	1987/88 A	1988/89 E	1989/90 RE	1990/91 RE	1991/92 E
	(millions of dollars)				
General services	6,457.6	6,932.1	7,467.2	7,839.3	8,223.5
Protection of persons and property	3,948.5	4,062.9	4,213.9	5,175.6	5,487.4
Transportation and communications	5,758.4	5,912.6	6,758.7	7,220.3	7,441.2
Health	30,876.1	33,602.6	37,138.7	40,127.5	43,770.0
Social services	18,542.7	19,552.3	21,042.9	24,075.2	27,694.5
Education	23,131.9	24,878.2	26,036.5	28,454.5	30,592.0
Resource conservation and industrial development	6,510.7	7,581.0	6,843.7	7,643.3	8,461.5
Environment	1,300.2	1,702.0	1,643.6	1,765.4	1,945.6
Recreation and culture	1,415.2	1,451.2	1,645.3	1,690.2	1,809.7
Labour, employment and immigration	416.0	521.4	537.0	596.1	760.9
Housing	598.9	687.9	889.7	1,354.8	1,507.4
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	696.9	838.3	1,004.8	819.6	834.9
Research establishments	256.4	289.5	272.7	397.6	394.3
General purpose transfers to other levels of government	2,022.6	2,528.4	1,636.0	2,237.6	2,308.1
Transfers to own enterprises	1,429.8	1,600.0	1,670.7	2,085.5	1,433.9
Debt charges (1)	15,143.7	15,854.6	16,831.8	17,589.3	19,152.3
Other expenditures	1.4	7.1	10.0	-	2.1
TOTAL EXPENDITURE	118,507.0	128,002.1	135,643.2	149,071.8	161,819.3
Surplus (Deficit)	(5,914.8)	(4,910.1)	(2,657.6)	(7,149.0)	(15,418.8)
Note:	Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661				
Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français					

(1) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Local Government Revenue – Newfoundland

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	177,696	189,038	191,623	204,258	218,022
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	109,691	124,333	121,221	127,934	136,594
Real property taxes	79,938	92,539	88,385	93,390	99,648
Other property and related taxes	29,753	31,794	32,836	34,544	36,946
Consumption taxes	392	434	532	500	525
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	392	434	532	500	525
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	22,305	18,549	25,252	26,638	28,336
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	2,409	2,695	2,691	2,583	2,730
Sales of goods and services	33,712	34,324	32,324	36,830	39,899
Return on investments	4,096	3,951	3,881	3,935	3,817
Other revenues from own sources	5,091	4,752	5,722	5,838	6,121
TRANSFER REVENUE	138,495	130,718	129,637	131,743	139,491
Transfers from other levels of government	132,847	124,670	124,772	126,945	132,632
Transfers from government enterprises	5,648	6,048	4,865	4,798	6,859
TOTAL REVENUE	316,191	319,756	321,260	336,001	357,513
Note:	Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661				
Fiscal years ended nearest to December 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Local Government Revenue - Prince Edward Island

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	23,958	25,684	27,818	28,894	30,942
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	13,300	14,671	16,054	16,805	18,300
Real property taxes	13,297	14,661	16,049	16,800	18,295
Other property and related taxes	3	10	5	5	5
Consumption taxes	-	-	-	-	-
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	3	3	3	3	3
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	175	146	199	197	212
Sales of goods and services	8,265	8,707	9,012	9,271	9,772
Return on investments	1,301	1,302	1,444	1,463	1,410
Other revenues from own sources	914	855	1,106	1,155	1,245
TRANSFER REVENUE	95,912	94,926	101,955	103,352	112,055
Transfers from other levels of government	95,912	94,921	101,955	103,352	112,055
Transfers from government enterprises	-	5	-	-	-
TOTAL REVENUE	119,870	120,610	129,773	132,246	142,997
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
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Local Government Revenue - Nova Scotia

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
OWN SOURCE REVENUE	546,376	559,419	610,369	650,532	702,427
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	343,556	356,919	389,412	420,887	460,050
Real property taxes	293,440	301,940	330,632	359,986	385,185
Other property and related taxes	50,116	54,979	58,780	60,901	74,865
Consumption taxes	-	-	-	-	-
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	11,770	10,778	11,133	11,872	12,703
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	15,888	15,927	17,352	17,555	18,959
Sales of goods and services	124,330	126,256	133,466	141,258	148,924
Return on investments	25,196	23,440	27,629	26,911	28,241
Other revenues from own sources	25,636	26,099	31,377	32,049	33,550
TRANSFER REVENUE	879,284	904,499	1,037,475	1,086,056	1,087,653
Transfers from other levels of government	862,572	886,589	1,019,533	1,066,364	1,066,592
Transfers from government enterprises	16,712	17,910	17,942	19,692	21,061
TOTAL REVENUE	1,425,660	1,463,918	1,647,844	1,736,588	1,790,080
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Revenue – New Brunswick

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
OWN SOURCE REVENUE	201,081	205,869	227,592	250,827	277,017
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	117,514	130,382	144,363	164,077	181,469
Real property taxes	117,503	130,382	144,363	164,077	181,469
Other property and related taxes	11	-	-	-	-
Consumption taxes	-	-	-	-	-
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	-	-	-	-	-
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	1,994	1,955	2,004	2,072	2,182
Sales of goods and services	71,004	64,223	70,991	73,952	82,057
Return on Investments	5,557	4,018	4,904	5,177	5,317
Other revenues from own sources	5,012	5,291	5,330	5,549	5,992
TRANSFER REVENUE	172,434	174,763	177,179	174,777	194,355
Transfers from other levels of government	171,138	173,138	174,998	173,023	192,512
Transfers from government enterprises	1,296	1,625	2,181	1,754	1,843
TOTAL REVENUE	373,515	380,632	404,771	425,604	471,372
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Revenue – Quebec

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	5,081,923	5,518,709	5,558,382	6,340,848	6,680,233
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	3,711,757	4,003,327	4,189,038	4,815,355	5,067,659
Real property taxes	2,504,343	2,726,658	2,863,347	3,367,533	3,541,738
Other property and related taxes	1,207,414	1,276,669	1,325,691	1,447,822	1,525,921
Consumption taxes	27,408	28,206	26,165	25,466	26,739
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	27,408	28,206	26,165	25,466	26,739
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	93,185	90,101	73,886	76,718	80,554
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	33,346	34,491	36,017	35,638	37,420
Sales of goods and services	921,912	1,029,187	956,283	1,068,174	1,133,010
Return on investments	131,041	144,660	128,457	146,810	153,530
Other revenues from own sources	163,274	188,737	148,536	172,687	181,321
TRANSFER REVENUE	5,678,554	5,740,417	6,019,981	6,252,934	6,356,904
Transfers from other levels of government	5,546,723	5,584,678	5,866,077	6,085,368	6,175,316
Transfers from government enterprises	131,831	155,739	153,904	167,566	181,588
TOTAL REVENUE	10,760,477	11,259,126	11,578,363	12,593,782	13,037,137
Note:	Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661				
Fiscal years ended nearest to December 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Local Government Revenue – Ontario

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
OWN SOURCE REVENUE	11,484,321	12,849,110	14,489,445	15,486,247	16,889,153
Income taxes	-	-	-	-	-
Personal Income taxes	-	-	-	-	-
Corporation Income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	8,117,886	9,027,351	10,204,615	10,997,567	12,040,482
Real property taxes	6,873,685	7,624,754	8,634,338	9,320,682	10,206,721
Other property and related taxes	1,244,201	1,402,597	1,570,277	1,676,885	1,833,761
Consumption taxes	-	-	-	-	-
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	-	-	-	-	-
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	147,203	164,560	187,176	196,703	217,356
Sales of goods and services	2,431,672	2,770,613	3,086,855	3,288,649	3,563,469
Return on investments	449,052	516,789	609,544	595,847	623,374
Other revenues from own sources	338,508	369,797	401,255	407,481	444,472
TRANSFER REVENUE	8,145,049	9,044,523	9,368,578	9,943,577	11,731,736
Transfers from other levels of government	7,900,945	8,783,997	9,078,204	9,629,538	11,396,151
Transfers from government enterprises	244,104	260,526	290,374	314,039	335,585
TOTAL REVENUE	19,629,370	21,893,633	23,858,023	25,429,824	28,620,889
Note:		Contact:			
Fiscal years ended nearest to December 31		Jacinthe Bourdeau		Tel: (613) 951-1949	
A = Actual; E = Estimates; RE = Revised Estimates		Public Institutions Division		Fax: (613) 951-0661	
Disponible en français		Statistics Canada			
		K1A 0T6			

Local Government Revenue – Manitoba

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	963,707	1,024,166	1,086,782	1,149,053	1,197,816
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	630,689	673,226	719,753	763,940	793,089
Real property taxes	542,428	583,011	618,878	657,114	689,969
Other property and related taxes	88,261	90,215	100,875	106,826	103,120
Consumption taxes	11,001	11,947	12,247	13,104	13,759
General sales taxes	9,092	9,825	10,227	10,943	11,490
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	1,909	2,122	2,020	2,161	2,269
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	-	-	-	-	-
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	9,292	12,267	13,005	13,832	14,511
Sales of goods and services	173,283	190,341	197,926	209,262	224,084
Return on investments	73,407	69,553	76,301	80,069	82,047
Other revenues from own sources	66,035	66,832	67,550	68,846	70,326
TRANSFER REVENUE	966,871	1,046,844	1,111,735	1,165,933	1,196,618
Transfers from other levels of government	931,695	1,000,105	1,061,233	1,112,483	1,153,920
Transfers from government enterprises	35,176	46,739	50,502	53,450	42,698
TOTAL REVENUE	1,930,578	2,071,010	2,198,517	2,314,986	2,394,434
Note:	Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661				
Fiscal years ended nearest to December 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Local Government Revenue – Saskatchewan

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	1,028,155	1,082,214	1,162,421	1,213,885	1,276,009
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	705,639	743,037	795,315	833,067	872,914
Real property taxes	644,289	685,821	735,478	772,072	809,566
Other property and related taxes	61,350	57,216	59,837	60,995	63,348
Consumption taxes	22,003	21,824	26,449	27,564	28,831
General sales taxes	20,814	20,689	25,252	26,316	27,526
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	1,189	1,135	1,197	1,248	1,305
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	-	-	-	-	-
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	9,133	6,938	7,074	7,180	7,416
Sales of goods and services	192,929	208,666	219,506	227,281	243,393
Return on investments	46,207	49,947	60,354	62,478	65,401
Other revenues from own sources	52,244	51,802	53,723	56,315	58,054
TRANSFER REVENUE	866,695	956,657	997,111	1,043,254	1,070,478
Transfers from other levels of government	841,372	927,526	966,099	1,011,124	1,035,641
Transfers from government enterprises	25,323	29,131	31,012	32,130	34,837
TOTAL REVENUE	1,894,850	2,038,871	2,159,532	2,257,139	2,346,487
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Revenue – Alberta

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	3,137,354	3,397,014	3,535,146	3,710,920	4,026,164
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	1,617,926	1,818,792	1,881,836	1,996,310	2,209,124
Real property taxes	1,252,393	1,434,061	1,486,783	1,584,619	1,759,608
Other property and related taxes	365,533	384,731	395,053	411,691	449,516
Consumption taxes	-	-	-	-	-
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	-	-	-	-	-
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	62,602	63,752	71,328	73,323	77,136
Sales of goods and services	920,935	992,014	1,047,505	1,090,662	1,157,047
Return on investments	399,266	404,587	415,707	425,888	452,765
Other revenues from own sources	136,625	117,869	118,770	124,737	130,092
TRANSFER REVENUE	2,951,366	3,047,305	3,155,734	3,383,443	3,512,313
Transfers from other levels of government	2,897,663	2,960,507	3,064,325	3,288,292	3,411,565
Transfers from government enterprises	53,703	86,798	91,409	95,151	100,748
TOTAL REVENUE	6,088,720	6,444,319	6,690,880	7,094,363	7,538,477
Note:	Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6				
Fiscal years ended nearest to December 31	Tel: (613) 951-1949				
A = Actual; E = Estimates; RE = Revised Estimates	Fax: (613) 951-0661				
Disponible en français					

Local Government Revenue – British Columbia

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
OWN SOURCE REVENUE	2,563,791	2,658,923	2,934,216	2,407,962	2,548,858
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	1,620,922	1,683,632	1,820,833	1,238,540	1,337,623
Real property taxes	1,539,254	1,593,210	1,726,504	1,140,498	1,231,738
Other property and related taxes	81,668	90,422	94,329	98,042	105,885
Consumption taxes	-	-	5,378	5,647	6,099
General sales taxes	-	-	5,378	5,647	6,099
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	4,899	7,635	8,247	8,732	9,430
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	57,554	61,581	73,213	76,913	79,221
Sales of goods and services	595,316	616,415	703,820	755,622	785,973
Return on investments	200,124	209,215	238,998	237,490	243,723
Other revenues from own sources	84,976	80,445	83,727	85,018	86,789
TRANSFER REVENUE	1,780,441	1,895,437	2,125,359	3,141,946	3,336,450
Transfers from other levels of government	1,728,326	1,849,609	2,070,873	3,084,417	3,267,236
Transfers from government enterprises	52,115	45,828	54,486	57,529	69,214
TOTAL REVENUE	4,344,232	4,554,360	5,059,575	5,549,908	5,885,308
<div> <div>Note:</div> <div> Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> </div> <div> <div>Contact:</div> <div> Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 </div> </div> <div> <div>Tel: (613) 951-1949</div> <div>Fax: (613) 951-0661</div> </div>					

Local Government Revenue – Yukon

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	12,219	13,533	15,376	16,088	17,662
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	6,359	7,046	7,787	8,376	9,256
Real property taxes	5,867	6,514	6,948	7,615	8,415
Other property and related taxes	492	532	839	761	841
Consumption taxes	-	-	-	-	-
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	-	-	-	-	-
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	449	461	481	505	516
Sales of goods and services	4,127	4,435	5,106	5,338	5,927
Return on investments	769	981	1,262	1,149	1,227
Other revenues from own sources	515	610	740	720	736
TRANSFER REVENUE	16,180	17,993	15,186	16,512	17,459
Transfers from other levels of government	16,116	17,774	15,114	16,450	17,390
Transfers from government enterprises	64	219	72	62	69
TOTAL REVENUE	28,399	31,526	30,562	32,600	35,121
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Revenue – Northwest Territories

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	52,566	55,442	60,490	63,521	68,966
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	13,820	15,930	16,556	17,957	20,517
Real property taxes	13,281	14,968	16,150	17,531	20,033
Other property and related taxes	539	962	406	426	484
Consumption taxes	-	-	-	-	-
General sales taxes	-	-	-	-	-
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	-	-	-	-	-
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	1,047	1,238	1,269	1,332	1,501
Sales of goods and services	33,760	33,631	37,994	39,658	42,165
Return on investments	1,563	1,961	2,179	2,156	2,241
Other revenues from own sources	2,376	2,682	2,492	2,418	2,542
TRANSFER REVENUE	67,191	69,060	66,599	71,451	79,625
Transfers from other levels of government	66,284	68,121	65,634	70,435	78,416
Transfers from government enterprises	907	939	965	1,016	1,209
TOTAL REVENUE	119,757	124,502	127,089	134,972	148,591
Note:	Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661				
Fiscal years ended nearest to December 31					
A = Actual; E = Estimates; RE = Revised Estimates					
Disponible en français					

Local Government Revenue – Canada Total

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Fiscal years 1987 to 1991

Financial Management System Basis

Source	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
OWN SOURCE REVENUE	25,273,147	27,579,121	29,899,660	31,523,035	33,933,269
Income taxes	-	-	-	-	-
Personal income taxes	-	-	-	-	-
Corporation income taxes	-	-	-	-	-
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	17,009,059	18,598,646	20,306,783	21,400,815	23,147,077
Real property taxes	13,879,718	15,208,519	16,667,855	17,501,917	18,952,385
Other property and related taxes	3,129,341	3,390,127	3,638,928	3,898,898	4,194,692
Consumption taxes	60,804	62,411	70,771	72,281	75,953
General sales taxes	29,906	30,514	40,857	42,906	45,115
Motive fuel taxes	-	-	-	-	-
Alcoholic beverages and tobacco taxes	-	-	-	-	-
Customs duties	-	-	-	-	-
Other	30,898	31,897	29,914	29,375	30,838
Health and social insurance levies	-	-	-	-	-
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	132,162	127,066	118,521	123,963	131,026
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	341,092	366,011	411,809	427,833	459,160
Sales of goods and services	5,511,245	6,078,812	6,500,788	6,945,957	7,435,720
Return on investments	1,337,579	1,430,404	1,570,660	1,589,373	1,663,093
Other revenues from own sources	881,206	915,771	920,328	962,813	1,021,240
TRANSFER REVENUE	21,758,472	23,123,142	24,306,529	26,514,978	28,835,137
Transfers from other levels of government	21,191,593	22,471,635	23,608,817	25,767,791	28,039,426
Transfers from government enterprises	566,879	651,507	697,712	747,187	795,711
TOTAL REVENUE	47,031,619	50,702,263	54,206,189	58,038,013	62,768,406
Note:	Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661				
	Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français				

Local Government Expenditure - Newfoundland

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	39,846	43,550	45,295	48,408	51,384
Protection of persons and property	22,509	24,893	24,258	25,592	26,921
Transportation and communications	85,190	79,481	85,687	85,159	86,841
Health	9	35	31	33	34
Social services	53	54	54	55	60
Education	28,105	29,355	30,823	32,703	34,894
Resource conservation and industrial development	1,491	3,324	3,938	3,804	4,242
Environment	73,886	75,636	80,138	78,499	86,542
Recreation and culture	31,917	35,370	35,640	36,553	32,033
Labour, employment and immigration	-	-	-	-	-
Housing	1,068	1,277	1,376	1,527	1,665
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	1,251	1,627	1,906	2,113	1,607
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	3,695	4,196	4,740	4,977	5,126
Debt charges	53,533	56,098	58,146	59,407	61,035
Other expenditures	170	177	196	205	487
TOTAL EXPENDITURE	342,723	355,073	372,228	379,035	392,871
Surplus (Deficit)	(26,532)	(35,317)	(50,968)	(43,034)	(35,358)
Note: Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français		Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661			

Local Government Expenditure - Prince Edward Island

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	3,204	4,366	3,805	4,116	4,137
Protection of persons and property	5,529	5,723	6,309	6,455	6,674
Transportation and communications	7,356	8,761	6,612	6,785	7,032
Health	6	6	6	6	6
Social services	14	8	7	7	7
Education	84,083	86,913	96,720	95,972	104,170
Resource conservation and industrial development	235	219	139	146	152
Environment	4,006	3,963	4,551	4,565	5,671
Recreation and culture	6,865	6,294	8,255	8,440	8,637
Labour, employment and immigration	-	-	-	-	-
Housing	78	72	73	78	81
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	383	193	221	229	237
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	-	-	-	-	-
Debt charges	7,171	7,600	7,439	8,158	9,112
Other expenditures	274	264	279	279	290
TOTAL EXPENDITURE	119,204	124,382	134,416	135,236	146,206
Surplus (Deficit)	666	(3,772)	(4,643)	(2,990)	(3,209)
Note:	Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6				
Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français	Tel: (613) 951-1949 Fax: (613) 951-0661				

Local Government Expenditure – Nova Scotia

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	53,641	52,118	54,267	57,141	59,970
Protection of persons and property	93,090	98,496	97,964	107,085	110,211
Transportation and communications	74,726	67,372	71,123	84,860	84,221
Health	195,251	116,920	121,136	137,411	138,388
Social services	211,767	227,248	255,853	281,296	297,069
Education	637,354	809,763	839,646	858,736	871,705
Resource conservation and industrial development	12,502	15,038	15,342	10,147	5,942
Environment	106,642	100,022	115,806	151,709	148,879
Recreation and culture	58,164	66,271	76,890	74,524	80,153
Labour, employment and immigration	-	-	-	-	-
Housing	5,609	4,215	4,422	4,630	5,051
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	12,371	11,433	12,547	12,813	13,204
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	7,718	7,103	7,964	8,791	9,301
Debt charges	58,313	51,853	53,422	55,320	61,701
Other expenditures	1,740	1,357	1,299	1,724	1,519
TOTAL EXPENDITURE	1,528,888	1,629,209	1,727,681	1,846,187	1,887,314
Surplus (Deficit)	(103,228)	(165,291)	(79,837)	(109,599)	(97,234)
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Expenditure - New Brunswick

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
General services	29,014	28,862	31,601	31,361	38,044
Protection of persons and property	84,821	90,917	96,625	100,510	107,781
Transportation and communications	81,110	82,390	89,971	90,039	99,023
Health	3,487	3,262	3,522	3,909	5,798
Social services	-	-	-	-	-
Education	-	-	-	-	-
Resource conservation and industrial development	8,045	6,112	7,552	8,047	8,619
Environment	67,768	66,695	68,864	75,151	86,788
Recreation and culture	49,297	46,986	56,488	52,498	59,393
Labour, employment and immigration	-	-	-	-	-
Housing	13,399	2,720	2,175	498	1,871
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	4,773	6,280	5,373	5,880	6,031
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	4,113	4,484	4,757	5,053	5,442
Debt charges	39,317	41,429	39,180	38,862	38,757
Other expenditures	-	291	70	-	2,707
TOTAL EXPENDITURE	385,144	380,428	406,178	411,808	460,254
Surplus (Deficit)	(11,629)	204	(1,407)	13,796	11,118
<div> <div> Note: Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> <div> Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1949 Fax: (613) 951-0661 </div> </div>					

Local Government Expenditure - Quebec

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	865,241	955,932	945,652	1,023,184	1,127,154
Protection of persons and property	907,606	1,000,339	1,038,715	1,115,324	1,175,108
Transportation and communications	1,226,764	1,331,943	1,701,727	1,912,183	1,870,816
Health	6,852	7,789	10,472	10,727	10,952
Social services	27,406	30,793	41,487	42,904	43,977
Education	5,011,194	5,135,220	5,335,629	5,469,537	5,852,521
Resource conservation and industrial development	75,289	84,700	82,592	89,371	93,834
Environment	998,791	1,096,351	1,705,379	1,891,207	1,819,765
Recreation and culture	603,253	656,521	684,725	745,437	789,642
Labour, employment and immigration	-	-	-	-	-
Housing	25,212	25,570	26,810	31,104	32,815
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	113,469	135,862	134,898	142,747	149,712
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	219,528	233,929	245,440	275,620	290,779
Debt charges	1,246,580	1,281,304	1,346,338	1,405,987	1,519,432
Other expenditures	219,367	222,118	178,278	185,232	168,126
TOTAL EXPENDITURE	11,546,552	12,198,371	13,478,142	14,340,564	14,944,633
Surplus (Deficit)	(786,075)	(939,245)	(1,899,779)	(1,746,782)	(1,907,496)
Note: Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français					
Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661					

Local Government Expenditure - Ontario

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
General services	844,076	941,733	1,081,540	1,203,210	1,376,899
Protection of persons and property	1,619,171	1,745,188	1,931,403	2,096,697	2,257,052
Transportation and communications	1,823,141	1,944,441	2,095,768	2,263,035	2,561,482
Health	1,034,454	1,197,829	1,190,215	1,346,763	1,450,427
Social services	1,527,453	1,709,229	1,897,376	2,171,546	2,948,858
Education	8,119,229	8,965,578	9,589,735	10,283,224	11,530,406
Resource conservation and industrial development	264,392	263,585	277,974	263,266	337,622
Environment	1,354,675	1,587,535	1,838,815	2,166,929	2,564,319
Recreation and culture	1,199,291	1,240,588	1,372,866	1,515,804	1,671,342
Labour, employment and immigration	-	-	-	-	-
Housing	139,960	159,487	128,225	171,171	231,181
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	127,825	146,775	155,583	166,164	183,653
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	507,671	466,527	541,646	564,741	616,132
Debt charges	492,134	539,364	581,798	622,338	632,372
Other expenditures	112,157	66,813	78,127	80,286	83,810
TOTAL EXPENDITURE	19,165,629	20,974,672	22,761,071	24,915,174	28,445,555
Surplus (Deficit)	463,741	918,961	1,096,952	514,650	175,334
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Expenditure - Manitoba

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
General services	108,688	105,314	105,795	123,845	120,550
Protection of persons and property	144,984	157,465	164,847	183,276	186,063
Transportation and communications	190,985	207,068	217,225	229,788	232,370
Health	140,434	142,666	166,198	182,061	190,984
Social services	51,540	54,732	57,080	61,100	64,154
Education	842,004	901,857	931,808	966,159	1,008,266
Resource conservation and industrial development	15,750	17,179	18,828	20,261	21,299
Environment	115,143	136,451	145,540	215,740	215,569
Recreation and culture	104,254	119,227	128,345	220,415	135,007
Labour, employment and immigration	-	-	-	-	-
Housing	3,029	4,547	3,035	3,046	3,054
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	36,839	15,495	27,418	24,240	17,504
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	35,713	34,958	34,472	36,861	38,704
Debt charges	102,169	115,979	126,893	137,454	138,382
Other expenditures	109	10,186	267	257	109
TOTAL EXPENDITURE	1,891,641	2,023,124	2,127,751	2,404,503	2,372,015
Surplus (Deficit)	38,937	47,886	70,766	(89,517)	22,419
<div> <div> Note: Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> <div> Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1949 Fax: (613) 951-0661 </div> </div>					

Local Government Expenditure – Saskatchewan

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	88,117	98,328	92,460	97,228	101,144
Protection of persons and property	124,344	123,317	131,607	142,625	146,362
Transportation and communications	237,933	224,523	240,592	243,908	241,044
Health	268,515	274,295	313,578	352,282	344,542
Social services	16,354	17,021	17,024	18,466	19,558
Education	809,519	815,181	837,257	849,959	890,541
Resource conservation and industrial development	32,539	27,585	27,075	31,870	31,814
Environment	131,821	137,008	161,631	170,624	137,781
Recreation and culture	137,498	129,610	130,168	159,512	138,670
Labour, employment and immigration	-	-	-	-	-
Housing	880	605	428	697	463
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	10,863	10,327	9,660	11,759	11,258
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	4,479	10,854	11,496	12,008	12,632
Debt charges	72,223	70,034	70,335	70,340	71,654
Other expenditures	7,589	921	1,611	12,035	764
TOTAL EXPENDITURE	1,942,674	1,939,609	2,044,922	2,173,313	2,148,227
Surplus (Deficit)	(47,824)	99,262	114,610	83,826	198,260
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Expenditure - Alberta

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
(thousands of dollars)					
General services	253,107	261,543	282,590	297,379	339,835
Protection of persons and property	354,163	414,970	430,239	459,389	493,561
Transportation and communications	795,129	771,871	810,473	883,932	909,498
Health	1,046,561	1,151,747	1,169,482	1,293,364	1,330,954
Social services	61,442	71,976	68,356	71,002	74,869
Education	1,837,561	1,916,616	2,077,383	2,214,827	2,341,414
Resource conservation and industrial development	121,361	144,548	135,569	137,144	139,533
Environment	408,143	368,130	376,851	405,304	595,159
Recreation and culture	418,892	433,405	455,021	491,969	543,743
Labour, employment and immigration	-	-	-	-	-
Housing	11,572	23,847	26,498	27,150	30,320
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	100,603	47,132	106,966	111,776	122,836
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	146,524	155,887	157,708	158,683	165,824
Debt charges	718,958	695,777	698,449	706,682	707,170
Other expenditures	15	6,304	4,310	205	13,477
TOTAL EXPENDITURE	6,274,031	6,463,753	6,799,895	7,258,806	7,808,193
Surplus (Deficit)	(185,311)	(19,434)	(109,015)	(164,443)	(269,716)
Note: Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français		Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1949 Fax: (613) 951-0661			

Local Government Expenditure - British Columbia

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	186,410	194,231	203,910	215,603	235,854
Protection of persons and property	452,512	495,695	537,493	575,628	611,344
Transportation and communications	355,635	369,501	415,893	487,170	505,327
Health	120,061	120,239	129,064	133,323	135,585
Social services	6,652	6,839	7,809	7,637	7,989
Education	1,768,657	1,920,427	2,118,455	2,425,990	2,642,509
Resource conservation and industrial development	37,355	58,864	36,932	49,151	49,010
Environment	397,361	345,753	437,184	561,317	600,754
Recreation and culture	388,770	385,819	415,718	476,941	503,986
Labour, employment and immigration	-	-	-	-	-
Housing	16,789	19,748	19,079	20,515	21,490
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	54,615	37,453	49,666	53,009	53,865
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	2,727	3,359	3,952	4,227	4,417
Debt charges	527,853	538,552	547,544	586,191	617,054
Other expenditures	49,253	32,321	51,226	51,654	55,768
TOTAL EXPENDITURE	4,364,650	4,528,801	4,973,925	5,648,356	6,044,952
Surplus (Deficit)	(20,418)	25,559	85,650	(98,448)	(159,644)
<div> <div> Note: Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> <div> Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1949 Fax: (613) 951-0661 </div> </div>					

Local Government Expenditure - Yukon

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	6,196	4,786	5,309	5,816	6,211
Protection of persons and property	2,898	2,548	3,278	3,494	3,591
Transportation and communications	8,660	9,897	11,435	10,425	13,719
Health	53	152	88	135	102
Social services	-	-	-	-	-
Education	-	-	-	-	-
Resource conservation and industrial development	341	184	184	275	390
Environment	4,076	5,940	3,856	6,397	7,396
Recreation and culture	4,354	4,894	5,684	4,994	5,536
Labour, employment and immigration	-	-	-	-	-
Housing	175	71	120	126	182
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	337	258	324	360	356
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	523	649	714	750	795
Debt charges	1,165	1,020	897	802	697
Other expenditures	4	2	5	483	5
TOTAL EXPENDITURE	28,782	30,401	31,894	34,057	38,980
Surplus (Deficit)	(383)	1,125	(1,332)	(1,457)	(3,859)
<div> <div> Note: Fiscal years ended nearest to December 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français </div> <div> Contact: Jacinthe Bourdeau Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1949 Fax: (613) 951-0661 </div> </div>					

Local Government Expenditure – Northwest Territories

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	20,547	20,929	21,675	22,453	24,624
Protection of persons and property	4,594	5,525	7,600	6,233	6,707
Transportation and communications	18,521	21,664	19,163	20,834	23,913
Health	544	501	571	637	687
Social services	2,383	2,324	2,485	2,629	2,756
Education	16,980	20,488	18,164	20,455	24,620
Resource conservation and industrial development	234	227	1,263	406	207
Environment	26,874	28,848	34,037	37,262	37,476
Recreation and culture	16,890	20,076	15,408	16,579	16,557
Labour, employment and immigration	-	-	-	-	-
Housing	1,303	2,528	974	7,836	1,173
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	911	1,233	7,702	950	2,212
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	-	-	-	-	-
Debt charges	2,351	2,378	2,498	4,152	4,990
Other expenditures	670	143	711	734	645
TOTAL EXPENDITURE	112,802	126,864	132,251	141,160	146,587
Surplus (Deficit)	6,955	(2,362)	(5,162)	(6,188)	2,024
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Local Government Expenditure - Canada Total

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Fiscal years 1987 to 1991

Financial Management System Basis

Function	1987 A	1988 RE	1989 RE	1990 RE	1991 E
	(thousands of dollars)				
General services	2,498,087	2,711,692	2,873,899	3,129,744	3,485,806
Protection of persons and property	3,816,221	4,165,076	4,470,338	4,822,308	5,131,375
Transportation and communications	4,905,150	5,118,912	5,765,669	6,318,118	6,635,286
Health	2,816,227	3,015,441	3,104,363	3,460,651	3,608,459
Social services	1,905,064	2,120,224	2,347,531	2,656,642	3,459,297
Education	19,154,686	20,601,398	21,875,620	23,217,562	25,301,046
Resource conservation and Industrial development	569,534	621,565	607,388	613,888	692,664
Environment	3,689,186	3,952,332	4,972,652	5,764,704	6,306,099
Recreation and culture	3,019,445	3,145,061	3,385,208	3,803,666	3,984,699
Labour, employment and immigration	-	-	-	-	-
Housing	219,074	244,687	213,215	268,378	329,346
Foreign affairs and International assistance	-	-	-	-	-
Regional planning and development	464,240	414,068	512,264	532,040	562,475
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	932,691	921,946	1,012,889	1,071,711	1,149,152
Debt charges	3,321,767	3,401,388	3,532,939	3,695,693	3,862,356
Other expenditures	391,348	340,897	316,379	333,094	327,707
TOTAL EXPENDITURE	47,702,720	50,774,687	54,990,354	59,688,199	64,835,767
Surplus (Deficit)	(671,101)	(72,424)	(784,165)	(1,650,186)	(2,067,361)
Note:	Contact:				
Fiscal years ended nearest to December 31	Jacinthe Bourdeau		Tel: (613) 951-1949		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Consolidated Provincial and Local Government Revenue – Newfoundland

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

	1986/87	1987/88	1988/89	1989/90	1990/91
Source	A	A	RE	RE (1)	E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	1,416	1,586	1,701	1,822	1,959
Income taxes	349	409	413	461	490
Personal income taxes	283	336	356	406	425
Corporation income taxes	65	73	57	55	65
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	107	110	124	131	139
Real property taxes	77	80	93	97	103
Other property and related taxes	30	30	32	34	36
Consumption taxes	513	565	620	679	715
General sales taxes	406	457	506	548	581
Motive fuel taxes	66	68	73	81	83
Alcoholic beverages and tobacco taxes	41	40	41	50	51
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	41	47	59	65	69
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	26	36	33	38	55
Natural resource revenues	43	32	35	33	36
Privileges, licences and permits	66	70	78	83	77
Sales of goods and services	86	93	94	87	106
Return on investments	173	210	229	231	241
Other revenues from own sources	12	13	15	15	31
TRANSFER REVENUE	1,174	1,250	1,393	1,613	1,539
Transfers from other levels of government	1,168	1,244	1,387	1,606	1,532
Transfers from government enterprises	5	6	6	6	7
TOTAL REVENUE	2,589	2,835	3,094	3,434	3,498
Note:	Contact:				
Local government data are calendar year basis	Robert Loggie		Tel: (613) 951-1809		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Totals may not add due to rounding	Statistics Canada				
Disponible en français	K1A 0T6				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Revenue – Prince Edward Island

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

	1986/87	1987/88	1988/89	1989/90	1990/91
Source	A	A	RE	RE (1)	E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	294	335	374	388	430
Income taxes	71	95	103	113	116
Personal income taxes	61	77	87	100	103
Corporation income taxes	10	18	16	13	13
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	32	36	38	42	43
Real property taxes	32	35	38	42	43
Other property and related taxes	-	-	-	-	-
Consumption taxes	99	110	120	128	152
General sales taxes	64	72	80	87	101
Motive fuel taxes	16	17	17	18	22
Alcoholic beverages and tobacco taxes	17	19	22	22	29
Customs duties	-	-	-	-	-
Other	2	2	1	1	-
Health and social insurance levies	5	6	6	6	6
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	3	3	3	4	6
Natural resource revenues	-	1	-	-	1
Privileges, licences and permits	5	5	5	6	7
Sales of goods and services	26	27	27	31	31
Return on investments	51	52	70	57	67
Other revenues from own sources	2	2	1	1	1
TRANSFER REVENUE	251	253	285	318	316
Transfers from other levels of government	251	253	285	318	316
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	544	589	659	705	746
Note:	Contact:				
Local government data are calendar year basis	Robert Loggie		Tel: (613) 951-1809		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Totals may not add due to rounding	Statistics Canada				
Disponible en français	K1A 0T6				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Revenue – Nova Scotia

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	2,406	2,685	2,822	3,026	3,367
Income taxes	687	810	895	924	1,028
Personal income taxes	605	693	742	791	894
Corporation income taxes	82	117	153	133	133
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	314	344	358	384	417
Real property taxes	268	294	303	325	354
Other property and related taxes	46	50	55	59	63
Consumption taxes	671	742	793	864	944
General sales taxes	477	533	585	649	702
Motive fuel taxes	115	117	118	126	132
Alcoholic beverages and tobacco taxes	73	86	83	80	103
Customs duties	-	-	-	-	-
Other	6	6	8	9	7
Health and social insurance levies	43	50	43	52	57
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	34	35	36	42	75
Natural resource revenues	9	10	11	11	12
Privileges, licences and permits	54	68	76	76	82
Sales of goods and services	207	225	222	241	301
Return on investments	359	368	356	398	413
Other revenues from own sources	29	33	32	34	38
TRANSFER REVENUE	1,284	1,334	1,515	1,600	1,627
Transfers from other levels of government	1,267	1,317	1,497	1,581	1,606
Transfers from government enterprises	17	17	18	19	21
TOTAL REVENUE	3,690	4,018	4,337	4,626	4,994
Note:	<div> <div>Local government data are calendar year basis</div> <div>A = Actual; E = Estimates; RE = Revised Estimates</div> <div>Totals may not add due to rounding</div> <div>Disponible en français</div> </div> <div> <div>Contact:</div> <div>Robert Loggie</div> <div>Public Institutions Division</div> <div>Statistics Canada</div> <div>K1A 0T6</div> </div> <div> <div>Tel: (613) 951-1809</div> <div>Fax: (613) 951-0661</div> </div>				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Revenue – New Brunswick

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	1,833	2,052	2,214	2,390	2,563
Income taxes	483	588	647	712	752
Personal Income taxes	416	512	540	596	629
Corporation Income taxes	67	77	107	117	122
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	221	249	284	283	321
Real property taxes	221	249	284	283	321
Other property and related taxes	-	-	-	-	-
Consumption taxes	615	663	723	795	848
General sales taxes	446	493	547	600	635
Motive fuel taxes	106	104	109	118	138
Alcoholic beverages and tobacco taxes	61	63	63	75	73
Customs duties	-	-	-	-	-
Other	2	3	4	2	2
Health and social insurance levies	55	64	57	64	80
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	17	20	24	28	29
Natural resource revenues	31	36	41	47	48
Privileges, licences and permits	48	49	51	60	61
Sales of goods and services	104	114	120	125	136
Return on investments (2)	242	257	255	264	275
Other revenues from own sources	18	13	13	13	14
TRANSFER REVENUE	1,192	1,289	1,417	1,533	1,556
Transfers from other levels of government	1,191	1,288	1,415	1,531	1,554
Transfers from government enterprises	1	1	2	2	2
TOTAL REVENUE	3,025	3,341	3,631	3,924	4,118
Note:	Contact:				
Local government data are calendar year basis	Robert Loggie		Tel: (613) 951-1809		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Totals may not add due to rounding	Statistics Canada				
Disponible en français	K1A 0T6				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Revenue - Quebec

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	26,298	29,196	31,660	32,905	35,885
Income taxes	8,861	10,138	10,678	11,129	12,496
Personal Income taxes	8,390	9,476	10,020	10,412	11,861
Corporation income taxes	471	662	658	717	636
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	3,436	3,712	4,003	4,187	4,720
Real property taxes	2,306	2,504	2,727	2,861	3,227
Other property and related taxes	1,130	1,207	1,277	1,326	1,493
Consumption taxes	5,916	6,355	6,762	6,992	7,510
General sales taxes	3,534	3,925	4,216	4,385	4,704
Motive fuel taxes	1,138	1,176	1,225	1,258	1,289
Alcoholic beverages and tobacco taxes	692	648	664	666	784
Customs duties	-	-	-	-	-
Other	552	606	657	682	733
Health and social insurance levies	2,713	3,170	3,538	3,839	4,106
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	900	999	1,161	1,338	1,379
Natural resource revenues	121	145	179	148	159
Privileges, licences and permits	984	1,043	1,002	1,064	1,288
Sales of goods and services	1,366	1,447	1,701	1,448	1,465
Return on investments	1,569	1,710	2,063	2,286	2,181
Other revenues from own sources	433	478	572	473	583
TRANSFER REVENUE	6,359	6,755	7,121	7,671	7,633
Transfers from other levels of government	6,160	6,502	6,815	7,362	7,306
Transfers from government enterprises	199	253	306	309	326
TOTAL REVENUE	32,657	35,951	38,781	40,575	43,518
Note:	Contact: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français				
	Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Revenue – Ontario

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	38,249	42,293	48,820	54,094	58,644
Income taxes	11,369	12,965	15,437	17,751	18,844
Personal income taxes	8,893	10,134	12,047	13,962	14,890
Corporation income taxes	2,476	2,831	3,390	3,789	3,954
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	7,471	8,123	9,035	9,888	10,805
Real property taxes	6,300	6,879	7,632	8,385	9,171
Other property and related taxes	1,170	1,244	1,403	1,503	1,634
Consumption taxes	7,587	8,396	10,141	11,112	11,805
General sales taxes	5,655	6,360	7,776	8,554	8,960
Motive fuel taxes	1,250	1,322	1,535	1,356	1,520
Alcoholic beverages and tobacco taxes	611	639	750	770	866
Customs duties	-	-	-	-	-
Other	71	75	80	432	459
Health and social insurance levies	3,340	3,791	3,945	3,694	2,857
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	1,107	1,264	1,500	1,967	4,273
Natural resource revenues	325	240	303	392	339
Privileges, licences and permits	1,001	1,102	1,347	1,601	1,839
Sales of goods and services	2,672	2,960	3,291	3,518	3,675
Return on investments (2)	2,963	2,999	3,297	3,450	3,558
Other revenues from own sources	415	454	524	721	649
TRANSFER REVENUE	5,136	5,468	5,726	5,846	5,902
Transfers from other levels of government	4,903	5,224	5,466	5,568	5,600
Transfers from government enterprises	233	244	261	278	301
TOTAL REVENUE	43,385	47,761	54,546	59,940	64,546
Note:	<div> <div>Local government data are calendar year basis</div> <div>A = Actual; E = Estimates; RE = Revised Estimates</div> <div>Totals may not add due to rounding</div> <div>Disponible en français</div> </div> <div> <div>Contact:</div> <div>Robert Loggie</div> <div>Public Institutions Division</div> <div>Statistics Canada</div> <div>K1A 0T6</div> </div> <div> <div>Tel: (613) 951-1809</div> <div>Fax: (613) 951-0661</div> </div>				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Revenue – Manitoba

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	4,154	4,833	5,138	5,265	5,467
Income taxes	907	1,191	1,299	1,232	1,352
Personal income taxes	787	1,020	1,080	1,068	1,166
Corporation income taxes	120	171	219	163	186
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	783	828	898	929	992
Real property taxes	697	740	807	836	890
Other property and related taxes	87	88	90	94	101
Consumption taxes	782	917	935	995	1,008
General sales taxes	478	583	606	632	648
Motive fuel taxes	173	191	184	191	189
Alcoholic beverages and tobacco taxes	92	94	94	117	113
Customs duties	-	-	-	-	-
Other	39	49	51	55	57
Health and social insurance levies	85	107	128	137	144
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	224	292	320	325	308
Natural resource revenues	102	84	164	164	98
Privileges, licences and permits	56	62	69	63	74
Sales of goods and services	288	285	310	308	326
Return on investments (2)	844	955	904	1,029	1,085
Other revenues from own sources	84	112	112	83	82
TRANSFER REVENUE	1,247	1,409	1,517	1,793	1,743
Transfers from other levels of government	1,216	1,374	1,471	1,745	1,691
Transfers from government enterprises	31	35	47	48	52
TOTAL REVENUE	5,401	6,242	6,655	7,058	7,210
Note:	Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661				
Local government data are calendar year basis					
A = Actual; E = Estimates; RE = Revised Estimates					
Totals may not add due to rounding					
Disponible en français					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Revenue – Saskatchewan

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
(millions of dollars)					
OWN SOURCE REVENUE	3,926	4,479	4,710	4,941	5,074
Income taxes	839	925	1,000	1,060	1,040
Personal income taxes	714	796	860	900	897
Corporation income taxes	125	128	140	160	143
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	641	706	743	797	808
Real property taxes	593	645	686	740	748
Other property and related taxes	48	61	57	57	60
Consumption taxes	493	736	776	838	865
General sales taxes	380	481	526	524	552
Motive fuel taxes	32	161	148	204	206
Alcoholic beverages and tobacco taxes	79	90	99	107	103
Customs duties	-	-	-	-	-
Other	3	3	3	3	3
Health and social insurance levies	72	81	91	94	93
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	160	142	209	229	212
Natural resource revenues	319	476	405	366	423
Privileges, licences and permits	80	95	90	92	107
Sales of goods and services	322	395	336	344	413
Return on investments (2)	920	856	987	1,050	1,021
Other revenues from own sources	80	68	73	72	93
TRANSFER REVENUE	895	1,006	1,150	1,233	1,235
Transfers from other levels of government	869	981	1,120	1,203	1,203
Transfers from government enterprises	25	25	29	30	32
TOTAL REVENUE	4,821	5,485	5,859	6,174	6,308
Note:	Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661				
Local government data are calendar year basis					
A = Actual; E = Estimates; RE = Revised Estimates					
Totals may not add due to rounding					
Disponible en français					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Revenue - Alberta

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	11,290	13,401	13,247	13,996	15,296
Income taxes	2,311	2,924	2,682	3,353	3,595
Personal income taxes	1,863	2,333	2,039	2,530	2,670
Corporation income taxes	449	591	643	823	925
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	1,700	1,772	1,989	2,064	2,175
Real property taxes	1,345	1,406	1,604	1,662	1,754
Other property and related taxes	356	366	385	402	421
Consumption taxes	125	416	540	553	714
General sales taxes	-	-	-	-	-
Motive fuel taxes	5	209	310	295	428
Alcoholic beverages and tobacco taxes	110	183	212	235	260
Customs duties	-	-	-	-	-
Other	9	24	18	23	26
Health and social insurance levies	507	524	575	618	741
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	124	112	132	131	183
Natural resource revenues	2,703	3,605	2,990	3,111	3,603
Privileges, licences and permits	175	222	226	226	254
Sales of goods and services	1,031	1,103	1,218	1,205	1,271
Return on investments	2,472	2,547	2,760	2,524	2,530
Other revenues from own sources	143	178	136	211	230
TRANSFER REVENUE	1,691	1,913	2,199	2,044	2,253
Transfers from other levels of government	1,621	1,859	2,112	1,956	2,162
Transfers from government enterprises	70	54	87	88	91
TOTAL REVENUE	12,981	15,314	15,446	16,040	17,549
Note:	<div> <div>Local government data are calendar year basis</div> <div>A = Actual; E = Estimates; RE = Revised Estimates</div> <div>Totals may not add due to rounding</div> <div>Disponible en français</div> </div> <div> <div>Contact:</div> <div>Robert Loggie</div> <div>Public Institutions Division</div> <div>Statistics Canada</div> <div>K1A 0T6</div> </div> <div> <div>Tel: (613) 951-1809</div> <div>Fax: (613) 951-0661</div> </div>				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Revenue – British Columbia

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
(millions of dollars)					
OWN SOURCE REVENUE	11,310	12,478	13,956	15,753	17,006
Income taxes	2,585	3,311	3,623	4,118	4,400
Personal income taxes	2,249	2,792	2,990	3,452	3,695
Corporation income taxes	336	520	633	666	705
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	2,017	2,143	2,253	2,416	2,596
Real property taxes	1,931	2,061	2,163	2,322	2,496
Other property and related taxes	86	82	90	94	100
Consumption taxes	2,204	2,214	2,504	2,889	3,239
General sales taxes	1,565	1,482	1,710	2,005	2,233
Motive fuel taxes	371	450	456	505	590
Alcoholic beverages and tobacco taxes	212	228	281	312	344
Customs duties	-	-	-	-	-
Other	56	54	57	67	72
Health and social insurance levies	767	699	1,019	1,161	1,203
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	155	279	370	388	483
Natural resource revenues	729	1,046	1,146	1,271	1,271
Privileges, licences and permits	307	334	382	328	343
Sales of goods and services	818	875	924	991	1,061
Return on investments (2)	1,386	1,433	1,616	2,056	2,258
Other revenues from own sources	343	143	121	137	153
TRANSFER REVENUE	2,075	2,358	2,179	2,177	2,202
Transfers from other levels of government	2,023	2,306	2,134	2,130	2,153
Transfers from government enterprises	52	52	46	47	50
TOTAL REVENUE	13,385	14,836	16,135	17,930	19,208
<div> <div>Note:</div> <div> Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français </div> </div> <div> <div>Contact:</div> <div> Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 </div> </div> <div> <div>Tel: (613) 951-1809</div> <div>Fax: (613) 951-0661</div> </div>					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Territorial and Local Government Revenue - Yukon

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	77	86	79	91	89
Income taxes	19	25	27	28	29
Personal income taxes	17	21	21	23	24
Corporation income taxes	2	3	6	5	5
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	8	10	10	11	12
Real property taxes	8	9	9	10	11
Other property and related taxes	-	-	1	1	1
Consumption taxes	8	9	7	9	9
General sales taxes	-	-	-	-	-
Motive fuel taxes	4	4	4	5	5
Alcoholic beverages and tobacco taxes	4	5	3	5	5
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	8	5	5	6	5
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	1	1	3	6	1
Natural resource revenues	1	1	1	1	1
Privileges, licences and permits	3	3	3	2	3
Sales of goods and services	11	16	9	10	8
Return on investments	18	16	14	17	18
Other revenues from own sources	-	1	1	1	1
TRANSFER REVENUE	208	220	241	254	264
Transfers from other levels of government	208	220	240	254	263
Transfers from government enterprises	-	-	-	-	-
TOTAL REVENUE	285	306	320	345	352
Note:	Contact: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français				
	Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Territorial and Local Government Revenue – Northwest Territories

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
(millions of dollars)					
OWN SOURCE REVENUE	228	215	216	241	279
Income taxes	58	45	42	61	69
Personal income taxes	39	40	44	47	50
Corporation income taxes	20	6	(2)	13	19
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	16	18	21	23	23
Real property taxes	15	17	20	22	22
Other property and related taxes	1	1	1	1	1
Consumption taxes	14	14	14	16	19
General sales taxes	-	-	-	-	-
Motive fuel taxes	10	9	9	9	9
Alcoholic beverages and tobacco taxes	5	5	5	7	10
Customs duties	-	-	-	-	-
Other	-	-	-	-	-
Health and social insurance levies	15	12	13	14	21
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	1	1	1	1	1
Natural resource revenues	-	-	-	-	-
Privileges, licences and permits	4	4	4	5	5
Sales of goods and services	86	91	90	87	97
Return on investments	32	27	28	31	39
Other revenues from own sources	2	3	3	3	3
TRANSFER REVENUE	562	657	750	816	833
Transfers from other levels of government	561	656	749	815	832
Transfers from government enterprises	1	1	1	1	1
TOTAL REVENUE	789	871	966	1,057	1,112
Note:	Contact:				
Local government data are calendar year basis	Robert Loggie				
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division				
Totals may not add due to rounding	Statistics Canada				
Disponible en français	K1A 0T6				
	Tel: (613) 951-1809				
	Fax: (613) 951-0661				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial/Territorial and Local Government Revenue – Canada Total

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	101,481	113,638	124,936	134,913	146,060
Income taxes	28,540	33,426	36,846	40,940	44,210
Personal income taxes	24,315	28,231	30,826	34,286	37,304
Corporation income taxes	4,225	5,195	6,020	6,654	6,906
Taxes on payments to non-residents	-	-	-	-	-
Property and related taxes	16,747	18,050	19,757	21,156	23,051
Real property taxes	13,794	14,921	16,366	17,586	19,142
Other property and related taxes	2,953	3,129	3,390	3,570	3,909
Consumption taxes	19,027	21,136	23,935	25,870	27,827
General sales taxes	13,003	14,385	16,552	17,984	19,117
Motive fuel taxes	3,285	3,830	4,189	4,165	4,610
Alcoholic beverages and tobacco taxes	1,998	2,099	2,316	2,446	2,740
Customs duties	-	-	-	-	-
Other	741	822	878	1,276	1,359
Health and social insurance levies	7,649	8,556	9,478	9,750	9,383
Petroleum and natural gas taxes	-	-	-	-	-
Miscellaneous taxes	2,750	3,183	3,792	4,497	7,004
Natural resource revenues	4,382	5,676	5,274	5,543	5,991
Privileges, licences and permits	2,782	3,057	3,333	3,607	4,140
Sales of goods and services	7,016	7,630	8,341	8,393	8,890
Return on investments (2)	11,027	11,429	12,578	13,394	13,684
Other revenues from own sources	1,561	1,496	1,604	1,764	1,878
TRANSFER REVENUE	22,071	23,913	25,493	26,896	27,100
Transfers from other levels of government	21,437	23,225	24,691	26,070	26,217
Transfers from government enterprises	635	688	802	827	882
TOTAL REVENUE	123,552	137,550	150,429	161,809	173,159
Note:	Contact: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français				
	Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Expenditure – Newfoundland

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	166	176	212	235	228
Protection of persons and property	122	118	142	159	182
Transportation and communications	251	269	274	295	322
Health	544	577	601	653	728
Social services	310	327	317	374	377
Education	587	675	710	761	804
Resource conservation and Industrial development	134	136	169	182	169
Environment	72	96	80	74	100
Recreation and culture	57	63	67	72	71
Labour, employment and immigration	6	11	17	20	22
Housing	4	1	2	2	3
Foreign affairs and International assistance	-	-	-	-	-
Regional planning and development	22	24	26	16	20
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	56	52	53	52	37
Debt charges	508	546	537	606	521
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	2,839	3,071	3,206	3,502	3,582
Surplus (Deficit)	(250)	(236)	(112)	(67)	(84)
Note:	<p>Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français</p>				
	<p>Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6</p> <p>Tel: (613) 951-1809 Fax: (613) 951-0661</p>				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Expenditure – Prince Edward Island

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	33	34	44	41	55
Protection of persons and property	19	26	31	30	31
Transportation and communications	57	69	72	82	85
Health	114	121	129	136	150
Social services	62	76	75	78	84
Education	129	127	134	148	151
Resource conservation and industrial development	61	65	76	75	73
Environment	6	6	9	10	10
Recreation and culture	12	16	12	17	19
Labour, employment and immigration	1	2	2	2	2
Housing	-	-	-	-	-
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	4	2	2	4	3
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	2	2	3	3	3
Debt charges	64	67	77	82	87
Other expenditures	-	-	2	-	-
TOTAL EXPENDITURE	564	614	667	708	752
Surplus (Deficit)	(20)	(25)	(8)	(3)	(6)
Note:	<p>Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français</p>				
	<p>Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6</p> <p>Tel: (613) 951-1809 Fax: (613) 951-0661</p>				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Expenditure - Nova Scotia

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	176	170	200	200	210
Protection of persons and property	198	226	239	260	273
Transportation and communications	249	267	298	333	321
Health	953	1,089	1,106	1,228	1,306
Social services	442	474	535	597	642
Education	897	938	1,137	1,208	1,209
Resource conservation and industrial development	225	207	268	276	229
Environment	83	118	124	138	187
Recreation and culture	75	86	105	129	116
Labour, employment and immigration	9	8	9	9	10
Housing	31	33	32	33	32
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	26	29	29	33	32
Research establishments	7	7	7	8	8
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	24	46	90	57	20
Debt charges	619	652	650	640	715
Other expenditures	1	2	1	1	1
TOTAL EXPENDITURE	4,013	4,350	4,829	5,151	5,311
Surplus (Deficit)	(322)	(332)	(492)	(525)	(316)
<div> <div> Note: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français </div> <div> Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1809 Fax: (613) 951-0661 </div> </div>					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Expenditure – New Brunswick

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	188	207	222	218	284
Protection of persons and property	155	179	182	193	210
Transportation and communications	305	351	326	360	394
Health	682	778	844	925	969
Social services	459	489	487	517	539
Education	695	747	781	817	858
Resource conservation and industrial development	139	154	169	197	207
Environment	65	77	69	73	88
Recreation and culture	72	83	65	86	85
Labour, employment and immigration	5	6	20	22	27
Housing	7	13	3	2	1
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	14	16	15	25	14
Research establishments	7	7	8	7	8
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	25	35	32	15	36
Debt charges (2)	443	470	499	505	532
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	3,260	3,611	3,721	3,962	4,252
Surplus (Deficit)	(236)	(269)	(90)	(38)	(134)
<div> <div> Note: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français </div> <div> Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1809 Fax: (613) 951-0661 </div> </div>					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Expenditure – Quebec

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	2,696	3,023	3,228	3,728	4,119
Protection of persons and property	1,616	1,655	1,913	1,818	1,969
Transportation and communications	2,345	2,537	2,726	3,130	3,219
Health	6,825	7,316	7,712	8,575	9,109
Social services	5,699	6,077	6,588	6,131	6,752
Education	7,349	7,918	8,142	8,441	8,818
Resource conservation and industrial development	1,306	1,223	1,489	1,442	1,555
Environment	1,169	1,071	1,487	1,881	1,683
Recreation and culture	871	921	976	1,134	1,229
Labour, employment and immigration	226	163	250	275	296
Housing	416	415	496	675	471
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	171	183	160	306	342
Research establishments	87	90	115	100	151
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	465	419	602	664	522
Debt charges	5,131	5,459	5,551	5,720	6,018
Other expenditures	207	221	227	293	88
TOTAL EXPENDITURE	36,578	38,690	41,662	44,313	46,340
Surplus (Deficit)	(3,921)	(2,739)	(2,881)	(3,737)	(2,822)
Note: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français		Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661			

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Expenditure - Ontario

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	2,181	2,505	2,871	3,104	3,276
Protection of persons and property	2,673	3,090	3,220	3,600	3,864
Transportation and communications	2,371	2,604	2,696	2,986	3,411
Health	11,039	12,026	13,592	15,268	15,934
Social services	5,642	6,524	7,093	8,492	9,641
Education	10,267	11,114	12,531	13,369	14,041
Resource conservation and industrial development	1,261	1,329	1,468	1,455	1,477
Environment	1,259	1,426	1,698	1,930	2,279
Recreation and culture	1,388	1,517	1,647	1,749	1,993
Labour, employment and immigration	49	52	62	72	82
Housing	198	219	245	265	404
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	277	294	321	333	326
Research establishments	27	26	30	35	70
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	790	860	849	841	895
Debt charges (2)	4,925	5,112	5,595	5,666	5,753
Other expenditures	99	112	67	71	80
TOTAL EXPENDITURE	44,444	48,812	53,984	59,237	63,527
Surplus (Deficit)	(1,059)	(1,051)	562	703	1,018
Note: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français					
Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Expenditure – Manitoba

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
(millions of dollars)					
General services	278	301	392	336	360
Protection of persons and property	290	306	326	356	354
Transportation and communications	354	374	366	437	440
Health	1,243	1,336	1,338	1,561	1,647
Social services	670	745	816	948	984
Education	1,094	1,172	1,252	1,274	1,266
Resource conservation and industrial development	447	221	332	299	293
Environment	142	127	146	166	237
Recreation and culture	153	194	174	210	302
Labour, employment and immigration	39	32	28	26	22
Housing	20	26	30	15	17
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	104	84	98	65	56
Research establishments	1	1	1	1	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	137	114	64	64	70
Debt charges (2)	1,017	1,312	1,221	1,364	1,446
Other expenditures	-	-	10	-	-
TOTAL EXPENDITURE	5,991	6,346	6,594	7,124	7,496
Surplus (Deficit)	(590)	(104)	61	(66)	(286)
<div> <div> Note: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français </div> <div> Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1809 Fax: (613) 951-0661 </div> </div>					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Expenditure – Saskatchewan

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

	1986/87	1987/88	1988/89	1989/90	1990/91
Function	A	A	RE	RE (1)	E (1)
	(millions of dollars)				
General services	386	503	332	379	470
Protection of persons and property	251	280	261	284	338
Transportation and communications	439	433	427	447	455
Health	1,152	1,108	1,263	1,367	1,434
Social services	529	554	509	492	562
Education	1,079	1,092	1,031	1,063	1,152
Resource conservation and Industrial development	421	361	813	423	378
Environment	148	153	163	203	209
Recreation and culture	162	181	185	196	234
Labour, employment and Immigration	24	12	8	7	2
Housing	4	1	1	1	1
Foreign affairs and International assistance	-	-	-	-	-
Regional planning and development	64	28	44	50	14
Research establishments	15	17	16	16	16
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	174	115	101	106	113
Debt charges (2)	1,115	1,260	1,201	1,164	1,374
Other expenditures	3	8	1	2	12
TOTAL EXPENDITURE	5,966	6,105	6,357	6,199	6,765
Surplus (Deficit)	(1,145)	(620)	(498)	(26)	(456)
Note:	Contact:				
Local government data are calendar year basis	Robert Loggie		Tel: (613) 951-1809		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Totals may not add due to rounding	Statistics Canada				
Disponible en français	K1A 0T6				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Provincial and Local Government Expenditure - Alberta

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

	1986/87	1987/88	1988/89	1989/90	1990/91
Function	A	A	RE	RE (1)	E (1)
	(millions of dollars)				
General services	840	872	959	956	958
Protection of persons and property	851	841	840	858	899
Transportation and communications	1,440	1,393	1,369	1,507	1,495
Health	3,470	3,365	3,716	3,747	4,052
Social services	1,659	1,685	1,801	2,032	1,960
Education	3,156	3,021	3,493	3,456	3,609
Resource conservation and industrial development	3,069	2,373	2,268	2,090	1,885
Environment	511	529	594	691	705
Recreation and culture	582	598	588	598	634
Labour, employment and immigration	80	96	69	43	39
Housing	80	48	69	103	132
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	110	153	111	93	92
Research establishments	99	98	100	90	84
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	314	356	366	446	266
Debt charges	781	1,080	1,072	1,559	1,669
Other expenditures	-	-	6	-	-
TOTAL EXPENDITURE	17,041	16,509	17,422	18,269	18,480
Surplus (Deficit)	(4,060)	(1,195)	(1,976)	(2,229)	(931)
Note:	Contact:				
Local government data are calendar year basis	Robert Loggie		Tel: (613) 951-1809		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Totals may not add due to rounding	Statistics Canada				
Disponible en français	K1A 0T6				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial and Local Government Expenditure – British Columbia

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	770	877	870	930	978
Protection of persons and property	794	841	894	975	1,092
Transportation and communications	1,167	978	907	1,278	1,393
Health	3,442	3,764	4,059	4,513	4,940
Social services	1,917	1,979	2,091	2,294	2,451
Education	2,501	2,693	2,706	3,012	3,717
Resource conservation and industrial development	797	762	865	682	885
Environment	365	458	405	502	638
Recreation and culture	572	554	515	649	713
Labour, employment and immigration	10	13	16	19	23
Housing	82	39	38	44	59
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	82	94	90	130	150
Research establishments	10	10	12	15	59
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	269	254	239	238	256
Debt charges (2)	1,322	1,443	1,791	1,974	2,007
Other expenditures	34	49	32	29	31
TOTAL EXPENDITURE	14,135	14,808	15,529	17,285	19,390
Surplus (Deficit)	(750)	28	606	645	(182)
<div> <div> Note: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français </div> <div> Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1809 Fax: (613) 951-0661 </div> </div>					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Territorial and Local Government Expenditure - Yukon

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
(millions of dollars)					
General services	35	43	44	47	45
Protection of persons and property	26	25	29	31	30
Transportation and communications	75	69	84	80	71
Health	25	27	29	32	37
Social services	16	19	16	18	25
Education	60	62	65	71	62
Resource conservation and industrial development	23	20	27	32	29
Environment	4	4	6	6	11
Recreation and culture	10	13	12	13	15
Labour, employment and immigration	3	3	2	1	1
Housing	1	-	1	1	-
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	5	6	7	16	16
Research establishments	-	-	-	-	-
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	5	35	15	18	6
Debt charges	1	1	-	1	1
Other expenditures	-	-	-	-	-
TOTAL EXPENDITURE	288	328	336	369	350
Surplus (Deficit)	(3)	(22)	(16)	(23)	2
<div> <div> Note: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français </div> <div> Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 </div> <div> Tel: (613) 951-1809 Fax: (613) 951-0661 </div> </div>					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Territorial and Local Government Expenditure – Northwest Territories

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	195	199	216	222	223
Protection of persons and property	43	70	73	85	85
Transportation and communications	39	43	47	59	63
Health	98	101	154	167	175
Social services	54	64	85	87	84
Education	123	158	148	173	175
Resource conservation and industrial development	80	81	55	71	102
Environment	19	28	33	38	40
Recreation and culture	17	45	45	40	43
Labour, employment and immigration	-	1	1	1	-
Housing	1	1	3	10	8
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	39	33	36	51	48
Research establishments	-	-	1	1	2
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	65	74	107	125	80
Debt charges	1	-	-	6	7
Other expenditures	1	1	-	-	-
TOTAL EXPENDITURE	775	899	1,004	1,136	1,133
Surplus (Deficit)	14	(28)	(38)	(79)	(21)
Note:	<p>Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français</p>				
	<p>Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6</p> <p>Tel: (613) 951-1809 Fax: (613) 951-0661</p>				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

Consolidated Provincial/Territorial and Local Government Expenditure – Canada Total

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	7,944	8,909	9,590	10,396	11,206
Protection of persons and property	7,037	7,655	8,150	8,650	9,327
Transportation and communications	9,092	9,388	9,591	10,994	11,669
Health	29,586	31,608	34,542	38,171	40,479
Social services	17,457	19,013	20,411	22,060	24,100
Education	27,937	29,716	32,129	33,795	35,863
Resource conservation and industrial development	7,962	6,932	7,999	7,225	7,282
Environment	3,843	4,095	4,815	5,710	6,186
Recreation and culture	3,971	4,270	4,391	4,895	5,452
Labour, employment and immigration	451	399	483	498	525
Housing	844	798	918	1,149	1,127
Foreign affairs and international assistance	-	-	-	-	-
Regional planning and development	917	945	938	1,121	1,114
Research establishments	253	256	290	273	396
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	2,326	2,362	2,522	2,629	2,306
Debt charges (2)	15,926	17,403	18,194	19,288	20,129
Other expenditures	346	393	348	398	214
TOTAL EXPENDITURE	135,893	144,142	155,311	167,254	177,378
Surplus (Deficit)	(12,342)	(6,592)	(4,882)	(5,444)	(4,219)
Note:	Contact:				
Local government data are calendar year basis	Robert Loggie		Tel: (613) 951-1809		
A = Actual; E = Estimates; RE = Revised Estimates	Public Institutions Division		Fax: (613) 951-0661		
Totals may not add due to rounding	Statistics Canada				
Disponible en français	K1A 0T6				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1
Indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Federal, Provincial/Territorial and Local Government Revenue – Canada Total

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Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Source	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
OWN SOURCE REVENUE	190,357	215,488	233,206	254,341	273,612
Income taxes	79,361	92,825	98,232	110,706	120,270
Personal income taxes	63,895	75,590	78,904	89,670	100,414
Corporation income taxes	14,110	16,073	17,750	19,675	18,306
Taxes on payments to non-residents	1,356	1,162	1,578	1,361	1,550
Property and related taxes	16,747	18,050	19,757	21,156	23,051
Real property taxes	13,794	14,921	16,366	17,586	19,142
Other property and related taxes	2,953	3,129	3,390	3,570	3,909
Consumption taxes	40,006	45,063	50,270	54,630	55,813
General sales taxes	25,025	27,369	32,296	35,752	35,817
Motive fuel taxes	4,776	6,501	6,731	6,579	7,585
Alcoholic beverages and tobacco taxes	4,674	4,931	5,022	5,478	6,045
Customs duties	4,191	4,390	4,527	4,592	4,150
Other	1,340	1,872	1,694	2,230	2,215
Health and social insurance levies	17,282	19,110	20,730	20,396	22,068
Petroleum and natural gas taxes	467	(13)	111	56	-
Miscellaneous taxes	3,190	3,673	4,475	5,139	7,701
Natural resource revenues	4,438	5,728	5,330	5,610	6,061
Privileges, licences and permits	2,951	3,256	3,549	3,856	4,368
Sales of goods and services	8,756	9,867	10,123	10,358	11,110
Return on investments (2)	14,821	15,542	18,078	19,160	20,468
Other revenues from own sources	2,338	2,388	2,553	3,275	2,701
TRANSFER REVENUE	706	761	843	870	927
Transfers from other levels of government	-	-	-	-	-
Transfers from government enterprises	706	761	843	870	927
TOTAL REVENUE	191,063	216,249	234,049	255,210	274,539
Note:	Contact: Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661				
Local government data are calendar year basis					
A = Actual; E = Estimates; RE = Revised Estimates					
Totals may not add due to rounding					
Disponible en français					

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest from provincial government enterprises related to direct borrowings of provincial governments made on their behalf. Annex 1 indicates the amount of interest received from provincial government enterprises for the fiscal years 1987/88 to 1991/92.

Consolidated Federal, Provincial/Territorial and Local Government Expenditure – Canada Total

Fiscal years 1986/1987 to 1990/1991

Financial Management System Basis

Function	1986/87 A	1987/88 A	1988/89 RE	1989/90 RE (1)	1990/91 E (1)
	(millions of dollars)				
General services	13,238	14,651	15,595	16,739	18,668
Protection of persons and property	18,382	19,896	20,826	22,344	23,557
Transportation and communications	12,513	12,943	13,152	14,430	15,136
Health	30,404	32,546	35,488	39,228	41,570
Social services	49,403	51,947	54,441	59,664	67,128
Education	28,910	30,781	33,197	35,091	36,768
Resource conservation and industrial development	14,596	14,720	14,769	13,219	12,787
Environment	4,285	4,584	5,337	6,311	6,884
Recreation and culture	4,899	5,277	5,404	6,006	6,617
Labour, employment and immigration	1,800	1,776	2,252	2,469	2,620
Housing	2,299	2,350	2,515	2,885	3,115
Foreign affairs and international assistance	2,896	3,271	3,632	4,120	3,495
Regional planning and development	1,259	1,285	1,356	1,584	1,601
Research establishments	1,343	1,387	1,348	1,549	1,780
General purpose transfers to other levels of government	-	-	-	-	-
Transfers to own enterprises	5,028	6,080	4,647	4,880	4,682
Debt charges (2)	42,466	46,342	51,284	57,982	62,682
Other expenditures	340	394	350	413	410
TOTAL EXPENDITURE	234,060	250,232	265,596	288,914	309,501
Surplus (Deficit)	(42,998)	(33,984)	(31,547)	(33,704)	(34,962)
Note:	Contact: Local government data are calendar year basis A = Actual; E = Estimates; RE = Revised Estimates Totals may not add due to rounding Disponible en français				
	Robert Loggie Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1809 Fax: (613) 951-0661				

(1) Data for this year have not yet been revised to incorporate the latest data from the single-level government tables.

(2) Includes interest related to direct borrowings of provincial governments on behalf of their government enterprises. Annex 1 indicates the amount of interest paid on behalf of their government enterprises for the fiscal years 1987/88 to 1991/92.

Annex 1

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Debt Charges due to Direct Borrowing by Provincial/Territorial Governments on behalf of their Government Enterprises

Fiscal years 1987/88 to 1991/92

Financial Management System Basis

	New- found- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Canada Total
	thousands of dollars												
1987/88 (A)	-	-	-	826	-	884,097	436,286	508,752	-	221,258	-	-	2,051,219
1988/89 (E)	-	-	-	11,765	-	837,742	326,748	411,155	-	320,584	-	-	1,907,994
1989/90 (RE)	-	-	-	24,374	-	950,000	350,497	371,248	-	379,482	-	-	2,075,601
1990/91 (RE)	-	-	-	44,400	-	860,400	372,600	366,100	-	649,000	-	-	2,292,500
1991/92 (E)	-	-	-	44,400	-	860,400	407,100	366,100	-	631,000	-	-	2,309,000
Note: Fiscal years ending March 31 A = Actual; E = Estimates; RE = Revised Estimates Disponible en français							Contact: Christine Dominguez Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-8510 Fax: (613) 951-0661						

Government Assets, Liabilities and Debt Tables

Financial Management System

- Federal Government Debt
- Federal Government Balance Sheet
- Provincial and Territorial Government Balance Sheet
- Provincial and Territorial Government Balance Sheet - Canada Total
- Local Government Balance Sheet
- Local Government Balance Sheet, Canada Total

Federal Government Debt

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Selected fiscal years 1866/67 to 1990/91 (1)

Financial Management System

Year	Net Federal Debt	Gross Federal Debt	Components of the Gross Debt					
			Marketable Bonds	Treasury Bills	Savings Bonds	Other Securities	Pension Plans	Other Liabilities
(millions of dollars)			(millions of dollars)					
1866/67	76	93	69					24
1884/85	196	265	174			19		72
1899/00	265	347	237					110
1913/14	336	544	304			8	2	230
1917/18	1,192	1,863	1,428	75			5	355
1932/33	2,596	3,062	2,606	50		60	50	296
1938/39	3,153	3,686	3,231	155			68	232
1944/45	11,298	14,913	11,654	380		1,506	94	1,279
1949/50	11,645	16,723	12,882	450	891	850	175	1,475
1959/60	12,089	20,310	10,628	2,125	3,137		1,910	2,510
1964/65	15,529	26,524	11,286	2,140	5,552		4,191	3,355
1969/70	17,788	35,150	13,148	2,895	6,579	15	6,505	6,008
1974/75	23,958	55,289	14,490	5,630	12,915	51	12,378	9,825
1979/80	72,331	112,070	35,890	16,325	18,081	1,825	23,722	16,227
1980/81	84,672	129,107	43,724	21,770	15,812	1,343	26,529	19,929
1981/82	97,711	145,463	46,724	19,375	24,978	1,276	30,143	22,967
1982/83	125,625	173,660	51,714	29,125	32,641	1,996	34,126	24,058
1983/84	162,250	210,841	58,994	41,700	38,204	3,228	37,988	30,727
1984/85	202,424	248,052	71,373	52,300	41,959	7,165	42,290	32,965
1985/86	238,537	283,739	86,957	61,950	44,245	8,366	46,970	35,251
1986/87	269,563	318,218	100,294	76,950	44,310	7,938	51,969	36,757
1987/88	297,250	349,830	110,222	81,050	53,323	7,463	57,388	40,384
1988/89	325,839	380,820	121,121	102,700	47,756	6,048	63,213	39,982
1989/90	354,289	407,084	131,810	118,550	40,929	4,696	69,597	41,502
1990/91	385,047	443,278	147,104	139,150	34,444	4,514	74,807	43,259
Note:				Contact:	A.J. Gareau		Tel: (613) 951-1826	
(1) As at March 31					Public Institutions Division		Fax: (613) 951-0661	
Disponible en français					Statistics Canada			
					K1A 0T6			

Federal Government Balance Sheet

as at March 31, 1987 to 1991

Financial Management System

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	1987	1988	1989	1990	1991
	(millions of dollars)				
FINANCIAL ASSETS:					
Cash on hand and on deposit	6,196	3,973	3,928	3,491	4,727
Receivables	2,103	2,138	2,148	2,476	3,174
Advances	27,494	35,172	36,257	32,787	35,996
Securities	10,910	8,893	9,113	9,612	9,755
Other Financial Assets	1,952	2,404	3,535	4,429	4,579
TOTAL FINANCIAL ASSETS	48,655	52,580	54,981	52,795	58,231
LIABILITIES:					
Bank overdrafts	2,895	2,735	2,381	2,563	4,031
Payables	19,263	21,413	22,817	24,129	24,405
Advances	1,861	1,899	1,932	1,905	2,097
Treasury Bills	76,950	81,050	102,700	118,550	139,150
Savings Bonds	44,310	53,323	47,756	40,929	34,444
Bonds and Debentures	102,090	112,713	124,127	134,883	150,596
Other Securities	10,415	9,452	7,026	5,482	4,876
Deposits	3,702	3,982	3,709	5,219	5,837
Other Liabilities	56,732	63,263	68,372	73,424	77,842
TOTAL LIABILITIES	318,218	349,830	380,820	407,084	443,278
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES OR (EXCESS OF LIABILITIES OVER FINANCIAL ASSETS)	(269,563)	(297,250)	(325,839)	(354,289)	(385,047)
Total financial assets per capita (\$)	1,899	2,029	2,095	1,984	2,157
Total liabilities per capita (\$)	12,422	13,502	14,512	15,298	16,418
Population at June 1 (thousands)	25,618	25,910	26,241	26,611	27,000
Note: * Disponible en français	Contact: A.J. Gareau Public Institutions Division Statistics Canada K1A 0T6			Tel: (613) 951-1826 Fax: (613) 951-0661	

Provincial and Territorial Government Balance Sheet

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as at March 31, 1990

Financial Management System

	NF	PE	NS	NB*	PQ	ON*
	(millions of dollars)					
FINANCIAL ASSETS						
Cash on Hand and on Deposit	74	13	144	85	8,951	913
Receivables	81	74	376	599	3,058	607
Advances	218	99	331	149	1,242	343
Securities	1,844	379	2,234	2,207	7,642	18,569
Other Financial Assets	72	13	107	80	205	87
TOTAL FINANCIAL ASSETS	2,289	578	3,192	3,120	21,098	20,519
LIABILITIES						
Bank Overdrafts	32	17	61	35	479	3,532
Payables	233	80	628	439	4,528	305
Advances	237	15	232	41	3,057	333
Treasury Bills	130	28	0	249	1,800	0
Savings Bonds	38	0	0	0	2,085	0
Bonds and Debentures	4,548	618	6,526	4,677	25,461	44,745
Other Securities	34	0	141	88	2,293	23
Deposits	1	34	7	13	96	1,832
Other Liabilities	15	19	97	373	15,166	244
TOTAL LIABILITIES	5,268	811	7,692	5,915	54,965	51,014
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES OR (EXCESS OF LIABILITIES OVER FINANCIAL ASSETS)	(2,979)	(233)	(4,500)	(2,795)	(33,867)	(30,495)
Total financial assets per capita (\$)	3,995	4,412	3,566	4,321	3,117	2,105
Total liabilities per capita (\$)	9,194	6,191	8,594	8,193	8,121	5,232
Population at June 1 (thousands)	573	131	895	722	6,768	9,750
Note: Disponible en français * Borrowings contracted on behalf of government enterprises	NB 305	ONT 7,898	Contact: A.J. Gareau Public Institutions Division Statistics Canada K1A 0T6			
			Tel: (613) 951-1826 Fax: (613) 951-0661			

Provincial and Territorial Government Balance Sheet

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as at March 31, 1990

Financial Management System

	MB*	SK*	AB*	BC*	YT	NT	CANADA
	(millions of dollars)						
FINANCIAL ASSETS:							
Cash on Hand and on Deposit	524	33	2,440	52	45	76	13,350
Receivables	460	577	1,291	1,427	38	126	8,714
Advances	3,640	6,219	602	4,404	9	64	17,320
Securities	3,012	2,839	23,798	14,742	81	132	77,479
Other Financial Assets	40	121	142	334	49	0	1,250
TOTAL FINANCIAL ASSETS	7,676	9,789	28,273	20,959	222	398	118,113
LIABILITIES:							
Bank Overdrafts	193	107	94	137	0	41	4,728
Payables	838	150	1,376	1,448	41	187	10,253
Advances	149	8	6	46	5	0	4,129
Treasury Bills	650	650	650	780	0	0	4,937
Savings Bonds	0	0	987	82	0	0	3,192
Bonds and Debentures	9,224	8,606	10,061	6,987	5	0	121,458
Other Securities	391	2,971	6,808	5,864	0	0	18,613
Deposits	524	156	1,300	4,579	0	0	8,542
Other Liabilities	215	200	366	1,333	21	1	18,050
TOTAL LIABILITIES	12,184	12,848	21,648	21,256	72	229	193,902
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES OR (EXCESS OF LIABILITIES OVER FINANCIAL ASSETS)	(4,508)	(3,059)	6,625	(297)	150	169	(75,789)
Total financial assets per capita (\$)	7,049	9,818	11,433	6,690	8,538	7,370	4,439
Total liabilities per capita (\$)	11,188	12,887	8,754	6,785	2,769	4,241	7,287
Population at June 1 (thousands)	1,089	997	2,473	3,133	26	54	26,611
Note: Disponible en français * Borrowings contracted on behalf of government enterprises	MB 3,586	SK 7,487	AB 301	BC 3,950	Contact: A.J. Gareau Public Institutions Division Statistics Canada K1A 0T6		
					Tel: (613) 951-1826 Fax: (613) 951-0661		

Provincial and Territorial Government Balance Sheet, Canada Total

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as at March 31, 1986 to 1990

Financial Management System

	1986	1987	1988	1989	1990
	(millions of dollars)				
FINANCIAL ASSETS					
Cash on hand and on deposit	7,930	9,817	11,205	12,328	13,350
Receivables	7,181	7,149	6,973	7,927	8,714
Advances	11,320	12,704	13,894	15,878	17,320
Securities	60,781	62,709	66,042	72,308	77,479
Other Financial Assets	816	1,188	1,137	1,082	1,250
TOTAL FINANCIAL ASSETS	88,028	93,567	99,251	109,523	118,113
LIABILITIES					
Bank overdrafts	2,424	3,075	3,127	3,991	4,728
Payables	8,179	8,711	8,723	9,405	10,253
Advances	3,432	3,462	3,423	3,624	4,129
Treasury Bills	4,339	4,638	5,240	5,388	4,937
Savings Bonds	2,733	2,808	3,489	3,267	3,192
Bonds and Debentures	89,405	98,559	103,981	108,899	121,458
Other Securities	8,431	13,078	13,321	15,440	18,613
Deposits	1,687	2,139	5,773	7,248	8,542
Other Liabilities	16,337	18,969	22,167	25,005	18,050
TOTAL LIABILITIES	136,967	155,439	169,244	182,267	193,902
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES OR (EXCESS OF LIABILITIES OVER FINANCIAL ASSETS)	(48,939)	(61,872)	(69,993)	(72,744)	(75,789)
Total financial assets per capita (\$)	3,472	3,652	3,831	4,174	4,439
Total liabilities per capita (\$)	5,403	6,068	6,532	6,946	7,287
Population at June 1 (thousands)	25,352	25,618	25,910	26,241	26,611
Note: Disponible en français	Contact: A.J. Gareau Public Institutions Division Statistics Canada K1A 0T6				Tel: (613) 951-1826 Fax: (613) 951-0661

Local Government Balance Sheet

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as at March 31, 1990 [1]

Financial Management System

	NF	PE	NS	NB	PQ	ON
	(millions of dollars)					
FINANCIAL ASSETS						
Cash on Hand and on Deposit	18	7	150	22	621	1,600
Receivables	55	8	66	35	1,230	1,918
Advances	--	4	10	10	15	328
Securities	6	2	50	12	501	3,000
Other Financial Assets	17	2	81	12	210	170
TOTAL FINANCIAL ASSETS	96	23	357	91	2,577	7,016
LIABILITIES						
Payables	47	5	180	43	1,346	1,349
Bank Loans	103	9	20	16	669	468
Advances	26	10	72	38	974	993
Bonds and Debentures	477	74	500	308	12,669	4,410
Other Liabilities	11	4	45	33	592	175
TOTAL LIABILITIES	664	102	817	438	16,250	7,395
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES OR (EXCESS OF LIABILITIES OVER FINANCIAL ASSETS)	(568)	(79)	(460)	(347)	(13,673)	(379)
Total financial assets per capita (\$)	168	176	399	126	381	720
Total liabilities per capita (\$)	1,159	779	913	607	2,401	758
Population at June 1 (thousands)	573	131	895	722	6,768	9,750
Note: Disponible en français [1] Preliminary Data	Contact: A.J. Gareau Public Institutions Division Statistics Canada K1A 0T6			Tel: (613) 951-1826 Fax: (613) 951-0661		

Local Government Balance Sheet

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as at March 31, 1990 [1]

Financial Management System

	MB	SK	AB	BC	YT	NT	CANADA
	(millions of dollars)						
FINANCIAL ASSETS:							
Cash on Hand and on Deposit	110	380	475	906	3	16	4,308
Receivables	119	230	872	465	4	18	5,020
Advances	111	3	1,739	19	--	--	2,239
Securities	340	142	875	975	5	6	5,914
Other Financial Assets	58	74	259	872	2	3	1,760
TOTAL FINANCIAL ASSETS	738	829	4,220	3,237	14	43	19,241
LIABILITIES:							
Payables	195	132	978	452	14	13	4,754
Bank Loans	104	19	22	25	1	--	1,456
Advances	17	61	425	480	--	--	3,096
Bonds and Debentures	1,172	430	5,648	4,716	6	39	30,449
Other Liabilities	37	43	349	225	5	2	1,521
TOTAL LIABILITIES	1,525	685	7,422	5,898	26	54	41,276
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES OR (EXCESS OF LIABILITIES OVER FINANCIAL ASSETS)	(787)	144	(3,202)	(2,661)	(12)	(11)	(22,035)
Total financial assets per capita (\$)	678	831	1,706	1,033	538	796	723
Total liabilities per capita (\$)	1,400	687	3,001	1,883	1,000	1,000	1,551
Population at June 1 (thousands)	1,089	997	2,473	3,133	26	54	26,611
Note: Disponible en français [1] Preliminary Data	Contact: A.J. Gareau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1826 Fax: (613) 951-0661						

Local Government Balance Sheet, Canada Total

as at December 31, 1986 to 1990

Financial Management System

Page 1/1

	1986	1987	1988	1989 E	1990 E
	(millions of dollars)				
FINANCIAL ASSETS					
Cash on hand and on deposit	3,868	4,109	4,152	4,304	4,308
Receivables	4,513	4,732	4,752	4,978	5,020
Advances	1,905	1,997	2,052	2,316	2,239
Securities	4,587	4,956	5,404	5,619	5,914
Other Financial Assets	1,637	1,600	1,605	1,706	1,760
TOTAL FINANCIAL ASSETS	16,510	17,394	17,965	18,923	19,241
LIABILITIES					
Payables	3,851	4,013	4,145	4,543	4,754
Bank Loans	1,032	1,056	1,012	1,136	1,456
Advances	2,449	2,729	2,900	2,949	3,096
Bonds and Debentures	27,471	28,553	28,907	30,041	30,449
Other Liabilities	993	1,264	1,408	1,411	1,521
TOTAL LIABILITIES	35,796	37,615	38,372	40,080	41,276
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES OR (EXCESS OF LIABILITIES OVER FINANCIAL ASSETS)	(19,286)	(20,221)	(20,407)	(21,157)	(22,035)
Total financial assets per capita (\$)	651	679	693	721	723
Total liabilities per capita (\$)	1,412	1,468	1,481	1,527	1,551
Population at June 1 (thousands)	25,352	25,618	25,910	26,241	26,611
Note: E = Estimates Local Governments include municipalities (towns, villages, etc.), elementary and secondary schools (except in Newfoundland, New Brunswick and Yukon), municipal hospitals and other special authorities which carry out municipal functions. Disponible en français	Contact: A.J. Gareau Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1826 Fax: (613) 951-0661				

Government Employment and Remuneration Tables

Financial Management System

- Federal Government Employment and Remuneration
- Provincial and Territorial Government Employment and Remuneration
- Local Government Employment and Remuneration
- Total Government Employment and Remuneration

Federal Government Employment and Remuneration
for the fiscal years 1986/87 to 1990/91
Financial Management System

Employment - Averages for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(number of employees)					
Newfoundland	8,059	7,924	8,101	8,298	8,519
Prince Edward Island	3,459	3,392	3,410	3,346	3,101
Nova Scotia	32,886	31,789	31,788	31,211	30,931
New Brunswick	13,393	13,365	13,240	13,179	13,105
Quebec	68,299	67,538	67,193	67,840	68,322
Ontario	141,827	139,378	140,694	143,281	145,832
Manitoba	18,207	17,485	17,230	17,107	17,361
Saskatchewan	10,488	9,986	9,823	9,786	10,034
Alberta	25,814	25,374	25,245	25,437	25,733
British Columbia	37,418	36,487	36,391	36,463	36,736
Yukon	1,196	1,211	1,182	1,165	1,159
Northwest Territories	2,251	1,987	1,571	1,507	1,523
Outside Canada	14,892	15,040	15,730	16,385	16,584
Total [1]	378,189	370,952	371,597	375,004	378,940

Remuneration - Totals for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(millions of dollars)					
Newfoundland	249	249	282	319	341
Prince Edward Island	107	107	116	125	124
Nova Scotia	998	993	1,074	1,152	1,213
New Brunswick	402	410	439	484	509
Quebec	2,145	2,173	2,349	2,584	2,758
Ontario	4,626	4,694	5,100	5,556	5,988
Manitoba	548	544	582	629	671
Saskatchewan	333	329	350	379	405
Alberta	770	787	837	908	982
British Columbia	1,155	1,168	1,255	1,358	1,453
Yukon	42	41	46	53	54
Northwest Territories	76	66	66	79	80
Outside Canada	508	544	582	599	683
Total [2]	11,958	12,104	13,080	14,225	15,262

Note:

[1] Figures may not add due to averaging.

[2] Figures may not add due to rounding.

Disponible en français

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Provincial and Territorial Government Employment and Remuneration
for the fiscal years 1986/87 to 1990/91
Financial Management System

Employment - Averages for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(number of employees)					
Newfoundland	24,496	25,106	23,228	22,599	22,705
Prince Edward Island	4,694	4,874	4,924	5,045	5,290
Nova Scotia	21,627	22,154	23,175	23,468	24,473
New Brunswick	35,397	36,966	36,745	37,943	39,517
Quebec	104,126	105,006	105,537	108,717	110,363
Ontario	127,961	131,132	133,639	131,082	132,285
Manitoba	19,198	19,664	19,828	20,029	19,923
Saskatchewan	23,468	23,132	23,106	24,420	24,217
Alberta	72,442	69,242	69,094	72,070	71,222
British Columbia	55,187	52,163	50,625	46,711	47,295
Yukon	2,320	2,415	2,497	2,717	2,841
Northwest Territories	4,552	5,527	5,886	6,208	6,452
Total [1]	495,466	497,380	498,282	501,007	506,583

Remuneration - Totals for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(millions of dollars)					
Newfoundland	509	560	551	579	608
Prince Edward Island	100	110	111	120	133
Nova Scotia	503	543	543	619	711
New Brunswick	820	893	930	1,005	1,087
Quebec	2,928	3,260	3,191	3,471	3,883
Ontario	3,426	3,771	3,932	4,191	4,637
Manitoba	497	524	554	582	643
Saskatchewan	651	599	591	645	670
Alberta	1,841	1,758	1,868	1,972	2,120
British Columbia	1,367	1,342	1,362	1,411	1,547
Yukon	78	85	89	103	111
Northwest Territories	191	201	217	233	268
Total [2]	12,910	13,649	13,937	14,928	16,419

Note:

- [1] Figures may not add due to averaging.
[2] Figures may not add due to rounding.
Disponible en français

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Local Government Employment and Remuneration
for the fiscal years 1986/87 to 1990/91
Financial Management System

Employment - Averages for the fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(number of employees)					
Newfoundland	2,736	2,642	2,812	2,942	3,035
Prince Edward Island	395	415	424	424	447
Nova Scotia	6,616	7,063	7,520	8,022	8,476
New Brunswick	4,297	4,375	4,378	4,660	4,953
Quebec	62,875	64,460	66,325	68,655	70,223
Ontario	141,035	145,855	151,190	157,607	162,741
Manitoba	10,769	10,792	10,936	11,097	11,136
Saskatchewan	11,322	11,515	11,738	12,349	12,077
Alberta	33,194	33,242	33,617	33,839	34,866
British Columbia	29,673	29,978	30,762	31,933	33,599
Yukon	240	234	259	281	300
Northwest Territories	1,082	1,193	1,255	1,371	1,366
Total [1]	304,235	311,785	321,214	333,179	343,220

Remuneration - Totals for the fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(millions of dollars)					
Newfoundland	57	57	64	69	76
Prince Edward Island	7	8	9	9	10
Nova Scotia	136	149	162	179	196
New Brunswick	103	113	120	128	142
Quebec	1,676	1,807	1,927	2,106	2,317
Ontario	3,308	3,665	3,960	4,402	4,876
Manitoba	303	312	335	356	373
Saskatchewan	268	275	288	299	308
Alberta	906	926	955	1,014	1,112
British Columbia	739	803	841	920	1,033
Yukon	7	8	9	10	11
Northwest Territories	24	28	32	37	38
Total [2]	7,532	8,152	8,702	9,528	10,492

Note:

[1] Figures may not add due to averaging.

[2] Figures may not add due to rounding.

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Total Government Employment and Remuneration
for the fiscal years 1986/87 to 1990/91
Financial Management System

Employment - Averages for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(number of employees)					
Newfoundland	35,291	35,672	34,141	33,839	34,259
Prince Edward Island	8,548	8,681	8,758	8,815	8,838
Nova Scotia	61,129	61,006	62,483	62,701	63,880
New Brunswick	53,087	54,706	54,363	55,782	57,575
Quebec	235,300	237,004	239,055	245,212	248,908
Ontario	410,823	416,365	425,523	431,970	440,858
Manitoba	48,174	47,941	47,994	48,233	48,420
Saskatchewan	45,278	44,633	44,667	46,555	46,328
Alberta	131,450	127,858	127,956	131,346	131,821
British Columbia	122,278	118,628	117,778	115,107	117,630
Yukon	3,756	3,860	3,938	4,163	4,300
Northwest Territories	7,885	8,707	8,712	9,086	9,341
Outside Canada	14,892	15,040	15,730	16,385	16,584
Total [1]	1,177,890	1,180,097	1,191,093	1,209,190	1,228,743
	1,177,891	1,180,101	1,191,098	1,209,194	1,228,742

Remuneration - Totals for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(millions of dollars)					
Newfoundland	815	866	897	967	1,025
Prince Edward Island	214	225	236	254	267
Nova Scotia	1,637	1,685	1,779	1,950	2,120
New Brunswick	1,325	1,416	1,489	1,617	1,738
Quebec	6,749	7,240	7,467	8,161	8,958
Ontario	11,360	12,130	12,992	14,149	15,501
Manitoba	1,348	1,380	1,471	1,567	1,687
Saskatchewan	1,252	1,203	1,229	1,323	1,383
Alberta	3,517	3,471	3,660	3,894	4,214
British Columbia	3,261	3,313	3,458	3,689	4,033
Yukon	127	134	144	166	176
Northwest Territories	291	295	315	349	386
Outside Canada	508	544	582	599	683
Total [2]	32,400	33,905	35,719	38,681	42,173
	32,404	33,902	35,719	38,685	42,171

Note:

[1] Figures may not add due to averaging.

[2] Figures may not add due to rounding.

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Government Business Enterprises Financial Tables

Financial Management System

- Federal Government Business Enterprises - Income and Expenses
- Federal Government Business Enterprises - Income and Expenses by Industry
- Federal Government Business Enterprises - Assets, Liabilities and Net Worth
- Federal Government Business Enterprises - Assets, Liabilities and Net Worth, by Industry
- Provincial and Territorial Government Business Enterprises - Income and Expenses, by Province
- Provincial and Territorial Government Business Enterprises - Income and Expenses
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- Provincial and Territorial Government Business Enterprises - Assets, Liabilities and Net Worth

Federal Government Business Enterprises [1]

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Income and Expenses

For the fiscal years 1986 to 1990

Financial Management System

Financial Management System					
	1986	1987	1988	1989	1990
INCOME	(millions of dollars)				
Sales of goods and services	21,681	20,348	20,321	18,910	18,624
Investment income	2,580	2,415	2,326	2,432	2,487
Subsidies	1,649	1,664	1,845	1,811	1,835
Other income	582	321	622	329	259
TOTAL INCOME	26,492	24,748	25,114	23,482	23,205
EXPENSES					
Materials and other purchases and Salaries and wages	20,618	19,098	18,928	18,357	18,124
Debt charges	2,954	2,882	2,629	2,555	2,553
Grants in lieu of taxes	-	12	12	14	14
Provision for depreciation & depletion	1,249	1,228	1,156	1,034	978
Other expenses	2,064	1,637	1,572	1,634	1,000
TOTAL EXPENSES	26,885	24,857	24,297	23,593	22,669
NET INCOME (LOSS)					
Net income (loss) BEFORE provision for income tax	(393)	(109)	817	(111)	536
Provision for income tax	364	351	300	226	206
Net income (loss) AFTER provision for income tax	(757)	(460)	517	(337)	330
Note:	Contact:				
[1] Does not include Monetary Authorities.	Jim Leeson		Tel: (613) 951-1816		
Fiscal year ended nearest to December 31.	Public Institutions Division		Fax: (613) 951-0661		
Disponible en français	Statistics Canada				
	K1A 0T6				

Federal Government Business Enterprises [1]

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Income and Expenses by Industry

For the fiscal year 1990

Financial Management System

Financial Management System						
	Total all Industry	Transport	Communication	Manufacturing Mining and Wholesale	Finance Insurance Real Estate [1]	Government Services
INCOME	(millions of dollars)					
Sales of goods and services	18,624	4,446	3,853	10,048	274	3
Investment income	2,487	61	42	268	2,108	8
Subsidies	1,835	463	1,189	-	183	-
Other income	259	37	59	2	161	-
TOTAL INCOME	23,205	5,007	5,143	10,318	2,726	11
EXPENSES						
Materials and other purchases and Salaries and wages	18,124	4,464	4,850	8,424	366	20
Debt charges	2,553	219	9	359	1,966	-
Grants in lieu of taxes	14	14	-	-	-	-
Provision for depreciation & depletion	978	383	210	378	7	-
Other expenses	1,000	12	108	561	318	1
TOTAL EXPENSES	22,669	5,092	5,177	9,722	2,657	21
NET INCOME (LOSS)						
Net income (loss) BEFORE provision for income tax	536	(85)	(34)	596	69	(10)
Provision for income tax	206	-	2	166	38	-
Net income (loss) AFTER provision for income tax	330	(85)	(36)	430	31	(10)
Note: [1] Does not include the Monetary Authorities. Fiscal year ended nearest to December 31. Disponible en français	Contact: Jim Leeson Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1816 Fax: (613) 951-0661					

Federal Government Business Enterprises [1]

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Assets, Liabilities, Net Worth

As at December 31, 1986 to 1990

Financial Management System

	1986	1987	1988	1989	1990
ASSETS	(millions of dollars)				
Cash on hand on deposit	1,617	1,604	2,200	1,951	1,799
Receivables	6,096	5,630	5,463	6,049	6,481
Accrued revenue and prepaid expenses	1,521	1,693	1,788	1,387	1,231
Inventories	2,629	2,465	1,294	2,262	2,251
Advances	12,564	11,314	11,326	11,264	11,943
Securities	12,851	12,327	12,044	12,523	12,057
Other financial assets	-	-	-	-	-
Net Fixed Assets	21,855	21,299	20,717	19,253	18,047
Deferred charges	1,381	1,266	1,067	679	318
Other assets	546	195	117	190	208
TOTAL ASSETS	61,060	57,793	56,016	55,557	54,335
LIABILITIES					
Bank overdrafts	105	26	62	121	79
Savings deposits	8	-	-	-	-
Payables	4,424	3,660	2,779	3,466	3,396
Accrued expenditure & deferred credits	4,610	4,277	4,502	4,031	3,245
Advances	22,953	21,683	20,502	19,398	18,686
Bonds and debentures	11,479	11,308	10,103	11,106	10,148
Other securities	1,994	2,527	3,227	2,864	4,866
Deposits	-	-	-	-	-
Minority interests	970	888	14	4	4
Other liabilities	3,724	2,096	2,234	2,510	2,445
TOTAL LIABILITIES	50,267	46,465	43,423	43,481	42,869
NET WORTH					
Capital Stock	8,223	8,057	7,994	6,896	3,698
Surplus	2,570	3,271	4,599	5,180	7,768
TOTAL NET WORTH	10,793	11,328	12,593	12,076	11,466
TOTAL LIABILITIES AND NET WORTH	61,060	57,793	56,016	55,557	54,335
Note:	Contact: Jim Leeson Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1816 Fax: (613) 951-0661				
[1] Does not include the Monetary Authorities. Fiscal year ended nearest to December 31. Disponible en français					

Federal Government Business Enterprises [1]

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Assets, Liabilities, Net Worth by Industry

As at December 31, 1990

Financial Management System

	Total all Industry	Transportation	Communication	Manufacturing Mining and Wholesale	Finance Insurance Real Estate [1]	Government Services
ASSETS	(millions of dollars)					
Cash on hand on deposit	1,799	64	42	55	1,450	188
Receivables	6,481	713	236	5,325	80	127
Accrued revenue and prepaid expenses	1,231	286	113	229	603	-
Inventories	2,251	311	93	1,847	-	-
Advances	11,943	19	-	2	11,248	674
Securities	12,057	422	418	877	10,340	-
Other financial assets	-	-	-	-	-	-
Net Fixed Assets	18,047	8,224	2,684	4,899	2,240	-
Deferred charges	318	33	57	187	41	-
Other assets	208	49	123	-	36	-
TOTAL ASSETS	54,335	10,121	3,766	13,421	26,038	989
LIABILITIES						
Bank overdrafts	79	-	68	1	10	-
Savings deposits	-	-	-	-	-	-
Payables	3,396	922	599	1,672	79	124
Accrued expenditure & deferred credits	3,245	943	326	1,382	594	-
Advances	18,686	607	163	3,129	13,971	816
Bonds and debentures	10,148	1,544	55	2,095	6,454	-
Other securities	4,866	-	-	2,185	2,681	-
Deposits	-	-	-	-	-	-
Minority interests	4	4	-	-	-	-
Other liabilities	2,445	522	445	140	1,335	3
TOTAL LIABILITIES	42,869	4,542	1,656	10,604	25,124	942
NET WORTH						
Capital stock	3,698	2,547	17	337	797	-
Surplus	7,768	3,032	2,093	2,480	117	46
TOTAL NET WORTH	11,466	5,579	2,110	2,817	914	46
TOTAL LIABILITIES AND NET WORTH	54,335	10,121	3,766	13,421	26,038	989
<p>Note:</p> <p>[1] Does not include the Monetary Authorities.</p> <p>Fiscal year ending nearest to December 31.</p> <p>Disponible en français</p>						
<p>Contact:</p> <p>Jim Leeson</p> <p>Public Institutions Division</p> <p>Statistics Canada</p> <p>K1A 0T6</p> <p>Tel: (613) 951-1816</p> <p>Fax: (613) 951-0661</p>						

Provincial and Territorial Government Business Enterprises

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Income and Expenses, By Province

for the fiscal year 1989

Financial Management System

	NF	PE	NS	NB	PQ	ON
INCOME	(millions of dollars)					
Sales of goods and services	572	115	1,065	1,249	9,251	9,983
Investment income	70	10	67	80	3,812	366
Subsidies	58	1	4	21	44	123
Other income	4	7	10	5	20	6
TOTAL INCOME	704	133	1,146	1,355	13,127	10,478
EXPENSES						
Materials and other purchases						
and Salaries and wages	416	109	717	855	4,940	5,831
Debt charges	170	8	282	240	5,968	2,014
Grants in lieu of taxes	1	-	5	-	1	7
Provision for depreciation & depletion	34	2	74	99	675	800
Other expenses	18	1	5	23	382	165
TOTAL EXPENSES	639	120	1,083	1,217	11,966	8,817
NET INCOME (LOSS)						
Net income (loss) BEFORE provision for income tax	65	13	63	138	1,161	1,661
Provision for income tax	2	-	-	-	-	-
Net income (loss) AFTER provision for income tax	63	13	63	138	1,161	1,661
Note: For the fiscal year ended nearest to December 31 Disponible en français	Contact: Richard Sauriol Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1829 Fax: (613) 951-0661					

Provincial and Territorial Government Business Enterprises

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Income and Expenses, By Province

for the fiscal year 1989

Financial Management System

	MB	SK	AB	BC	YT	NT	CANADA TOTAL
INCOME	(millions of dollars)						
Sales of goods and services	2,024	3,085	2,588	5,951	39	112	36,034
Investment income	165	231	1,218	555	3	6	6,583
Subsidies	35	42	70	307	-	45	750
Other income	18	196	33	53	-	2	354
TOTAL INCOME	2,242	3,554	3,909	6,866	42	165	43,721
EXPENSES							
Materials and other purchases and Salaries and wages	1,314	1,945	1,813	4,505	26	186	22,657
Debt charges	397	483	1,259	1,076	6	19	11,922
Grants in lieu of taxes	13	17	35	5	-	-	84
Provision for depreciation & depletion	228	374	272	320	3	16	2,897
Other expenses	3	138	158	14	-	1	908
TOTAL EXPENSES	1,955	2,957	3,537	5,920	35	222	38,468
NET INCOME (LOSS)							
Net income (loss) BEFORE provision for income tax	287	597	372	946	7	(57)	5,253
Provision for income tax	-	-	-	-	-	-	2
Net income (loss) AFTER provision for income tax	287	597	372	946	7	(57)	5,251
Note: For the fiscal year ended nearest to December 31 Disponible en français	Contact: Richard Sauriol Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1829 Fax: (613) 951-0661						

Provincial and Territorial Government Business Enterprises

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Income and Expenses, Canada Totals

for the fiscal years 1985 to 1989

Financial Management System

	1985	1986	1987	1988	1989
INCOME	(millions of dollars)				
Sales of goods and services	30,413	31,441	32,252	34,464	36,034
Investment Income	4,669	5,067	5,258	5,367	6,583
Subsidies	497	891	750	773	750
Other Income	132	144	145	220	354
TOTAL INCOME	35,711	37,543	38,405	40,824	43,721
EXPENSES					
Materials and other purchases and Salaries and wages	18,901	19,416	19,895	21,164	22,657
Debt charges	10,117	10,982	10,913	10,716	11,922
Grants in lieu of taxes	73	76	79	90	84
Provision for depreciation & depletion	2,266	2,497	2,572	2,757	2,897
Other expenses	1,522	1,414	1,128	955	908
TOTAL EXPENSES	32,879	34,385	34,587	35,682	38,468
NET INCOME (LOSS)					
Net Income (loss) BEFORE provision for income tax	2,832	3,158	3,818	5,142	5,253
Provision for income tax	3	35	3	5	2
Net income (loss) AFTER provision for income tax	2,829	3,123	3,815	5,137	5,251
Note: For the fiscal years-end nearest to December 31 Disponible en français	Contact: Richard Sauriol Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1829 Fax: (613) 951-0661				

Provincial and Territorial Government Business Enterprises

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Assets, Liabilities, Net Worth, By Province

As at December 31, 1989

Financial Management System

	NF	PE	NS	NB	PQ	ON
ASSETS	(millions of dollars)					
Cash on hand on deposit	64	14	22	49	1,355	128
Receivables	99	9	78	150	924	895
Accrued revenue and prepaid expenses	10	1	50	5	1,154	9
Inventories	52	6	106	95	645	1,662
Advances	1	8	-	138	19	1,765
Securities	299	5	363	528	32,798	409
Other financial assets	5	3	-	1	40	1,162
Net Fixed Assets	2,462	74	2,116	2,621	34,683	35,433
Deferred charges	54	6	36	164	966	542
Other assets	1	-	1	1	3	1
TOTAL ASSETS	3,047	126	2,772	3,752	72,587	42,006
LIABILITIES						
Bank overdrafts	2	-	-	-	-	-
Savings deposits	-	-	-	-	-	1,765
Payables	89	10	100	64	1,271	1,055
Accrued expenditure & deferred credits	59	2	74	102	1,227	1,253
Advances	453	60	237	595	34,457	1,847
Bonds and debentures	1,599	4	1,866	2,023	22,955	27,004
Other securities	112	21	149	-	1,378	17
Deposits	-	-	6	2	674	-
Minority interests	116	-	-	-	22	-
Other liabilities	39	1	24	264	478	1,212
TOTAL LIABILITIES	2,469	98	2,456	3,050	62,462	34,153
NET WORTH						
Capital Stock	32	7	-	-	6,137	306
Surplus	546	21	316	702	3,988	7,547
TOTAL NET WORTH	578	28	316	702	10,125	7,853
TOTAL LIABILITIES AND NET WORTH	3,047	126	2,772	3,752	72,587	42,006
Note:	<div> <div>For the fiscal year ended nearest to December 31</div> <div>Disponible en français</div> </div> <div> <div>Contact:</div> <div>Richard Sauriol</div> <div>Public Institutions Division</div> <div>Statistics Canada</div> <div>K1A 0T6</div> </div> <div> <div>Tel: (613) 951-1829</div> <div>Fax: (613) 951-0661</div> </div>					

Provincial and Territorial Government Business Enterprises

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Assets, Liabilities, Net Worth, By Province

As at December 31, 1989

Financial Management System

	MB	SK	AB	BC	YT	NT	CANADA TOTAL
ASSETS	(millions of dollars)						
Cash on hand on deposit	488	222	834	615	6	18	3,815
Receivables	237	397	266	360	5	35	3,455
Accrued revenue and prepaid expenses	48	118	175	221	-	2	1,793
Inventories	75	385	190	160	3	17	3,396
Advances	18	72	4,346	80	-	-	6,447
Securities	1,106	1,869	4,870	4,760	-	3	47,010
Other financial assets	186	48	12	214	-	-	1,671
Net Fixed Assets	5,175	6,834	3,830	11,315	122	264	104,929
Deferred charges	490	126	13	205	-	1	2,603
Other assets	-	31	-	-	-	-	38
TOTAL ASSETS	7,823	10,102	14,536	17,930	136	340	175,157
LIABILITIES							
Bank overdrafts	34	3	1	1	-	-	41
Savings deposits	-	-	6,928	-	-	-	8,693
Payables	145	385	181	598	8	33	3,939
Accrued expenditure & deferred credits	590	464	562	923	1	12	5,269
Advances	4,266	4,501	1,352	3,806	62	148	51,784
Bonds and debentures	1,611	305	5,618	7,042	-	20	70,047
Other securities	161	75	33	441	12	-	2,399
Deposits	-	1	24	42	-	-	749
Minority interests	-	-	-	-	-	-	138
Other liabilities	575	503	55	1,838	-	7	4,996
TOTAL LIABILITIES	7,382	6,237	14,754	14,691	83	220	148,055
NET WORTH							
Capital Stock	80	1,231	116	686	39	43	8,677
Surplus	361	2,634	(334)	2,553	14	77	18,425
TOTAL NET WORTH	441	3,865	(218)	3,239	53	120	27,102
TOTAL LIABILITIES AND NET WORTH	7,823	10,102	14,536	17,930	136	340	175,157
Note: For the fiscal year ended nearest to December 31 Disponible en français	Contact: Richard Sauriol Public Institutions Division Statistics Canada K1A 0T6						Tel: (613) 951-1829 Fax: (613) 951-0661

Provincial and Territorial Government Business Enterprises

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Assets, Liabilities, Net Worth, Canada Totals

As at December 31, 1985 to 1989

Financial Management System

	1985	1986	1987	1988	1989
ASSETS	(millions of dollars)				
Cash on hand and on deposit	2,201	2,908	3,453	4,430	3,815
Receivables	3,074	3,113	3,140	3,330	3,455
Accrued revenue and prepaid expenses	1,361	1,459	1,580	1,686	1,793
Inventories	2,900	2,950	2,964	3,185	3,396
Advances	4,295	5,018	5,817	6,193	6,447
Securities	31,357	34,642	37,744	42,471	47,010
Other financial assets	1,474	1,368	1,494	1,623	1,671
Net Fixed Assets	87,271	90,339	93,353	98,067	104,929
Deferred charges	7,082	6,612	5,507	2,811	2,603
Other assets	435	234	231	26	38
TOTAL ASSETS	141,450	148,643	155,283	163,822	175,157
LIABILITIES					
Bank overdrafts	44	42	67	53	41
Savings deposits	5,116	5,821	7,287	8,263	8,693
Payables	3,160	2,473	2,748	3,570	3,939
Accrued expenditure & deferred credits	4,065	4,394	4,632	4,843	5,269
Advances	37,805	40,866	44,636	48,556	51,784
Bonds and debentures	67,026	68,498	68,714	67,680	70,047
Other securities	2,177	3,544	2,817	2,763	2,399
Deposits	81	88	103	107	749
Minority interests	420	406	125	140	138
Other liabilities	3,064	3,362	3,509	4,135	4,996
TOTAL LIABILITIES	122,958	129,494	134,638	140,110	148,055
NET WORTH					
Capital Stock	7,300	7,813	7,545	9,085	8,677
Surplus	11,192	11,336	13,100	14,627	18,425
TOTAL NET WORTH	18,492	19,149	20,645	23,712	27,102
TOTAL LIABILITIES AND NET WORTH	141,450	148,643	155,283	163,822	175,157
Note:	<div> <div>For the fiscal years ended nearest to December 31</div> <div>Disponible en français</div> </div> <div> <div>Contact:</div> <div>Richard Sauriol</div> <div>Public Institutions Division</div> <div>Statistics Canada</div> <div>K1A 0T6</div> </div> <div> <div>Tel: (613) 951-1829</div> <div>Fax: (613) 951-0661</div> </div>				

**Government Business Enterprises Employment and
Remuneration Tables
Financial Management System**

- Federal Government Business Enterprises Employment and Remuneration
- Provincial and Territorial Government Business Enterprises Employment and Remuneration

Federal Government Business Enterprises Employment and Remuneration
for the fiscal years 1986/87 to 1990/91
Financial Management System

Employment - Averages for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(number of employees)					
Newfoundland	5,331	5,394	5,424	5,321	4,148
Prince Edward Island	937	976	929	914	881
Nova Scotia	6,378	6,245	6,055	5,333	4,276
New Brunswick	7,732	7,645	7,547	6,946	6,639
Quebec	58,572	50,047	47,610	39,192	34,799
Ontario	69,074	70,483	68,015	59,148	54,668
Manitoba	14,952	14,912	14,552	12,167	10,992
Saskatchewan	6,616	6,414	6,255	5,662	4,885
Alberta	17,699	17,911	17,848	16,132	15,579
British Columbia	17,396	17,340	16,217	13,702	12,262
Yukon	496	472	461	445	338
Northwest Territories	599	571	543	355	211
Outside Canada	5,728	5,707	5,677	5,233	5,043
Total [1]	211,508	204,115	197,134	170,550	154,721

Remuneration - Totals for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(millions of dollars)					
Newfoundland	144	160	170	174	134
Prince Edward Island	25	28	27	27	28
Nova Scotia	178	183	190	172	141
New Brunswick	229	245	255	249	249
Quebec	1,787	1,612	1,709	1,384	1,261
Ontario	2,148	2,201	2,302	1,933	1,842
Manitoba	443	456	489	426	400
Saskatchewan	181	183	197	188	167
Alberta	562	612	636	591	603
British Columbia	530	515	548	447	416
Yukon	17	19	16	16	7
Northwest Territories	22	22	22	14	9
Outside Canada	200	202	204	190	186
Total [2]	6,466	6,437	6,764	5,814	5,442

Note:

- [1] Figures may not add due to averaging.
[2] Figures may not add due to rounding.

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Provincial and Territorial Government Business Enterprises

Employment and Remuneration for the fiscal years 1986/87 to 1990/91

Financial Management System

Employment - Averages for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(number of employees)					
Newfoundland	2,928	3,087	3,295	3,072	3,049
Prince Edward Island	276	275	283	298	340
Nova Scotia	4,868	4,922	4,935	4,946	4,942
New Brunswick	4,229	4,324	4,420	4,415	4,898
Quebec	39,529	36,467	35,714	35,859	36,742
Ontario	41,320	41,645	41,945	44,411	45,660
Manitoba	11,860	12,097	12,504	12,308	12,671
Saskatchewan	13,592	12,933	12,421	13,148	12,544
Alberta	17,065	17,042	16,516	17,441	12,026
British Columbia	21,829	21,811	21,805	21,830	22,526
Yukon	75	81	76	94	102
Northwest Territories	168	157	169	175	165
Total [1]	157,739	154,840	154,082	157,995	155,666

Remuneration - Totals for fiscal years ended March 31

Province or Territory	1986/87	1987/88	1988/89	1989/90	1990/91
(millions of dollars)					
Newfoundland	74	80	95	98	103
Prince Edward Island	6	6	6	7	8
Nova Scotia	135	140	148	159	179
New Brunswick	128	137	141	151	166
Quebec	1,451	1,340	1,425	1,377	1,614
Ontario	1,520	1,544	1,691	1,856	2,089
Manitoba	353	382	412	427	450
Saskatchewan	445	427	423	462	445
Alberta	484	497	484	537	408
British Columbia	715	725	721	757	846
Yukon	2	3	3	4	4
Northwest Territories	6	6	8	9	8
Total [2]	5,320	5,288	5,557	5,843	6,319

Note:

[1] Figures may not add due to averaging.

[2] Figures may not add due to rounding.

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Social Security Tables

- Canada and Quebec Pension Plan - Benefits
- Canada and Quebec Pension Plan - Benefit Payments
- Old Age Security - Beneficiaries
- Old Age Security - Benefit Payments
- Family Allowances Recipients
- Family Allowances Paid and Child Tax Credit Allowed
- Canada Assistance Plan: Total Federal-Provincial Cost-Shared
Expenditure

Canada and Quebec Pension Plan – Benefits

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for the years 1982 to 1992

	Total benefits[1]		Retirement pensions	Disability benefits		
				Disability pensions	Children's benefits	
					Under age 18	Age 18 and over
(number of benefits)						
Canada Pension Plan						
1982	1,359,861	899,378	95,617	29,516	6,124	
1983	1,455,953	957,935	108,290	33,055	8,119	
1984	1,547,253	1,018,602	119,544	34,980	9,546	
1985	1,633,037	1,088,123	127,346	35,362	8,902	
1986	1,741,170	1,163,742	143,166	37,711	10,293	
1987	1,941,898	1,337,755	149,706	37,437	10,181	
1988	2,173,225	1,515,507	168,064	43,086	13,038	
1989	2,335,711	1,645,485	186,244	46,647	14,622	
1990	2,463,222	1,753,305	195,894	48,397	15,335	
1991	2,584,986	1,853,176	207,011	50,872	16,367	
1992	2,972,171	1,950,504	225,149	55,524	18,452	
Quebec Pension Plan						
1982	434,342	259,800	25,274	7,369	2,266	
1983	463,470	278,087	28,757	7,666	2,702	
1984	518,241	320,936	31,102	7,561	2,801	
1985	577,695	366,945	37,293	8,334	3,322	
1986	627,317	409,764	40,114	8,274	3,311	
1987	666,847	442,750	42,392	8,205	3,288	
1988	702,141	472,980	43,690	7,923	2,979	
1989	736,176	503,354	43,711	7,356	2,902	
1990	771,838	537,675	43,317	7,014	2,675	
1991	809,409	571,443	43,405	6,700	2,661	
1992	845,846	609,680	43,107	9,212	*	
Canada and Quebec Pension Plans						
1982	1,794,203	1,159,178	120,891	36,885	8,390	
1983	1,919,423	1,236,022	137,047	40,721	10,821	
1984	2,065,494	1,339,538	150,646	42,541	12,347	
1985	2,210,732	1,455,068	164,639	43,696	12,224	
1986	2,368,487	1,573,506	183,280	45,985	13,604	
1987	2,608,745	1,780,505	192,098	45,642	13,469	
1988	2,875,366	1,988,487	211,754	51,009	16,017	
1989	3,071,887	2,148,839	229,955	54,003	17,524	
1990	3,235,060	2,290,980	239,211	55,411	18,010	
1991	3,394,395	2,424,619	250,416	57,572	19,028	
1992	3,818,017	2,560,184	268,256	83,188	*	
Note:			Contact:			
[1] The total equals the sum of all benefits (except for death benefits), minus combined benefits.			Esther Henter			
* Includes both categories, "under age 18" and "age 18 and over".			Public Institutions Division			
As of March 31.			Statistics Canada			
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Canada and Quebec Pension Plan – Benefits
for the years 1982 to 1992

Page 2/2

For the years 1982 to 1992					
	Survivors' benefits				Combined pensions[2]
	Death benefits	Surviving spouses' pensions	Orphans' benefits		
			Under age 18	Age 18 and over	
(number of benefits)					
Canada Pension Plan					
1982	4,488	282,424	82,083	18,347	53,628
1983	5,706	312,213	79,259	22,054	64,972
1984	4,824	341,397	76,390	24,091	77,297
1985	3,245	367,788	72,365	23,558	90,407
1986	5,491	398,361	70,169	24,194	106,466
1987	5,601	448,184	67,734	23,358	132,457
1988	6,795	497,913	70,857	27,193	162,433
1989	6,803	533,903	68,813	27,407	187,410
1990	6,204	567,252	67,089	26,922	210,972
1991	6,448	599,309	65,782	26,628	234,159
1992	8,524	630,581	64,586	27,375	258,479
Quebec Pension Plan					
1982	3,109	108,205	32,658	9,442	10,672
1983	3,084	118,335	30,820	10,210	13,107
1984	2,776	133,605	29,238	10,536	17,538
1985	3,471	146,406	28,401	10,699	23,705
1986	2,773	158,193	27,470	9,957	29,766
1987	3,032	169,688	26,570	9,508	35,554
1988	4,882	181,372	25,725	8,858	41,386
1989	2,492	192,404	25,057	8,703	47,311
1990	3,012	203,294	24,419	8,399	54,955
1991	2,755	215,827	24,297	8,219	63,143
1992	..	226,050	32,265 *		74,468
Canada and Quebec Pension Plans					
1982	7,597	390,629	114,741	27,789	64,300
1983	8,790	430,548	110,079	32,264	78,079
1984	7,600	475,002	105,628	34,627	94,835
1985	6,716	514,194	100,766	34,257	114,112
1986	8,264	556,554	97,639	34,151	136,232
1987	8,633	617,872	94,304	32,866	168,011
1988	11,677	679,285	96,582	36,051	203,819
1989	9,295	726,307	93,870	36,110	234,721
1990	9,216	770,546	91,508	35,321	265,927
1991	9,203	815,136	90,079	34,847	297,302
1992	..	856,631	124,226 *		332,947
Note:			Contact:		
[2] "Combined Pensions" includes those who received a surviving spouse's pension combined with a disability or retirement pension. Those counted under "combined pensions" are also counted under individual components.			Esther Henter		
As of March 31. Disponible en français			Public Institutions Division		
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Canada and Quebec Pension Plan – Benefit Payments

Page 1/2

for the fiscal years 1981/82 to 1990/91

	Total benefits paid[1]	Retirement pensions	Disability benefits		
			Disability pensions	Children's benefits	
				Under age 18	Age 18 and over
(millions of dollars)					
Canada Pension Plan					
1981/82	2,456	1,597	281	28	7
1982/83	3,036	1,978	355	35	9
1983/84	3,657	2,383	444	42	12
1984/85	4,223	2,762	527	46	14
1985/86	4,887	3,206	630	53	17
1986/87	5,721	3,774	769	54	17
1987/88	7,329	4,808	1,110	60	19
1988/89	8,445	5,570	1,319	69	23
1989/90	9,473	6,290	1,470	76	26
1990/91	10,542	7,045	1,612	83	28
Quebec Pension Plan					
1981/82	856	473	112	3	1
1982/83	1,047	586	141	3	1
1983/84	1,281	722	173	3	1
1984/85	1,629	929	225	4	2
1985/86	1,900	1,120	250	4	2
1986/87	2,133	1,280	276	4	2
1987/88	2,406	1,473	299	4	2
1988/89	2,664	1,665	312	3	2
1989/90	2,956	1,887	328	3	2
1990/91	3,262	2,113	345	3	2
Canada and Quebec Pension Plans					
1981/82	3,312	2,070	392	31	8
1982/83	4,083	2,564	496	38	10
1983/84	4,938	3,085	617	45	14
1984/85	5,852	3,691	752	50	16
1985/86	6,787	4,326	879	56	18
1986/87	7,854	5,054	1,045	58	19
1987/88	9,736	6,281	1,408	64	21
1988/89	11,109	7,235	1,632	72	25
1989/90	12,429	8,177	1,798	79	28
1990/91	13,804	9,158	1,957	86	30

Note:

[1] Total excludes "Combined Pensions", as payments to beneficiaries of this category are also included under individual components.

Fiscal years ending March 31.

Disponible en français

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Note:

[1] Total excludes "Combined Pensions", as payments to beneficiaries of this category are also included under individual components.

Fiscal years ending March 31.

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Canada and Quebec Pension Plan – Benefit Payments

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for the fiscal years 1981/82 to 1990/91

	Survivors' benefits				Combined pensions[2]
	Death benefits	Surviving spouses' pensions	Orphans' benefits		
			Under age 18	Age 18 and over	
(millions of dollars)					
Canada Pension Plan					
1981/82	55	403	68	17	118
1982/83	70	494	73	22	163
1983/84	79	592	81	24	217
1984/85	86	678	80	30	276
1985/86	104	763	82	32	345
1986/87	113	876	84	33	448
1987/88	132	1,076	88	36	671
1988/89	139	1,201	87	38	841
1989/90	149	1,336	88	39	1,007
1990/91	160	1,483	91	40	1,187
Quebec Pension Plan					
1981/82	20	231	12	4	..
1982/83	22	278	12	4	..
1983/84	27	340	11	4	..
1984/85	32	423	10	4	77
1985/86	38	473	10	4	107
1986/87	42	516	10	4	138
1987/88	47	569	9	4	171
1988/89	47	621	9	4	206
1989/90	52	670	9	4	247
1990/91	58	728	9	4	..
Canada and Quebec Pension Plans					
1981/82	76	633	80	21	118
1982/83	92	772	85	26	163
1983/84	105	931	92	28	217
1984/85	118	1,100	90	34	353
1985/86	142	1,236	92	37	452
1986/87	155	1,392	93	37	585
1987/88	179	1,645	97	40	842
1988/89	186	1,822	96	41	1,047
1989/90	201	2,005	97	43	1,254
1990/91	217	2,211	100	44	..
Note:			Contact:		
[2] The sum of benefits paid to beneficiaries who receive payments under more than one component.			Esther Henter		
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Old Age Security – Benefit Payments

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for the fiscal years 1981/82 to 1990/91

	NF	PE	NS	NB	PQ	ON	MB	SK	AB	BC	YT	NT	INT[1]	TOTAL
(millions of dollars)														
Total net payments														
1981/82	200	62	371	287	2,246	2,941	445	427	578	1,017	3	6	3	8,585
1982/83	225	69	416	324	2,538	3,297	494	475	648	1,142	3	7	6	9,643
1983/84	245	74	448	350	2,733	3,555	530	510	702	1,239	3	7	10	10,406
1984/85	269	80	488	382	2,987	3,901	580	557	777	1,367	4	8	18	11,418
1985/86	296	87	532	418	3,279	4,276	628	603	855	1,503	4	9	35	12,525
1986/87	316	91	566	445	3,505	4,604	665	639	924	1,626	5	10	49	13,445
1987/88	335	95	596	470	3,741	4,923	702	676	994	1,745	5	10	57	14,349
1988/89	350	99	622	493	3,972	5,220	736	709	1,059	1,860	5	11	66	15,202
1989/90	370	104	653	520	4,240	5,535	772	748	1,132	1,985	6	12	78	16,154
1990/91	387	108	682	547	4,512	5,883	806	780	1,207	2,110	6	12	91	17,131
Basic pension														
1981/82	116	39	244	187	1,499	2,245	318	304	419	763	2	3	2	6,141
1982/83	132	44	278	212	1,712	2,559	361	346	480	873	2	4	3	7,005
1983/84	146	48	302	232	1,871	2,788	391	376	526	957	2	4	4	7,649
1984/85	157	51	323	248	2,007	3,001	417	401	568	1,032	3	4	5	8,216
1985/86	168	53	345	265	2,157	3,245	444	426	616	1,121	3	5	9	8,858
1986/87	179	56	368	282	2,314	3,495	471	452	666	1,215	3	5	13	9,520
1987/88	192	59	392	301	2,494	3,768	502	481	720	1,315	3	5	16	10,248
1988/89	203	62	414	320	2,671	4,041	530	508	774	1,411	4	6	19	10,963
1989/90	217	66	441	341	2,885	4,350	564	542	837	1,527	4	6	23	11,804
1990/91	230	70	469	365	3,113	4,689	600	575	908	1,647	4	7	28	12,705
Note:									Contact:					
[1] Included are beneficiaries receiving Canadian Old Age Security benefits under international agreements on social security; these beneficiaries may be living in Canada, or elsewhere. Other beneficiaries resident outside the country are included in figures for province of last residence.									Esther Henter					
Fiscal year ending March 31.									Public Institutions Division					
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Old Age Security – Beneficiaries

for the years 1982 to 1992

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	NF	PE	NS	NB	PQ	ON	MB	SK	AB	BC	YT	NT	INT.[1]	TOTAL
	Number of beneficiaries [2]													
1982	48,271	15,704	98,705	75,731	604,290	890,197	127,241	121,748	166,851	303,425	735	1,307	1,467	2,455,672
1983	49,562	15,986	100,866	77,431	619,331	909,832	129,385	123,639	171,062	311,547	762	1,360	2,446	2,513,209
1984	50,975	16,259	103,041	79,324	635,262	932,658	131,578	126,007	176,421	321,201	778	1,412	3,855	2,578,771
1985	52,486	16,509	105,763	81,497	654,242	963,855	134,867	129,133	183,546	333,227	791	1,414	5,272	2,662,602
1986	55,246	17,038	110,284	85,160	687,810	1,012,562	139,304	132,802	192,922	350,291	866	1,451	8,800	2,794,536
1987	56,594	17,179	112,528	87,070	710,286	1,049,664	142,089	135,570	201,059	365,091	924	1,527	12,687	2,892,268
1988	57,685	17,347	114,389	88,839	730,497	1,080,962	144,365	137,694	207,737	377,196	956	1,554	16,045	2,975,266
1989	58,509	17,410	115,632	90,059	750,659	1,110,431	146,063	139,596	214,157	389,236	986	1,587	19,352	3,053,677
1990	59,305	17,569	116,980	91,547	770,641	1,139,443	147,965	141,665	221,265	400,666	1,026	1,647	23,392	3,133,111
1991	60,200	17,710	118,547	93,254	792,616	1,171,822	150,032	143,360	229,041	412,568	1,076	1,697	27,512	3,219,435
1992	61,248	17,710	119,913	94,169	812,066	1,201,233	151,553	144,994	236,060	422,762	1,133	1,725	31,737	3,296,303
	As a percentage of total population													
1982	8.5	12.8	11.6	10.9	9.4	10.2	12.3	12.5	7.2	10.9	3.1	2.8	..	10.0
1983	8.7	12.9	11.8	11.0	9.6	10.3	12.4	12.5	7.3	11.1	3.3	2.8	..	10.1
1984	8.9	13.0	11.9	11.2	9.8	10.5	12.5	12.6	7.5	11.3	3.4	2.8	..	10.3
1985	9.2	13.1	12.1	11.5	10.0	10.7	12.7	12.8	7.8	11.6	3.4	2.7	..	10.6
1986	9.7	13.5	12.6	12.0	10.5	11.1	13.0	13.1	8.1	12.1	3.7	2.8	..	11.0
1987	10.0	13.5	12.8	12.2	10.8	11.3	13.2	13.3	8.5	12.5	3.8	2.9	..	11.3
1988	10.1	13.5	13.0	12.4	11.0	11.5	13.3	13.6	8.7	12.7	3.8	3.0	..	11.5
1989	10.2	13.4	13.1	12.5	11.2	11.6	13.5	13.9	8.8	12.7	3.9	3.0	..	11.6
1990	10.3	13.5	13.1	12.6	11.4	11.7	13.6	14.2	9.0	12.8	3.9	3.1	..	11.8
1991 [3]	10.5	13.6	13.2	12.8	11.6	11.8	13.7	14.4	9.1	12.8	4.0	3.1	..	11.9
1992	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Note:

[1] Included are beneficiaries receiving Canadian Old Age Security benefits under international agreements on social security; these beneficiaries may be living in Canada, or elsewhere. Other beneficiaries resident outside the country are included in figures for province of last residence.

[2] Pensioners and Spouse's Allowance recipients.

[3] Based on preliminary postcensal estimates.

March for beneficiaries and June for population.

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Old Age Security – Benefit Payments

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for the fiscal years 1981/82 to 1990/91

	NF	PE	NS	NB	PQ	ON	MB	SK	AB	BC	YT	NT	INT[1]	TOTAL
(millions of dollars)														
Guaranteed Income Supplement														
1981/82	73	21	115	90	681	648	116	112	147	235	1	2	1	2,242
1982/83	81	22	125	100	753	686	122	118	155	249	1	3	3	2,416
1983/84	86	24	132	106	786	711	126	123	162	260	1	3	5	2,524
1984/85	99	27	150	121	902	839	150	144	193	310	1	3	12	2,953
1985/86	110	30	166	135	1,010	944	166	160	217	350	1	4	25	3,319
1986/87	115	31	172	140	1,043	978	172	167	228	367	1	4	34	3,451
1987/88	120	32	178	145	1,098	1,020	179	174	243	385	1	4	39	3,618
1988/89	125	32	182	150	1,150	1,050	185	181	255	404	1	4	44	3,766
1989/90	130	33	187	155	1,204	1,067	187	186	264	416	2	5	52	3,888
1990/91	134	34	189	159	1,248	1,082	186	185	269	424	2	5	61	3,976
Spouse's Allowance														
1981/82	11	2	12	11	66	47	10	11	13	19	--	--	--	203
1982/83	12	2	14	12	73	52	11	11	13	20	--	--	--	221
1983/84	13	2	14	13	76	56	12	11	14	22	--	--	--	233
1984/85	13	3	15	13	79	61	13	12	16	24	--	--	--	249
1985/86	18	4	20	19	112	88	17	16	21	33	--	--	1	348
1986/87	22	4	26	23	148	130	22	20	29	44	--	1	2	473
1987/88	23	4	26	24	149	135	22	21	31	45	--	1	2	483
1988/89	22	4	25	23	151	128	21	21	30	44	--	1	3	473
1989/90	23	4	25	23	152	119	20	20	30	42	--	1	3	461
1990/91	23	4	24	23	151	112	20	21	30	40	--	1	3	450

Note:

[1] Included are beneficiaries receiving Canadian Old Age Security benefits under international agreements on social security; these beneficiaries may be living in Canada, or elsewhere. Other beneficiaries resident outside the country are included in figures for province of last residence.

Fiscal year ending March 31.

Disponible en français

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Family Allowances Recipients

for the years 1982 to 1992

	NF	PE	NS	NB	PQ	ON	MB	SK	AB	BC	YT	NT	CAN
Number of families receiving[1]													
1982	96,467	18,440	128,337	109,680	955,553	1,259,428	147,007	142,058	340,508	392,119	3,936	8,153	3,601,686
1983	97,113	18,351	128,044	109,893	946,956	1,257,876	147,579	142,977	349,018	393,595	3,813	8,551	3,603,766
1984	97,254	18,374	128,265	109,933	938,395	1,256,230	148,205	144,122	351,674	396,340	3,748	8,817	3,601,357
1985	96,785	18,463	128,110	109,963	931,472	1,259,425	149,103	145,544	350,432	397,843	3,873	9,127	3,600,140
1986	96,282	18,575	128,172	109,587	930,914	1,267,066	150,303	145,860	354,141	398,421	3,767	9,264	3,612,352
1987	95,481	18,498	128,073	109,111	931,858	1,280,235	150,804	145,742	354,981	398,931	4,005	9,270	3,626,989
1988	94,399	18,615	127,449	108,385	930,188	1,293,463	150,627	144,534	353,163	400,882	4,098	9,364	3,635,167
1989	93,455	18,729	126,677	107,682	931,135	1,301,621	149,875	142,336	355,282	404,332	4,192	9,529	3,644,845
1990	92,435	18,734	126,247	107,223	936,536	1,314,398	149,452	140,109	357,657	412,327	4,182	9,683	3,668,983
1991	91,160	18,659	126,116	106,850	948,133	1,340,946	149,240	138,149	366,364	423,214	4,345	9,986	3,723,162
1992	90,045	18,502	125,739	106,190	957,441	1,356,663	149,202	137,052	371,107	432,363	4,450	10,315	3,759,069
Percentage of all families													
1982	70.8	60.7	58.7	61.6	56.6	54.6	55.5	57.0	57.7	52.9	65.6	82.4	56.1
1983	69.9	59.6	57.8	60.8	55.6	53.8	54.9	56.6	57.9	52.4	66.9	83.0	55.4
1984	69.3	58.7	57.0	60.0	54.6	52.9	54.5	56.1	58.2	51.9	65.8	82.4	54.7
1985	68.4	58.2	56.1	59.3	53.7	52.2	54.2	56.0	57.6	51.6	66.8	82.2	54.0
1986	67.8	57.9	55.6	58.6	53.1	51.8	54.1	55.9	57.3	51.3	64.9	82.7	53.6
1987	66.6	56.9	55.1	57.9	52.6	51.6	54.0	55.8	57.6	51.2	63.6	82.0	53.3
1988	65.1	56.2	54.4	57.0	52.1	51.3	53.7	55.7	57.1	50.8	62.1	80.7	52.9
1989	63.5	55.4	53.5	55.9	51.7	50.9	53.4	55.3	56.6	50.3	62.6	79.4	52.4
1990	61.8	54.8	52.6	54.9	51.4	50.6	53.1	55.2	55.8	50.0	59.7	78.7	52.0
1991	..	..	..	..	..	..	..	..	..	..	..	..	..
1992	..	..	..	..	..	..	..	..	..	..	..	..	..
Note:							Contact:						
Figures for recipient families resident outside the country are included in those for province of last residence.							Esther Henter						
March for number of families receiving Family Allowances and June for all families.							Public Institutions Division						
[1] Excludes child maintenance agency and foster parent accounts.							Statistics Canada						
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Family Allowances Paid and Child Tax Credit Allowed

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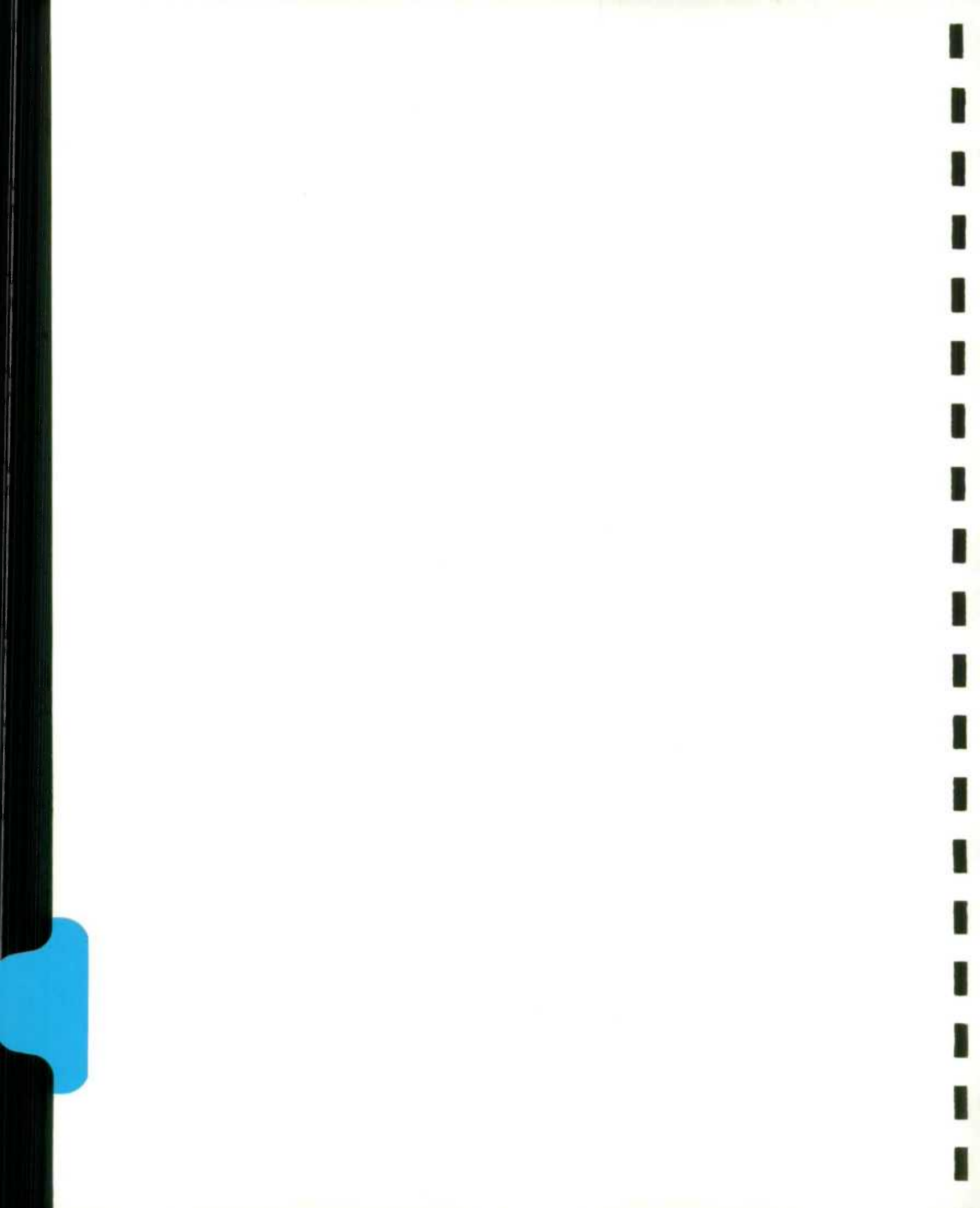
	NF	PE	NS	NB	PQ	ON	MB	SK	AB	BC	YT	NT	OC[1]	TOTAL
	(millions of dollars)													
	Family Allowances [2]													
1981/82	61	11	74	64	513	699	88	87	195	218	2	6	.. [3]	2,020
1982/83	66	12	80	70	574	764	96	96	223	241	3	7	..	2,231
1983/84	69	13	83	73	586	800	101	102	236	254	2	7	..	2,327
1984/85	70	13	86	75	598	837	106	108	246	267	3	8	..	2,418
1985/86	71	14	89	77	615	870	110	112	256	276	3	8	..	2,501
1986/87	70	14	89	76	625	885	112	113	261	279	3	8	..	2,534
1987/88	69	14	89	76	628	904	113	114	263	283	3	8	..	2,564
1988/89	68	14	89	76	635	927	114	115	266	290	3	8	..	2,606
1989/90	67	14	90	76	646	948	116	115	272	300	3	8	..	2,654
1990/91	66	14	91	77	664	982	118	115	283	314	3	9	..	2,736
	Child Tax Credit [4]													
1981	39	8	48	42	300	343	54	50	81	98	1	3	2	1,069
1982	56	10	64	60	413	485	77	69	125	147	1	5	2	1,514
1983	50	9	57	54	387	487	67	67	122	140	1	5	2	1,447
1984	51	11	58	58	391	488	74	73	134	149	2	5	1	1,494
1985	56	11	58	56	402	451	76	71	137	157	1	5	2	1,484
1986	60	11	61	58	430	458	82	85	156	164	2	5	2	1,573
1987	59	12	63	62	439	474	86	86	169	179	2	6	2	1,639
1988	69	14	76	72	526	568	103	106	207	215	2	8	2	1,968
1989	69	14	79	72	550	612	111	107	214	225	2	7	2	2,064
Note:							Contact:							
Figures for Family Allowances are adjusted for retroactive payments and recoveries.							Esther Henter							
[1] Resident outside the country.							Public Institutions Division							
[2] Includes all payments, including those made to institutional accounts, during fiscal year ending March 31.							Statistics Canada							
[3] Included in province of last residence.							K1A 0T6							
[4] For calendar year.							Tel: (613) 951-1651							
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Canada Assistance Plan: Total Federal-Provincial Cost-Shared Expenditure

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for the fiscal years 1981/82 to 1990/91

	NF	PE	NS	NB	PQ	ON	MB	SK	AB	BC	YT	NT	CAN
(millions of dollars)													
Total amount cost-shared													
1981/82	118	32	142	180	1,986	1,238	170	174	480	682	4	18	5,224
1982/83	132	36	172	216	2,330	1,484	184	240	612	948	6	20	6,380
1983/84	142	34	186	224	2,798	1,662	218	286	652	1,062	4	20	7,286
1984/85	148	36	210	252	3,026	1,888	264	288	668	1,198	4	20	8,002
1985/86	152	42	208	274	3,212	2,104	282	298	780	1,186	6	24	8,568
1986/87	170	40	254	290	3,092	2,264	310	322	852	1,264	-	24	8,882
1987/88	176	44	258	304	3,162	2,640	328	316	886	1,306	6	28	9,453
1988/89	182	46	306	300	3,308	3,022	396	310	976	1,326	16	30	10,216
1989/90	202	48	314	318	3,448	3,522	388	306	1,026	1,388	12	34	11,006
1990/91	238	58	378	348	3,800	4,950	454	318	1,108	1,498	12	44	13,206
As a percentage of GDP													
1981/82	2.5	3.2	1.9	3.0	2.4	0.9	1.3	1.2	1.0	1.5	0.9	2.3	1.5
1982/83	2.6	3.4	2.0	3.3	2.7	1.1	1.3	1.6	1.2	2.1	1.3	1.9	1.7
1983/84	2.6	2.9	1.9	3.0	3.0	1.1	1.5	1.9	1.2	2.2	1.0	1.7	1.8
1984/85	2.5	2.8	2.0	3.0	3.0	1.1	1.6	1.8	1.1	2.3	0.9	1.4	1.8
1985/86	2.4	3.2	1.7	3.0	3.0	1.1	1.6	1.7	1.2	2.2	1.3	1.4	1.8
1986/87	2.5	2.7	1.9	2.9	2.6	1.1	1.7	1.9	1.5	2.2	0.0	1.4	1.8
1987/88	2.4	2.8	1.8	2.8	2.4	1.2	1.7	1.8	1.5	2.1	0.8	1.5	1.7
1988/89	2.3	2.6	2.0	2.5	2.3	1.2	1.8	1.7	1.6	1.9	1.9	1.6	1.7
1989/90	2.4	2.5	2.0	2.5	2.3	1.3	1.7	1.6	1.6	1.8	1.3	1.6	1.7
1990/91	2.7	2.9	2.2	2.6	2.5	1.8	1.9	1.6	1.6	1.9	1.3	2.1	2.0
Note: Expenditures are shown for the years in which payments were made to the provinces. Payments may include reimbursements to provinces for expenditures made in previous years. To obtain percentages in relation to GDP, expenditure figures, which are shown for fiscal years, have been divided by the GDP of the calendar year that is most closely related to the fiscal year. Fiscal years ending March 31. Disponible en français.									Contact: Esther Henter Public Institutions Division Statistics Canada K1A 0T6 Tel: (613) 951-1651 Fax: (613) 951-0661				



Concepts, Coverage, Methods and Sources

- Coverage, Data Sources and Methods
 - Public Sector Revenue and Expenditure
 - Public Sector Assets and Liabilities
 - Public Sector Employment and Remuneration
 - Public Sector Government Business Enterprise Finance
 - Social Security

PUBLIC SECTOR

CONCEPTS, COVERAGE, METHODS AND SOURCES

The purpose of this section is to provide information on concepts, coverage and methods used to prepare the federal, provincial/territorial, local as well as consolidated government financial and employment statistics. Information is also provided on the quality of data and other issues related to the statistics reported in this compendium. The data presented in this compendium are based according to the Financial Management System (FMS) with the exception of data on Social Security.

CONCEPTS

Public Sector

Statistics Canada is in the process of finalizing a new system of classifying public sector entities. Some revisions to the data may be necessary once this process has been completed.

The public sector of Canada includes all organizations, both commercial and non-commercial, under the control of a government body. This new definition makes the universe of the government sector identical in the System of National Accounts (SNA) and Financial Management System (FMS).

For statistical purposes, the public sector universe provides the framework within which to observe the extent of government's involvement in the production of goods and services, as well as its role in resource allocation. The framework for public sector statistics is in keeping with the recommendations on public sector accounts by the United Nations Statistical Office. For these purposes, the public sector consists of all **transactors** (organizations) controlled by government.

The public sector universe, as defined by Statistics Canada, is divided into two main components: Governments and Government Business Enterprises. The Government component includes departments, agencies, boards, commissions, municipalities and special funds established and controlled by governments; public educational institutions; cultural facilities; hospitals and social agencies; and the bodies administering universal pension plans.

Government Business Enterprises are organizations engaged in commercial operations. They are similar to private business enterprises, but are controlled by government. They are either in competition with similar organizations in the private sector, or they monopolize markets that would otherwise be serviced by the private sector.

Statistics Canada's Financial Management System

Statistics Canada's Financial Management System (FMS) contains standardized financial statistics for all agencies and levels of government in Canada. It has been developed over the past

50 years by Statistics Canada in co-operation with representatives of all levels of government, the academic community and business. Through the years, as government activities and user requirements for government financial data have changed, the FMS has been continually updated and improved.

Governments and their agencies report their financial activities in a variety of forms, among them detailed annual reports, budgets and quarterly summaries. Since these reports reflect the structure and accounting methods of the government or agency concerned, the way in which governments produce their financial statistics is not uniform.

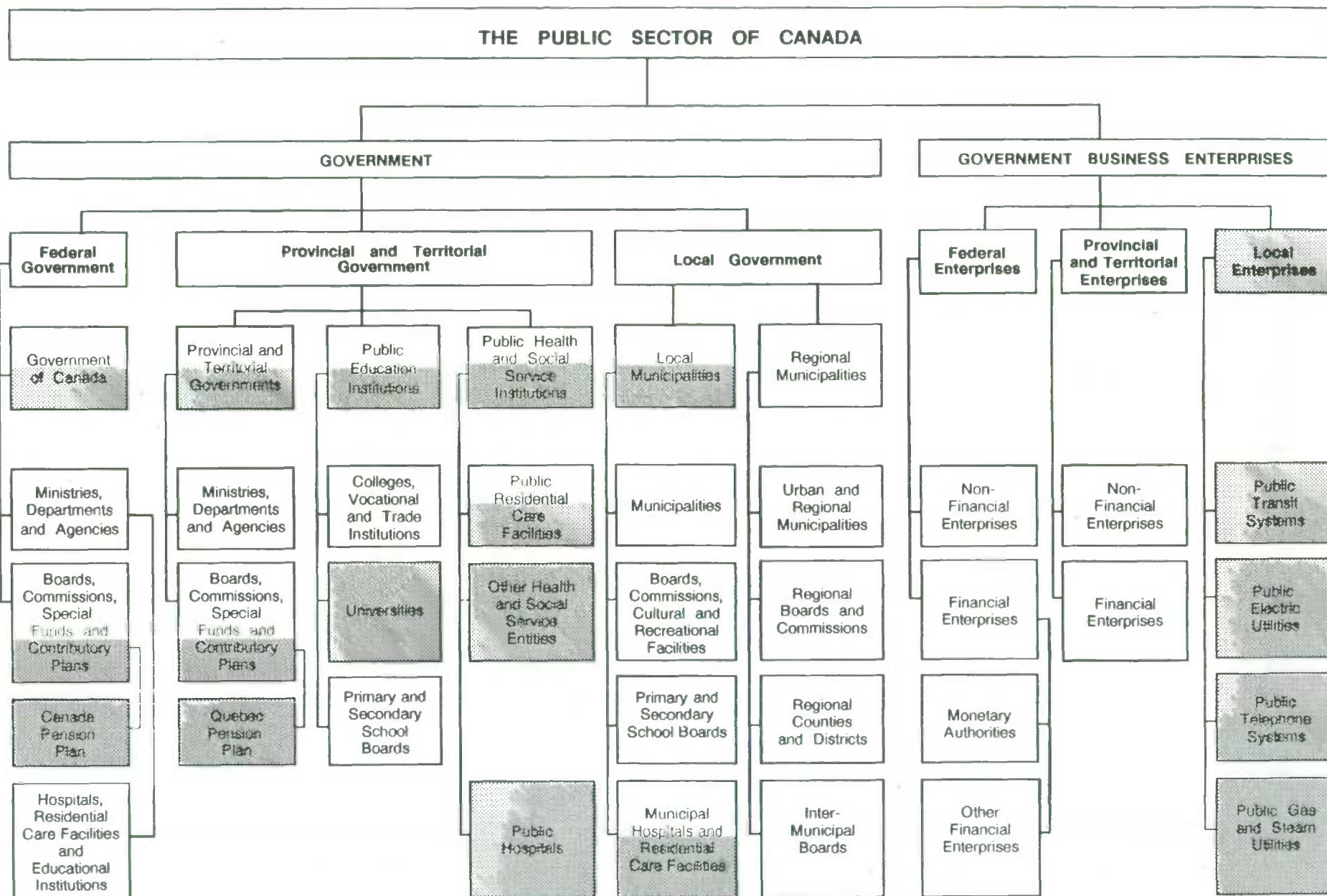
The FMS is a standardized system describing the expenditures as services provided and the revenues raised to cover these expenditures as source of funds. The FMS also indicates the effects that an imbalance between revenues and expenditures may have on the government's financial assets and liabilities.

There are advantages in combining financial information from various sources in a single statistical system. First, the statistics produced through the FMS are uniform over long periods of time, which provides a fuller understanding of the changes in government financial operations. In addition, the FMS makes it easy to compare the financial statistics of various governments at the same and different levels.

Accounting Practices

In the FMS, data for the government portion of the public sector are produced on a modified cash basis. The modified cash system records transactions when the monies are spent or received. At the end of the accounting period, however, major transactions which have been completed (except for receipt or disbursement of money) may be accrued as receivables or payables. For example, a government may actually not pay salaries and wages covering the last week of the fiscal year until the first week of the following fiscal year. For the government business enterprise portion, generally accepted accounting principles for profit-oriented business as established by the Canadian Institute of Chartered Accountants are followed.

Chart 1



Full Coverage



Partial Coverage



No Coverage

PUBLIC SECTOR REVENUE AND EXPENDITURE

COVERAGE

The Public Institutions Divisions Government Revenue and Expenditure program covers all elements or components of federal, provincial, territorial and local governments in Canada that are unshaded in Chart 1, a chart of the public sector universe. As Chart 1 indicates, provincial/territorial public hospitals are not part of the current coverage. The main source of revenue of these public hospitals are the transfers that they receive from governments. Transfers from governments to hospitals are included in government expenditure totals. At the federal government level the Canada Pension Plan and non-trusted employee pension plans are not yet covered. At the provincial and territorial level the Québec Pension Plan, non-trusted employee pension plans and hospitals are not covered. At the provincial/territorial and local government levels, some special care facilities are not covered, and the coverage of all housing entities is not yet complete.

DATA SOURCES

Federal and Provincial/Territorial

There are three cycles of data for the federal and provincial/territorial levels of governments: Estimates, Revised Estimates and Actual.

Estimates:

The estimates are derived from information contained in the estimates and budgets of the federal, provincial and territorial governments and from estimates of the special fund financial transactions as compiled by the Public Institutions Division, and the federal, provincial, and territorial governments.

Revised Estimates:

The revised estimates are derived from updated information contained in the budget speeches and the estimates of the next fiscal year reflecting revisions to the previous year's estimates of revenue and expenditure.

Actual:

The financial statistics on actual data are derived from information contained in the public accounts of the governments and from audited financial statements of their special funds. Additional detail is also obtained directly from provincial and territorial governments.

Local

For the local level there are four data cycles, Estimates, two cycles of Revised Estimates and Actual.

Estimates:

Local government estimates are prepared from various data sources including a survey of local government budgetary intentions, other local government surveys, administrative documents of provincial and local governments, and information obtained from provincial government ministries and other divisions within Statistics Canada.

Revised Estimates:

The revised estimates are based on an annual sample survey of municipalities conducted by Public Institutions Division. These data are augmented with information obtained from several divisions within Statistics Canada. In addition to local school data, Education, Culture and Tourism Division also supplies municipal library data from the annual census "Survey of Public Libraries". Investment and Capital Stock Division supplies capital expenditure data for local schools drawn from their "Capital and Repair Expenditures" annual census survey. Municipal hospital data collected in the annual census "Health Care Facilities - Hospitals" survey is provided by Statistics Canada's Canadian Centre for Health Information. Two revisions of these local estimates are conducted for a given reference year.

Actual:

The financial statistics of the actual cycle are derived from annual reports produced by municipalities, provincial departments of Education or Municipal Affairs (or equivalent), and other local government entities. This information is augmented with municipal library data collected in the annual census "Survey of Public Libraries" by Education, Culture and Tourism Division. Also incorporated is municipal hospital data collected in the annual census "Health Care Facilities - Hospitals" survey by Statistics Canada's Canadian Centre for Health Information.

Consolidated

Estimates:

The estimates of revenue and expenditure are produced based on the FMS estimates produced for the federal, provincial and local governments. The data are adjusted to eliminate intergovernmental revenues and expenditures.

Revised Estimates:

The revised estimates of revenue and expenditure are produced based on the FMS revised estimates produced for the federal, provincial and local governments. The data are adjusted to eliminate intergovernmental revenues and expenditures.

Actual:

The actual revenue and expenditure data are produced based on the FMS actual revenue and expenditure for the federal, provincial and local governments. The data are adjusted to eliminate intergovernmental revenues and expenditures.

METHODS

Classification

The FMS uses a standardized classification framework for revenues and expenditures.

Revenue is classified by source and sub-source, either as revenues which a government derives from its own sources or as transfers from other governments.

Revenues derived by a government from its own sources are further classified by type:

from taxes (including levies for health and social insurance);

from natural resources;

from privileges, licences and permits;

from sales of goods and services;

from investments.

Revenues arising from transfers from other governments or their enterprises are further classified by transferor and by type, either general or specific. In all cases, the principal components of each main classification are identified.

Expenditures are classified by function, that is by either the main purpose of the expenditure or the service provided. Health, Education and Social Services are examples of functions. There are eighteen functions, most of which include a number of sub-functions.

The data contained in this compendium incorporate classification changes identified during the preparation of the data contained in our recent historical publication, Public Finance Historical Data 1965/66 to 1991/92. (Catalogue #68-512).

Data Development

a) Federal and Provincial/Territorial Estimates and Revised Estimates

Data on government revenues and expenditures contained in the government budgets and estimates are classified and coded in accordance with the Financial Management System. The data are analyzed to identify and eliminate transactions between a government and its special funds or between special funds of the same government, otherwise known as interfund transactions. The elimination of interfunds is required in order to avoid the double counting of revenues and expenditures of a government.

In cases where a government has not provided an estimate of revenue and expenditure for a special fund, the data are estimated using previous years actual data and other information received from the government.

b) Federal and Provincial/Territorial Actual

The procedures used for the estimates and revised estimates apply also to the compilation of actual data. However, the source documents used to produce actual data are the public accounts of the federal, provincial and territorial governments and the audited financial statements of their special funds (agencies). Additional information to the public accounts is also obtained from the governments to permit the detailed classification of revenues and expenditures according to the Financial Management System.

c) Local Estimates and Revised Estimates

Unlike the federal and provincial/territorial statistics, local government estimates and revised estimates are compiled from several data sources, the main ones being surveys of municipal governments conducted by Public Institutions Division.

Municipalities represent 70% of the approximately 7,400 entities in the FMS local government universe. Three hundred and seventy-nine municipalities outside Québec are surveyed each year to collect data on current and capital revenue and expenditure transactions. Municipal financial data for the approximately 1,800 municipal governments in Québec are collected and submitted to Public Institutions Division through the Québec Bureau of Statistics.

Municipalities included in the Public Institutions Division's surveys were selected on the basis of two criteria. Municipalities considered unique and therefore not representative were selected to be surveyed on a full coverage (self-representing or take-all) basis. This group included all municipalities in urban regions, most remaining cities, and other municipalities which constituted extremes during the process of forming homogeneous groups prior to sample selection.

The remaining municipalities were grouped essentially by type of corporation (cities, towns, villages, etc.) within each province and territory with some groups sub-divided into size strata where required. In some provinces, certain types of smaller municipalities having minimal impact at provincial total level were removed from the possibility of sample selection. From the remaining homogeneous groups sample (take-some) municipalities were selected on a judgmental basis. With the exception of Alberta, there is no sample rotation and the same sample is used from year to year.

Estimates from the take-some municipalities are inflated with a raising factor calculated on the basis of population of the sampled municipalities versus the total population of the municipalities in each stratum. These data are then aggregated with the values from the self-representing municipalities to arrive at estimated revenue and expenditure values at the municipal level.

The survey municipal data are combined with estimates from administrative data for the smaller municipalities, with data for local elementary and secondary schools and with data for all other non-municipal local government entities to produce universe level estimates.

d) Local Actual

The financial statistics of the actual cycle are derived primarily from administrative documents. These include annual reports produced by municipalities, provincial/territorial departments of Education or Municipal Affairs (or equivalent), and other local government entities. These data may be augmented with detail information obtained through the above-mentioned surveys. Information for local schools and libraries is obtained from Statistics Canada's Education, Culture and Tourism Division while that for municipal hospitals is obtained from Health Division.

Consolidation

Consolidation implies the aggregation of all unduplicated transactions. This is accomplished by accumulating the costs of like services and the proceeds of like revenue sources and eliminating the transactions between the entities making up the particular statistical unit. Since provincial and territorial governments have varying degrees of authority delegated to local governments, the cost of services provided within their particular provincial or territorial jurisdiction and the revenue raised therefrom, can only be determined by consolidating their financial transactions with those of their respective local governments. The results also facilitate inter provincial or territorial comparisons. Finally, the total cost of government services to the country and the revenue raised to finance them can only be measured if the federal government data are consolidated with those of the provinces and territories and their local governments.

The inter entity transactions which should be subject to elimination on consolidation are:

- 1) transfer payments - general and specific purpose;

- 2) purchases and sales of goods and services;
- 3) interest on debt or balances outstanding;
- 4) taxes paid by a government as an employer,
- 5) unrecovered sales tax paid on incidental purchases, and;
- 6) revenues raised by one entity for another.

The transfer payments, general and specific purpose, are eliminated in the development of the consolidated statistical series. Inter-government purchases and sales of goods and services, to the extent they are distinguishable in the source data are also eliminated. Some payroll and similar levies paid by governments are not currently eliminated. Discussions are under way to determine if, through separate reporting or by estimation, the levels of such levies can be identified, at which time inter government eliminations could be achieved. Unrecovered sales taxes undoubtedly are included in the revenue of the taxing authority and in the expenditure of the purchasers. Again the amount of such tax and its distribution is, at present, unknown to Statistics Canada. Should the information be made available or some satisfactory estimating technique developed, the amounts will be eliminated from consolidated revenue and expenditure.

Inter-Provincial Comparability

The allocation of responsibilities between provincial/territorial and local authorities varies among provinces and territories particularly for certain areas of activity. Complete inter-provincial comparability can only be achieved when provincial/territorial government operations are consolidated with those of local government. The major examples of inter-provincial divergency of responsibility are as follows:

- In Newfoundland the cost of police protection is borne entirely by the province whereas in other provinces and territories there are significant expenditures by both levels of government.
- In Newfoundland and New Brunswick health and social welfare expenditures are almost exclusively provincial whereas in the other provinces and territories the local authorities are responsible for a share of the costs.
- Elementary and secondary schools in New Brunswick are part of the provincial government structure and in Newfoundland such schools are operated privately. In the In the Yukon and Northwest Territories, schools are operated by the respective territorial government with the exception of two school districts in Yellowknife.

- The New Brunswick provincial government also has exclusive responsibility for municipal tax assessment and collection and elections.
- A number of provincial governments borrow directly on behalf of their government enterprises. As a result, the debt charges and investment income of those provinces represent a higher proportion of total expenditures and total revenue compared to other provinces. Annex 1 provides the details.

DATA QUALITY

Data quality is generally described in terms of **sampling** and **non-sampling** errors. Sampling error is the error that may be attributed because a survey is conducted instead of a census.

Non-sampling errors can occur in both censuses and sample surveys. They are difficult to measure and can arise during any of the survey activities. These errors stem from:

Coverage error:

Due to an incomplete listing and/or inadequate coverage of the population interest.

Response error:

Due to questionnaire design, inability or unwillingness of respondents to provide correct information; misinterpretation of questions due to definitional difficulties; conceptual problems.

Non-response error:

Some respondents may refuse to answer questions, some are unable or too late to respond. Data for non-responding units can be imputed using data from responding units or with data from a previous period. The extent of this error is generally unknown and usually increases with the non-response rate. Attempts are therefore made to achieve as high a response rate as possible.

Processing error:

These are errors that may occur at the various data processing steps; coding, data entry, verification, editing, tabulation, etc.

Federal and Provincial/Territorial

Federal and provincial/territorial data are entirely based on censuses of administrative documents (public accounts, budgets, estimates, etc.). Furthermore, all cycles of federal and

provincial/territorial data are reconciled with the public accounts and the reconciliation statements are made available at the time of the official release of the data.

Local

Since the major data source for local estimate and revised estimates is survey data, sampling error is a factor in data quality. Sampling error in the municipal surveys has been reduced through the sample selection and edit processes. The criteria for sample selection detailed in section 4.2 outlined the development of a structured sample created for each province (excluding Québec). This sample can range from 7% to 100% in terms of the number of municipalities surveyed in a province or territory. The resultant data, however, represents between 50% and 100% of the total municipal revenue or expenditure for each province and territory. At the Canada total level, the municipal survey data represents about 48% of total local government data and about 84% if local school data is excluded.

Local government actual data are compiled from administrative documents. While the possibility of production of reconciliation tables has been examined, the considerable number of inputs into the series makes this an unrealistic goal at present.

A concerted effort has been made to minimize non-sampling errors regarding the data in this compendium: through continuous updating of the universe; survey questionnaires have been designed to reduce misinterpretation by respondents; careful editing practices are employed during and after data capture; an effort has been made to reduce non-response and respondent burden; ongoing communication is maintained with data suppliers; and when possible, survey data are compared to administrative records to help detect significant changes in the data.

Consolidated Revenue and Expenditure

The public sector comprises three levels of government. Each of these levels carries on its own particular set of financial transactions, both with the private sector and with other levels of government. Thus, intergovernment transactions must be eliminated so we are left with only those transactions occurring between the government and the general public. Such eliminations would be simple and straight forward if amounts reported as paid by one government equalled the related amounts shown as received by another government. This is not, however, the case for several reasons, such as inadequate identification in the source documents of one or the other side of transactions or of both, differing year-ends, time lags and varying government accounting approaches. In order to overcome such difficulties and minimize their impact upon the consolidated data, general guide-lines have been developed so that the data may reflect financial flows between the government and the general population as accurately as possible. These guidelines are set out in the above mentioned System of Financial Management Statistics as well as in changes that have been recently brought to it.

In accordance with these guidelines, certain adjustments are made when the amounts reported by the governments concerned are not identical. As a basis for adjustment, we consider the amount which constitutes the actual inflow of funds to government on the revenue side and, on the expenditure side, the portion of those funds which is returned to the general public. In practice, the adjustments are made as follows: differences among amounts reported by levels of government, which need to be adjusted, are considered as "receivables" or "payables", as the case may be, assuming that they are mainly due to various dates of accounting. In other words, it is assumed that the payments concerned are in transit. As a result, such a method of adjustment links the consolidation of revenue and expenditure with the consolidation of assets and liabilities.

Also, while every effort has been made to eliminate inter-government interest on debt, it has not yet been possible to identify and eliminate all inter-government interest on debt.

Comparability with Other Statistical Systems

The FMS provides a standardized accounting of finances at all levels of government. The accounting systems used by individual governments are usually not comparable because each reflects the policies and structures of each government. The FMS also goes beyond the entities presented in budgets to include other agencies or special funds that perform governmental functions. The FMS data do not accord precisely with data on a public accounts basis published by the provincial/territorial and federal governments.

The FMS data also differ from those of the government sector in the System of National Accounts (SNA). For example, employee pension funds and universal pension plans, such as the CPP and QPP, are considered to be part of government in the SNA but are presented separately from the government financial data in the FMS (and in the Public Accounts) are not included in this compendium.

PUBLIC SECTOR ASSETS AND LIABILITIES

COVERAGE

The Public Institutions Division's Government Asset & Liability program covers all elements or components of federal, provincial, territorial and local governments in Canada that are unshaded in Chart 1, a chart of the public sector universe. At the federal government level the Canada Pension Plan and non-trusted employee pension plans are not covered. At the provincial/territorial and local level the Quebec Pension Plan, non-trusted employee pension plans, hospitals and some special care facilities and housing entities are not covered.

DATA SOURCES

Sources include the financial reports of federal, provincial and territorial governments in the form of Public Accounts and the Annual Financial Reports of Special Funds. Supplementary details are obtained through surveys and special correspondence. Diverse formats and reporting practices are modified to conform with the FMS.

The main sources of information on local government assets and liabilities are the annual reports compiled by the provincial departments of Municipal Affairs (or equivalent) and Education. Most of the information on libraries and municipal hospitals has been obtained from Education, Culture and Tourism Division and Health Division of Statistics Canada.

METHODS

In accordance with Statistics Canada's System of Government Financial Management Statistics, assets and liabilities are ascribed the conventional accounting meaning of these terms. The data are presented in a framework designed to show the major categories in descending order of liquidity.

Transactions with and between special funds of a particular province relating to accounts receivable and payable, loans and advances, deposits and capital stock are eliminated through cancellation of the pertinent assets and liabilities. This consolidation process is undertaken to avoid double counting.

When a government holds its own securities, whether for sinking funds or other purposes, they are included in both assets and liabilities and are separately identified.

In aggregated balance sheets, inter-government transactions are shown on a "gross" basis, i.e., without eliminating a province's receivable from or payable to another province.

The FMS does not distinguish between capital and current expenditures. Fixed assets and inventories are deemed to be fully written off in the year of acquisition and do not appear in the balance sheets. Modifications to suppliers data are made to exclude non-financial assets and inventories.

PUBLIC SECTOR EMPLOYMENT AND REMUNERATION

COVERAGE

The Public Institutions Division's public sector employment and remuneration program covers only those establishments within the public sector, who reported employment. Coverage of the federal public sector's employment and remuneration is complete. Only public (lay and religious) hospitals are needed for full coverage of the provincial and territorial public sector while full coverage of the local public sector requires institutions of education, health and government business enterprises. Full coverage of the public sector is expected to be completed in 1992.

The following are not considered to be part of the public sector universe:

- contract employees; and
- members of boards or commissions who are paid on a per diem basis or who receive a nominal honorarium for their services.

The elements listed below are not currently in the public sector employment coverage:

- members of the House of Commons;
- local elected officials;
- Children's Aid Societies;
- in Quebec, les centres locaux de services communautaires, les centres hospitaliers, les conseils régionaux de la santé et des services sociaux, les centres de services sociaux, les centres d'accueil, and les régies intermunicipales;
- lay and religious hospitals; and
- universities.

DATA SOURCES

Where available, the sources of data are central administrative records in machine readable form. For the federal government, most of the monthly data come by magnetic tape from the Personnel Applications Centre of the Department of Supply and Services and the RCMP, and on hard copy from the Department of National Defence. At the provincial and territorial government level, Newfoundland, New Brunswick, Alberta, British Columbia, and the two territories report via a standard format magnetic tape. Data for other provincial governments are received by means of a non-standard format tape, paylists, and the "Provincial and Territorial Government Employment" survey of the Public Institutions Division.

Local government data are collected by the monthly Public Institutions Division's "Local Government Employment and Payroll" survey questionnaires. The larger municipalities, with populations over 10,000 (approximately 1600 units) are surveyed monthly on a census basis.

Municipalities with populations less than 10,000 in Census Metropolitan Areas (approximately 100 units) are surveyed quarterly, also on a census basis; the remaining municipalities with populations under 10,000 are surveyed annually. Municipalities with populations of 5,000 to 10,000 are surveyed on a census basis, while those with populations under 5,000 are sampled.

For purposes of sampling municipalities under 5,000, the municipalities were stratified into two groups: urban (cities, towns and villages) and rural. Within each stratum, units were selected using a simple random selection technique. Due to the small number of municipalities, all units were selected for Newfoundland, Prince Edward Island and New Brunswick. For the other seven provinces, selection percentages varied between 26% for Quebec to 52% for British Columbia.

The monthly data for education and health institutions, government business enterprises, and some special funds are obtained from the Labour Division of Statistics Canada, Canada Post Corporation, and the Public Institutions Division's survey questionnaires.

METHODS

The current public sector employment and remuneration statistics reported in this compendium are based on a monthly census of most transactors. The data, although collected on a monthly basis to meet Statistics Canada's internal requirements, are made available to the public on a quarterly basis. Traditionally, the government portion of the public sector employment and remuneration data has been collected by the Public Institutions Division, while the government business enterprise portion has been collected by the Labour Division of Statistics Canada.

After collection, the employment and remuneration data are processed. A monthly register is maintained to track the response rate, the non-respondents are contacted by telephone to obtain missing information. When data are not available, estimates are made, based on historical trends and on current information that may affect employment and remuneration.

Local government employment and remuneration estimates for municipalities with under 10,000 population are collected by an annual sample of 1615 units. Data for these small municipalities are inflated and combined with data reported by large municipalities for the same year. Ratios are derived representing the percentage of the employment data of municipalities over 10,000 population to the total. Based on the assumption that seasonal patterns of employment and remuneration in small municipalities will be similar to those of larger municipalities, the ratios are applied to the monthly data reported by these larger units during the year, thus providing monthly estimates for small municipalities.

After the acceptance of data (data quality) by the Public Institutions Division, the data are retrieved by the Labour Division for their use. The Employment and Earnings Section of Labour

Division uses the data in their monthly industrial estimates of the number of employees, average weekly earnings, average weekly hours, and average hourly earnings. The Labour Income Section of Labour Division uses the remuneration data in their quarterly estimate of labour income by industry and province. After adjustments for supplementary labour income, the data are sent to the National Accounts and Environment Division of the System of National Accounts for calculation of the Gross Domestic Product (GDP).

The data validation stage includes examination of month over month, quarter over quarter, and year over year variations in the number of employees and remuneration. Trends are examined at many levels of aggregations, such as by province, by Census Metropolitan Areas (CMA), by departments, hospitals, and government business enterprises. Significant variations are investigated by telephoning the source of data, and the reasons for the changes are documented. After validation, the data are made available to the public and placed on Statistics Canada's CANSIM data base.

DATA QUALITY

All but one of the employment and remuneration surveys of the Public Institutions Division are census surveys. The annual local government employment survey of municipalities with less than 10,000 population is a sample survey and accounts for a very small portion of government employment and remuneration data.

When using surveys two types of errors may occur: sampling and non-sampling. A sample survey is used to make inferences about the entire population. The results of a survey based on a census are likely to be different from those based on a sample, (using the same survey conditions). The difference between inferences based on a sample and a census is defined as "sampling error".

Non-sampling error is present both in a census and in a sample survey. Non-sampling errors are of four types: coverage, non-response error, response error and processing errors. Coverage errors are the results of inadequate representation of the target population. Missed respondents result in under coverage while incorrectly included respondents or double counted respondents result in over coverage. Non-response errors occur when all eligible respondents are not represented in the data. Response errors refer to the problems in the questionnaires itself, ie. the wording of questions, the attitude of the respondent, interviewing arrangements and other errors. Processing errors include such problems as coding, data entry, editing, weighting and tabulation.

Efforts to reduce non-sampling errors in the public sector employment and remuneration data include continuous updating of the universe, editing for correctness, follow-up of late respondents, estimation for non-response, thorough data validation, and communication with data sources. Comparison and reconciliation of data with other sources is also performed regularly to ensure full coverage.

Federal public sector employment data are reconciled with data based on both the universes of Public Service Commission and the Treasury Board of the Government of Canada. The data are also compared with the Main Estimates and the Public Accounts. Federal government business enterprise employment data are reconciled with the federal Public Accounts and with individual annual reports.

Reliability of the provincial and territorial government employment data is assured through an automated edit and imputation system to check the accuracy of the captured data. Currently, an initiative is under way to reconcile the provincial and territorial public sector employment data with the employment covered under the jurisdiction of public service acts of the various provinces and territories. Employment data for Alberta and Yukon's public service have already been reconciled with Statistics Canada's data.

Local government employment and remuneration data are also checked thoroughly to ensure data quality. Employment and remuneration estimates for small municipalities, derived from the annual survey, are very close to the estimates obtained from data for the large municipalities. A comparison of the results of the 1990 sample with estimates for the same municipalities showed differences of -1.9% for the number of employees and 0.6% for remuneration. Replacement of the estimated data with the sample survey data at the aggregate level resulted in a difference of -0.3% for the number of employees and 0.07% for remuneration.

PUBLIC SECTOR GOVERNMENT BUSINESS ENTERPRISE FINANCE

COVERAGE

The Public Institutions Division's Government Business Enterprise Finance program covers all federal and provincial government enterprises. For a complete listing of federal and provincial government enterprises see the non-catalogued publication, Public Sector of Canada. Federal, Provincial and Territorial Government Business Enterprises. Local government enterprises are currently not covered as indicated in Chart 1, a chart of the public sector universe. The universe of government business enterprises is not consistent over time as enterprises and/or their subsidiaries are either excluded or included due to divestures, dissolutions or acquisitions by government.

DATA SOURCES

The sources of government business enterprise financial data are the Public Accounts of Canada, public accounts of provincial governments, annual financial reports of the enterprises concerned, and supplementary data obtained directly from the enterprises. Data are obtained for all federal and provincial government enterprises.

METHODS

For government business enterprise financial data the Financial Management System (FMS) follows generally accepted accounting principles for profit-oriented businesses established by the Canadian Institute of Chartered Accountants. Accounts of government enterprises are generally maintained on an accrual basis.

Under the FMS all profits including dividends paid by enterprises to their parent governments are classified as revenues of these governments, while unremitted profits are added to the surpluses of the enterprises.

Federal and provincial data are entirely based on censuses of administrative documents (public accounts and financial statements). A concerted effort has been made to minimize non-sampling errors regarding the data: through continuous updating of the universe; careful editing practices are employed during and after data capture; an effort is made to reduce non-response; and ongoing communication is maintained with data suppliers.

SOCIAL SECURITY

Methodology for Canada Pension Plan (CPP)/Quebec Pension Plan (QPP), Old Age Security (OAS), Family Allowances (FA), Child Tax Credit (CTC), and Canada Assistance Plan (CAP) Tabulations

As a rule, statistics for social security programs are derived from a Census of computer-based administrative files and should be free of sampling errors.

Figures for Child Tax Credit are compiled from a sample of returns, and the methodology is outlined in the annual "Taxation Statistics", published by Revenue Canada, Taxation.

SOURCE OF DATA

Figures relating to CPP, OAS, FA, and CAP have been provided by the Department of National Health and Welfare; those for QPP by the Régie de rentes du Québec; those for CTC by the Department of National Revenue.

PUBLIC INSTITUTIONS DIVISION
PRODUCTS and SERVICES

Products and Services of Public Institutions Division

Public Institutions Division produces statistics on the financial activities and employment of the Canadian public sector, more specifically: government revenues, expenditures, assets, liabilities and debt statistics on a federal, provincial, local and consolidated level. Data are also produced on incomes, expenditures, assets and liabilities of government business enterprises; sales values and volumes and government revenues from the sale of alcoholic beverages in Canada; and on Canada's social security programs.

Publications of the Public Institutions Division

Catalogue

- | | |
|--------|---|
| 72-209 | Public Sector Employment and Remuneration, Annual, Bilingual |
| 72-519 | Public Sector Employment and Remuneration Historical Data 1960 - 1992, Occasional, Bilingual (Release: December 1992) |
| 68-213 | Public Finance Statistics, Financial Management System, Annual, Bilingual (Release: February 1993) |
| 68-512 | Public Finance Historical Data 1965/66 - 1991/92, Financial Management System, Occasional, Bilingual |
| 68-xxx | Sale of Alcoholic Beverages in Canada, Annual, Bilingual (Release: November 1992) |

- The data for all these publications are available on diskette.

Non-Catalogue Publications Available Directly from the Division

- Compendium of Public Sector Statistics, Annual, English and French

These data are available through standard products or custom and special tabulation. For more information or general inquiries on Public Institutions Division's products or services contact:

Terry Moore, Chief, Public Holdings	(613) 951-8561
Patricia Phillips, Data Dissemination	
and External Relations Co-ordinator	(613) 951-0767
or by fax	(613) 951-0661

Cansim Releases from Public Institutions Division

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

Financial Management Series

Matrix numbers

Revenue and Expenditure

Federal Government Finance	2780
Provincial/Territorial Government Finance	2781 to 2793
Local Government Finance	2794 to 2806
Consolidated Government Finance	2807 to 2820

Assets and Liabilities

National Debt	3199
Federal Government Finance	3200
Provincial/Territorial Government Finance	3201 to 3213
Local Government Finance	3241 to 3253
Consolidated Government Finance	3254 to 3266

Federal Government Business Enterprises

Income Statement - Canada Total, and by Industry	3214 to 3222
Balance Sheet - Canada Total, and by Industry	3232 to 3240

Provincial Government Business Enterprises

Assets, Liabilities, Net Worth, Income and Expenses by Industry and by Province	3267 to 3270
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Control and Sale of Alcoholic Beverages in Canada

Revenue of Provincial Governments specifically derived from the control and taxation of Alcoholic Beverages	2728
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Sales of Alcoholic Beverages by Volume and by Value (per capita 15 years and over)	2730 to 2731
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**Government and Government Business Enterprise Employment
and Remuneration**

Federal - by Province/Territory and Metropolitan area	2717-2720
Provincial/Territorial	2722
Local	2725
Public Sector - Monthly Data by Province/Territory available from January 1987 to date (Release: August 1992)	2724

System of National Accounts

Quarterly Canada Total

Federal Government Finance	2711
Provincial Government Finance	2712
Local Government Finance	2713
Canada and Québec Pension Plans	2714
Hospitals	2715

For more information about the CANSIM data, please contact the Electronic Data Dissemination Division at (613) 951-8200 or by fax at (613) 951-1134.

PUBLIC INSTITUTIONS DIVISION
OFF-THE-SHELF PRODUCT LIST

FEDERAL GOVERNMENT FINANCE DATA - FINANCIAL MANAGEMENT SYSTEM BASIS

1)	Detailed Federal Government Revenue or Expenditure (latest five years)	\$15.00
2)	Detailed Federal Government Revenue and Expenditure (latest five years)	\$25.00
3)	Detailed Historical Federal Government Revenue or Expenditure (1965/66 to 1991/92)	\$40.00
4)	Detailed Historical Federal Government Revenue and Expenditure (1965/66 to 1991/92)	\$70.00
5)	Federal Government Balance Sheet (latest 10 years)	\$25.00

PROVINCIAL/TERRITORIAL GOVERNMENT FINANCE DATA - FINANCIAL MANAGEMENT SYSTEM BASIS

*	1)	Detailed Provincial/Territorial Government Revenue or Expenditure (per province/territory, latest five years)	\$15.00
*	2)	Detailed Provincial/Territorial Government Revenue and Expenditure (per province/territory, latest five years)	\$25.00
*	3)	Detailed Provincial/Territorial Government Revenue or Expenditure (all provinces/territories, latest five years)	\$50.00
*	4)	Detailed Provincial/Territorial Government Revenue and Expenditure (all provinces/territories, latest five years)	\$75.00
*	5)	Detailed Historical Provincial/Territorial Government Revenue or Expenditure (per province/territory, 1965/66 to 1991/92)	\$40.00
*	6)	Detailed Historical Provincial/Territorial Government Revenue and Expenditure (per province/territory, 1965/66 to 1991/92)	\$70.00
*	7)	Detailed Historical Provincial/Territorial Government Revenue or Expenditure (all provinces/territories, 1965/66 to 1991/92)	\$80.00

*	8)	Detailed Historical Provincial/Territorial Government Revenue and Expenditure (all provinces/territories, 1965/66 to 1991/92)	\$125.00
	9)	Provincial/Territorial Government Balance Sheet (per province/territory, latest ten years)	\$10.00
	10)	Provincial/Territorial Government Balance Sheet (all provinces/territories, latest ten years)	\$50.00
	11)	Guaranteed Debt of Provincial and Territorial Governments (per province/territory, latest ten years)	\$10.00
	12)	Guaranteed Debt of Provincial and Territorial Governments (all provinces/territories, latest ten years)	\$50.00

* THESE STATISTICAL TABLES ARE TO BE AVAILABLE SHORTLY

**LOCAL GOVERNMENT FINANCE DATA - FINANCIAL
MANAGEMENT SYSTEM BASIS**

	1)	Detailed Local Government Revenue or Expenditure (per province/territory - latest 5 years)	\$15.00
	2)	Detailed Local Government Revenue and Expenditure (per province/territory - latest 5 years)	\$25.00
	3)	Detailed Local Government Revenue or Expenditure (all provinces/territories - latest 5 years)	\$50.00
	4)	Detailed Local Government Revenue and Expenditure (all provinces/territories - latest 5 years)	\$75.00
	5)	Detailed Historical Local Government Revenue or Expenditure (per province/territory - 1965 to 1991)	\$40.00
	6)	Detailed Historical Local Government Revenue and Expenditure (per province/territory - 1965 to 1991)	\$70.00
	7)	Detailed Historical Local Government Revenue or Expenditure (all provinces/territories, 1965 to 1991)	\$80.00

- | | | |
|-----|--|-----------------|
| 8) | Detailed Historical Local Government Revenue and Expenditure
(all provinces/territories, 1965 to 1991) | \$125.00 |
| 9) | Local Government Balance Sheet
(per province/territory, latest ten years) | \$10.00 |
| 10) | Local Government Balance Sheet
(all provinces/territories, latest ten years) | \$50.00 |

CONSOLIDATED GOVERNMENT FINANCE DATA

*	1)	Detailed Consolidated Federal-Provincial/Territorial-Local Government Revenue or Expenditure (latest 5 years)	\$15.00
*	2)	Detailed Consolidated Federal-Provincial/Territorial-Local Government Revenue and Expenditure (latest 5 years)	\$25.00
*	3)	Detailed Consolidated Provincial/Territorial-Local Government Revenue or Expenditure (per province/territory, latest 5 years)	\$15.00
*	4)	Detailed Consolidated Provincial/Territorial-Local Government Revenue and Expenditure (per province/territory, latest 5 years)	\$25.00
*	5)	Detailed Consolidated Provincial/Territorial-Local Government Revenue or Expenditure (all provinces/territories, latest five years)	\$50.00
*	6)	Detailed Consolidated Provincial/Territorial-Local Government Revenue and Expenditure (all provinces/territories, latest five years)	\$75.00
*	7)	Detailed Historical Consolidated Federal-Provincial/Territorial-Local Government Revenue or Expenditure (1965/66 to 1991/92)	\$40.00
*	8)	Detailed Historical Consolidated Federal-Provincial/Territorial-Local Government Revenue and Expenditure (1965/66 to 1991/92)	\$70.00
*	9)	Detailed Historical Consolidated Provincial/Territorial-Local Government Revenue or Expenditure (per province/territory, 1965/66 to 1991/92)	\$40.00
*	10)	Detailed Historical Consolidated Provincial/Territorial-Local Government Revenue and Expenditure (per province/territory, 1965/66 to 1991/92)	\$70.00
*	11)	Detailed Historical Consolidated Provincial/Territorial-Local Government Revenue or Expenditure (all provinces/territories, 1965/66 to 1991/92)	\$80.00
*	12)	Detailed Historical Consolidated Provincial/Territorial-Local Government Revenue and Expenditure (all provinces/territories, 1965/66 to 1991/92)	\$125.00

* **THESE STATISTICAL TABLES ARE TO BE AVAILABLE SHORTLY**

PUBLIC SECTOR EMPLOYMENT & REMUNERATION DATA

- | | | |
|----|---|---------|
| 1) | Government and Government Business Enterprise
Employment and Remuneration - by Quarter | \$15.00 |
|----|---|---------|

FEDERAL GOVERNMENT BUSINESS ENTERPRISES

- | | | |
|----|--|---------|
| 1) | Assets, Liabilities and Net Worth, by Industry (latest year) | \$15.00 |
| 2) | Income and Expense by Industry (latest year) | \$15.00 |
| 3) | Number of Employees and Remuneration by Province/Territory | \$15.00 |

PROVINCIAL and TERRITORIAL GOVERNMENT BUSINESS ENTERPRISES

- | | | |
|----|---|---------|
| 1) | Assets, Liabilities & Net Worth, by Province (latest year) | \$15.00 |
| 2) | Assets, Liabilities & Net Worth, by Industry, Canada Total
(latest year) | \$15.00 |
| 3) | Current Income & Expenses, by Province (latest year) | \$15.00 |
| 4) | Current Income & Expenses, by Industry, Canada Total
(latest year) | \$15.00 |
| 5) | Number of Employees and Remuneration by Province\Territory | \$15.00 |

GOVERNMENT REVENUES AND SALES
BY VALUE AND VOLUME OF
ALCOHOLIC BEVERAGES IN CANADA

Table 1:	Net Income of Provincial and Territorial Liquor Authorities and Provincial and Territorial Government Revenue from the Control and Sale of Alcoholic Beverages - (latest year)	\$10.00
Table 2:	Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages - (latest year)	\$10.00
Table 3:	Provincial and Territorial Revenue Derived From the Control and Sale of Alcoholic Beverages - (latest ten years)	\$10.00
Table 4:	Sales of Alcoholic Beverages by Value - Sale of Alcoholic Beverages - (latest year)	\$10.00
Table 5:	Sales of Alcoholic Beverages by Volume - (latest year)	\$10.00
Table 6:	Sales of Alcoholic Beverages by Value and Per Capita 15 Years and Over - (latest five years)	\$10.00
Table 7:	Sales of Alcoholic Beverages by Volume and Per Capita 15 Years and Over - (latest five years)	\$10.00
Table 8:	Imports and Exports of Alcoholic Beverages - (latest five years)	\$10.00

Complete Set - \$50.00 (all eight tables)

SOCIAL SECURITY DATA

CHILDREN & FAMILIES

- | | | |
|----|--|----------------|
| 1) | Family Allowances, Number of Children Receiving (March 1981 to 1992) | \$10.00 |
| 2) | Family Allowances, Number of Families Receiving (March 1981 to 1992) | \$10.00 |
| 3) | Family Allowances, Total Net Payments (1981/82 to 1990/91) | \$10.00 |
| 4) | Child Tax Credit, Number of Families Allowed (1980 to 1989) | \$10.00 |
| 5) | Child Tax Credit, Total Amount Allowed & Average Per Family (1980 to 1989) | \$10.00 |

OLDER POPULATION

- | | | |
|----|--|----------------|
| 1) | New Horizons, Number of Projects Approved and Value of Grants (1981/82 to 1990/91) | \$10.00 |
| 2) | Old Age Security, Number of Beneficiaries, by Type of Benefit (1981/82 to 1988/89) | \$10.00 |
| 3) | Old Age Security, Total Net Payments, by Type of Benefit (1981/82 to 1990/91) | \$10.00 |

POPULATION IN NEED

- | | | |
|----|---|----------------|
| 1) | Canada Assistance Plan, Number of Persons Assisted, by Type (March 1981 to 1990) | \$10.00 |
| 2) | Canada Assistance Plan, Total Federal Payments (1981/82 to 1990/91) | \$10.00 |
| 3) | National Welfare Grant Total Contributions, Number of Projects, Average Amount of Contribution (1981/82 to 1987/88) | \$10.00 |
| 4) | Sustaining Grants to National Voluntary Organizations under National Welfare Grants (1981/82 to 1990/91) | \$10.00 |

WORKING AGE POPULATION

1)	Unemployment Insurance (U.I.) Number of Beneficiaries, by Sex (1981 to 1990)	\$10.00
2)	U.I. Benefit Payments, (1981 to 1990)	\$10.00
3)	U.I. Benefit Payments, by Type, (1981 to 1990)	\$10.00
4)	Canadian Pension Plan (CPP) and Quebec Pension Plan (QPP), Number of Contributors, by Sex (1981 to 1990)	\$10.00
5)	CPP and QPP, Number of Benefits (March 1981 to 1992)	\$10.00
6)	CPP and QPP, Total Amount of Benefits Paid (1981/82 to 1990/91)	\$10.00
7)	CPP and QPP, Balance of Funds Invested (1981/82 to 1990/91)	\$10.00
8)	CPP and QPP, Funds Invested and Balances at end of fiscal years (1981/82 to 1990/91)	\$10.00
9)	CPP and QPP, Statements of Accounts (1981/82 to 1990/91)	\$10.00

DISCOUNTS AVAILABLE

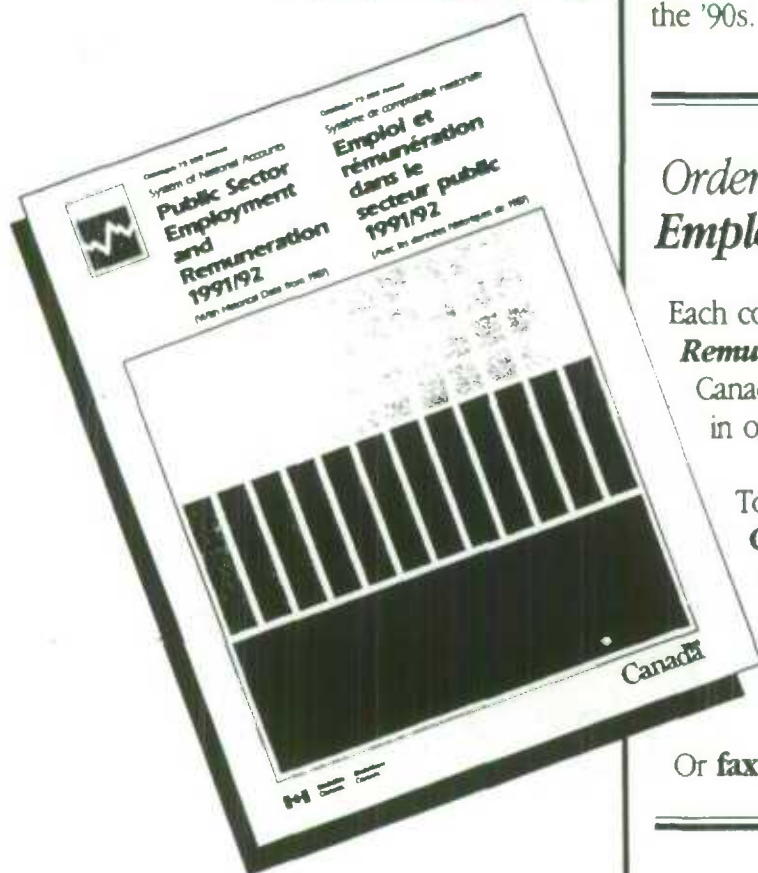
1) Quantity Discount:

<u>Number of Products Requested</u>	<u>Discount on Total Cost</u>
two	10%
three	15%
four	20%
five	25%
six or more	30%

2) Educational Institutions and Non-Profit Organizations Discount:

- (a) 25% Standard discount on all products

Find out the inside story on 20% of the labour force



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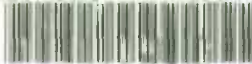
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