



Public Sector Statistics

Financial Management System
2001-2002



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Statistics Canada
Public Institutions Division

Public Sector Statistics

Financial Management System
2001-2002

Published by authority of the Minister responsible for Statistics Canada

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March 2003

Catalogue no. 68-213-XIE
ISSN 1492-1502

Frequency: Annual

Ottawa

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

Note of appreciation

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

Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- P preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

Note on CANSIM

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

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

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Note to Users

Introduction

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

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

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

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

Consolidated Government Statistics

Consolidation is a fundamental aspect of the FMS

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

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

Coverage of consolidation

Consolidation within a given government

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

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

The Canada Pension Plan and the Quebec Pension Plan are combined to create a separate component of government. Similarly, there are a number of federal entities labeled by the FMS as government business enterprises that are also excluded from the general government consolidation but included in the government business enterprise component of the public sector. (e.g., The Business Development Bank of Canada, Canada Post Corporation, Via Rail) (*See the public sector diagram*).

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

Choice of entities to be consolidated

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

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

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

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

Benefits of consolidation

Inter-government comparability

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

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

Consolidation of Provincial, Territorial and Local Governments

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

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

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

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

- As of January 1998, municipalities that were receiving Ontario Provincial Police services at no direct cost began paying for police services

- Municipalities are now responsible for a 20% share of the cost of childcare programs
- Effective January 1999, the province decreased the municipal cost share for public health from 100% to 50%
- Municipalities were given the responsibilities for many provincial roads
- Municipalities have assumed the full title of water and sewer facilities previously held by the Ontario Clean Water Agency
- The provincial government created the Ontario Property Assessment Corporation (OPAC) to carry out property assessments previously carried out by the provincial Assessment Commissioner. The OPAC invoices the municipalities for their services

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

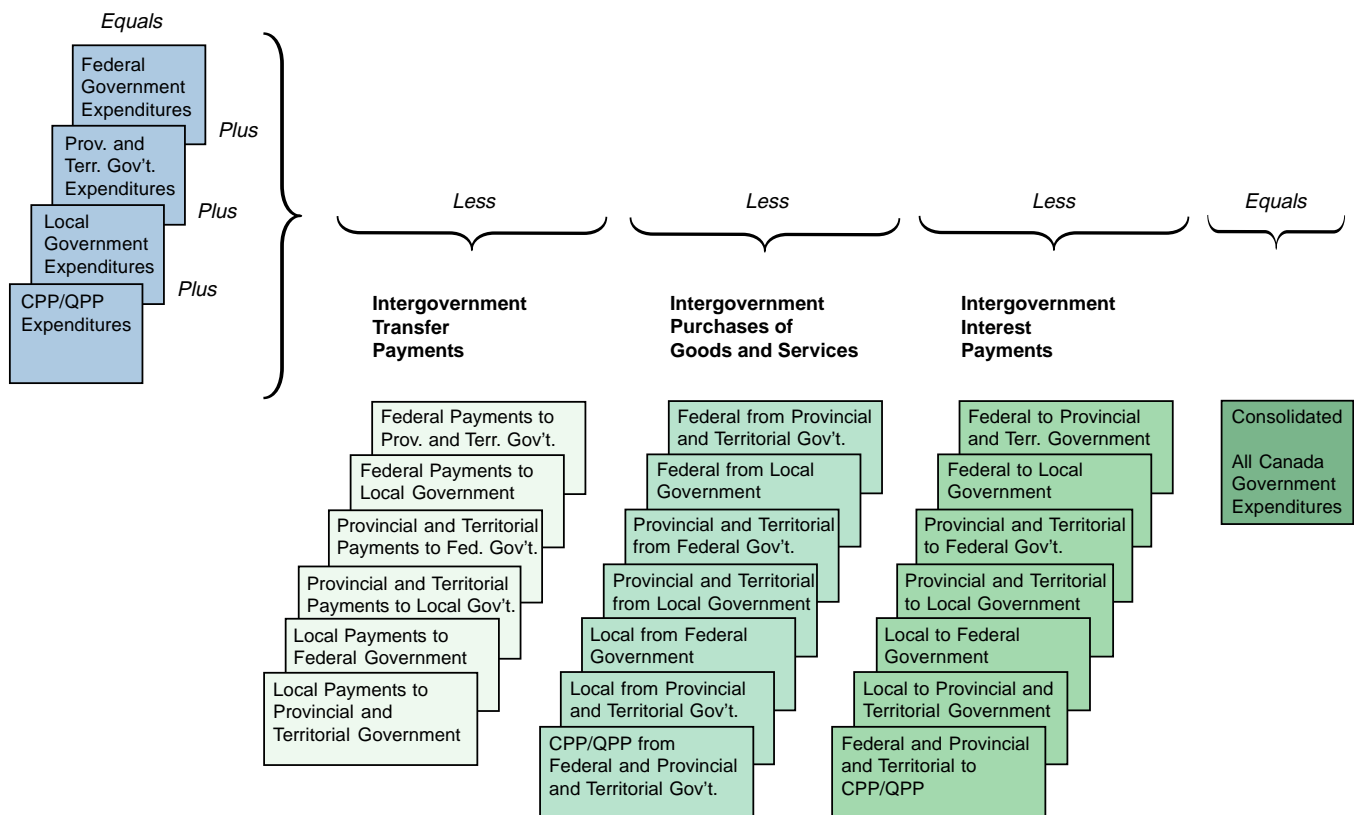
Consolidated Government

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

DERIVATION OF CONSOLIDATED GOVERNMENT EXPENDITURES

Data for Different Components of Government

Aggregated Government Expenditures



Accounting rules for consolidation

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

Flows between units or governments

The combination of accounts also has to contend with flows among the entities being aggregated. This can be illustrated by looking at the consolidation of governments at different levels such as provincial and local government. Provinces transfer money to local governments for a variety of purposes. These transfers come from revenues collected by the provincial government. They also constitute revenue for the local governments receiving the transfers. Without the practices associated with consolidation, just aggregating the revenue data for the province and its local governments would result in double counting.

Consistent statistics through time

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

Charts

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

Historical

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

With the 1997 Historical Revision, increased harmony between the Financial Management System and the System of National Accounts was achieved. Details of the changes to the Financial Management System are included in the publication *Financial Management System (68F0023-XIB)*. As well, the coverage of the Canadian Public

Sector has been extended to provide data for new sub-components of government. Because of these methodological improvements, the data contained in this publication are not directly comparable to the data contained in earlier FMS publications.

Detailed statistics have been revised back to fiscal year 1988/89. These data are available from Cansim or directly from Public Institutions Division of Statistics Canada.

Revision Policy

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

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

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

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

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

p: Series are identified with a "p" when they are presented for the first time, that is, for the most recent year. These data are primarily based on preliminary data sources such as budget forecasts.

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

r: Series identified with an “r” indicate updated data that replaced those previously released as a “p” series. These data are expected to be revised further in the future when final audited financial data are available.

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

Note: All data presented in this publication for the 2001-2002 reference year are preliminary – “p.”

Reconciliation Statements

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

Highlights

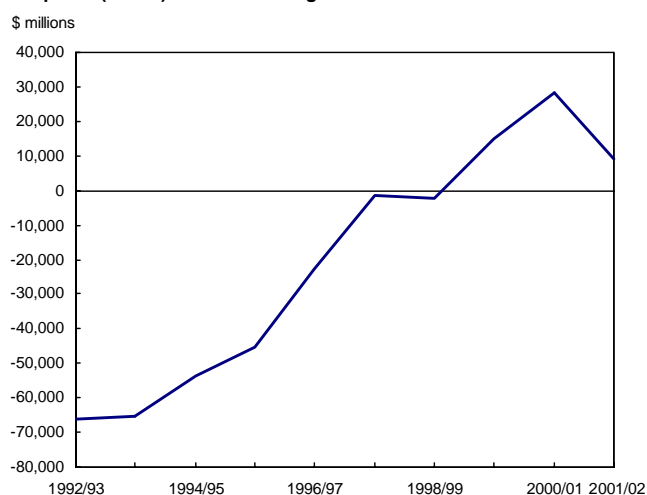
Government finance: Revenue, expenditure and surplus

2001/02

The first decline in overall government revenues in four decades, combined with a rise in overall spending, resulted in significant shifts in the distribution of deficits and surpluses in the fiscal year 2001/02, according to new consolidated estimates of government finances.

Revenues earned by all levels of government fell 2.3% from 2000/01 to \$463.1 billion, the first decline since data were first compiled in 1961. At the same time, combined spending by all levels rose 1.9% to just over \$454.0 billion.

Surplus / (deficit) - consolidated government



The resulting surplus of just under \$9.1 billion was less than one-third the record surplus of \$28.2 billion in 2000/01. Deficits replaced surpluses in several provinces.

In 1992/93, governments collectively incurred a record total deficit of \$66.4 billion, according to consolidated results. In subsequent years, the deficit gradually declined, shifting to a \$14.7 billion surplus in 1999/2000. This level doubled in 2000/01.

Oil, gas prices major factor in revenue declines

In 2001/02, revenues - and particularly royalties - declined because of a number of factors, including fluctuations over the past two years in oil and, more importantly, gas prices. These fluctuations were factors for the federal government and the oil- and gas-producing provinces, and they coincided with a widespread decline in corporate profits. A

Note to readers

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

Consolidated government is the general term used to describe the consolidation of the federal government, the provincial and territorial governments, local governments and the Canada and Quebec pension plans. Consolidation serves to eliminate the transactions between the different components of government in order to avoid the double counting that would otherwise occur when statistics are produced covering more than one component or level of government. For example, without consolidation, federal transfers to the provinces and territories would be counted twice, once as federal expenditures, and again when the provincial and territorial governments spend those funds.

The consolidated and federal government debt charges for 2000/01 included \$870 million of interest paid on amounts owed as a result of the pay equity settlement to federal government employees. This fell to \$29 million in 2001/02.

Fiscal years end at March 31 for the federal, provincial and territorial governments; local governments operate on a calendar-year basis (December 31). For example, consolidated government figures for 2001/02 incorporate local governments' calendar-year data for 2001.

All the statistics in this release are in current dollars.

reduction in federal corporate tax rates further lowered revenues for the federal government.

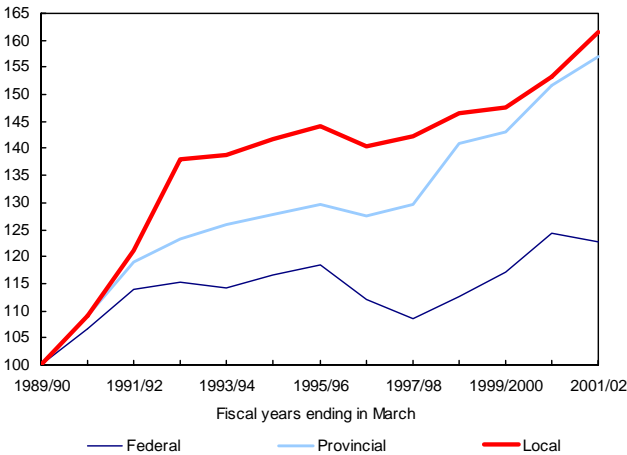
In the provinces and territories (including local governments), revenues declined in four provinces and one territory, for a total decline of \$9.9 billion. Revenues increased in the remaining six provinces and two territories by an aggregate \$1.6 billion.

Only the federal government reduces total expenditures

Federal expenditures decreased \$2.2 billion (-1.2%) in 2001/02 from 2000/01, in contrast to the consolidated provincial, territorial and local government expenditures, which rose \$9.7 billion (+3.6%). This is consistent with the trend observed over the past seven years. As of 2001/02, the federal government spent only \$6.5 billion (+3.6%) more than in 1995/96, while collectively, provincial, territorial and local expenditures stood \$45.7 billion (+19.4%) higher.

Trends in expenditures by level of government

1989/90 = 100



Health, social services and education drive expenditure increases

Provincial, territorial and local health and social services expenditures advanced 4.6% from 2000/01 and 30.5% from 1995/96. By 2001/02, they accounted for 41.8% of these governments' expenditures. Over the past seven years, health and social services spending growth has ranged from a low of -0.4% in 1996/97 to a high of 9.9% in 2000/01.

In light of population growth, the 30.5% increase in health and social services expenditures translated, on a per capita basis, into a growth rate of 23.5% from 1995/96.

Education costs grew as well, rising 5.2% from 2000/01 and 17.2% from 1995/96.

Expenditures on debt charges decline unevenly

Costs of supporting the debt declined for the federal, provincial, territorial and local governments in 2001/02, reflecting both declining interest rates and other influences. The cost of debt charges (interest on the debt) fell \$5.8 billion (-9.3%) to \$56.7 billion in 2001/02.

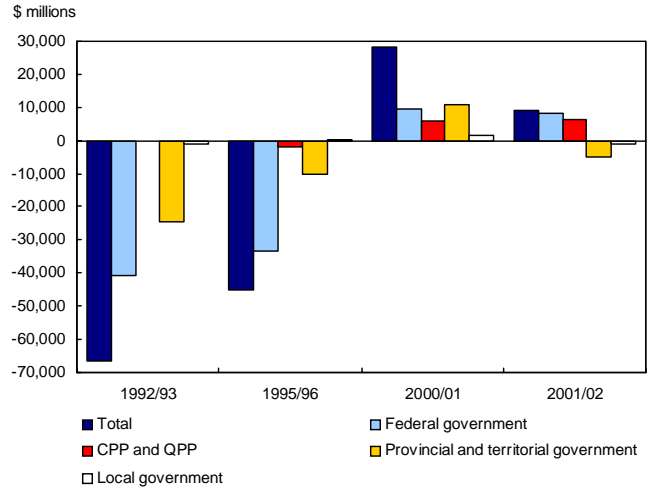
The federal government enjoyed almost three-quarters of this \$5.8 billion reduction; the major provincial beneficiaries were Ontario and Quebec.

In 2001/02, debt charges for the federal government represented 15.3% of its total spending, down from 17.4% in 2000/01, and down substantially from the record high of 22.0% in 1990/91.

A return to deficit for some jurisdictions

While the federal government managed to remain in surplus, the provincial governments moved from a collective \$10.7 billion surplus to a \$4.8 billion deficit, a swing of \$15.5 billion from 2000/01.

Surplus / (deficit) by level of government



Nine of Canada's provincial and territorial governments recorded deficits in the 2001/02 fiscal year compared with only four in 2000/01.

Quebec registered the largest deficit at almost \$2.4 billion, followed by British Columbia at \$2.1 billion.

The largest shift in government finances over the last year occurred in Alberta, going from a surplus of just under \$7 billion to a deficit of almost \$1.6 billion. This was its largest deficit since 1993/94.

Among the four provinces and territories posting surpluses, Ontario's surplus accounted for 94.6% of the \$1.8 billion total.

Chart 1
Government surplus (deficit) by level of government

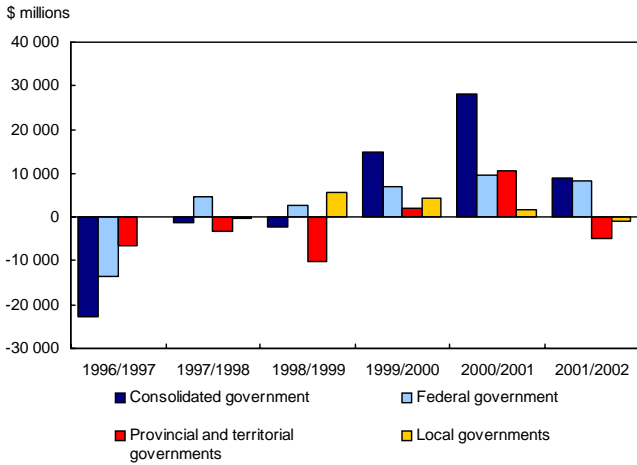


Chart 2
Trends in revenue by level of government

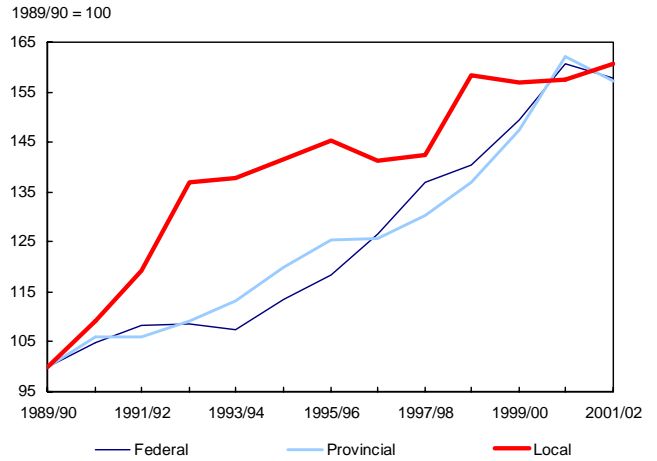


Chart 3
Consolidated government revenue

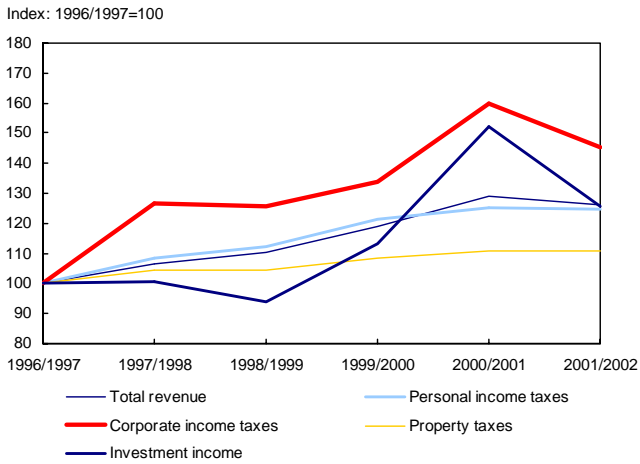


Chart 4
Consolidated government expenditures

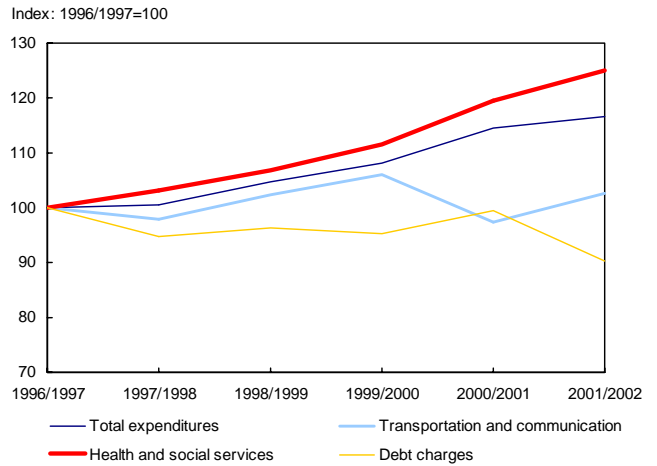


Chart 5
Net debt per capita and % of GDP, as at March 31

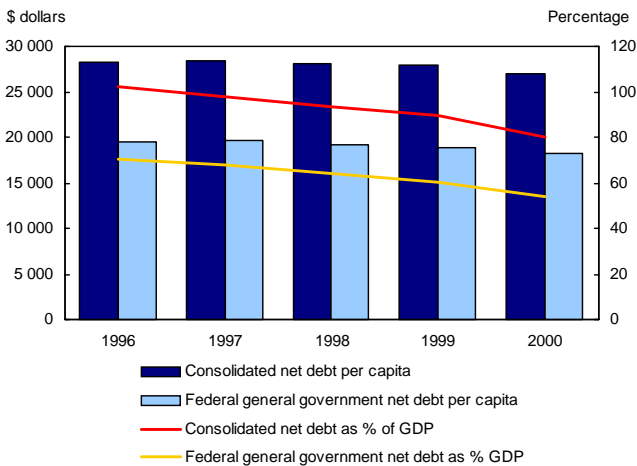


Chart 6
Consolidated provincial, territorial and local general governments net debt per capita (March 31, 2000)

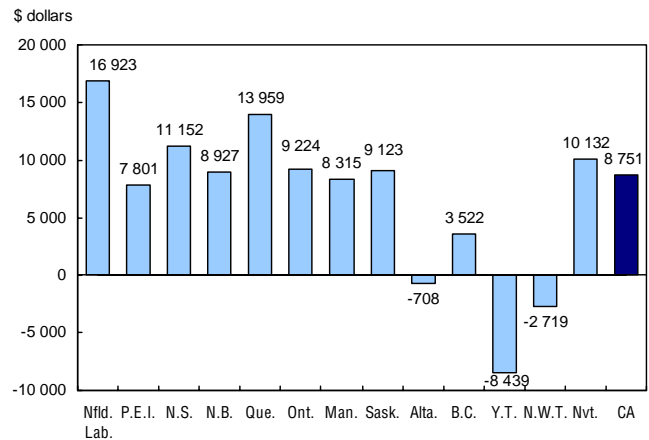


Chart 7
Changes in salaries and wages by level of government, 2001 vs. 1996

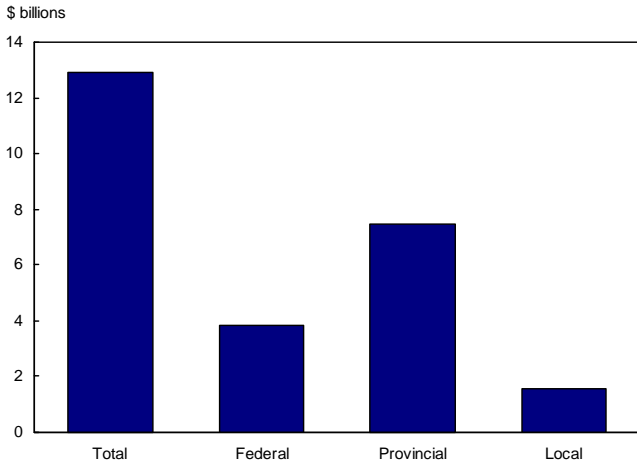


Chart 8
Transfer revenue from other government sub-sectors

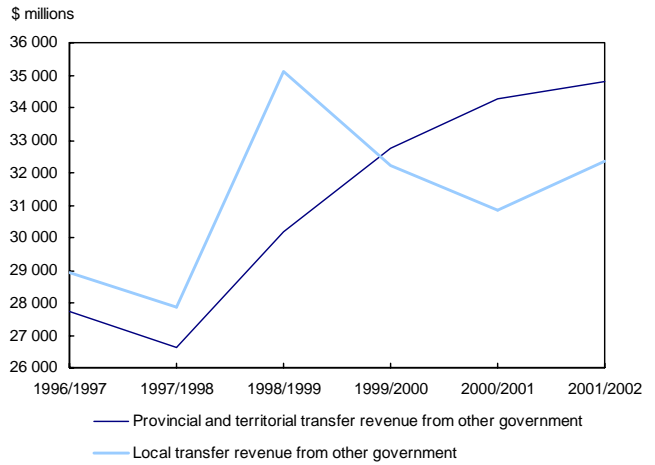


Chart 9
Federal general government revenue and expenditures

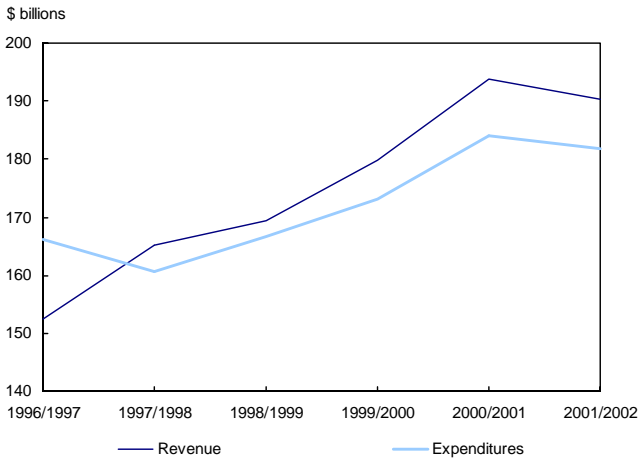


Chart 10
Federal general government revenue

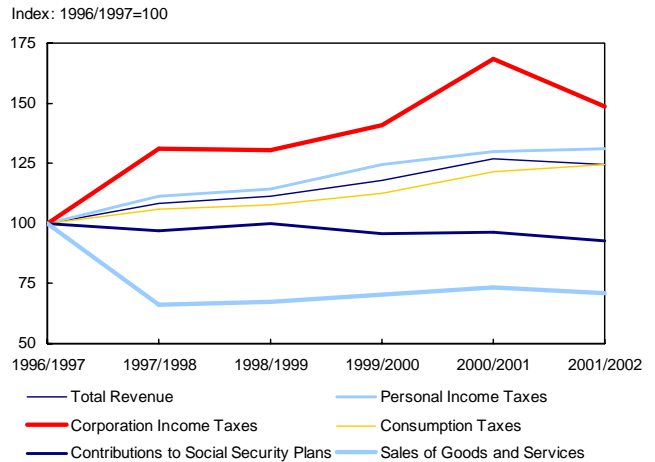


Chart 11
Federal general government expenditures

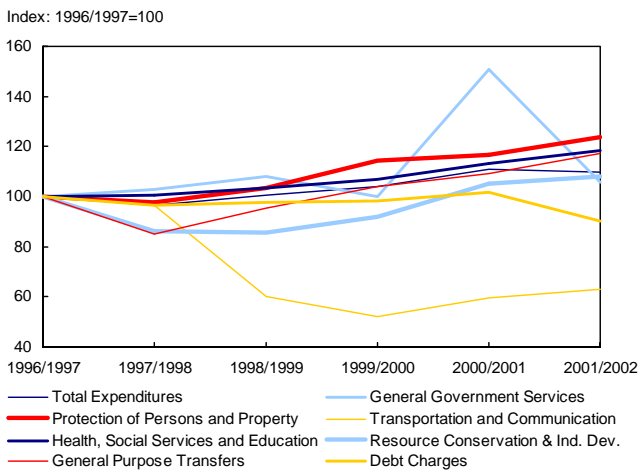


Chart 12
Federal general government expenditures – 2001/2002

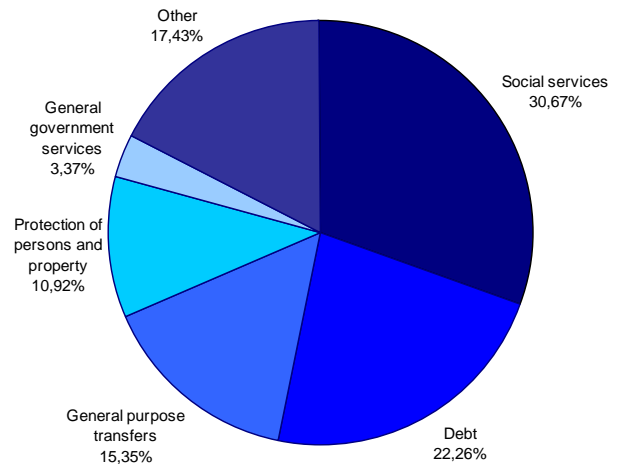


Chart 13
Provincial and territorial general government surplus (deficit)

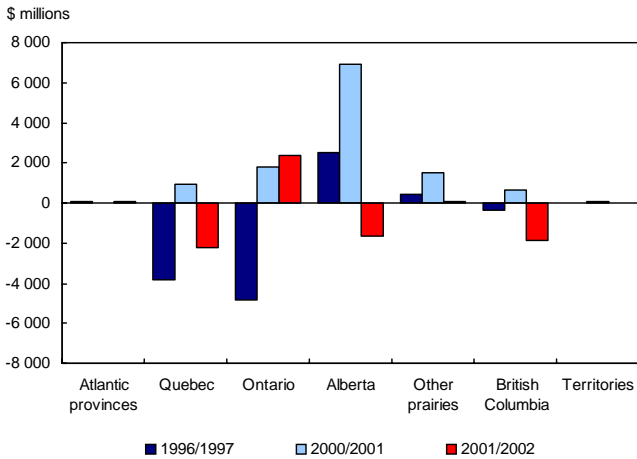


Chart 14
Provincial and territorial general government revenue and expenditures

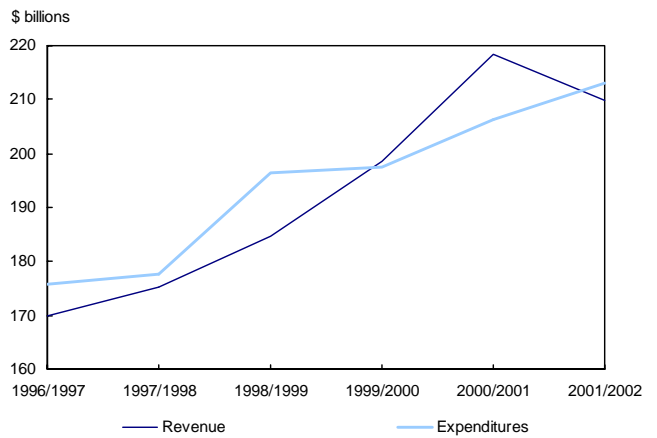


Chart 15
Provincial and territorial general government revenue

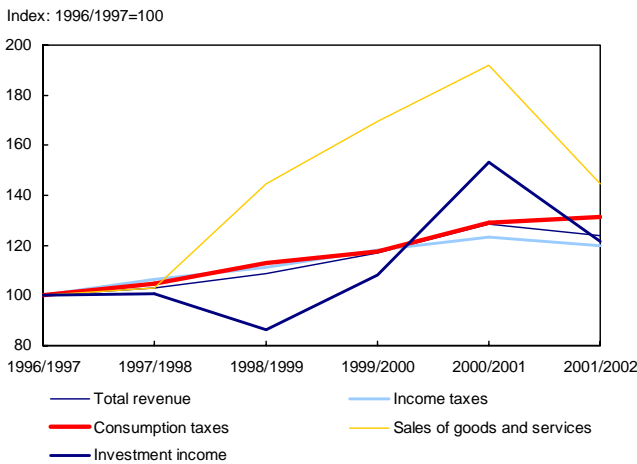


Chart 16
Growth in provincial and territorial general government revenue (1996/1997 to 2001/2002)

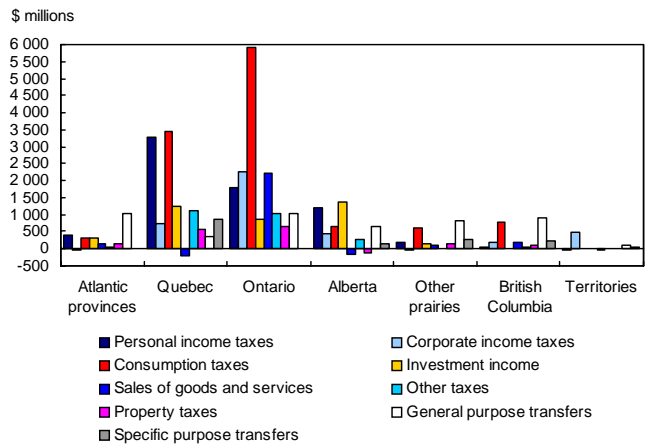


Chart 17
Provincial and territorial general government expenditures

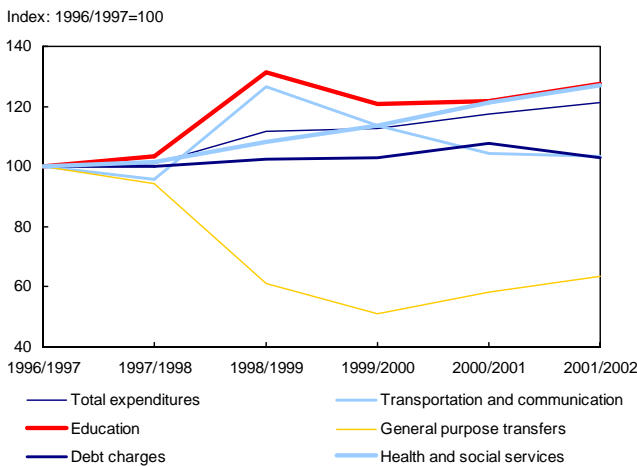


Chart 18
Growth in provincial and territorial general government expenditures (1996/1997 to 2001/2002)

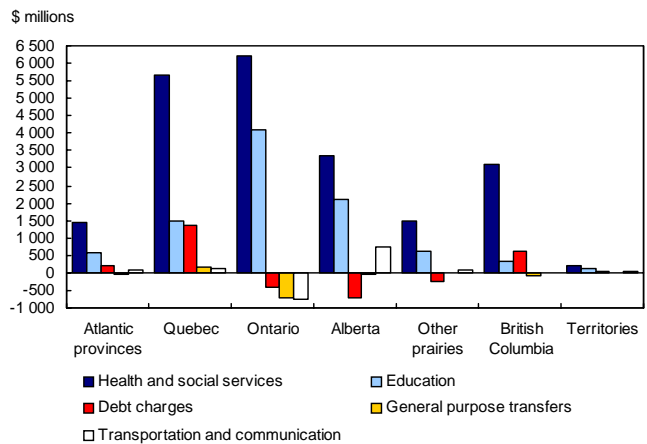


Chart 19
Provincial and territorial general government expenditures – 2001/2002

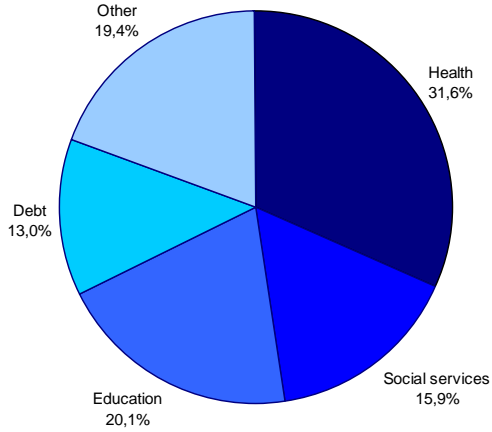


Chart 20
Local government surplus (deficit)

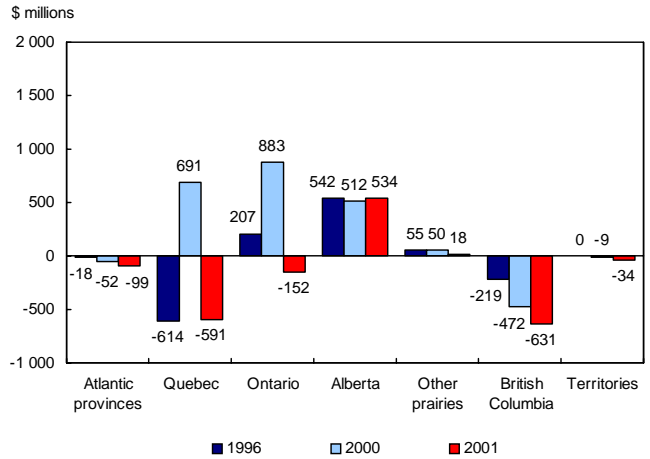


Chart 21
Surplus (deficit) of local general governments vs. school boards

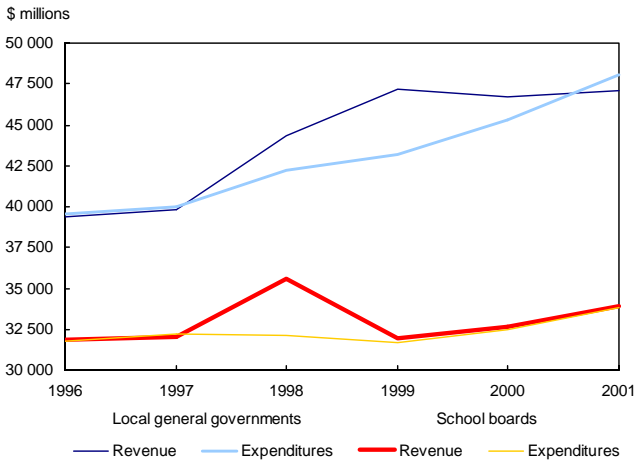


Chart 22
Local government revenue and expenditures

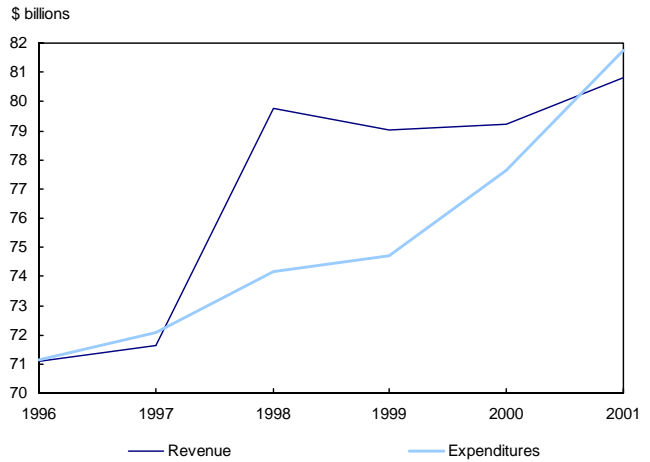


Chart 23
Local governments: transfer revenue vs. property taxes

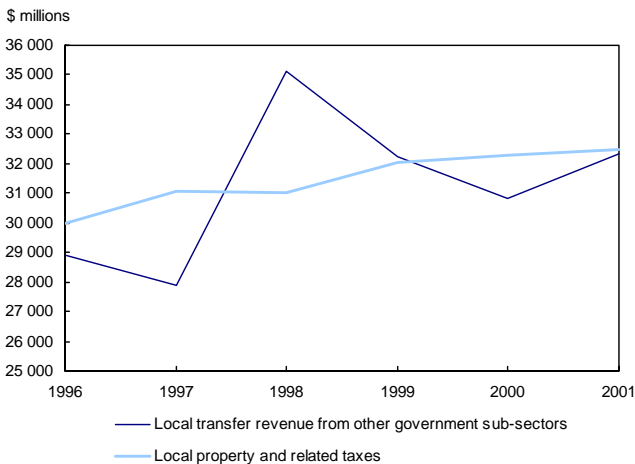


Chart 24
Growth in local government revenue (1996 to 2001)

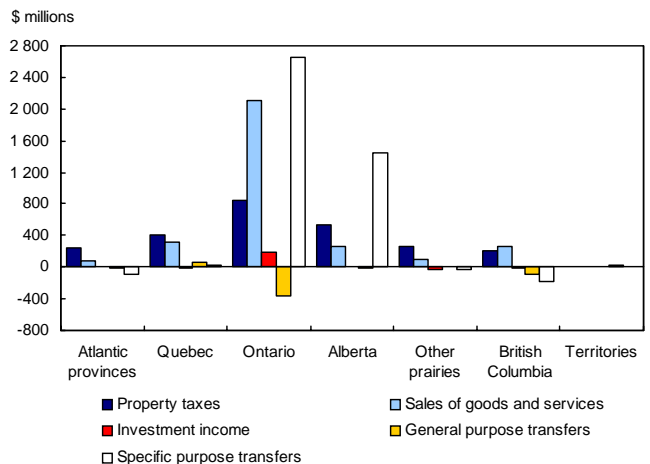


Chart 25
Growth in local government expenditures (1996 to 2001)

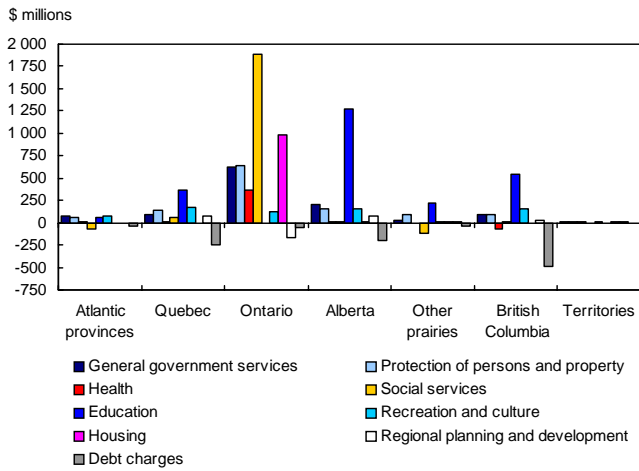
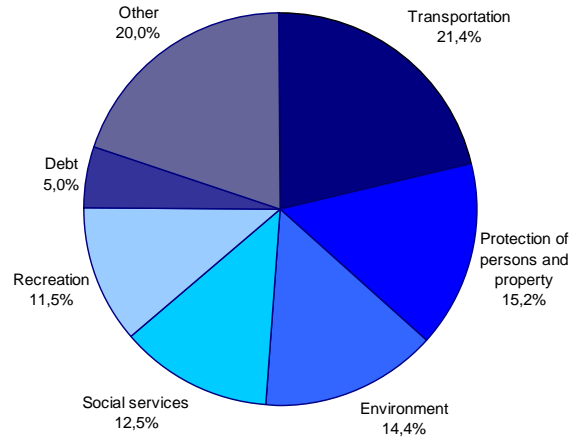


Chart 26
Local general government expenditures – 2001



Products and services

Selected Statistics Canada publications

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

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

Table 1.0

**Public Sector Employment and Wages and Salaries - Distribution Among Components of the Public Sector, for the Years 1990 to 2001
(Financial Management System)**

	1990	1991	1992	1993	1994	1995
	Average number of employees					
Public sector employment						
Public sector	3,027,335	3,056,779	3,063,235	3,037,477	3,002,690	2,957,835
Government	2,662,563	2,705,852	2,724,781	2,711,896	2,679,068	2,648,900
Federal general government	406,366	415,387	411,278	404,734	394,106	371,053
Provincial and territorial general government	378,038	378,716	378,449	371,084	360,370	358,416
Health and social service institutions, provincial and territorial	737,135	746,190	749,184	744,367	739,279	737,226
Universities, colleges, vocational and trade institutions, provincial and territorial	271,903	276,827	281,619	281,720	276,153	274,801
Local general government	355,456	363,221	370,641	368,906	366,132	366,470
Local school boards	513,664	525,512	533,609	541,085	543,029	540,935
Government business enterprises	364,773	350,927	338,454	325,581	323,622	308,935
Federal government business enterprises	154,327	147,856	140,647	136,429	143,784	135,763
Provincial and territorial government business enterprises	159,876	151,501	147,030	138,910	130,281	126,371
Local government business enterprises	50,569	51,570	50,777	50,243	49,557	46,802
	Millions of dollars					
Public sector wages and salaries						
Public sector	97,287	102,910	107,284	108,344	107,499	106,450
Government	83,659	89,296	93,678	94,891	94,204	93,458
Federal general government	16,176	16,240	17,027	16,730	16,481	15,703
Provincial and territorial general government	13,306	14,390	14,960	14,998	15,187	15,315
Health and social service institutions, provincial and territorial	17,704	19,100	19,938	20,439	19,911	19,673
Universities, colleges, vocational and trade institutions, provincial and territorial	8,156	8,778	9,179	9,411	9,359	9,376
Local general government	10,566	11,402	12,163	12,420	12,432	12,534
Local school boards	17,751	19,387	20,410	20,891	20,834	20,856
Government business enterprises	13,627	13,614	13,606	13,453	13,295	12,992
Federal government business enterprises	5,377	5,131	4,908	4,984	5,244	5,103
Provincial and territorial government business enterprises	6,243	6,333	6,484	6,267	5,911	5,813
Local government business enterprises	2,007	2,149	2,214	2,203	2,140	2,077

Table 1.0

**Public Sector Employment and Wages and Salaries - Distribution Among Components of the Public Sector, for the Years 1990 to 2001
(Financial Management System) - Concluded**

	1996	1997	1998	1999 ^f	2000 ^f	2001 ^p
	Average number of employees					
Public sector employment						
Public sector	2,851,331	2,789,257	2,779,803	2,773,863	2,790,894	2,819,252
Government	2,578,503	2,530,831	2,518,900	2,512,037	2,524,790	2,552,613
Federal general government	356,099	337,713	330,981	331,646	339,434	357,308
Provincial and territorial general government	335,063	338,712	335,035	336,605	338,734	340,272
Health and social service institutions, provincial and territorial	707,571	692,242	695,118	689,816	691,996	697,220
Universities, colleges, vocational and trade institutions, provincial and territorial	272,623	270,740	270,238	269,145	272,985	275,887
Local general government	358,942	350,426	341,046	341,485	340,827	341,339
Local school boards	548,205	540,999	546,481	543,340	540,815	540,587
Government business enterprises	272,828	258,426	260,903	261,826	266,104	266,639
Federal government business enterprises	101,340	92,311	91,359	89,990	89,743	89,431
Provincial and territorial government business enterprises	124,542	119,690	122,758	124,422	128,156	128,047
Local government business enterprises	46,945	46,425	46,786	47,414	48,205	49,161
	Millions of dollars					
Public sector wages and salaries						
Public sector	102,525	101,356	103,039	107,638	114,374	116,557
Government	91,285	90,308	91,825	96,043	102,299	104,180
Federal general government	14,821	14,471	14,474	15,966	19,087	18,673
Provincial and territorial general government	13,623	13,645	13,701	14,131	14,693	15,411
Health and social service institutions, provincial and territorial	20,267	20,137	21,131	22,175	23,295	24,145
Universities, colleges, vocational and trade institutions, provincial and territorial	9,462	9,304	9,566	10,030	10,596	11,273
Local general government	12,559	12,313	12,045	12,125	12,472	12,500
Local school boards	20,553	20,437	20,909	21,617	22,157	22,178
Government business enterprises	11,240	11,048	11,214	11,594	12,075	12,376
Federal government business enterprises	3,475	3,425	3,472	3,465	3,647	3,519
Provincial and territorial government business enterprises	5,694	5,596	5,640	5,956	6,173	6,511
Local government business enterprises	2,071	2,027	2,102	2,173	2,254	2,345

Table 1.1

**Public Sector Employment and Wages and Salaries¹, by Province, Territory and Outside Canada, for the Year 2001^P
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Average number of employees							
Public sector employment							
Public sector³	53,363	15,937	103,250	79,262	696,071	977,453	139,198
Government	50,044	15,437	96,854	71,692	630,625	870,930	125,322
Federal general government	7,154	3,640	23,174	13,873	74,168	142,798	16,189
Provincial and territorial general government	9,860	3,373	11,303	26,656	84,715	87,607	19,543
Health and social service institutions, provincial and territorial	15,333	3,859	28,156	22,737	208,335	191,341	37,133
Universities, colleges, vocational and trade institutions, provincial and territorial	4,726	1,425	8,268	2,982	66,248	94,216	13,044
Local general government	3,465	474	9,483	5,446	75,887	145,475	13,331
Local school boards	9,506	2,668	16,470	. ⁴	121,273	209,494	26,083
Government business enterprises	3,319	500	6,396	7,570	65,446	106,523	13,876
Federal government business enterprises	1,287	253	3,738	2,203	19,167	38,450	4,706
Provincial and territorial government business enterprises	2,032	247	2,172	4,996	36,833	36,739	7,370
Local government business enterprises	.	.	486	371	9,447	31,334	1,800
Millions of dollars							
Public sector wages and salaries							
Public sector	2,155.7	589.0	4,085.6	2,968.9	27,488.1	43,282.3	4,796.8
Government	2,033.0	573.5	3,773.4	2,703.3	24,382.1	37,798.8	4,231.6
Federal general government	352.3	164.6	1,216.5	656.6	3,536.6	7,850.9	769.4
Provincial and territorial general government	325.5	109.7	421.6	1,041.7	4,008.6	3,899.6	653.5
Health and social service institutions, provincial and territorial	678.5	135.0	876.8	659.3	6,518.6	7,093.5	1,111.6
Universities, colleges, vocational and trade institutions, provincial and territorial	212.6	51.2	401.2	177.5	2,864.4	3,958.8	387.1
Local general government	88.0	13.7	224.2	168.1	2,732.8	5,381.9	452.7
Local school boards	376.3	99.2	633.1	. ⁴	4,721.1	9,614.1	857.3
Government business enterprises	122.7	15.5	312.2	265.7	3,105.9	5,483.5	565.2
Federal government business enterprises	43.1	8.8	239.2	56.0	672.7	1,651.5	156.6
Provincial and territorial government business enterprises	79.6	6.7	59.5	198.2	1,976.9	2,315.6	339.5
Local government business enterprises	.	.	13.5	11.5	456.4	1,516.4	69.0

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

² Data are for federal government.

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

⁴ Included in provincial general government administration.

Table 1.1

Public Sector Employment and Wages and Salaries¹, by Province, Territory and Outside Canada, for the Year 2001^P
(Financial Management System) - Concluded

	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Outside Canada ²	Total
Average number of employees								
Public sector employment								
Public sector³	116,660	255,213	362,247	4,929	7,194	4,819	3,146	2,819,252
Government	102,290	239,427	329,904	4,929	7,194	4,819	3,146	2,552,613
Federal general government	9,496	25,556	35,947	837	1,054	279	3,146	357,308
Provincial and territorial general government	15,010	28,441	44,352	3,342	3,680	2,392	.	340,272
Health and social service institutions, provincial and territorial	35,881	64,703	87,674	273	995	802	.	697,220
Universities, colleges, vocational and trade institutions, provincial and territorial	9,239	26,381	49,361	.	.	.	.	275,887
Local general government	12,734	37,541	34,577	476	1,104	1,346	.	341,339
Local school boards	19,931	56,807	77,993	. ⁴	361	. ⁴	.	540,587
Government business enterprises	14,371	15,786	32,342	.	.	.	.	266,639
Federal government business enterprises	3,015	7,916	8,525	.	.	.	.	89,431
Provincial and territorial government business enterprises	10,869	2,904	23,622	.	.	.	.	128,047
Local government business enterprises	487	4,965	196	.	.	.	.	49,161
Millions of dollars								
Public sector wages and salaries								
Public sector	4,185.4	10,520.2	15,221.7	282.0	423.0	274.9	250.0	116,556.7
Government	3,627.4	9,912.4	13,915.1	282.0	423.0	274.9	250.0	104,180.4
Federal general government	467.6	1,301.7	1,935.3	56.3	85.5	29.7	250.0	18,672.9
Provincial and territorial general government	668.5	1,218.5	2,508.7	192.7	219.8	142.5	.	15,411.0
Health and social service institutions, provincial and territorial	968.2	2,576.0	3,396.0	14.4	67.5	49.8	.	24,145.2
Universities, colleges, vocational and trade institutions, provincial and territorial	430.0	1,190.6	1,599.6	.	.	.	.	11,273.1
Local general government	381.5	1,424.4	1,528.5	18.6	33.0	52.9	.	12,500.5
Local school boards	711.5	2,201.1	2,946.9	. ⁴	17.1	. ⁴	.	22,177.7
Government business enterprises	558.0	607.9	1,306.6	.	.	.	.	12,376.3
Federal government business enterprises	58.3	278.6	347.7	.	.	.	.	3,519.5
Provincial and territorial government business enterprises	481.7	81.4	950.7	.	.	.	.	6,511.3
Local government business enterprises	18.0	247.8	8.2	.	.	.	.	2,345.5

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

² Data are for federal government.

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

⁴ Included in provincial general government administration.

Table 1.2

**Public Sector Employment and Employment Per 1,000 Population¹, by Province, Territory and Outside Canada, for the Years 1990 to 2001
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Average number of employees							
Public sector employment							
1990	62,379	16,827	122,752	84,167	758,084	1,066,752	144,681
1991	61,301	16,472	120,723	84,750	764,396	1,089,566	144,002
1992	61,832	15,720	118,737	84,763	775,107	1,083,204	144,598
1993	60,363	15,468	117,460	84,442	773,524	1,071,681	143,927
1994	58,989	15,711	114,492	82,202	785,985	1,051,084	141,403
1995	57,933	15,522	110,747	81,721	771,116	1,031,274	139,846
1996	55,861	16,134	108,106	78,957	734,071	978,767	134,836
1997	55,376	16,268	106,463	77,842	722,899	955,312	128,406
1998	55,655	16,077	105,308	77,922	713,065	949,401	129,346
1999 ^f	52,472	15,263	104,886	78,667	700,456	948,296	134,440
2000 ^f	52,729	15,688	103,865	78,252	694,028	962,378	135,118
2001 ^p	53,363	15,937	103,250	79,262	696,071	977,453	139,198
Public sector employment per 1,000 population							
1990	108	129	135	114	109	104	131
1991	106	126	132	114	108	105	130
1992	107	120	129	113	109	103	130
1993	104	117	127	113	108	101	129
1994	102	118	124	110	109	97	126
1995	102	115	119	109	107	94	124
1996	99	119	116	105	101	89	119
1997	100	119	114	103	99	85	113
1998	102	118	113	103	97	84	114
1999 ^f	97	111	112	104	95	83	118
2000 ^f	98	114	110	103	94	83	118
2001 ^p	100	115	109	105	94	83	121
Percent							
Public sector employment per 1,000 population percent change from previous year							
1991	(2.0)	(2.2)	(2.2)	(0.1)	(0.2)	0.5	(0.8)
1992	0.7	(4.7)	(2.2)	(0.5)	0.7	(1.8)	0.1
1993	(2.6)	(2.4)	(1.6)	(0.6)	(1.0)	(2.4)	(0.9)
1994	(1.7)	0.6	(2.9)	(2.9)	1.0	(3.0)	(2.2)
1995	(0.7)	(2.2)	(3.4)	(0.8)	(2.4)	(3.1)	(1.6)
1996	(2.4)	3.1	(2.7)	(3.5)	(5.3)	(6.3)	(4.0)
1997	0.4	0.1	(1.9)	(1.6)	(1.9)	(3.6)	(5.1)
1998	1.8	(1.4)	(1.3)	0.0	(1.7)	(1.9)	0.6
1999 ^f	(4.5)	(5.4)	(0.6)	1.1	(2.1)	(1.2)	3.7
2000 ^f	1.0	2.2	(1.5)	(0.9)	(1.3)	0.1	0.1
2001 ^p	2.0	1.4	(0.6)	1.4	(0.1)	(0.0)	2.7

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

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

³ Data are for federal government.

Table 1.2

Public Sector Employment and Employment Per 1,000 Population¹, by Province, Territory and Outside Canada, for the Years 1990 to 2001 (Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ²	Nunavut	Outside Canada ³	Total
Average number of employees								
Public sector employment								
1990	120,455	299,958	319,242	4,181	10,768		16,491	3,027,335
1991	119,649	297,291	326,997	4,312	10,949		15,768	3,056,779
1992	118,240	297,724	334,857	4,524	11,099		12,265	3,063,235
1993	118,045	288,729	338,506	4,449	11,325		9,000	3,037,477
1994	115,481	274,526	339,647	4,312	11,505		6,790	3,002,690
1995	112,882	267,970	346,477	4,349	11,390		6,080	2,957,835
1996	114,496	258,225	352,601	4,475	11,196		3,126	2,851,331
1997	111,188	248,206	348,078	4,760	10,838		3,032	2,789,257
1998	112,844	252,128	348,697	4,904	10,773		2,935	2,779,803
1999 ^f	115,167	254,054	350,738	4,760	7,174	3,914	2,998	2,773,863
2000 ^f	116,433	256,468	355,790	4,837	7,166	4,365	3,135	2,790,894
2001 ^p	116,660	255,213	362,247	4,929	7,194	4,819	3,146	2,819,252
Public sector employment per 1,000 population								
1990	119	118	98	151	184	...	...	110
1991	119	115	98	152	182	...	...	109
1992	118	114	97	153	179	...	...	108
1993	117	108	95	147	179	...	...	106
1994	114	102	93	144	178	...	...	104
1995	111	98	92	142	171	...	...	101
1996	112	93	91	141	167	...	...	96
1997	109	88	88	148	160	...	...	93
1998	110	87	87	155	160	...	...	92
1999 ^f	112	86	87	154	175	146	...	91
2000 ^f	114	86	88	158	176	160	...	91
2001 ^p	115	84	89	163	175	173	...	91
Percent								
Public sector employment per 1,000 population percent change from previous year								
1991	0.2	(2.9)	(0.3)	0.8	(1.6)	...	...	(0.4)
1992	(1.1)	(1.4)	(0.2)	0.7	(1.8)	...	...	(0.9)
1993	(0.4)	(4.5)	(1.8)	(4.4)	0.1	...	...	(2.1)
1994	(2.6)	(6.1)	(2.5)	(2.5)	(0.9)	...	...	(2.2)
1995	(2.7)	(3.6)	(1.0)	(0.1)	(3.3)	...	...	(2.6)
1996	1.0	(5.0)	(0.8)	(1.0)	(3.1)	...	...	(4.6)
1997	(3.3)	(5.5)	(3.5)	4.3	(3.9)	...	...	(3.2)
1998	1.2	(0.6)	(1.4)	3.7	(0.8)	...	...	(1.3)
1999 ^f	1.8	(1.5)	(0.1)	(0.3)	9.9	...	...	(1.0)
2000 ^f	1.3	(0.6)	0.6	2.8	(0.2)	9.3	...	(0.3)
2001 ^p	0.6	(2.2)	1.0	3.4	0.3	7.9	...	0.1

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

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

³ Data are for federal government.

Table 1.3

**Public Sector Wages and Salaries¹, by Province, Territory and Outside Canada, for the Years 1990 to 2001
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Public sector wages and salaries							
1990	1,977.5	481.6	3,711.4	2,513.0	23,662.9	36,547.2	4,456.1
1991	2,007.1	484.3	3,782.2	2,615.2	25,052.1	39,442.9	4,562.6
1992	2,064.8	481.9	3,793.9	2,704.0	26,145.0	41,262.1	4,702.6
1993	2,068.2	489.6	3,763.2	2,794.9	26,517.5	41,305.8	4,701.8
1994	2,034.4	487.9	3,668.1	2,785.3	26,699.1	40,565.9	4,646.1
1995	2,006.9	480.5	3,508.0	2,791.7	26,468.0	40,181.0	4,579.3
1996	1,907.0	499.4	3,407.5	2,599.0	25,387.9	38,610.1	4,337.5
1997	1,874.8	505.9	3,477.8	2,611.4	24,755.6	37,896.2	4,104.3
1998	1,906.3	516.1	3,550.9	2,664.8	24,913.6	38,474.4	4,200.2
1999 ^f	1,953.6	537.0	3,816.1	2,831.9	25,932.7	40,258.8	4,422.8
2000 ^f	2,099.4	600.3	4,056.2	2,946.5	26,838.8	43,416.3	4,772.5
2001 ^p	2,155.7	589.0	4,085.6	2,968.9	27,488.1	43,282.3	4,796.8
Percent							
Public sector wages and salaries percent change from previous year							
1991	1.5	0.6	1.9	4.1	5.9	7.9	2.4
1992	2.9	(0.5)	0.3	3.4	4.4	4.6	3.1
1993	0.2	1.6	(0.8)	3.4	1.4	0.1	(0.0)
1994	(1.6)	(0.3)	(2.5)	(0.3)	0.7	(1.8)	(1.2)
1995	(1.4)	(1.5)	(4.4)	0.2	(0.9)	(0.9)	(1.4)
1996	(5.0)	3.9	(2.9)	(6.9)	(4.1)	(3.9)	(5.3)
1997	(1.7)	1.3	2.1	0.5	(2.5)	(1.8)	(5.4)
1998	1.7	2.0	2.1	2.0	0.6	1.5	2.3
1999 ^f	2.5	4.1	7.5	6.3	4.1	4.6	5.3
2000 ^f	7.5	11.8	6.3	4.0	3.5	7.8	7.9
2001 ^p	2.7	(1.9)	0.7	0.8	2.4	(0.3)	0.5

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

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

³ Data are for federal government.

Table 1.3

**Public Sector Wages and Salaries¹, by Province, Territory and Outside Canada, for the Years 1990 to 2001
(Financial Management System) - Concluded**

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ²	Nunavut	Outside Canada ³	Total
Millions of dollars								
Public sector wages and salaries								
1990	3,422.9	9,076.2	9,974.8	197.1	504.0		733.3	97,286.5
1991	3,514.0	9,150.1	10,780.7	212.5	540.6		734.5	102,910.0
1992	3,494.4	9,441.6	11,729.8	231.3	573.1		626.5	107,283.8
1993	3,542.3	9,551.8	12,262.6	236.8	585.9		489.2	108,343.9
1994	3,496.8	9,180.6	12,687.8	232.8	604.1		373.8	107,499.5
1995	3,539.5	8,635.0	13,052.7	238.5	602.5		334.3	106,450.3
1996	3,512.0	8,236.0	12,988.4	242.5	572.3		195.0	102,525.3
1997	3,554.2	8,413.0	13,142.7	235.6	552.5		195.8	101,355.9
1998	3,663.3	8,824.4	13,291.2	234.4	554.9		206.2	103,039.1
1999 ^f	3,737.0	9,413.3	13,591.6	249.3	420.0	211.9	224.0	107,637.6
2000 ^f	4,035.9	10,056.8	14,356.5	266.0	416.4	231.9	239.9	114,373.6
2001 ^p	4,185.4	10,520.2	15,221.7	282.0	423.0	274.9	250.0	116,556.7
Percent								
Public sector wages and salaries percent change from previous year								
1991	2.7	0.8	8.1	7.8	7.3	...	0.2	5.8
1992	(0.6)	3.2	8.8	8.9	6.0	...	(14.7)	4.3
1993	1.4	1.2	4.5	2.4	2.2	...	(21.9)	1.0
1994	(1.3)	(3.9)	3.5	(1.7)	3.1	...	(23.6)	(0.8)
1995	1.2	(5.9)	2.9	2.5	(0.3)	...	(10.6)	(1.0)
1996	(0.8)	(4.6)	(0.5)	1.7	(5.0)	...	(41.7)	(3.7)
1997	1.2	2.1	1.2	(2.8)	(3.5)	...	0.4	(1.1)
1998	3.1	4.9	1.1	(0.5)	0.4	...	5.3	1.7
1999 ^f	2.0	6.7	2.3	6.3	(24.3)	...	8.6	4.5
2000 ^f	8.0	6.8	5.6	6.7	(0.9)	9.4	7.1	6.3
2001 ^p	3.7	4.6	6.0	6.0	1.6	18.6	4.2	1.9

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

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

³ Data are for federal government.

Table 1.4

**Consolidated Provincial, Territorial and Local Government Expenditures Per Capita, for the Fiscal Year 2001/2002^P
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	Dollars						
General government services	260.6	423.5	164.2	203.9	344.4	250.8	303.1
Protection of persons and property	356.3	330.2	467.3	385.2	469.6	504.5	427.6
Transportation and communication	795.0	710.5	404.8	712.2	587.2	349.5	457.2
Health	2,951.4	2,626.9	2,405.3	2,275.6	2,298.7	2,387.6	2,613.7
Hospital care	1,248.8	818.2	892.2	860.5	896.8	939.0	779.5
Medical care	1,261.9	746.4	1,020.4	912.1	942.8	1,053.7	925.8
Preventive care	20.6	21.5	74.2	0.0	90.9	101.2	18.3
Other health services	416.3	1,033.5	417.5	500.4	368.1	293.5	888.4
Social services	1,108.2	552.6	720.5	836.7	1,984.5	1,245.2	1,164.5
Social assistance	463.1	394.7	357.1	317.7	595.8	578.2	584.4
Workers' compensation benefits	165.0	114.8	80.5	124.4	220.0	149.9	123.7
Employee pension plan benefits and changes in equity	..	..	5.3	..	624.6	3.6	0.9
Veterans' benefits	..	..	..	..	..	..	..
Motor vehicle accident compensation	..	..	..	..	70.6	0.4	..
Other social services	478.2	35.9	275.5	393.2	473.4	513.0	453.8
Education	1,987.6	1,988.1	1,925.3	1,923.5	1,926.3	1,878.7	1,965.7
Elementary and secondary education	1,104.4	1,155.5	945.2	1,162.3	1,054.8	1,144.2	1,126.1
Post secondary education	811.9	739.3	906.0	619.5	736.3	668.2	756.8
Special retraining services	43.1	28.7	21.2	123.1	129.9	54.9	55.7
Other education	22.5	57.4	51.9	15.9	5.1	11.4	25.3
Resource conservation and industrial development	318.8	710.5	325.3	348.2	402.5	136.6	344.9
Environment	185.6	143.5	196.0	259.5	181.0	282.4	215.1
Recreation and culture	189.4	193.8	154.7	169.4	261.7	194.2	205.5
Labour, employment and immigration	30.0	35.9	14.8	51.6	67.8	8.3	21.8
Housing	86.3	28.7	63.6	60.9	85.8	134.5	66.2
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	46.9	35.9	35.0	56.9	59.3	22.1	42.7
Research establishments	..	..	..	..	23.8	3.1	0.9
General purpose transfers to other government subsectors	9.4	21.5	..	..	81.5	0.0	0.0
Debt charges	1,209.4	825.4	1,206.9	1,284.1	968.1	849.1	1,497.2
Other expenditures	..	..	0.0	1.3	0.4	4.2	4.4
Total expenditures	9,546.1	8,677.2	8,090.0	8,577.0	9,743.8	8,251.1	9,335.6
Population at March 31	533,305	139,330	943,756	755,391	7,435,504	11,964,104	1,148,181

Table 1.4

**Consolidated Provincial, Territorial and Local Government Expenditures Per Capita, for the Fiscal Year 2001/2002^P
 (Financial Management System) - Concluded**

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
	Dollars						
General government services	280.0	288.4	192.4	2,092.9	2,549.4	3,886.9	277.4
Protection of persons and property	511.6	444.9	494.3	1,694.2	2,112.4	1,484.1	483.3
Transportation and communication	678.2	729.4	534.8	4,219.0	2,913.6	1,378.1	510.5
Health	2,340.3	2,416.4	2,616.2	2,790.5	5,681.5	5,300.4	2,412.8
Hospital care	768.9	754.7	883.1	1,129.5	1,553.9	2,049.5	892.0
Medical care	893.1	852.9	1,156.8	764.1	1,626.8	1,731.4	1,006.2
Preventive care	12.8	79.7	152.9	232.5	849.8	565.4	94.0
Other health services	664.4	728.4	423.2	631.2	1,626.8	883.4	420.5
Social services	1,147.5	891.1	1,147.6	2,524.7	2,865.1	2,190.8	1,340.2
Social assistance	350.9	304.6	491.4	299.0	582.7	848.1	521.1
Workers' compensation benefits	147.9	134.5	229.8	332.2	461.3	0.0	172.5
Employee pension plan benefits and changes in equity	88.7	..	..	..	0.0	..	153.1
Veterans' benefits	..	..	..	..	..	..	..
Motor vehicle accident compensation	..	..	..	..	..	..	17.0
Other social services	558.0	452.0	426.1	1,860.3	1,821.0	1,307.4	476.4
Education	2,087.9	2,404.7	1,847.2	3,787.1	4,783.2	6,148.4	1,960.9
Elementary and secondary education	1,203.7	1,401.8	1,028.4	2,391.9	3,156.4	4,204.9	1,134.8
Post secondary education	794.6	866.2	753.7	1,029.8	1,092.6	1,236.7	731.7
Special retraining services	58.2	124.8	42.5	33.2	267.1	353.4	79.2
Other education	29.6	11.7	22.3	299.0	242.8	318.0	15.2
Resource conservation and industrial development	655.6	559.3	373.5	1,428.5	2,282.3	2,367.5	320.1
Environment	234.6	296.8	276.2	531.5	825.5	1,236.7	251.4
Recreation and culture	238.6	300.7	315.0	1,328.8	607.0	812.7	239.1
Labour, employment and immigration	16.8	20.1	16.5	..	48.6	106.0	27.5
Housing	143.9	52.8	31.8	498.3	2,063.8	3,604.2	100.1
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	53.2	59.3	49.3	199.3	655.6	1,625.4	44.4
Research establishments	7.9	35.6	3.2	..	..	..	11.1
General purpose transfers to other government subsectors	0.0	9.7	..	..	0.0	..	20.7
Debt charges	1,006.5	561.6	861.7	99.7	412.8	812.7	905.8
Other expenditures	..	716.5	27.7	166.1	..	0.0	76.6
Total expenditures	9,409.5	9,789.6	8,789.4	21,626.5	27,946.4	31,130.7	8,982.2
Population at March 31	1,014,403	3,086,034	4,120,891	30,102	41,186	28,300	31,240,487

Table 1.5

**Federal General Government Total Revenue, Expenditures and Surplus (Deficit), for the Fiscal Years 1991/1992 to 2001/2002
(Financial Management System)**

Fiscal Year	Total revenue	Total expenditures	Surplus (deficit)	Program spending	Debt charges	Program spending as a percentage of revenue
Millions of dollars						Percent
Canada						
1991/1992	130,101	168,718	(38,617)	127,579	41,139	98.1
1992/1993	130,873	171,474	(40,602)	132,182	39,292	101.0
1993/1994	129,277	169,709	(40,432)	131,810	37,899	102.0
1994/1995	136,648	173,383	(36,736)	131,456	41,927	96.2
1995/1996	142,553	175,765	(33,211)	129,073	46,692	90.5
1996/1997	152,541	166,041	(13,499)	121,125	44,916	79.4
1997/1998	165,179	160,672	4,507	117,229	43,443	71.0
1998/1999	169,379	166,593	2,786	122,626	43,967	72.4
1999/2000	179,950	173,042	6,907	128,903	44,139	71.6
2000/2001 ^f	193,722	184,033	9,689	138,383	45,650	71.4
2001/2002 ^p	190,265	181,910	8,354	141,423	40,487	74.3
Dollars						
Per capita¹						
1991/1992	4,616	5,986	(1,370)	4,527	1,460	...
1992/1993	4,584	6,006	(1,422)	4,630	1,376	...
1993/1994	4,479	5,879	(1,401)	4,566	1,313	...
1994/1995	4,681	5,940	(1,258)	4,503	1,436	...
1995/1996	4,831	5,956	(1,125)	4,374	1,582	...
1996/1997	5,116	5,568	(453)	4,062	1,506	...
1997/1998	5,485	5,336	150	3,893	1,443	...
1998/1999	5,580	5,488	92	4,040	1,448	...
1999/2000	5,875	5,650	226	4,208	1,441	...
2000/2001 ^f	6,265	5,952	313	4,475	1,476	...
2001/2002 ^p	6,090	5,823	267	4,527	1,296	...
Percent						
Per capita percent change from previous year						
1992/1993	(0.7)	0.3	3.8	2.3	(5.7)	...
1993/1994	(2.3)	(2.1)	(1.5)	(1.4)	(4.6)	...
1994/1995	4.5	1.0	(10.2)	(1.4)	9.4	...
1995/1996	3.2	0.3	(10.6)	(2.9)	10.2	...
1996/1997	5.9	(6.5)	(59.8)	(7.1)	(4.8)	...
1997/1998	7.2	(4.2)	(133.1)	(4.2)	(4.2)	...
1998/1999	1.7	2.9	(38.7)	3.8	0.4	...
1999/2000	5.3	2.9	145.7	4.2	(0.5)	...
2000/2001 ^f	6.6	5.3	39.0	6.3	2.4	...
2001/2002 ^p	(2.8)	(2.2)	(14.7)	1.2	(12.2)	...

¹ See annex VII for population figures.

Table 1.6

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

Year	Total Financial Assets	Total Liabilities	Net Debt
Millions of dollars			
Net debt			
1992	47,422	476,104	(428,682)
1993	43,296	514,357	(471,061)
1994	44,385	557,604	(513,219)
1995	45,192	595,877	(550,685)
1996	56,221	634,939	(578,718)
1997	62,722	651,124	(588,402)
1998	64,144	645,725	(581,581)
1999	73,921	648,389	(574,468)
2000	86,479	648,212	(561,733)
2001	99,600	644,900	(545,300)
2002	105,836	640,526	(534,690)
Dollars			
Net debt per capita¹			
1992	...	...	(15,211)
1993	...	...	(16,500)
1994	...	...	(17,779)
1995	...	...	(18,865)
1996	...	...	(19,611)
1997	...	...	(19,733)
1998	...	...	(19,314)
1999	...	...	(18,925)
2000	...	...	(18,340)
2001	...	...	(17,635)
2002	...	...	(17,115)
Percent			
Net debt as a percentage of GDP			
1992	...	...	61.9
1993	...	...	65.9
1994	...	...	68.4
1995	...	...	68.7
1996	...	...	70.6
1997	...	...	67.8
1998	...	...	64.1
1999	...	...	60.5
2000	...	...	54.2
2001	...	...	49.5
2002	...	...	48.3

¹ See annex VII for population figures.

Table 1.7

**Provincial and Territorial General Government Revenue and Expenditures¹, by Province and Territory, for the Fiscal Year 2001/2002^P
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Own source revenue	2,539	610	3,989	3,569	46,161	63,824	6,232
Income taxes	678	178	1,463	1,092	19,492	25,902	2,037
Consumption taxes	920	243	1,525	1,102	11,844	21,068	1,819
Property and related taxes	7	49	56	321	2,002	2,076	348
Other taxes ²	177	25	129	115	6,010	5,432	431
Health and drug insurance premiums	..	..	9	..	554	..	..
Contributions to social security plans	130	18	160	105	1,594	2,933	140
Sales of goods and services	170	48	244	153	1,513	3,528	173
Investment income	447	44	396	665	2,988	2,780	1,271
Other revenue from own sources	8	..	4	13	160	102	10
General purpose transfers from other government subsectors ³	1,543	370	1,930	1,774	7,200	6,070	2,086
Specific purpose transfers from other government subsectors ³	179	45	169	239	1,756	1,118	245
Total revenue	4,262	1,025	6,089	5,583	55,118	71,013	8,564
General government services	73	53	57	83	1,361	1,072	176
Protection of persons and property	171	34	252	156	1,922	3,017	319
Transportation and communication	341	89	229	410	1,987	2,115	258
Health	1,252	282	1,855	1,549	16,140	24,988	2,499
Social services	574	86	728	631	9,930	11,648	1,314
Education	829	215	1,213	1,285	11,467	12,726	1,552
Resource conservation and industrial development	167	98	299	248	2,730	1,285	369
Environment	47	13	32	38	404	362	49
Recreation and culture	43	16	54	48	777	348	120
Labour, employment and immigration	16	5	14	39	542	99	25
Housing	44	4	58	44	465	1,095	70
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	20	4	20	31	316	265	42
Research establishments	..	..	..	..	177	37	1
General purpose transfers to other government subsectors	39	5	40	109	606	172	94
Debt charges	626	113	1,101	965	8,539	9,390	1,546
Other expenditures	..	..	..	..	..	..	..
Total expenditures	4,248	1,023	5,957	5,644	57,367	68,626	8,441
Surplus (deficit)	13	2	132	(60)	(2,249)	2,386	123

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

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

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

Table 1.7

**Provincial and Territorial General Government Revenue and Expenditures¹, by Province and Territory, for the Fiscal Year 2001/2002^P
(Financial Management System) - Concluded**

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
	Millions of dollars						
Own source revenue	5,618	19,948	23,472	116	648	83	176,815
Income taxes	1,433	6,469	6,999	38	534	16	66,339
Consumption taxes	1,662	2,630	6,127	20	44	11	49,021
Property and related taxes	371	1,079	2,121	2	9	3	8,450
Other taxes ²	359	898	602	5	9	2	14,199
Health and drug insurance premiums	..	728	947	..	..	..	2,239
Contributions to social security plans	112	433	820	5	14	6	6,473
Sales of goods and services	317	379	665	11	18	38	7,262
Investment income	1,339	7,289	5,032	32	17	4	22,311
Other revenue from own sources	21	40	155	0	..	..	518
General purpose transfers from other government subsectors ³	1,125	1,624	2,674	364	353	560	27,677
Specific purpose transfers from other government subsectors ³	288	564	474	80	88	135	5,385
Total revenue	7,031	22,138	26,620	561	1,090	778	209,878
General government services	141	300	287	53	90	91	3,843
Protection of persons and property	316	680	1,047	45	90	38	8,093
Transportation and communication	327	1,300	1,362	114	98	27	8,660
Health	1,931	6,695	9,695	80	211	127	67,312
Social services	1,199	2,667	4,754	77	105	63	33,784
Education	1,122	6,029	6,006	104	175	171	42,900
Resource conservation and industrial development	623	1,614	1,470	43	92	67	9,111
Environment	67	283	127	4	9	5	1,446
Recreation and culture	88	282	273	31	10	12	2,108
Labour, employment and immigration	17	62	68	..	2	3	898
Housing	142	137	101	15	81	87	2,348
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	46	37	89	6	22	47	950
Research establishments	8	110	13	..	..	..	347
General purpose transfers to other government subsectors	71	90	28	20	48	11	1,337
Debt charges	994	1,290	3,186	3	15	22	27,794
Other expenditures	..	2,210	..	..	..	..	2,210
Total expenditures	7,098	23,792	28,513	600	1,055	778	213,148
Surplus (deficit)	(66)	(1,653)	(1,892)	(39)	35	0	(3,269)

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

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

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

Table 1.8

Provincial and Territorial General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1991/1992 to 2001/2002 (Financial Management System)

Fiscal Year	Newfound-land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Surplus (deficit)							
1991/1992	(241)	(57)	(399)	(390)	(4,925)	(10,742)	(333)
1992/1993	(314)	(82)	(910)	(249)	(5,811)	(12,145)	(518)
1993/1994	(139)	(247)	(517)	(256)	(5,663)	(10,535)	(450)
1994/1995	(20)	9	(142)	(160)	(6,348)	(9,048)	129
1995/1996	30	(3)	(156)	(56)	(3,791)	(7,278)	281
1996/1997	(14)	(41)	106	57	(3,792)	(4,831)	90
1997/1998	383	(28)	142	23	(2,534)	(3,464)	127
1998/1999	101	5	49	121	410	(4,505)	110
1999/2000	77	25	(93)	(334)	(1,293)	1,306	(4)
2000/2001 ¹	76	2	143	(194)	914	1,792	382
2001/2002 ²	13	2	132	(60)	(2,249)	2,386	123
Dollars							
Surplus (deficit) per capita²							
1991/1992	(416)	(436)	(435)	(522)	(695)	(1,024)	(300)
1992/1993	(540)	(623)	(987)	(333)	(813)	(1,142)	(465)
1993/1994	(241)	(1,858)	(559)	(341)	(788)	(980)	(402)
1994/1995	(35)	67	(153)	(213)	(879)	(831)	115
1995/1996	53	(22)	(168)	(74)	(522)	(660)	248
1996/1997	(25)	(300)	114	76	(520)	(433)	79
1997/1998	696	(205)	152	30	(347)	(306)	112
1998/1999	186	36	52	161	56	(394)	97
1999/2000	142	181	(99)	(442)	(176)	113	(3)
2000/2001 ¹	142	14	152	(257)	124	152	333
2001/2002 ²	24	14	140	(79)	(302)	199	107

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

² See annex VII for population figures.

Table 1.8

Provincial and Territorial General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1991/1992 to 2001/2002 (Financial Management System) - Concluded

Fiscal Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Surplus (deficit)							
1991/1992	(1,847)	(2,096)	(1,894)	(18)	1		(22,943)
1992/1993	(162)	(3,147)	(1,504)	(21)	24		(24,839)
1993/1994	(883)	(1,267)	(187)	28	(32)		(20,149)
1994/1995	120	857	(68)	27	(14)		(14,658)
1995/1996	78	1,149	50	24	(14)		(9,686)
1996/1997	356	2,530	(360)	2	4		(5,893)
1997/1998	289	2,764	(101)	6	46		(2,344)
1998/1999	256	1,134	(9,634)	60	(24)		(11,914)
1999/2000	165	2,585	(1,254)	1	(56)	26	1,151
2000/2001 ^r	1,122	6,928	672	36	73	(11)	11,940
2001/2002 ^p	(66)	(1,653)	(1,892)	(39)	35	0	(3,269)
Dollars							
Surplus (deficit) per capita²							
1991/1992	(1,845)	(802)	(553)	(613)	16	...	(814)
1992/1993	(161)	(1,186)	(427)	(696)	382	...	(870)
1993/1994	(876)	(471)	(52)	933	(497)	...	(698)
1994/1995	119	315	(18)	891	(212)	...	(502)
1995/1996	77	416	13	762	(209)	...	(328)
1996/1997	349	902	(92)	62	59	...	(198)
1997/1998	282	964	(25)	188	681	...	(78)
1998/1999	249	387	(2,402)	1,932	(355)	...	(392)
1999/2000	161	868	(310)	33	(1,367)	957	38
2000/2001 ^r	1,101	2,285	165	1,190	1,780	(396)	386
2001/2002 ^p	(65)	(536)	(459)	(1,296)	850	0	(105)

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

² See annex VII for population figures.

Table 1.9

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

Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Net debt							
1992	(5,639)	(700)	(5,431)	(5,010)	(52,011)	(51,261)	(7,115)
1993	(6,804)	(760)	(6,884)	(5,329)	(59,941)	(63,797)	(8,137)
1994	(7,401)	(921)	(8,381)	(5,711)	(68,112)	(77,052)	(9,266)
1995	(7,910)	(1,078)	(9,419)	(5,937)	(77,005)	(86,045)	(9,281)
1996	(7,888)	(1,045)	(8,917)	(5,743)	(80,312)	(97,016)	(8,918)
1997	(7,780)	(1,021)	(8,627)	(5,570)	(84,976)	(104,163)	(8,571)
1998	(7,651)	(1,045)	(8,616)	(5,694)	(87,587)	(108,137)	(8,622)
1999	(8,150)	(1,003)	(9,158)	(5,546)	(91,148)	(108,761)	(9,112)
2000	(8,389)	(1,034)	(10,158)	(6,393)	(90,161)	(107,409)	(9,050)
2001	(8,702)	(1,021)	(11,051)	(6,151)	(88,122)	(103,140)	(9,277)
Dollars							
Net debt per capita²							
1992	(9,732)	(5,360)	(5,920)	(6,709)	(7,343)	(4,888)	(6,408)
1993	(11,711)	(5,772)	(7,466)	(7,120)	(8,391)	(6,001)	(7,299)
1994	(12,818)	(6,927)	(9,055)	(7,612)	(9,473)	(7,167)	(8,273)
1995	(13,852)	(8,022)	(10,160)	(7,899)	(10,658)	(7,902)	(8,244)
1996	(13,978)	(7,710)	(9,592)	(7,634)	(11,064)	(8,796)	(7,887)
1997	(13,957)	(7,478)	(9,243)	(7,392)	(11,657)	(9,330)	(7,550)
1998	(13,909)	(7,635)	(9,208)	(7,550)	(11,977)	(9,560)	(7,589)
1999	(15,009)	(7,306)	(9,769)	(7,361)	(12,423)	(9,508)	(7,999)
2000	(15,521)	(7,487)	(10,773)	(8,454)	(12,241)	(9,264)	(7,912)
2001	(16,225)	(7,375)	(11,719)	(8,143)	(11,915)	(8,758)	(8,088)
Percent							
Net debt per capita percent change from previous year							
1993	20.3	7.7	26.1	6.1	14.3	22.8	13.9
1994	9.4	20.0	21.3	6.9	12.9	19.4	13.3
1995	8.1	15.8	12.2	3.8	12.5	10.2	(0.3)
1996	0.9	(3.9)	(5.6)	(3.4)	3.8	11.3	(4.3)
1997	(0.2)	(3.0)	(3.6)	(3.2)	5.4	6.1	(4.3)
1998	(0.3)	2.1	(0.4)	2.1	2.7	2.5	0.5
1999	7.9	(4.3)	6.1	(2.5)	3.7	(0.5)	5.4
2000	3.4	2.5	10.3	14.9	(1.5)	(2.6)	(1.1)
2001	4.5	(1.5)	8.8	(3.7)	(2.7)	(5.5)	2.2

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

² See annex VII for population figures.

Table 1.9

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

Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Net debt							
1992	(8,647)	(4,152)	(3,308)	128	81		(143,065)
1993	(9,391)	(7,646)	(5,178)	78	98		(173,691)
1994	(10,974)	(9,346)	(5,464)	105	77		(202,446)
1995	(11,083)	(8,513)	(7,980)	151	59		(224,041)
1996	(11,046)	(7,084)	(8,166)	186	53		(235,896)
1997	(9,776)	(4,022)	(7,510)	191	79		(241,746)
1998	(9,890)	(1,603)	(6,556)	198	(20)		(245,223)
1999	(10,017)	(391)	(15,162)	238	(61)		(258,271)
2000	(10,037)	2,504	(16,123)	231	136	(283)	(256,166)
2001	(9,147)	9,983	(15,448)	278	227	(242)	(241,813)
Dollars							
Net debt per capita²							
1992	(8,637)	(1,589)	(966)	4,362	1,314	...	(5,076)
1993	(9,358)	(2,881)	(1,469)	2,584	1,559	...	(6,084)
1994	(10,890)	(3,478)	(1,506)	3,500	1,195	...	(7,013)
1995	(10,953)	(3,129)	(2,135)	4,984	894	...	(7,675)
1996	(10,869)	(2,567)	(2,130)	5,907	791	...	(7,994)
1997	(9,579)	(1,434)	(1,914)	5,946	1,171	...	(8,107)
1998	(9,665)	(559)	(1,645)	6,204	(296)	...	(8,144)
1999	(9,762)	(133)	(3,780)	7,662	(903)	...	(8,508)
2000	(9,803)	840	(3,986)	7,525	3,319	(10,417)	(8,363)
2001	(8,972)	3,292	(3,789)	9,192	5,534	(8,706)	(7,820)
Percent							
Net debt per capita percent change from previous year							
1993	8.3	81.3	52.0	(40.8)	18.6	...	19.9
1994	16.4	20.7	2.5	35.5	(23.4)	...	15.3
1995	0.6	(10.0)	41.8	42.4	(25.2)	...	9.4
1996	(0.8)	(17.9)	(0.3)	18.5	(11.5)	...	4.2
1997	(11.9)	(44.2)	(10.1)	0.7	48.0	...	1.4
1998	0.9	(61.0)	(14.0)	4.3	(125.3)	...	0.4
1999	1.0	(76.2)	129.8	23.5	205.1	...	4.5
2000	0.4	(730.3)	5.4	(1.8)	(467.5)	...	(1.7)
2001	(8.5)	291.8	(4.9)	22.2	66.7	(16.4)	(6.5)

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

² See annex VII for population figures.

Table 1.10

**Local General Government Revenue and Expenditures, by Province and Territory, for the Fiscal Year 2001^P
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Thousands of dollars							
Own source revenue	279,126	56,393	924,023	522,797	8,200,264	18,069,573	1,048,230
Property and related taxes	204,020	37,864	724,740	349,778	6,168,165	10,992,801	601,492
Consumption taxes	426	..	..	..	..	..	18,254
Other taxes	3,678	339	1,258	3,229	28,013	295,785	13,864
Sales of goods and services	61,655	16,347	161,075	160,687	1,587,604	5,447,965	301,591
Investment income	7,037	951	34,956	6,119	192,089	946,720	103,083
Other revenue from own sources	2,310	892	1,994	2,984	224,393	386,302	9,946
General purpose transfers from other government subsectors	23,767	2,007	26,306	78,783	180,947	527,205	101,885
Specific purpose transfers from other government subsectors	72,859	2,336	32,768	33,070	1,207,111	4,175,533	136,631
Total revenue	375,752	60,736	983,097	634,650	9,588,322	22,772,311	1,286,746
General government services	66,227	6,777	104,070	72,531	1,216,536	2,065,567	171,674
Protection of persons and property	19,339	12,170	200,756	137,461	1,662,639	3,098,692	246,478
Transportation and communication	117,201	11,306	169,288	132,126	2,701,848	4,205,565	293,088
Health	323	73	1,317	2,920	22,261	816,529	27,332
Social services	728	1	44,805	..	138,118	5,730,487	3,772
Education	246	..	142,137	102	13,943	1,656	3
Resource conservation and industrial development	2,899	868	8,412	15,703	280,542	372,634	29,861
Environment	90,347	6,672	168,245	165,741	1,193,941	3,078,134	218,308
Recreation and culture	59,234	11,522	107,119	82,923	1,231,064	2,019,495	118,224
Housing	2,343	..	2,264	2,277	287,410	1,166,862	5,224
Regional planning and development	4,963	1,220	15,271	12,970	249,159	29,483	28,356
Debt charges	45,279	1,945	36,630	27,397	938,989	534,601	106,580
Other expenditures	135	1	35	1,611	3,520	49,594	5,261
Total expenditures	409,264	52,555	1,000,349	653,762	9,939,970	23,169,299	1,254,161
Surplus (deficit)	(33,512)	8,181	(17,252)	(19,112)	(351,648)	(396,988)	32,585

Table 1.10

Local General Government Revenue and Expenditures, by Province and Territory, for the Fiscal Year 2001^P
(Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
	Thousands of dollars						
Own source revenue	955,254	4,473,850	4,392,864	34,291	63,795	40,164	39,060,624
Property and related taxes	586,529	2,363,437	2,473,711	21,117	26,387	5,733	24,555,774
Consumption taxes	39,313	..	11,425	..	..	..	69,418
Other taxes	9,167	87,465	113,649	844	732	384	558,407
Sales of goods and services	262,105	1,388,283	1,366,292	9,630	29,971	32,513	10,825,718
Investment income	47,243	547,469	399,264	2,408	6,177	1,358	2,294,874
Other revenue from own sources	10,897	87,196	28,523	292	528	176	756,433
General purpose transfers from other government subsectors	49,625	46,509	50,217	8,883	15,612	18,142	1,129,888
Specific purpose transfers from other government subsectors	74,979	799,893	221,697	5,395	42,896	61,308	6,866,476
Total revenue	1,079,858	5,320,252	4,664,778	48,569	122,303	119,614	47,056,988
General government services	143,591	589,595	525,540	10,287	15,581	20,203	5,008,179
Protection of persons and property	204,851	693,477	991,676	5,425	5,138	4,264	7,282,366
Transportation and communication	368,666	1,371,219	866,666	13,790	22,115	33,259	10,306,137
Health	7,155	75,379	95,195	123	10,872	1,715	1,061,194
Social services	6,292	75,229	12,759	..	3,169	4,223	6,019,583
Education	255	12,119	802	372	..	..	171,635
Resource conservation and industrial development	42,351	163,809	72,762	871	2,723	278	993,713
Environment	178,941	670,530	1,075,733	12,281	25,048	50,186	6,934,107
Recreation and culture	165,144	665,548	1,030,043	9,988	15,117	14,237	5,529,658
Housing	4,475	32,033	30,556	21	4,397	20,563	1,558,425
Regional planning and development	19,170	146,818	119,287	1,586	6,133	2,520	636,936
Debt charges	19,242	342,083	332,474	599	1,794	471	2,388,084
Other expenditures	847	355	114,129	154	59	582	176,283
Total expenditures	1,160,980	4,838,194	5,267,622	55,497	112,146	152,501	48,066,300
Surplus (deficit)	(81,122)	482,058	(602,844)	(6,928)	10,157	(32,887)	(1,009,312)

Table 1.11

**Local General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1991 to 2001
(Financial Management System)**

Fiscal Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Surplus (deficit)							
1991	(44.1)	3.9	(47.8)	(17.8)	(862.5)	(653.8)	(5.9)
1992	(52.5)	2.8	(36.1)	(2.1)	(584.8)	(387.5)	32.7
1993	(26.4)	5.9	(52.1)	(7.0)	(429.1)	(410.5)	44.0
1994	(2.0)	3.7	(58.6)	4.1	(363.8)	(80.0)	79.4
1995	12.8	2.9	(19.0)	(13.7)	(384.9)	(33.3)	(61.5)
1996	30.2	7.2	(16.1)	(31.9)	(340.5)	(31.0)	12.4
1997	17.3	5.6	(76.3)	(29.0)	(156.7)	(177.6)	64.2
1998	43.3	4.9	(40.8)	(27.5)	338.6	1,470.9	92.8
1999 ^f	41.2	7.0	41.4	(11.6)	546.2	1,333.0	77.3
2000 ^p	(15.1)	8.5	(6.3)	(20.7)	894.6	494.1	49.0
2001 ^p	(33.5)	8.2	(17.3)	(19.1)	(351.6)	(397.0)	32.6
Dollars							
Surplus (deficit) per capita²							
1991	(76)	30	(52)	(24)	(123)	(63)	(5)
1992	(91)	21	(39)	(3)	(83)	(37)	29
1993	(45)	45	(57)	(9)	(60)	(39)	39
1994	(3)	28	(63)	5	(51)	(7)	71
1995	22	22	(21)	(18)	(53)	(3)	(55)
1996	53	53	(17)	(42)	(47)	(3)	11
1997	31	41	(82)	(38)	(21)	(16)	57
1998	79	36	(44)	(36)	46	130	82
1999 ^f	76	51	44	(15)	74	117	68
2000 ^p	(28)	62	(7)	(27)	121	43	43
2001 ^p	(62)	59	(18)	(25)	(48)	(34)	28

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

² See annex VII for population figures.

Table 1.11

**Local General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1991 to 2001
(Financial Management System) - Concluded**

Fiscal Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Surplus (deficit)							
1991	5.3	(52.1)	(61.5)	(1.8)	(2.1)		(1,740.2)
1992	2.0	50.8	(99.1)	(3.3)	1.9		(1,075.1)
1993	17.6	(305.2)	(101.5)	2.3	(2.2)		(1,264.2)
1994	(18.3)	184.2	(290.1)	(4.1)	4.5		(541.0)
1995	(111.4)	566.4	(243.5)	(5.2)	1.8		(288.5)
1996	(30.9)	457.9	(248.8)	(2.2)	2.6		(191.3)
1997	(45.2)	423.1	(197.7)	(0.2)	(2.8)		(175.3)
1998	(30.6)	563.7	(344.0)	3.4	7.0		2,081.7
1999 ^f	(37.8)	523.9	1,497.2	3.6	7.9	(13.9)	4,015.5
2000 ^p	(59.2)	475.7	(446.4)	(3.7)	19.4	(14.4)	1,375.5
2001 ^p	(81.1)	482.1	(602.8)	(6.9)	10.2	(32.9)	(1,009.3)
Dollars							
Surplus (deficit) per capita²							
1991	5	(20)	(18)	(65)	(35)	...	(62)
1992	2	19	(29)	(112)	31	...	(38)
1993	18	(115)	(29)	77	(35)	...	(44)
1994	(18)	69	(80)	(136)	70	...	(19)
1995	(110)	208	(65)	(173)	28	...	(10)
1996	(30)	166	(65)	(71)	39	...	(6)
1997	(44)	151	(50)	(5)	(42)	...	(6)
1998	(30)	197	(86)	105	103	...	69
1999 ^f	(37)	179	373	115	194	(521)	132
2000 ^p	(58)	160	(110)	(122)	474	(530)	45
2001 ^p	(80)	159	(148)	(229)	248	(1,183)	(33)

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

² See annex VII for population figures.

Table 1.12

**Local Government Net Debt and Net Debt Per Capita, as at December 31, for the Years 1990 to 1999
(Financial Management System)**

Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Net debt							
1990	(583)	(81)	(432)	(324)	(13,848)	(241)	(751)
1991	(634)	(97)	(434)	(332)	(13,999)	(1,046)	(751)
1992	(657)	(115)	(435)	(326)	(14,214)	(1,287)	(778)
1993	(676)	(126)	(202)	(326)	(14,593)	(1,782)	(820)
1994	(680)	(126)	(220)	(329)	(14,643)	(1,619)	(788)
1995	(648)	(34)	(205)	(332)	(14,577)	(1,444)	(818)
1996	(675)	(38)	(275)	(356)	(14,936)	(1,531)	(828)
1997	(681)	(37)	(366)	(373)	(15,187)	(1,251)	(765)
1998	(731)	(33)	(417)	(380)	(14,568)	(141)	(671)
1999	(731)	(43)	(360)	(357)	(12,749)	65	(471)
Dollars							
Net debt per capita²							
1990	(1,011)	(622)	(476)	(439)	(1,989)	(24)	(681)
1991	(1,096)	(743)	(476)	(447)	(1,990)	(101)	(679)
1992	(1,134)	(881)	(474)	(437)	(2,007)	(123)	(701)
1993	(1,164)	(957)	(219)	(436)	(2,043)	(168)	(736)
1994	(1,178)	(948)	(238)	(439)	(2,036)	(151)	(704)
1995	(1,135)	(253)	(221)	(442)	(2,018)	(133)	(727)
1996	(1,196)	(280)	(296)	(473)	(2,058)	(139)	(732)
1997	(1,222)	(271)	(392)	(495)	(2,083)	(112)	(674)
1998	(1,329)	(241)	(446)	(504)	(1,992)	(12)	(591)
1999	(1,346)	(313)	(384)	(474)	(1,738)	6	(413)
Percent							
Net debt per capita percent change from previous year							
1991	8.4	19.6	(0.1)	1.7	0.1	327.1	(0.3)
1992	3.4	18.4	(0.3)	(2.3)	0.8	21.6	3.2
1993	2.6	8.7	(53.8)	(0.2)	1.8	36.6	5.0
1994	1.2	(1.0)	8.5	0.7	(0.3)	(10.2)	(4.4)
1995	(3.6)	(73.3)	(7.0)	0.7	(0.9)	(11.9)	3.3
1996	5.4	10.8	33.8	7.1	2.0	4.7	0.8
1997	2.1	(3.3)	32.6	4.6	1.3	(19.3)	(8.0)
1998	8.8	(11.0)	13.6	1.8	(4.4)	(88.9)	(12.4)
1999	1.3	29.9	(13.8)	(6.0)	(12.8)	(145.6)	(30.0)

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

² See annex VII for population figures.

Table 1.12

**Local Government Net Debt and Net Debt Per Capita, as at December 31, for the Years 1990 to 1999
(Financial Management System) - Concluded**

Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Net debt							
1990	266	(2,774)	(2,113)	1	(29)		(20,909)
1991	334	(2,881)	(2,181)	2	(31)		(22,050)
1992	400	(2,558)	(2,450)	5	(29)		(22,444)
1993	451	(2,566)	(2,791)	13	(29)		(23,457)
1994	496	(2,297)	(2,649)	21	(22)		(22,856)
1995	506	(2,114)	(2,721)	19	(11)		(22,379)
1996	561	(648)	(2,248)	20	(16)		(20,970)
1997	636	(277)	(2,217)	18	(14)		(20,514)
1998	719	36	252	21	(8)		(15,921)
1999	707	(383)	1,851	27	(25)	7	(12,462)
Dollars							
Net debt per capita²							
1990	263	(1,101)	(650)	36	(502)	...	(761)
1991	333	(1,120)	(653)	71	(519)	...	(791)
1992	400	(979)	(716)	170	(471)	...	(796)
1993	449	(967)	(792)	431	(461)	...	(822)
1994	492	(855)	(730)	700	(341)	...	(792)
1995	500	(777)	(728)	627	(167)	...	(767)
1996	552	(235)	(586)	635	(239)	...	(711)
1997	623	(99)	(565)	560	(208)	...	(688)
1998	703	13	63	658	(118)	...	(529)
1999	689	(131)	461	869	(611)	263	(411)
Percent							
Net debt per capita percent change from previous year							
1991	26.6	1.8	0.4	95.4	3.4	...	4.0
1992	19.9	(12.6)	9.5	139.9	(9.4)	...	0.6
1993	12.5	(1.2)	10.6	152.7	(1.9)	...	3.2
1994	9.5	(11.6)	(7.8)	62.6	(26.0)	...	(3.6)
1995	1.6	(9.1)	(0.3)	(10.4)	(51.2)	...	(3.2)
1996	10.4	(69.8)	(19.5)	1.3	43.3	...	(7.3)
1997	12.9	(58.0)	(3.6)	(11.8)	(13.1)	...	(3.2)
1998	12.8	(112.7)	(111.2)	17.4	(43.0)	...	(23.1)
1999	(1.9)	(1,139.8)	629.8	32.1	415.9	...	(22.4)

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

² See annex VII for population figures.

Table 2.0

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

	1997/1998	1998/1999	1999/2000 ^f	2000/2001 ^f	2001/2002 ^p
	Millions of dollars				
Own source revenue	373,531	385,460	413,293	445,754	432,912
Income taxes	160,203	164,592	177,830	189,993	185,085
Personal income taxes	123,029	127,763	138,194	142,475	141,798
Corporation income taxes ³	33,896	33,620	35,810	42,757	38,899
Mining and logging taxes	304	307	326	448	349
Taxes on payments to non-residents	2,973	2,901	3,499	4,312	4,038
Other income taxes	--	--	--	--	--
Consumption taxes	73,065	76,696	80,007	87,096	89,030
General sales tax	44,619	47,566	51,368	55,517	56,644
Alcoholic beverages and tobacco taxes	5,800	6,234	6,189	6,201	6,841
Amusement tax	485	626	630	590	577
Gasoline and motive fuel taxes	11,227	11,602	11,789	11,769	11,987
Custom duties	2,765	2,359	2,104	2,807	2,979
Liquor profits	2,726	2,806	2,746	3,512	3,159
Remitted gaming profits	3,730	4,174	4,072	5,502	5,456
Other consumption taxes	1,708	1,325	1,107	1,195	1,383
Property and related taxes	38,545	38,556	40,106	40,859	40,941
General property taxes	30,496	32,192	33,128	33,707	34,118
Capital taxes	3,525	3,678	3,808	4,095	3,939
Other property and related taxes	4,523	2,686	3,169	3,055	2,883
Other taxes ⁴	13,333	14,054	14,319	15,123	15,241
Payroll taxes	6,726	7,107	7,573	8,082	7,987
Motor vehicle licences ⁴	2,411	2,645	2,688	2,687	2,711
Natural resource taxes and licences	445	391	511	672	606
Miscellaneous taxes	3,749	3,909	3,545	3,681	3,935
Health and drug insurance premiums	1,699	2,017	1,949	2,178	2,239
Contributions to social security plans	29,359	30,424	29,977	30,445	29,759
Sales of goods and services ⁴	27,723	29,112	32,759	36,302	34,410
Investment income	25,623	23,850	28,879	38,699	32,088
Other revenue from own sources	3,976	6,154	7,462	5,056	4,115
General purpose transfers from other government subsectors	--	--	--	--	--
Specific purpose transfers from other government subsectors	--	--	--	--	--
Total revenue	373,531	385,460	413,293	445,754	432,912
General government services	12,495	13,238	13,640	16,595	14,571
Protection of persons and property	27,984	29,366	31,733	32,349	33,980
Transportation and communication	17,061	17,822	18,464	16,965	17,877
Health	56,761	59,377	64,789	72,789	76,937
Hospital care	21,127	19,874	21,611	26,560	27,878
Medical care	23,762	25,603	27,304	30,025	31,752
Preventive care	2,289	2,484	2,574	3,110	3,432
Other health services	9,582	11,415	13,300	13,093	13,874
Social services	99,329	102,408	104,375	109,164	113,062
Social assistance	61,715	62,870	62,124	65,736	69,269
Workers' compensation benefits	5,148	5,241	5,494	5,253	5,433
Employee pension plan benefits and changes in equity	18,956	19,301	20,590	21,093	20,403
Veterans' benefits	1,936	2,002	2,095	2,127	2,244
Motor vehicle accident compensation	453	463	457	470	530
Other social services	11,118	12,528	13,611	14,483	15,180
Education	55,389	57,970	59,104	61,306	64,136
Elementary and secondary education	33,481	33,818	33,465	34,532	36,351
Post secondary education	19,008	20,530	22,205	23,140	24,111
Special retraining services	1,907	2,664	2,520	2,769	2,783
Other education	992	958	914	865	891
Resource conservation and industrial development	11,670	12,991	13,976	15,219	15,536
Environment	8,703	8,566	8,690	9,064	9,223
Recreation and culture	8,751	9,277	9,699	10,322	10,686
Labour, employment and immigration	2,929	2,996	3,266	3,127	3,023
Housing	3,732	3,816	3,813	4,247	4,116
Foreign affairs and international assistance	3,675	4,034	4,256	4,452	4,257
Regional planning and development	1,561	1,687	1,772	1,662	1,796
Research establishments	1,521	1,724	2,071	1,482	2,058
General purpose transfers to other government subsectors	--	--	--	--	--
Debt charges	59,960	60,825	60,173	62,433	56,654
Other expenditures	1,166	1,333	239	2,546	2,394
Total expenditures	372,695	387,438	400,069	423,730	430,313
Surplus (deficit)	835	(1,978)	13,224	22,024	2,599

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

² The procedure used to classify the expenditures of provincial and territorial general governments and health and social service institutions to the functions Health and Social Services and their sub-functions changed commencing in 1997/1998. Therefore, the data for these functions, for years prior to 1997/1998 are not comparable. For the same reason, the consolidated expenditures for these functions and sub-functions are not comparable to the data for the years prior to 1997/1998.

³ Federal capital taxes are included in corporation income tax.

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

Table 2.1

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

	1997/1998	1998/1999	1999/2000 ^f	2000/2001 ^f	2001/2002 ^p
	Millions of dollars				
Own source revenue	205,338	211,782	228,834	249,032	240,033
Income taxes	58,938	61,441	65,219	68,122	66,339
Personal income taxes	46,890	49,504	52,757	53,296	52,082
Corporation income taxes	11,744	11,629	12,136	14,377	13,907
Mining and logging taxes	304	307	326	448	349
Taxes on payments to non-residents	..	..	..	..	..
Other income taxes	..	..	..	..	..
Consumption taxes	39,258	42,215	43,996	48,133	49,090
General sales tax	22,296	24,039	25,727	27,716	28,405
Alcoholic beverages and tobacco taxes	2,681	2,925	2,985	2,954	3,399
Amusement tax	472	613	616	575	563
Gasoline and motive fuel taxes	6,601	6,860	7,002	6,962	7,132
Custom duties	..	..	..	..	..
Liquor profits	2,726	2,806	2,746	3,512	3,159
Remitted gaming profits	3,730	4,174	4,072	5,502	5,456
Other consumption taxes	749	795	845	910	973
Property and related taxes	38,545	38,556	40,106	40,859	40,941
General property taxes	30,496	32,192	33,128	33,707	34,118
Capital taxes	3,525	3,678	3,808	4,095	3,939
Other property and related taxes	4,523	2,686	3,169	3,055	2,883
Other taxes ²	12,472	13,153	13,788	14,538	14,758
Payroll taxes	6,726	7,107	7,573	8,082	7,987
Motor vehicle licences ²	2,411	2,645	2,688	2,687	2,711
Natural resource taxes and licences	328	296	404	575	606
Miscellaneous taxes	3,005	3,104	3,121	3,193	3,452
Health and drug insurance premiums	1,699	2,017	1,949	2,178	2,239
Contributions to social security plans	7,082	7,411	7,361	7,895	7,978
Sales of goods and services ²	24,138	25,441	28,928	32,278	30,560
Investment income	20,913	18,301	22,604	31,238	25,406
Other revenue from own sources	2,288	3,247	4,885	3,788	2,719
General purpose transfers from other government subsectors	21,151	23,381	25,520	26,809	27,661
Specific purpose transfers from other government subsectors	5,348	6,508	7,001	7,350	7,155
Total revenue	231,838	241,672	261,356	283,193	274,851
General government services	6,709	7,241	8,040	8,107	8,666
Protection of persons and property	13,118	13,800	14,122	14,476	15,099
Transportation and communication	14,654	16,156	16,947	15,135	15,949
Health	55,836	58,309	63,532	71,444	75,377
Hospital care	21,105	19,830	21,547	26,526	27,867
Medical care	23,517	25,363	27,027	29,704	31,434
Preventive care	2,092	2,126	2,198	2,705	2,937
Other health services	9,120	10,989	12,758	12,507	13,138
Social services	36,920	38,152	38,380	40,599	41,868
Social assistance	16,446	16,270	15,672	16,090	16,279
Workers' compensation benefits	5,053	5,138	5,392	5,206	5,390
Employee pension plan benefits and changes in equity	4,062	3,830	4,217	4,496	4,784
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	10,904	463	457	470	530
Other social services	453	12,449	12,640	14,335	14,884
Education	52,542	54,825	56,166	58,223	61,261
Elementary and secondary education	32,732	33,030	32,633	33,592	35,453
Post secondary education	18,205	19,297	20,895	21,734	22,858
Special retraining services	1,188	2,080	2,209	2,435	2,473
Other education	416	416	428	460	476
Resource conservation and industrial development	7,185	8,562	9,394	9,750	9,999
Environment	7,293	7,150	7,177	7,466	7,855
Recreation and culture	5,972	6,253	6,662	7,101	7,470
Labour, employment and immigration	902	759	849	793	860
Housing	2,768	2,789	2,724	3,285	3,127
Foreign affairs and international assistance	..	..	..	..	..
Regional planning and development	1,321	1,419	1,424	1,310	1,386
Research establishments	241	229	250	343	347
General purpose transfers to other government subsectors	733	539	608	582	646
Debt charges	28,230	29,025	28,634	29,819	28,299
Other expenditures	1,079	1,226	131	2,420	2,392
Total expenditures	235,510	246,442	255,046	270,858	280,607
Surplus (deficit)	(3,671)	(4,770)	6,310	12,335	(5,755)

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

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

Table 2.2

**Federal Government Revenue and Expenditures
(Financial Management System)**

	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002 ^P
	Millions of dollars				
Own source revenue	167,690	172,092	183,077	196,628	193,057
Income taxes	101,265	103,150	112,610	121,871	118,746
Personal income taxes	76,139	78,258	85,436	89,179	89,715
Corporation income taxes ¹	22,152	21,990	23,674	28,379	24,992
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	2,973	2,901	3,499	4,312	4,038
Other income taxes	..	..	..	..	..
Consumption taxes	33,806	34,480	36,011	38,963	39,939
General sales tax	22,323	23,526	25,640	27,801	28,238
Alcoholic beverages and tobacco taxes	3,119	3,309	3,203	3,247	3,441
Amusement tax	13	13	14	14	13
Gasoline and motive fuel taxes	4,625	4,742	4,786	4,807	4,855
Custom duties	2,765	2,359	2,104	2,807	2,979
Liquor profits	..	..	..	..	..
Remitted gaming profits	..	..	..	..	..
Other consumption taxes	959	529	261	284	410
Property and related taxes	..	..	..	..	..
General property taxes	..	..	..	..	..
Capital taxes	..	..	..	..	..
Other property and related taxes	..	..	..	..	..
Other taxes	861	900	530	585	482
Payroll taxes	..	..	..	..	..
Motor vehicle licences	..	..	..	..	..
Natural resource taxes and licences	116	94	106	96	0
Miscellaneous taxes	744	805	423	488	482
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	22,277	23,013	22,616	22,549	21,780
Sales of goods and services	4,016	4,096	4,253	4,457	4,290
Investment income	4,710	5,549	6,274	7,460	6,682
Other revenue from own sources	754	901	779	741	1,135
General purpose transfers from other government subsectors	464	477	539	555	591
Specific purpose transfers from other government subsectors	58	25	15	16	16
Total revenue	168,214	172,595	183,632	197,200	193,665
General government services	5,940	6,241	5,797	8,714	6,126
Protection of persons and property	15,731	16,626	18,442	18,820	19,866
Transportation and communication	3,191	1,989	1,719	1,978	2,077
Health ²	1,327	1,509	1,729	2,939	2,154
Hospital care	26	49	67	1,069 ³	12
Medical care	346	319	333	372	374
Preventive care	247	412	438	467	567
Other health services	707	727	890	1,029	1,199
Social services ²	63,201	64,697	66,700	68,693	71,326
Social assistance	46,012	47,013	47,135	49,747	53,094
Workers' compensation benefits	94	103	102	46	43
Employee pension plan benefits and changes in equity	14,894	15,471	16,373	16,596	15,619
Veterans' benefits	1,941	2,006	2,098	2,129	2,247
Other social services	258	103	991	171	321
Education ²	3,415	4,128	4,507	5,048	4,726
Elementary and secondary education	855	889	941	1,001	959
Post secondary education	905	1,295	1,472	1,868	1,599
Special retraining services	926	1,240	1,359	1,445	1,424
Other education	728	702	733	732	742
Resource conservation and industrial development	5,170	5,139	5,531	6,308	6,494
Environment	1,529	1,491	1,546	1,642	1,412
Recreation and culture	2,796	3,033	3,044	3,243	3,238
Labour, employment and immigration	2,209	2,550	2,776	2,688	2,517
Housing	1,862	1,865	1,927	1,885	1,911
Foreign affairs and international assistance	3,689	4,045	4,307	4,503	4,308
Regional planning and development	289	287	377	388	447
Research establishments	1,329	1,545	1,871	1,900	2,421
General purpose transfers to other government subsectors ²	20,203	22,748	24,796	26,014	27,924
Debt charges	31,730	31,799	31,539	32,614	28,354
Other expenditures	87	107	108	126	2
Total expenditures	163,706	169,808	176,724	187,511	185,311
Surplus (deficit)	4,507	2,786	6,907	9,689	8,354

¹ Federal capital taxes are included in corporation income tax.

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

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

Table 2.3

**Federal General Government Revenue and Expenditures
(Financial Management System)**

	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002 ^P
	Millions of dollars				
Own source revenue	164,656	168,877	179,395	193,150	189,657
Income taxes	101,265	103,150	112,610	121,871	118,746
Personal income taxes	76,139	78,258	85,436	89,179	89,715
Corporation income taxes ¹	22,152	21,990	23,674	28,379	24,992
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	2,973	2,901	3,499	4,312	4,038
Other income taxes	..	..	..	..	..
Consumption taxes	33,806	34,480	36,011	38,963	39,939
General sales tax	22,323	23,526	25,640	27,801	28,238
Alcoholic beverages and tobacco taxes	3,119	3,309	3,203	3,247	3,441
Liquor gallonage taxes	..	..	..	..	..
Other liquor taxes	1,070	1,079	1,092	1,089	1,150
Tobacco taxes	2,048	2,230	2,111	2,157	2,291
Amusement tax	13	13	14	14	13
Racetrack betting tax	13	13	14	14	13
Other amusement taxes	..	..	..	..	..
Gasoline and motive fuel taxes	4,625	4,742	4,786	4,807	4,855
Custom duties	2,765	2,359	2,104	2,807	2,979
Remitted gaming profits	..	..	..	..	..
Other consumption taxes	959	529	261	284	410
Air transportation tax	741	294	2	0	0
Miscellaneous consumption taxes	217	235	258	284	410
Other taxes	861	900	530	585	482
Natural resource taxes and licences	116	94	106	96	0
Miscellaneous taxes	744	805	423	488	482
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	19,242	19,798	18,933	19,075	18,380
Employment insurance contributions	19,151	19,704	18,839	18,987	18,295
Other social security plan contributions	91	94	94	87	85
Sales of goods and services	4,016	4,096	4,253	4,457	4,290
Investment income	4,710	5,549	6,274	7,457	6,682
Natural resource royalties	204	296	514	225	400
Oil and gas royalties	11	20	73	124	117
Forestry royalties	..	..	..	..	..
Mineral royalties	3	5	8	0	0
Water power royalties	..	..	..	..	..
Other natural resource royalties	190	270	432	100	282
Remitted trading profits	1,511	1,959	2,028	2,261	1,928
Interest income	2,868	3,014	3,428	4,520	3,764
Interest income from own enterprises	2,296	2,342	2,622	3,567	3,146
Other interest income	571	671	805	953	617
Other investment income	126	278	303	449	589
Other revenue from own sources	754	901	779	741	1,135
Other fines and penalties	47	58	143	56	113
Capital transfers from own sources	..	..	..	..	..
Other donations	1	6	6	11	11
Miscellaneous revenue from own sources	704	836	629	673	1,010
General purpose transfers from other government subsectors	464	477	539	555	591
Specific purpose transfers from other government subsectors	58	25	15	16	16
Total revenue	165,179	169,379	179,950	193,722	190,265
General government services	5,940	6,241	5,797	8,714	6,126
Executive and legislature	593	509	462	678	565
General administrative	4,762	5,068	4,592	4,955	4,905
Other general government services	584	663	742	3,080	654
Protection of persons and property	15,731	16,626	18,442	18,820	19,866
National defence	10,354	10,449	11,868	11,965	12,708
Courts of law	255	291	308	318	401
Correction and rehabilitation services	1,416	1,499	1,684	1,682	1,848
Policing	2,221	2,227	2,361	2,605	2,816
Regulatory measures	327	676	766	746	699
Other protection of persons and property	1,156	1,482	1,452	1,502	1,391
Transportation and communication	3,191	1,989	1,719	1,978	2,077
Air transport	1,027	603	374	381	424
Road transport	532	378	259	208	191
Rail transport	348	259	231	300	427
Water transport	775	324	441	413	411
Telecommunications	222	182	166	192	188
Other transportation and communication	284	240	245	481	433
Health ²	1,327	1,509	1,729	2,939	2,154
Hospital care	26	49	67	1,069 ³	12
Medical care	346	319	333	372	374
Preventive care	247	412	438	467	567
Other health services	707	727	890	1,029	1,199

See footnotes at the end of this table.

Table 2.3

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

	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002 ^P
	Millions of dollars				
Social services ²	48,453	49,314	50,417	52,179	55,792
Social assistance	46,012	47,013	47,135	49,747	53,094
Income maintenance	12,411	12,110	11,478	10,548	13,444
Other social assistance	33,601	34,902	35,657	39,198	39,650
Social security	22,422	22,983	23,607	24,414	25,550
Family allowances	5,397	5,783	6,088	6,913	8,018
Miscellaneous social assistance	5,781	6,135	5,961	7,870	6,082
Workers' compensation benefits	94	103	102	46	43
Employee pension plan benefits and changes in equity	146	88	90	82	85
Veterans' benefits	1,941	2,006	2,098	2,129	2,247
Other social services	258	103	991	171	321
Education ²	3,415	4,128	4,507	5,048	4,726
Elementary and secondary education	855	889	941	1,001	959
Post secondary education	905	1,295	1,472	1,868	1,599
Special retraining services	926	1,240	1,359	1,445	1,424
Other education	728	702	733	732	742
Resource conservation and industrial development	5,170	5,139	5,531	6,308	6,494
Agriculture	2,336	1,728	2,199	2,711	2,539
Fish and game	355	375	412	615	524
Oil and gas	49	70	50	60	62
Forestry	114	89	131	26	121
Mining	144	142	148	0	0
Water power	2	..	..	..	..
Tourism promotion	60	59	62	77	99
Trade and industry	1,399	1,929	1,608	1,851	2,147
Other resource conservation and industrial development	707	742	917	966	998
Environment	1,529	1,491	1,546	1,642	1,412
Water purification and supply	763	702	627	644	618
Pollution control	4	3	217	314	293
Other environmental services	761	785	701	683	500
Recreation and culture	2,796	3,033	3,044	3,243	3,238
Recreation	402	419	246	326	252
Culture	589	651	796	968	889
Libraries	54	56	61	68	74
Art galleries and museums	154	149	149	160	158
Other culture	381	445	585	740	655
Broadcasting	1,384	1,428	1,398	1,334	1,504
Other recreation and culture	419	533	603	614	592
Labour, employment and immigration	2,209	2,550	2,776	2,688	2,517
Labour and employment	1,542	1,886	1,912	1,759	1,615
Immigration	649	647	841	905	878
Other labour, employment and immigration	17	17	22	24	23
Housing	1,862	1,865	1,927	1,885	1,911
Foreign affairs and international assistance	3,689	4,045	4,307	4,503	4,308
Regional planning and development	289	287	377	388	447
Research establishments	1,329	1,545	1,871	1,900	2,421
General purpose transfers to other government subsectors ²	20,203	22,748	24,796	26,014	27,924
General purpose transfers to provincial and territorial governments	20,203	22,748	24,796	26,014	27,924
Statutory subsidies	30	29	30	30	30
Equalization	8,875	10,767	9,902	10,951	11,555
Canada health and social transfer ^{2, 4}	10,097	10,583	13,466	13,540	14,688
Reciprocal taxation agreement	..	..	..	..	..
Other general purpose transfers to provincial and territorial governments	1,200	1,368	1,398	1,492	1,650
Debt charges	43,443	43,967	44,139	45,650	40,487
Other interest expense	43,096	43,828	43,998	45,511	40,314
Other debt charges	346	138	141	138	173
Other expenditures	87	107	108	126	2
Total expenditures	160,672	166,593	173,042	184,033	181,910
Surplus (deficit)	4,507	2,786	6,907	9,689	8,354

¹ Federal capital taxes are included in corporation income tax.

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

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

⁴ Includes Canada Health and Social Transfer (CHST) supplement for health.

Table 2.4

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

	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002 ^P
	Thousands of dollars				
Own source revenue	14,747,000	15,382,000	16,282,000	16,513,000	15,533,000
Contributions to social security plans	3,034,000	3,215,000	3,682,000	3,474,000	3,400,000
Non-autonomous pension plan employee contributions	868,000	890,000	902,000	986,000	919,000
Non-autonomous pension plan employer contributions	2,166,000	2,325,000	2,779,000	2,488,000	2,481,000
Investment income	11,712,000	12,167,000	12,600,000	13,039,000	12,133,000
Total revenue	14,747,000	15,382,000	16,282,000	16,513,000	15,533,000
Social services	14,747,000	15,382,000	16,282,000	16,513,000	15,533,000
Employee pension plan benefits and other expenditures	6,491,000	6,071,000	5,684,000	7,182,000	10,329,000
Changes in pension equity of households	8,255,000	9,311,000	10,598,000	9,331,000	5,203,000
Total expenditures	14,747,000	15,382,000	16,282,000	16,513,000	15,533,000
Surplus (deficit)	0	0	0	0	0

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

Table 2.5

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

	1997/1998	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^p
	Millions of dollars				
Own source revenue	163,326	169,606	182,421	202,450	194,337
Income taxes	58,938	61,441	65,219	68,122	66,339
Personal income taxes	46,890	49,504	52,757	53,296	52,082
Corporation income taxes	11,744	11,629	12,136	14,377	13,907
Mining and logging taxes	304	307	326	448	349
Taxes on payments to non-residents	..	..	..	..	..
Other income taxes	..	..	..	..	..
Consumption taxes	39,203	42,157	43,935	48,066	49,021
General sales tax	22,255	23,996	25,681	27,664	28,352
Alcoholic beverages and tobacco taxes	2,681	2,925	2,985	2,954	3,399
Amusement tax	468	609	611	570	559
Gasoline and motive fuel taxes	6,601	6,860	7,002	6,962	7,132
Custom duties	..	..	..	..	..
Liquor profits	2,726	2,806	2,746	3,512	3,159
Remitted gaming profits	3,730	4,174	4,072	5,502	5,456
Other consumption taxes	739	784	834	899	961
Property and related taxes	7,463	7,553	8,059	8,592	8,450
General property taxes	3,018	3,034	3,081	3,443	3,435
Capital taxes	3,525	3,678	3,808	4,095	3,939
Other property and related taxes	918	840	1,169	1,053	1,076
Other taxes ²	12,031	12,695	13,276	13,989	14,199
Payroll taxes	6,726	7,107	7,573	8,082	7,987
Motor vehicle licences ²	2,411	2,645	2,688	2,687	2,711
Natural resource taxes and licences	328	296	404	575	606
Miscellaneous taxes	2,564	2,646	2,609	2,644	2,893
Health and drug insurance premiums	1,699	2,017	1,949	2,178	2,239
Contributions to social security plans	7,082	7,411	7,361	7,895	7,978
Sales of goods and services ²	15,246	17,864	20,066	21,940	20,139
Investment income	19,035	16,324	20,453	28,865	23,106
Other revenue from own sources	2,624	2,140	2,099	2,799	2,863
General purpose transfers from other government subsectors ³	21,161	23,389	25,531	26,825	27,677
Specific purpose transfers from other government subsectors ³	5,449	6,800	7,230	7,425	7,113
Total revenue	189,937	199,796	215,183	236,702	229,128
General government services	2,756	3,240	3,584	3,578	3,842
Protection of persons and property	7,432	7,302	7,679	7,663	8,091
Transportation and communication	8,028	10,586	9,484	8,752	8,657
Health	55,491	59,607 ⁴	63,284	70,733	74,550
Hospital care	21,058	21,637	21,464	26,506	27,866
Medical care	23,513	25,359	27,060	29,706	31,436
Preventive care	1,888	1,734	2,048	2,209	2,334
Other health services	9,030	10,876	12,711	12,311	12,913
Social services	35,537	35,822	36,517	37,235	38,594
Social assistance	15,631	14,813	14,579	14,416	14,772
Workers' compensation benefits	5,054	5,139	5,393	5,206	5,390
Employee pension plan benefits and changes in equity	4,062	3,830	4,217	4,496	4,784
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	454	463	457	470	530
Other social services	10,335	11,575	11,869	12,645	13,116
Education	42,842	50,946 ⁵	49,315	51,260	54,205
Elementary and secondary education	23,241	29,335 ⁵	25,988	26,828	28,555
Post secondary education	18,216	19,309	20,906	21,735	22,859
Special retraining services	956	1,878	1,982	2,219	2,299
Other education	427	423	438	476	492
Resource conservation and industrial development	6,487	7,868	8,638	8,898	9,093
Environment	1,707	1,512	1,666	1,364	1,445
Recreation and culture	1,588	1,725	1,952	2,064	2,108
Labour, employment and immigration	1,042	808	904	833	897
Housing	2,559	2,391	2,356	2,411	2,348
Foreign affairs and international assistance	..	..	..	..	..
Regional planning and development	1,001	1,167	1,003	915	949
Research establishments	241	229	250	343	347
General purpose transfers to other government subsectors	1,989	1,287	1,081	1,233	1,337
Debt charges	24,466	25,625	25,476	26,685	25,244
Other expenditures	24	12	1	1,994	2,209
Total expenditures	193,197	210,136	213,200	225,970	233,925
Surplus (deficit)	(3,260)	(10,339)	1,983	10,731	(4,797)

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

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

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

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

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

Table 2.6

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

	1997/1998	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^p
	Millions of dollars				
Own source revenue	149,832	155,641	167,397	185,719	176,815
Income taxes	58,938	61,441	65,219	68,122	66,339
Personal income taxes	46,890	49,504	52,757	53,296	52,082
Corporation income taxes	11,744	11,629	12,136	14,377	13,907
Mining and logging taxes	304	307	326	448	349
Taxes on payments to non-residents	..	..	..	..	..
Other income taxes	..	..	..	..	..
Consumption taxes	39,203	42,157	43,935	48,066	49,021
General sales tax	22,255	23,996	25,681	27,664	28,352
Alcoholic beverages and tobacco taxes	2,681	2,925	2,985	2,954	3,399
Amusement tax	468	609	611	570	559
Gasoline and motive fuel taxes	6,601	6,860	7,002	6,962	7,132
Liquor profits	2,726	2,806	2,746	3,512	3,159
Remitted gaming profits	3,730	4,174	4,072	5,502	5,456
Other consumption taxes	739	784	834	899	961
Property and related taxes	7,463	7,553	8,059	8,592	8,450
General property taxes	3,018	3,034	3,081	3,443	3,435
Capital taxes	3,525	3,678	3,808	4,095	3,939
Other property and related taxes	918	840	1,169	1,053	1,076
Other taxes ²	12,031	12,695	13,276	13,989	14,199
Payroll taxes	6,726	7,107	7,573	8,082	7,987
Motor vehicle licences ²	2,411	2,645	2,688	2,687	2,711
Natural resource taxes and licences	328	296	404	575	606
Miscellaneous taxes	2,564	2,646	2,609	2,644	2,893
Health and drug insurance premiums	1,699	2,017	1,949	2,178	2,239
Contributions to social security plans	6,186	6,199	6,116	6,526	6,473
Sales of goods and services ²	5,191	7,268	8,528	9,656	7,262
Investment income	18,456	15,814	19,847	28,110	22,311
Other revenue from own sources	661	491	464	477	518
General purpose transfers from other government subsectors ³	21,161	23,389	25,531	26,825	27,677
Specific purpose transfers from other government subsectors ³	4,294	5,491	5,715	5,800	5,385
Total revenue	175,288	184,521	198,644	218,345	209,878
General government services	2,757	3,241	3,590	3,579	3,843
Protection of persons and property	7,438	7,305	7,684	7,665	8,093
Transportation and communication	8,031	10,591 ⁴	9,490 ⁵	8,755	8,660
Health	49,553	54,354	58,108	63,634	67,312
Hospital care	17,713	19,566 ⁶	19,981	23,599	24,876
Medical care	22,797	24,490	26,990	28,362	30,069
Preventive care	1,781	1,830	2,028	2,255	2,406
Other health services	7,259	8,466	9,107	9,416	9,960
Social services	31,289	31,995	32,131	32,720	33,784
Social assistance	15,635	14,811	14,585	14,418	14,774
Workers' compensation benefits	5,055	5,140	5,396	5,208	5,392
Employee pension plan benefits and changes in equity	93	95	96	93	92
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	454	463	457	470	530
Other social services	10,051	11,485	11,595	12,528	12,994
Education	34,851	44,128	40,596	40,860	42,900
Elementary and secondary education	23,245	29,344 ⁷	26,000	26,836	28,563
Post secondary education	10,041	12,282 ⁸	11,932	11,221	11,434
Special retraining services	1,115	2,058	2,209	2,325	2,410
Other education	448	443	453	476	492
Resource conservation and industrial development	6,512	7,905	8,696	8,913	9,111
Environment	1,714	1,513	1,668	1,365	1,446
Recreation and culture	1,590	1,728	1,961	2,065	2,108
Labour, employment and immigration	1,042	809	905	833	898
Housing	2,560	2,395	2,380	2,411	2,348
Foreign affairs and international assistance	..	..	..	..	..
Regional planning and development	1,004	1,168	1,006	915	950
Research establishments	271	294	316	343	347
General purpose transfers to other government subsectors	1,989	1,287	1,081	1,233	1,337
Debt charges	27,023	27,717	27,874	29,112	27,794
Other expenditures	0	0	0	1,995	2,210
Total expenditures	177,633	196,436	197,493	206,404	213,148
Surplus (deficit)	(2,344)	(11,914)	1,151	11,940	(3,269)

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

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

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

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

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

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

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

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

Table 2.7

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

	1997/1998	1998/1999	1999/2000	2000/2001 ^r	2001/2002 ^p
	Millions of dollars				
Contributions to social security plans	896	1,211	1,244	1,369	1,504
Investment income	3,072	2,525	2,877	3,034	3,188
Total revenue	3,968	3,736	4,122	4,403	4,692
Social services	3,968	3,736	4,122	4,403	4,692
Employee pension plan benefits and other expenditures	2,056	2,637	2,354	2,585	2,612
Changes in pension equity of households	1,911	1,099	1,767	1,818	2,080
Total expenditures	3,968	3,736	4,122	4,403	4,692
Surplus (deficit)	0	0	0	0	0

Table 2.8

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

	1997/1998	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^p
	Thousands of dollars				
Own source revenue	7,447,138	7,887,522	8,753,921	9,131,686	9,700,630
Sales of goods and services	5,699,797	6,044,702	6,677,378	6,957,518	7,388,465
Tuition fees	3,179,565	3,506,275	3,881,521	4,040,310	4,298,187
Other sales of goods and services	2,520,232	2,538,427	2,795,857	2,917,208	3,090,278
Investment income	556,419	476,694	592,797	621,115	659,704
Other revenue from own sources	1,190,922	1,366,126	1,483,746	1,553,053	1,652,461
Transfers from other levels of government	9,942,548	12,177,196	11,626,318	11,028,466	11,415,274
Transfers from federal government	980,566	1,112,046	1,353,183	1,420,186	1,513,174
Transfers from provincial and territorial governments	8,932,862	11,049,246	10,259,268	9,593,785	9,886,806
Transfers from local governments	29,120	15,904	13,867	14,495	15,294
Total revenue	17,389,686	20,064,718	20,380,239	20,160,152	21,115,904
Education	16,762,116	17,679,221	19,040,483	20,024,802	21,308,850
Post secondary education	16,762,116	17,679,221	19,040,483	20,024,802	21,308,850
Administration	3,251,008	3,438,931	3,811,513	3,995,484	4,250,810
Education	9,253,953	9,724,860	9,998,920	10,525,255	11,199,695
Support to students	347,649	407,889	513,845	535,121	569,179
Other post secondary education expenses	3,909,506	4,107,541	4,716,205	4,968,942	5,289,166
Debt charges	432,481	343,581	437,571	458,111	480,891
Total expenditures	17,194,597	18,022,802	19,478,054	20,482,913	21,789,741
Surplus (deficit)	195,089	2,041,916	902,185	(322,761)	(673,837)

¹ Excludes "Yukon College" for confidentiality purposes.

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

Table 2.9

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

	1997/1998	1998/1999	1999/2000 ^r	2000/2001 ^r	2001/2002 ^p
	Thousands of dollars				
Own source revenue	5,617,640	6,030,491	6,222,417	6,797,036	6,993,440
Sales of goods and services	4,903,522	5,138,353	5,510,253	6,010,399	6,204,335
Investment income	133,744	149,496	135,864	150,551	151,895
Other revenue from own sources	580,375	742,642	576,300	636,086	637,210
Transfers from other levels of government	29,766,456	32,291,870	36,029,789	38,997,268	40,465,250
Transfers from federal government	0	4	365	390	423
Transfers from provincial and territorial governments	29,615,750	32,103,729	35,833,719	38,796,128	40,255,201
Transfers from local governments	143,444	179,320	183,918	188,484	196,848
Transfers from other health and social service institutions	7,262	8,817	11,787	12,266	12,778
Total revenue	35,384,096	38,322,361	42,252,206	45,794,304	47,458,690
Protection of persons and property	5,249	0	0	0	0
Health	33,320,687	34,943,122	38,112,401	42,094,216	43,479,796
Hospital care	18,243,565	18,376,010	20,035,768	22,115,040	22,735,456
Medical care	7,626,196	7,991,607	8,092,528	9,015,058	9,329,994
Preventive care	746,974	700,332	721,323	789,686	814,766
Other health services	6,703,952	7,875,173	9,262,782	10,174,432	10,599,580
Social services	2,965,754	3,629,766	4,037,775	4,405,101	4,643,211
Social assistance	51,048	59,249	56,836	59,706	62,800
Other social services	2,914,707	3,570,517	3,980,939	4,345,395	4,580,411
Housing	3,677	3,930	4,149	4,337	4,514
Debt charges	198,648	212,256	167,403	175,786	183,592
Total expenditures	36,494,016	38,789,074	42,321,728	46,679,440	48,311,113
Surplus (deficit)	(1,109,921)	(466,713)	(69,520)	(885,136)	(852,422)

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

Table 2.10

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

	1997	1998	1999	2000 ^r	2001 ^p
	Millions of dollars				
Own source revenue	43,769.2	44,636.9	46,789.2	48,398.0	48,444.1
Consumption taxes	55.0	57.7	61.1	66.4	69.4
General sales tax	41.6	42.8	45.9	51.0	53.5
Other consumption taxes	13.3	14.9	15.2	15.4	16.0
Property and related taxes	31,082.7	31,003.2	32,046.7	32,266.7	32,490.8
General property taxes	27,478.2	29,157.6	30,047.2	30,264.6	30,683.8
Real property taxes	24,316.4	25,873.8	26,669.4	26,853.8	27,445.7
Lot levies	844.2	843.5	926.0	926.7	927.6
Special assessments	692.4	689.7	709.1	701.8	696.5
Grants in lieu of taxes	1,625.2	1,750.5	1,742.6	1,782.3	1,614.0
Miscellaneous general property taxes	0.0	0.0	0.0	0.0	0.0
Capital taxes	0.0	0.0	0.0	0.0	0.0
Other property and related taxes	3,604.4	1,845.7	1,999.6	2,002.0	1,807.0
Land transfer tax	159.9	160.2	165.7	190.6	144.4
Business taxes	2,960.5	1,203.3	1,246.4	1,281.0	1,272.2
Wealth transfer taxes	0.0	0.0	0.0	0.0	0.0
Miscellaneous property and related taxes	484.0	482.2	587.5	530.4	390.5
Other taxes	440.6	458.4	512.1	549.1	559.1
Natural resource taxes and licences	0.0	0.0	0.0	0.0	0.0
Miscellaneous taxes	440.6	458.4	512.1	549.1	559.1
Sales of goods and services	9,655.0	10,436.0	11,267.9	12,288.5	12,192.4
Investment income	2,064.4	2,163.1	2,336.7	2,428.3	2,352.4
Other revenue from own sources	471.5	518.4	564.7	799.0	780.0
General purpose transfers from other government subsectors	1,238.9	1,424.9	1,184.8	1,059.1	1,129.9
Specific purpose transfers from other government subsectors	26,645.0	33,700.3 ¹	31,051.7 ²	29,765.1	31,224.1
Total revenue	71,653.1	79,762.1	79,025.8	79,222.2	80,798.0
General government services	4,014.0	4,237.6	4,688.2	4,731.5	5,008.2
Executive and legislative	281.0	298.1	311.0	340.5	338.5
General administrative	3,438.0	3,630.7	4,065.6	4,043.7	4,328.2
Other general government services	295.0	308.9	311.6	347.3	341.5
Protection of persons and property	6,195.1	6,767.3	6,846.1	7,093.1	7,282.4
Courts of law	93.2	87.0	91.5	104.7	107.4
Policing	3,658.1	3,990.1	4,179.7	4,187.6	4,308.6
Firefighting	2,039.5	2,127.9	2,161.6	2,323.9	2,353.2
Regulatory measures	296.7	295.2	304.4	319.2	338.3
Other protection of persons and property	107.6	267.3	109.0	157.6	174.9
Transportation and communication	8,390.9	8,492.8	9,124.9	9,334.9	10,306.1
Road transport	6,578.2	6,301.2	6,884.2	6,990.9	7,844.7
Snow removal	862.5	668.9	804.3	965.2	923.6
Parking	206.0	183.7	196.9	165.6	175.8
Other road transport	5,509.7	5,448.6	5,883.0	5,860.1	6,745.3
Public transit	1,656.3	2,060.3	2,046.5	2,054.4	2,161.8
Other transportation and communication	156.4	131.3	194.2	289.6	299.7
Health	674.4	860.3	823.5	941.7	1,061.2
Hospital care	74.5	90.7	90.0	82.9	83.2
Medical care	7.4	7.0	5.4	0.6	0.6
Preventive care	428.4	441.3	444.6	496.9	603.2
Other health services	164.2	321.3	283.5	361.4	374.2
Social services	4,213.6	5,171.3	4,997.2	5,609.4	6,019.6
Social assistance	2,837.3	3,792.1	3,512.6	3,839.3	4,168.5
Other social services	1,376.3	1,379.1	1,484.6	1,770.1	1,851.1
Education	31,198.7	31,335.4	30,966.3	31,768.5	33,139.7
Elementary and secondary education	30,724.7	30,825.5	30,424.5	31,229.8	32,591.5
Other education	474.0	510.0	541.7	538.7	548.2
Resource conservation and industrial development	796.4	813.5	854.5	932.3	993.7
Environment	6,442.3	6,250.8	6,191.0	6,614.2	6,934.1
Water purification and supply, sewage collection and disposal	4,920.3	4,701.5	4,528.2	4,845.4	5,055.3
Water purification and supply	2,525.9	2,575.0	2,402.4	2,586.5	2,719.0
Sewage collection and disposal	2,394.4	2,126.5	2,125.7	2,258.9	2,336.3
Garbage, waste collection and disposal	1,392.3	1,411.1	1,545.6	1,600.7	1,732.5
Other environmental services	129.8	138.1	117.3	168.1	146.3
Recreation and culture	4,649.9	4,741.2	4,887.7	5,201.4	5,529.7
Recreation	3,413.4	3,605.4	3,655.1	3,719.8	3,943.7
Culture	1,220.7	1,116.3	1,204.3	1,447.4	1,538.2
Other recreation and culture	15.8	19.5	28.3	34.3	47.8
Housing	558.5	1,098.6	1,060.4	1,508.2	1,558.4
Regional planning and development	648.8	696.5	775.5	557.1	636.9
Debt charges	3,951.1	3,585.3	3,342.8	3,187.9	3,107.4
Other expenditures	330.7	130.4	130.9	137.1	176.3
Total expenditures	72,064.5	74,181.0	74,689.1	77,617.4	81,753.6
Surplus (deficit)	(411.4)	5,581.1	4,336.7	1,604.8	(955.6)

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

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

Table 2.11

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

	1997	1998	1999	2000 ^r	2001 ^p
	Thousands of dollars				
Own source revenue	31,612,035	35,447,971	37,662,712	39,186,314	39,060,624
Property and related taxes	20,156,358	23,202,176	24,299,835	24,477,036	24,555,774
Real property taxes	14,698,629	18,271,504	19,121,858	19,265,353	19,715,904
Lot levies	844,222	843,483	925,992	926,656	927,621
Special assessments	692,424	689,723	709,126	701,838	696,485
Grants in lieu of taxes	1,472,930	1,654,082	1,645,192	1,684,169	1,514,032
Federal government	345,161	368,861	397,013	326,754	328,308
Federal government enterprises	65,310	95,455	66,281	139,282	140,713
Provincial and territorial governments	504,678	623,719	642,400	653,018	683,632
Universities	15,899	16,621	16,292	27,007	27,682
Colleges	9,257	9,761	9,565	15,861	16,258
Hospitals	3,817	3,952	3,840	6,368	6,527
Provincial and territorial government enterprises	397,878	399,456	385,173	399,322	189,303
Local government enterprises	130,930	136,257	124,628	116,557	121,609
Land transfer tax	159,866	160,158	165,686	190,596	144,353
Business taxes	1,912,615	1,176,517	1,218,868	1,252,536	1,242,873
Other property and related taxes	375,672	406,709	513,113	455,888	314,506
Consumption taxes	54,984	57,688	61,113	66,418	69,418
General sales tax	51,539	53,447	56,543	61,886	64,887
Amusement tax	3,445	4,241	4,570	4,532	4,531
Other taxes	439,999	457,849	511,436	548,427	558,407
Other licences and permits	423,742	445,591	499,272	537,346	546,772
Other miscellaneous taxes	16,257	12,258	12,164	11,081	11,635
Sales of goods and services	8,497,302	9,131,215	9,970,069	10,946,760	10,825,718
Intergovernment	35,755	36,266	38,958	20,872	21,190
General	8,461,547	9,094,949	9,931,111	10,925,888	10,804,528
Water	2,218,532	2,373,093	2,457,575	2,609,844	2,585,667
Rentals	911,002	773,728	829,441	751,247	770,178
Concessions and franchises	81,228	62,072	64,999	65,285	66,757
Other sales of goods and services	5,250,785	5,886,056	6,579,096	7,499,512	7,381,926
Investment income	2,017,827	2,108,481	2,280,909	2,371,773	2,294,874
Remitted trading profits	204,052	145,849	154,400	175,985	186,753
Interest income from own enterprises	260,279	238,748	229,160	240,263	235,362
Other interest income	291,442	285,217	297,612	281,370	267,260
Other investment income	1,262,054	1,438,667	1,599,737	1,674,155	1,605,499
Other revenue from own sources	445,565	490,562	539,350	775,900	756,433
Other fines and penalties	376,248	408,107	415,137	536,153	522,448
Miscellaneous revenue from own sources	69,317	82,455	124,213	239,747	233,985
Transfers	8,218,391	8,881,503	9,539,010	7,525,704	7,996,364
General purpose transfers from other government subsectors	1,238,912	1,424,893	1,184,827	1,059,089	1,129,888
Provincial and territorial governments	1,238,912	1,424,893	1,184,827	1,059,089	1,129,888
Specific purpose transfers from other government subsectors	6,979,479	7,456,610	8,354,183	6,466,615	6,866,476
Federal government	369,127	292,967	249,575	194,792	202,112
General services	20,318	17,534	17,922	19,059	7,087
Protection of persons and property	12,436	17,905	7,992	8,778	9,361
Transportation and communication	126,883	86,771	61,269	50,464	62,800
Health	786	518	1,058	1,103	1,096
Social services	16,093	10,453	15,308	17,613	16,788
Resource conservation and industrial development	9,310	13,066	16,409	16,651	16,793
Environment	59,120	33,980	21,253	16,784	21,190
Recreation and culture	28,772	19,579	22,443	18,606	20,143
Housing	77,894	78,257	65,476	35,626	36,306
Regional planning and development	5,063	3,545	5,032	4,838	4,471
Other federal government specific purpose transfers	12,452	11,359	15,411	5,270	6,073
Provincial and territorial governments	6,610,352	7,163,643	8,104,608	6,271,823	6,664,364
General services	102,287	228,310	144,048	115,586	107,113
Protection of persons and property	79,269	115,234	70,054	101,567	66,644
Transportation and communication	1,477,024	2,012,652	1,001,709	1,000,886	1,206,355
Health	315,078	78,989	2,189,553 ¹	364,684	399,159
Social services	3,024,202	3,157,888	3,255,796	3,238,644	3,393,262
Resource conservation and industrial development	94,050	92,989	93,309	115,414	117,115
Environment	633,191	528,052	492,876	480,569	426,920
Recreation and culture	274,339	274,856	254,682	317,143	302,338
Housing	222,046	209,842	240,300	173,528	279,838
Regional planning and development	30,091	34,153	24,349	43,545	33,001
Debt charges (interest)	321,292	319,914	276,520	270,701	271,866
Other provincial government specific purpose transfers	37,483	110,764	61,411	49,556	60,753
Total revenue	39,830,426	44,329,474	47,201,722	46,712,018	47,056,988

See footnote at the end of this table.

Table 2.11

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

	1997	1998	1999	2000 ^r	2001 ^p
	Thousands of dollars				
General government services	4,014,048	4,237,621	4,688,194	4,731,507	5,008,179
Executive and legislature	281,043	298,056	311,002	340,484	338,503
General administrative	3,438,011	3,630,662	4,065,581	4,043,736	4,328,176
Other general government services	294,994	308,903	311,611	347,287	341,500
Protection of persons and property	6,195,067	6,767,336	6,846,115	7,093,131	7,282,366
Courts of law	93,229	86,955	91,484	104,716	107,377
Policing	3,658,056	3,990,077	4,179,661	4,187,638	4,308,600
Firefighting	2,039,450	2,127,865	2,161,621	2,323,918	2,353,224
Regulatory measures	296,731	295,154	304,358	319,244	338,309
Other protection of persons and property	107,601	267,285	108,991	157,615	174,856
Transportation and communication	8,390,914	8,492,782	9,124,919	9,334,909	10,306,137
Roads and streets	5,509,714	5,448,647	5,882,972	5,860,136	6,745,336
Snow and ice removal	862,496	668,885	804,343	965,187	923,595
Parking	206,022	183,651	196,929	165,621	175,766
Public transit	1,656,302	2,060,326	2,046,509	2,054,370	2,161,789
Other transportation and communication	156,380	131,273	194,166	289,595	299,651
Health	674,411	860,300	823,520	941,687	1,061,194
Hospital care	74,489	90,693	89,952	82,869	83,249
Medical care	7,369	6,952	5,443	569	570
Preventive care	428,351	441,322	444,603	496,891	603,179
Other health services	164,202	321,333	283,522	361,358	374,196
Social services	4,213,551	5,171,253	4,997,249	5,609,406	6,019,583
Social assistance	2,837,292	3,792,110	3,512,605	3,839,292	4,168,479
Other social services	1,376,259	1,379,143	1,484,644	1,770,114	1,851,104
Education	182,891	183,812	186,447	188,544	171,635
Resource conservation and industrial development	796,395	813,459	854,519	932,264	993,713
Agriculture	184,703	169,997	170,242	159,235	156,006
Tourism promotion	31,904	33,480	39,813	138,253	198,268
Trade and industry	249,794	276,929	330,263	262,092	222,274
Other resource conservation and industrial development	329,994	333,053	314,201	372,684	417,165
Environment	6,442,329	6,250,761	6,191,046	6,614,231	6,934,107
Water purification and supply	2,525,865	2,575,007	2,402,438	2,586,548	2,719,033
Sewage collection and disposal	2,394,427	2,126,514	2,125,732	2,258,867	2,336,315
Garbage and waste collection and disposal	1,392,271	1,411,095	1,545,551	1,600,718	1,732,486
Other environmental services	129,766	138,145	117,325	168,098	146,273
Recreation and culture	4,649,903	4,741,202	4,887,737	5,201,446	5,529,658
Recreation	3,413,407	3,605,402	3,655,136	3,719,757	3,943,694
Culture	1,220,734	1,116,275	1,204,316	1,447,357	1,538,199
Other recreation and culture	15,762	19,525	28,285	34,332	47,765
Housing	558,536	1,098,613	1,060,381	1,508,157	1,558,425
Regional planning and development	648,769	696,463	775,500	557,114	636,936
Planning and zoning	401,048	406,758	429,013	432,229	480,099
Community and regional development	247,721	289,698	346,487	124,885	156,837
Other regional planning and development	0	7	0	0	0
Debt charges	2,908,177	2,803,772	2,619,775	2,487,030	2,388,084
Interest	2,837,293	2,730,759	2,551,899	2,422,917	2,317,159
Other debt charges	70,884	73,013	67,876	64,113	70,925
Other expenditures	330,736	130,418	130,864	137,099	176,283
Total expenditures	40,005,727	42,247,792	43,186,266	45,336,525	48,066,300
Surplus (deficit)	(175,301)	2,081,682	4,015,456	1,375,493	(1,009,312)

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

Table 2.12

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

	1997	1998	1999	2000 ^r	2001 ^p
	Thousands of dollars				
Own source revenue	12,157,134	9,186,870	9,124,050	9,211,725	9,383,468
Property and related taxes	10,926,304	7,801,048	7,746,909	7,789,640	7,935,076
Real property taxes	9,617,759	7,602,321	7,547,533	7,588,444	7,729,839
Grants in lieu of taxes	152,255	96,439	97,452	98,174	99,963
Federal government	44,341	40,772	41,287	41,893	42,727
Federal government business enterprises	1,962	2,330	2,347	2,291	2,317
Provincial and territorial governments	99,793	48,405	48,832	48,954	49,782
Provincial and territorial government business enterprises	4,054	3,148	3,162	3,146	3,199
Municipal governments	457	484	502	527	538
Local government business enterprises	1,648	1,300	1,322	1,363	1,400
Business taxes	1,047,918	26,780	27,495	28,472	29,287
Miscellaneous property and related taxes	108,372	75,508	74,429	74,550	75,987
Other taxes	651	599	615	637	655
Other licences and permits	651	599	615	637	655
Sales of goods and services	1,157,659	1,304,790	1,297,825	1,341,765	1,366,648
Intergovernment	382,141	457,962	477,054	497,943	507,344
General	775,518	846,828	820,771	843,822	859,304
Rentals	43,403	49,226	42,444	43,023	43,845
Other sales of goods and services	732,115	797,557	778,327	800,754	815,414
Investment income	46,592	54,598	55,777	56,550	57,537
Other interest income	5,270	4,641	4,765	4,934	5,076
Other investment income	41,322	49,957	51,012	51,616	52,461
Other revenue from own sources	25,927	25,835	22,924	23,133	23,552
Miscellaneous revenue from own sources	25,927	25,835	22,924	23,133	23,552
Specific purpose transfers from other government sub-sectors	19,885,338	26,403,758	22,860,769	23,472,770	24,515,294
Federal government	81,580	82,258	100,159	103,500	110,267
Education	81,580	82,258	100,159	103,500	110,267
Provincial and territorial governments	19,650,260	26,161,478	22,597,373	23,194,965	24,247,318
Education	18,960,162	25,637,572	22,187,250	22,766,776	23,810,231
Debt charges (interest)	690,098	523,906	410,124	428,189	437,088
Municipal governments	153,498	160,022	163,237	174,305	157,709
Education	153,498	160,022	163,237	174,305	157,709
Total revenue	32,042,472	35,590,628	31,984,819	32,684,495	33,898,762
Education	31,169,335	31,309,610	30,940,581	31,754,274	33,125,737
Debt charges	1,042,923	781,558	723,008	700,920	719,312
Interest	1,042,534	781,414	722,862	700,768	719,173
Other debt charges	389	144	146	152	140
Total expenditures	32,212,258	32,091,168	31,663,589	32,455,194	33,845,049
Surplus (deficit)	(169,786)	3,499,460	321,230	229,301	53,713

¹ In 1998 the large surplus is due to the 3.6 billion dollar capital transfer for debt forgiveness from the provincial general government of British Columbia to school boards.

Table 2.13

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

	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002 ^P
	Millions of dollars				
Own source revenue	16,740	18,726	20,829	25,326	26,303
Contributions to social security plans	12,790	14,800	17,037	21,407	23,003
Investment income	3,950	3,926	3,792	3,919	3,299
Interest income	3,950	3,926	3,792	3,919	3,299
Interest income from federal government	519	649	715	734	715
Interest income from provincial and territorial governments	3,431	3,277	3,062	2,965	2,536
Other interest income	0	0	14	219	48
Total revenue	16,740	18,726	20,829	25,326	26,303
Social services	17,836	18,500	19,117	19,835	20,827
Social assistance	17,836	18,500	19,117	19,835	20,827
Total expenditures	17,836	18,500	19,117	19,835	20,827
Surplus (deficit)	(1,096)	226	1,712	5,490	5,475

Table 2.14

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

	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002 ^P
	Millions of dollars				
Own source revenue	4,477	5,036	5,666	6,836	7,496
Contributions to social security plans	3,723	4,327	4,951	5,973	6,713
Sales of goods and services					
Investment income	753	709	714	863	783
Total revenue	4,477	5,036	5,666	6,836	7,496
Social services	5,406	5,651	5,873	6,163	6,501
Social assistance	5,406	5,651	5,873	6,163	6,501
Total expenditures	5,406	5,656	5,877	6,167	6,505
Surplus (deficit)	(928)	(615)	(206)	673	995

Table 2.15

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

	1996	1997	1998	1999	2000
	Thousands of dollars				
Income					
Sales of goods and services	12,182,354	13,036,456	12,305,595	11,784,326	12,562,135
Investment income	6,174,883	6,326,108	7,718,562	7,236,275	9,853,395
Subsidies	741,015	667,065	500,206	530,878	529,493
Other income	163,659	151,742	169,242	1,001,770	205,428
Total income	19,261,911	20,181,371	20,693,605	20,553,249	23,150,451
Expenses					
Cost of goods and services including salaries and wages	12,440,776	13,439,634	12,477,580	12,556,633	13,309,887
Debt charges	2,088,304	2,219,932	2,554,252	2,713,257	3,028,530
Grants in lieu of taxes	13,261	12,527	13,664	12,078	13,441
Provision for depreciation and depletion	385,296	388,478	371,266	370,437	372,693
Other expenses	1,089,245	647,495	1,219,366	815,974	1,197,985
Total expenses	16,016,882	16,708,066	16,636,128	16,468,379	17,922,536
Net income (loss)					
Net income (loss) before provision for income tax	3,245,029	3,473,305	4,057,477	4,084,870	5,227,915
Provision for income tax	33,969	33,350	137,528	221,172	254,245
Net income (loss) after provision for income tax	3,211,060	3,439,955	3,919,949	3,863,698	4,973,670

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

Table 2.16

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

	1995	1996	1997	1998	1999
	Thousands of dollars				
Income					
Sales of goods and services	45,511,197	46,528,036	47,161,960	54,010,301	58,788,345
Investment income	4,898,730	4,639,900	3,337,252	3,573,007	4,942,003
Subsidies	821,255	847,146	842,219	1,111,273	1,279,500
Other income	205,344	496,366	446,541	510,101	490,548
Total income	51,436,526	52,511,448	51,787,973	59,204,681	65,500,396
Expenses					
Cost of goods and services including salaries and wages	25,941,240	26,684,825	27,328,285	33,142,381	37,549,885
Debt charges ¹	12,364,944	11,951,686	9,945,880	10,157,470	11,062,530
Grants in lieu of taxes	40,314	20,649	20,887	12,591	15,302
Provision for depreciation and depletion	4,476,828	4,866,682	4,699,690	4,833,321	4,492,822
Other expenses	699,902	3,550,677	7,506,201	1,260,350	2,299,650
Total expenses	43,523,228	47,074,519	49,503,135	49,406,113	55,420,189
Net income (loss)					
Net income (loss) before provision for income tax	7,913,298	5,436,928	2,293,795	9,798,569	10,080,206
Provision for income tax	4,040	15,081	4,898	8,109	8,734
Net income(loss) after provision for income tax	7,909,258	5,421,847	2,279,940	9,790,460	10,071,472

¹ Excludes interest capitalized during construction of fixed assets.

Table 3.0

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

	1996	1997	1998	1999	2000
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	32,876	26,581	28,444	28,166	32,520
Receivables	29,580	28,123	30,131	30,732	34,434
Advances	59,543	68,147	68,422	73,904	89,000
Securities	66,537	78,546	91,043	98,189	126,239
Other financial assets	6,823	6,903	7,472	10,576	8,353
Total financial assets	195,359	208,300	225,512	241,567	290,546
Liabilities					
Bank overdrafts	7,657	6,568	6,477	8,069	7,924
Payables	60,530	63,929	69,985	70,292	72,265
Advances	14,863	14,224	15,369	16,701	16,784
Coins in circulation	2,805	3,243	3,346	3,428	3,601
Treasury Bills	157,252	135,835	113,061	96,831	104,090
Savings bonds	40,008	42,410	40,028	39,038	36,775
Bonds and debentures	480,814	528,262	516,507	531,286	535,749
Other securities	44,226	24,648	54,261	62,814	55,719
Deposits	37,042	42,311	48,192	50,631	59,716
Liabilities to pension plans	168,793	178,367	184,353	188,659	194,508
Other liabilities	18,362	19,621	21,251	22,478	33,776
Total liabilities	1,032,352	1,059,418	1,072,830	1,090,227	1,120,907
Equity (Net Debt)	(836,993)	(851,118)	(847,318)	(848,660)	(830,361)
Equity (Net Debt) Per Capita (\$)	(28,364)	(28,543)	(28,139)	(27,958)	(27,110)
Population at March 31 (thousands)	29,509	29,819	30,112	30,355	30,629

¹ Local governments include general government and school boards.

Table 3.1

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

	1996	1997	1998	1999	2000
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	19,799	13,419	13,751	13,542	14,203
Receivables	23,872	24,203	26,518	26,869	29,841
Advances	27,976	28,493	29,388	30,001	38,225
Securities	96,184	101,156	113,913	119,798	144,749
Other financial assets	6,013	6,610	6,390	8,725	6,571
Total financial assets	173,844	173,881	189,960	198,935	233,589
Liabilities					
Bank overdrafts	3,956	3,307	3,258	3,787	4,020
Payables	31,101	32,459	36,520	35,847	39,919
Advances	13,065	12,481	13,588	15,078	15,390
Treasury bills	3,198	4,942	4,102	4,430	8,498
Savings bonds	8,581	8,917	9,549	10,821	9,876
Bonds and debentures	236,749	229,772	228,197	237,784	241,225
Other securities	36,929	36,876	41,728	46,461	44,417
Deposits	29,595	34,320	39,648	40,626	48,677
Liabilities to pension plans	60,911	64,162	66,897	66,252	66,162
Other liabilities	8,034	9,361	12,210	12,041	24,033
Total liabilities	432,119	436,597	455,697	473,127	502,217
Equity (Net Debt)	(258,275)	(262,716)	(265,737)	(274,192)	(268,628)
Equity (Net Debt) Per Capita (\$)	(8,752)	(8,810)	(8,825)	(9,033)	(8,770)
Population at March 31 (thousands)	29,509	29,819	30,112	30,355	30,629

¹ Local governments include general government and school boards.

Table 3.2

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

	1998	1999	2000	2001	2002
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	14,693	14,624	18,317	20,640	19,386
Receivables	4,423	4,585	5,089	4,169	6,654
Advances	39,073	43,939	50,787	61,555	63,893
Securities	4,873	8,922	10,504	11,539	14,157
Other financial assets	1,082	1,851	1,782	1,697	1,746
Total financial assets	64,144	73,921	86,479	99,600	105,836
Liabilities					
Bank overdrafts	3,219	4,282	3,904	4,601	5,846
Payables	34,275	35,167	32,842	35,252	34,573
Advances	1,820	1,659	1,406	985	949
Coins in circulation	3,346	3,428	3,601	3,763	3,914
Treasury Bills	112,300	96,950	99,850	88,700	94,201
Savings bonds	30,479	28,217	26,899	26,416	24,021
Bonds and debentures	312,712	319,484	319,280	320,055	318,071
Other securities	12,533	16,353	11,302	12,570	7,765
Deposits	8,544	10,005	11,039	11,627	12,231
Liabilities to pension plans	117,456	122,407	128,346	129,185	126,921
Other liabilities	9,041	10,437	9,743	11,746	12,034
Total liabilities	645,725	648,389	648,212	644,900	640,526
Equity (Net Debt)	(581,581)	(574,468)	(561,733)	(545,300)	(534,690)
Equity (Net Debt) Per Capita (\$)	(19,314)	(18,925)	(18,340)	(17,635)	(17,115)
Population at March 31 (thousands)	30,112	30,355	30,629	30,921	31,240

Table 3.3

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

	1997	1998	1999	2000	2001
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	6,259	5,840	5,094	5,457	5,674
Receivables	18,132	20,698	21,243	24,075	28,763
Advances	26,581	27,582	28,330	36,195	38,485
Securities	127,576	141,855	142,850	166,423	178,636
Other financial assets	2,455	1,993	2,948	2,181	2,556
Total financial assets	181,003	197,968	200,465	234,331	254,114
Liabilities					
Bank overdrafts	2,843	2,747	3,255	3,504	4,153
Payables	27,454	31,004	30,593	34,084	32,541
Advances	6,693	7,770	8,712	8,346	9,211
Treasury Bills	6,547	5,441	5,511	10,393	9,733
Savings bonds	8,917	9,549	10,821	9,876	10,828
Bonds and debentures	225,960	227,294	236,665	243,632	249,389
Other securities	37,045	42,159	46,707	44,657	43,834
Deposits	34,336	39,695	40,676	48,718	47,931
Liabilities to pension plans	64,162	66,897	66,252	66,162	65,586
Other liabilities	8,792	10,635	9,544	21,125	22,721
Total liabilities	422,749	443,191	458,736	490,497	495,927
Excess of financial assets over liabilities	(241,746)	(245,223)	(258,271)	(256,166)	(241,813)
Per Capita (\$)	(8,107)	(8,144)	(8,508)	(8,363)	(7,820)
Population at March 31 (thousands)	29,819	30,112	30,355	30,629	30,921

Table 3.4

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

	1995	1996	1997	1998	1999
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	6,716	7,160	7,911	8,448	8,746
Receivables	8,442	7,953	7,678	8,116	7,985
Advances	2,355	2,359	2,236	2,088	2,485
Securities	10,173	11,182	12,164	13,262	16,134
Other financial assets	4,334	5,328	4,971	5,834	4,432
Total financial assets	32,020	33,982	34,960	37,748	39,782
Liabilities					
Payables	7,380	7,351	7,885	8,276	8,570
Bank loans	1,926	1,823	1,946	2,075	2,142
Advances	4,627	4,412	4,302	4,708	5,358
Bonds and debentures	38,672	39,640	39,239	36,106	33,265
Other liabilities	1,794	1,726	2,102	2,504	2,909
Total liabilities	54,399	54,952	55,474	53,669	52,244
Equity (Net Debt)	(22,379)	(20,970)	(20,514)	(15,921)	(12,462)
Equity (Net Debt) Per Capita (\$)	(767)	(711)	(688)	(529)	(411)
Population at March 31 (thousands)	29,191	29,509	29,819	30,112	30,355

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

Table 3.5

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

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

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

Table 3.6

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

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

Table 3.7

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

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

Table 3.8

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

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

Table 3.9

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

	1996	1997	1998	1999	2000
	Thousands of dollars				
Financial assets					
Cash on hand and on deposit	5,962,397	7,761,645	8,758,429	10,741,815	10,655,834
Receivables	7,530,996	7,545,914	8,176,880	8,071,308	8,422,286
Accrued revenue and prepaid expenses	1,311,876	1,129,812	1,358,026	1,608,538	2,081,365
Advances	13,676,465	15,114,211	19,189,689	20,896,742	25,161,992
Securities	63,051,460	65,111,380	74,750,508	85,271,466	97,123,444
Other financial assets	4,112,036	3,824,559	4,834,158	9,842,595	3,741,765
Total financial assets	95,645,230	100,487,521	117,067,690	136,432,464	147,186,686
Inventories	2,170,601	2,373,253	1,627,909	1,762,934	1,840,287
Net fixed assets	7,009,502	6,620,944	5,781,407	5,673,976	5,634,194
Deferred charges	538,529	368,080	477,378	202,741	271,541
Other assets	308,247	205,702	110,309	269,977	198,108
Total assets	105,672,109	110,055,500	125,064,693	144,342,092	155,130,816
Liabilities and net worth					
Liabilities					
Bank overdrafts	0	24,328	35,430	0	5,109
Savings deposits	0	0	0	0	0
Payables	3,557,867	4,101,768	3,909,514	4,361,946	5,670,073
Accrued expenses and deferred credits	1,610,713	1,655,612	1,808,505	2,496,995	2,298,915
Advances	30,811,521	27,847,470	34,726,430	36,821,177	46,682,354
Bonds and debentures	18,136,510	20,714,159	24,818,028	29,883,179	30,703,875
Other securities	10,205,843	12,329,895	14,350,922	15,308,450	15,919,537
Deposits	1,327,495	892,500	915,921	2,397,458	2,064,864
Minority interests	0	2,334	0	744,513	0
Other liabilities	33,283,314	35,521,507	38,752,920	46,214,596	44,904,036
Total liabilities	98,933,263	103,089,573	119,317,670	138,228,314	148,248,763
Net worth					
Capital stock	1,777,818	1,777,818	1,818,230	1,898,230	1,963,230
Surplus	4,961,028	5,188,109	3,928,793	4,215,548	4,918,823
Unappropriated surplus	(368,066)	602,308	826,188	593,772	1,001,139
Appropriated surplus	5,806	0	0	368,197	680,506
Contributed surplus	5,323,288	4,585,801	3,102,605	3,253,579	3,237,178
Total net worth	6,738,846	6,965,927	5,747,023	6,113,778	6,882,053
Total liabilities and net worth	105,672,109	110,055,500	125,064,693	144,342,092	155,130,816

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

Table 3.10

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

	1995	1996	1997	1998	1999
	Thousands of dollars				
Financial assets					
Cash on hand, deposits and receivables	8,304,076	7,694,582	7,594,911	7,489,098	10,139,715
Advances	6,976,520	6,059,780	6,281,291	8,599,139	27,767,343
Securities	34,566,278	33,699,320	30,592,003	29,763,416	30,461,258
Other financial assets	2,050,368	2,067,005	1,822,762	2,275,592	3,483,950
Total financial assets	51,897,242	49,520,687	46,290,967	48,127,245	71,852,266
Inventories	2,047,390	2,030,287	2,039,508	2,319,043	2,402,405
Net fixed assets	125,317,121	124,178,587	120,749,595	120,378,872	105,084,959
Deferred charges and other assets	6,516,105	7,211,390	7,824,471	10,258,436	7,956,727
Total assets	185,777,858	182,940,951	176,904,541	181,083,595	187,296,359
Liabilities and net worth					
Liabilities					
Savings deposits	8,379,753	8,197,111	8,593,429	8,935,511	9,878,158
Payables	4,481,443	5,179,821	5,560,061	5,571,417	10,934,881
Advances	43,895,232	43,316,152	36,435,125	36,386,049	63,715,184
Bonds and debentures issued	82,372,846	80,473,814	76,743,392	78,395,481	48,249,034
Other securities	3,356,216	3,769,598	6,239,227	5,465,866	10,668,665
Other liabilities	15,451,373	15,904,074	23,026,272	23,085,671	26,497,654
Total liabilities	157,936,863	156,840,570	156,597,506	157,839,996	169,943,576
Total net worth	27,840,995	26,100,381	20,307,035	23,243,600	17,352,784
Total liabilities and net worth	185,777,858	182,940,951	176,904,541	181,083,595	187,296,359

Table 4.0

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

	1997	1998	1999 ^r	2000 ^r	2001 ^p
	Average number of employees				
Public sector	2,789,257	2,779,803	2,773,863	2,790,894	2,819,252
Government	2,530,831	2,518,900	2,512,037	2,524,790	2,552,613
Provincial, territorial and local governments	2,193,118	2,187,919	2,180,391	2,185,356	2,195,305
Federal general government	337,713	330,981	331,646	339,434	357,308
Military	94,254	91,970	89,559	87,400	87,613
Provincial and territorial governments	1,301,694	1,300,392	1,295,566	1,303,715	1,313,380
Provincial and territorial general government	338,712	335,035	336,605	338,734	340,272
Universities, colleges, vocational and trade institutions, provincial and territorial ²	270,740	270,238	269,145	272,985	275,887
Health and social service institutions, provincial and territorial	692,242	695,118	689,816	691,996	697,220
Local governments	891,425	887,527	884,825	881,642	881,926
Local general government	350,426	341,046	341,485	340,827	341,339
Local school boards	540,999	546,481	543,340	540,815	540,587
Federal government business enterprises	92,311	91,359	89,990	89,743	89,431
Provincial and territorial government business enterprises	119,690	122,758	124,422	128,156	128,047
Local government business enterprises	46,425	46,786	47,414	48,205	49,161

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

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

Table 4.1

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

	1997	1998	1999 ^r	2000 ^r	2001 ^p
	Millions of dollars				
Public sector	101,355.9	103,039.1	107,637.6	114,373.6	116,556.7
Government	90,308.3	91,825.4	96,043.4	102,298.9	104,180.4
Provincial, territorial and local governments	75,837.0	77,351.7	80,077.5	83,212.3	85,507.4
Federal general government	14,471.4	14,473.6	15,965.9	19,086.6	18,672.9
Military	3,133.6	3,158.9	3,384.0	3,507.8	3,785.7
Provincial and territorial governments	43,087.2	44,398.2	46,335.9	48,583.6	50,829.2
Provincial and territorial general government	13,645.4	13,700.8	14,131.2	14,693.0	15,411.0
Universities, colleges, vocational and trade institutions, provincial and territorial ²	9,304.4	9,566.1	10,030.1	10,595.5	11,273.1
Health and social service institutions, provincial and territorial	20,137.3	21,131.3	22,174.5	23,295.0	24,145.2
Local governments	32,749.8	32,953.6	33,741.7	34,628.7	34,678.2
Local general government	12,312.9	12,044.6	12,124.9	12,471.8	12,500.5
Local school boards	20,436.9	20,908.9	21,616.8	22,156.9	22,177.7
Federal government business enterprises	3,424.9	3,472.1	3,465.4	3,647.3	3,519.5
Provincial and territorial government business enterprises	5,595.5	5,640.1	5,955.9	6,173.4	6,511.3
Local government business enterprises	2,027.1	2,101.6	2,172.9	2,254.0	2,345.5

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

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

Data quality, concepts and methodology

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

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

Description of the Data Concepts

Introduction

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

Description & use of the data

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

The data include:

- Asset, liability and equity items encompassed in a balance sheet
- Revenue, expenditure, surplus or deficit statements, and
- Supplementary public sector employment, wages and salaries information

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

Coverage

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

The statistical unit

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

- Enterprise
- Company
- Establishment
- Location

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

Accounting concepts, definitions and practices

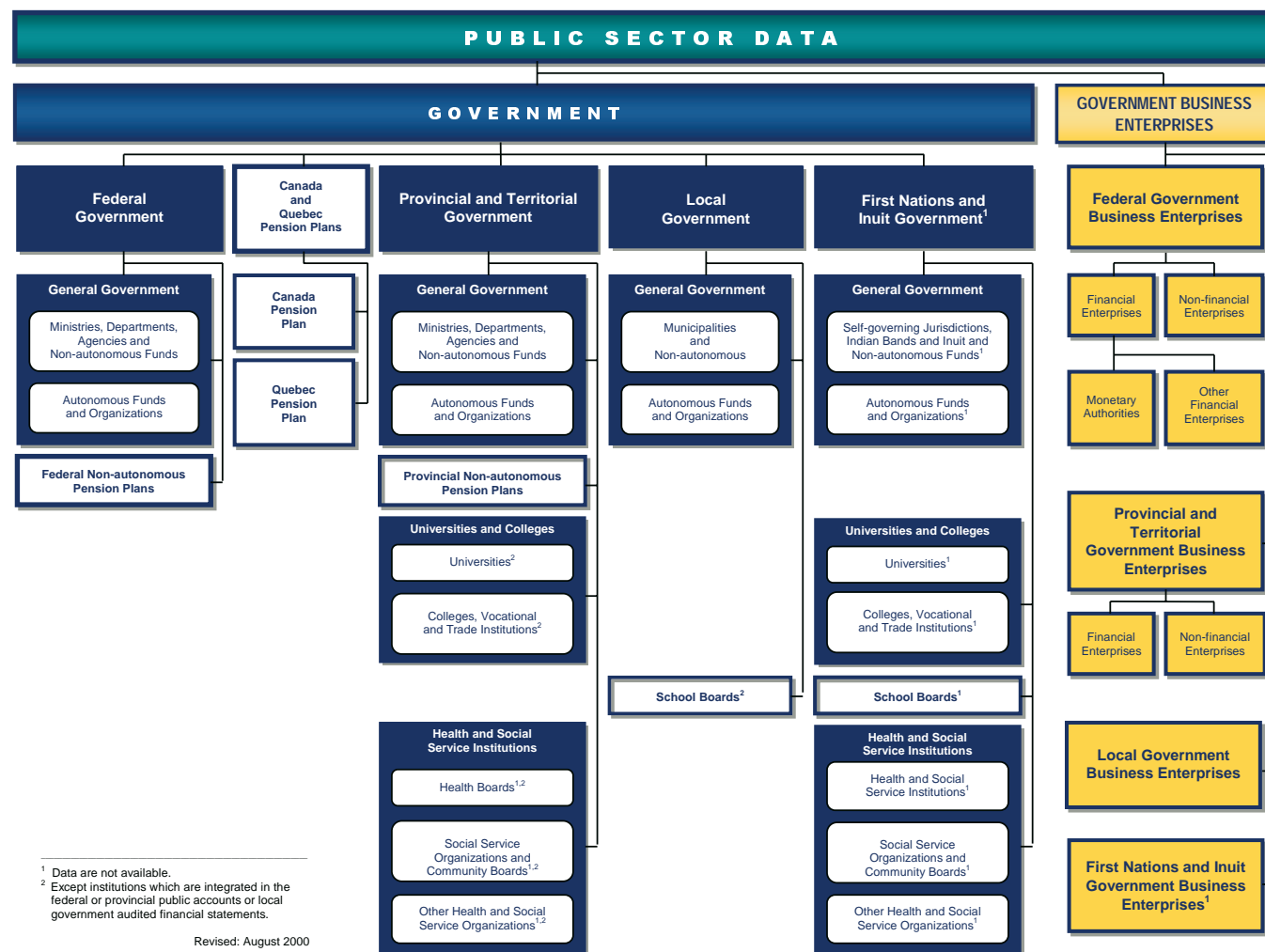
The concepts and definitions for most federal, provincial, territorial and municipal governments are based on the guidelines of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Accounting practices are in accordance with the Generally Accepted Accounting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

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

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

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

Text Table 1
FMS Statistical Universe



Financial classification and presentation

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

The Financial Management System (FMS) is an accounting framework designed to produce statistical series that are both consistent and compatible. It encompasses the

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

Statistical Methodology

Survey design

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

1. Public Sector employment, wages and salaries data were obtained from the central-pay administrations of the federal, provincial and territorial governments. While, the remaining enterprise units were accessed from the Survey of Employment, Payrolls and Hours Survey (SEPH) conducted by Labour Division of Statistics Canada.
2. Data pertaining to federal, provincial, territorial and local government business enterprise units were obtained from annual reports from public sources and surveys conducted by Public Institutions Division of Statistics Canada.
3. Administrative data originating from the audited financial statements and Public Accounts of Federal, Provincial and Territorial Governments and of their agencies were used in the production of financial position statistics. This administrative information is supplemented by financial details provided directly by provincial and territorial governments.

Text Table 2

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

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

4. Local Governments data were obtained in summary form from the administrative records of their respective Provincial and Territorial Departments of Municipal Affairs.

The survey frame contains 9,147 units included in our population of interest. Quarterly surveys of government business enterprises provided data for the Non-Financial and Financial Business Sector of the CSNA. Whereas, annual data for all Public Sector statistical units were obtained through publicly available, administrative sources.

Collection and processing

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

Data were collected at the enterprise level for both the Government and Government Business Enterprise (GBE) components of the Public Sector.

Edit and imputation

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

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

Estimation

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

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

Data accuracy

While considerable effort was made to ensure high standards throughout all collection and processing operations, the resulting estimates are inevitably subject to a certain degree of error. There are two categories of errors in statistical information - sampling errors and non-sampling errors. Non-sampling errors are the only type that apply to this program, given that there was no sampling process used to produce these estimates.

Non-sampling errors can arise from a variety of sources and are difficult to measure and their importance can differ according to the purpose to which the data are being put. Among non-sampling errors are gaps in the information provided by public sector bodies and errors in processing, such as data capture.

Comparability of data and related sources

Revenue and expenditure estimates for 2001/2002 were compiled using budget speeches and spending estimates, administrative documents following the same Financial Management System (FMS) concepts that were used for 2000/2001. The process continues to evolve in terms of improved quality and reduction of burden to respondents.

The procedures used to classify the expenditures of provincial and territorial general governments and health and social services institutions to the functions Health and Social Services and their sub-functions changed commencing in 1997/1998. Therefore, the data for these functions, for years prior to 1997/1998 are only comparable when Health and Social Service functions are aggregated.

The Financial Management System, financial statistics experienced significant methodological revision with the 1997 Historical Revision of the Canadian System of National Accounts (CSNA). Increased harmony between the Financial Management System and the CSNA was achieved. Details of the changes to the Financial Management System statistics are included in the publication Financial Management System (68F0023-XIB). The coverage of the Canadian Public Sector has been extended as well to provide data for new sub-components of government. As a result of these methodological improvements, the data contained in this publication is not directly comparable to the data contained in earlier FMS publications. Revised Public Sector statistics compiled according to the FMS classification framework are available on a consistent and comparable basis back to fiscal year 1988/1989.

Reference period

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

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

Confidentiality

The confidentiality of the reported statistics is protected under the provisions of the Statistics Act. For this reason, statistics are released in aggregate form only, with no potential identification of individually reported information. The confidentiality provisions of the Statistics Act override the provisions of the Access to Information Act to guarantee the confidentiality of reported data of individual respondents.

Limitations of the data

Due to certain financial reporting constraints, balance sheet data could not be obtained for the following sub-components of the Public Sector: Local Government Business Enterprises, Universities, Colleges and Health and Social Service Institutions.

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

The ability to use the data for analysis depends on the conceptual framework in which the data is being used. With this in mind, it is important to be aware that governments employ different accounting conventions. Some report on a cash basis, others use the accrual approach, while others use a combination of both approaches, commonly referred to as modified cash. Adjustments can bring data produced under these various conventions to a common basis, but complete conversion to a single accounting base is not possible. The Financial Management System generally accepts the accounting conventions used by individual governments.

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

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

Definitions of key variables

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

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

- **Employee:** any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide Canada Customs and Revenue Agency T 4 Supplementary Form. Excluded are self-employed consultants as well as the employees of firms doing business under contract with a public sector entity
 1. **Full-time Employee:** any employee who normally works the scheduled hours in the standard workweek of the establishment.
 2. **Part-time Employee:** an employee whose assigned hours of work are less than the scheduled hours of work in the standard work week of the establishment.
 3. **Salaried Employee:** any employee whose basic remuneration is a fixed amount based on weekly, monthly or annual rates.
- **Wages and Salaries:** wages and salaries include directors' fees, bonuses, commissions, gratuities, income in kind, taxable allowances and retroactive wage payments. Wages and salaries are estimated on a gross basis, that is, before deductions for employees' contributions to income tax, unemployment insurance or pension plans. Wages and salaries accumulating over time, for example, retroactive payments are accounted for in the month and year in which they are paid. Supplementary labour income, such as employer contributions to pension, medical or similar plans are not included

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

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

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

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

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

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

Appendix I

Classification of Government Revenue and Expenditures

Revenue

Own Source Revenue

1. Income Taxes

- (a) **Personal Income Tax** – Encompasses general levies on income of individuals and unincorporated businesses as well as special levies on income, such as surtax, which governments charge from time to time. The proceeds from the income tax on capital gains of individuals and unincorporated businesses are included here. Also, refundable tax credits are in this category, and they are grossed up as revenue and expenditures.
- (b) **Corporation Income Tax** – Includes most federal and provincial taxes on taxable profits of corporations. It also includes special taxes which are occasionally levied on profits of corporations and refundable tax credits which are grossed up as revenue and expenditures.
- (c) **Mining and Logging Taxes** – Accounts for specific taxes which are sometimes levied on profits of natural resource based industry. Also included are refundable tax credits that are grossed up as revenue and expenditures. These taxes were previously classified to natural resource revenue.
- (d) **Taxes on Payments to Non-residents** – Includes the federal tax withheld at source on payments to non-residents (both individuals and corporations) of dividends, interest, rents, royalties, alimony, managerial fees and amounts arising from trusts and estates as well as withholdings on foreign insurance companies.
- (e) **Other Income Taxes** – Includes income taxes which cannot be allocated to any of the other categories.
- (b) **Alcoholic Beverages Tax** – Includes liquor gallonage tax and all forms of special levies, excise tax, excise duty or other, imposed on the production and sale of alcoholic beverages.
- (c) **Tobacco Tax** – Encompasses special levies such as excise tax, excise duty and provincial specific taxes on the production and sale of tobacco products. General sales taxes and customs duties applicable to tobacco products are included under their respective headings.
- (d) **Amusement Tax** – Includes tax receipts from admissions to theaters, cinemas, recreational, cultural or other entertainment activities. Taxes levied by provincial governments on pari-mutual betting at horse race tracks and on casinos' gaming activities are also included here.
- (e) **Gasoline and Motive Fuel Taxes** – Includes the proceeds of specific taxes on gasoline, on aviation and diesel fuel and on propane or other substances when used as motive fuel.
- (f) **Customs Duties** – Apply only to the federal level and take into account the proceeds from levies on commodities imported into Canada e.g., manufactured goods and food, beverages and tobacco.
- (g) **Remitted Liquor Profits** – Accounts for total remitted profits of government owned liquor boards. Because government owned liquor boards operate as fiscal monopolies their profits are treated as taxes on products (indirect taxes).

2. Consumption Taxes

- (a) **General Sales Tax** – The proceeds of the federal goods and services tax (GST) and of provincial retail sales taxes are recorded in this classification. In April 1996, the federal government reached an agreement with three provinces to harmonize their provincial retail sales taxes with the federal GST (Newfoundland, New Brunswick and Nova Scotia). The federal remittances for this new harmonized sales taxes (HST) to these provinces are classified under this category.
- (h) **Remitted Gaming Profits** – Accounts for total remitted profits of government owned lottery and other gaming corporations. Because government owned lottery and other gaming corporations operate as fiscal monopolies, their profits are considered as taxes on products (indirect taxes)
- (i) **Other Consumption Taxes** – Includes air transportation tax, taxes on meals and hotels and miscellaneous consumption taxes.

3. **Property and Related Taxes**

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

4. **Other Taxes**

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

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

6. **Contributions to Social Insurance Plans** – These contributions are broken down into five types of plans: employment insurance (EI) contributions, contributions to workers' compensation boards, contributions to non-autonomous pension plans, contributions to Canada and Quebec Pension Plans and other social insurance plan contributions.

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

8. **Investment Income** – This category includes natural resource royalties, remitted trading profits, interest income and other investment income.

9. **Other Revenue from Own Sources** – Includes other fines and penalties, capital transfers from own sources, other donation and miscellaneous revenue from own sources.

Transfers

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

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

Expenditures

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

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

14. **Transportation and Communications** – This category includes outlays for all phases of the acquisition, construction, operation and maintenance of the relevant transportation and communications facilities and equipment as well as expenditures pertaining to related engineering and technical surveys. This function includes the government transfers to own business enterprises engaged in the transportation activities, especially public transit and railway services. Included are air transport, road transit, public transit, rail transport, water transport, pipelines and telecommunications.
15. **Health** – Includes expenditures made to ensure that necessary health services are available to all citizens. Residential care facilities and other health and social services institutions providing medical care and professional nursing supervision are considered as institutions providing health services while those providing room and board with no or limited medical care and nursing supervision are considered as institutions providing social services. Also included are expenditures of hospitals' ancillary enterprises, i.e., entities that exist to furnish goods and services to patients, staff and others (food services, parking, etc.). Four sub-functions identify the major components of this classification.
- (a) **Hospital Care** – Covers outlays in respect of all kinds of hospital services, i.e., those provided by general hospitals, public health clinics, as well as by acute disease, chronic disease, convalescent, isolation and mental hospitals. It also includes expenditures pertaining to nursing schools attached to hospitals. Where nursing schools come under the responsibility of the Department of Education, the related expenditures are allocated to the sub-function "Education - post-secondary." Expenditures of all hospitals (private, public, religious, etc.) are included except for national defence and veterans hospitals whose costs are allocated to the "National Defence" and "Veterans Benefits" sub-functions respectively.
- (b) **Medical Care** – Comprises outlays in respect of general medical care and drug programs as well as outlays incurred for dental and visiting-nurse services and on out-patient care services. It also includes outlays for medical care provided by hospitals, public residential care facilities, workers' compensation boards and other public health and social services institutions. Transfers to private residential care facilities and other health and social services institutions to help them finance their medical care activities are included here.
- (c) **Preventive Care** – Consists of a wide variety of outlays which are intended to prevent the occurrence of diseases and to mitigate their effect. It covers public health clinics; communicable disease control services (including immunization, treatment, isolation and quarantine outside hospital premises); food and drug inspection services; hospitals which offer preventive services to patients; government establishments (not located in hospitals, e.g., residential care facilities and other health and social services institutions) providing nursing, hygiene and nutrition advisory services, and government organizations conducting research on the causes and consequences of particular diseases or addictions (i.e., cancer treatment foundations). Also included are transfers to private facilities providing preventive care, i.e., private residential care facilities.
- (d) **Other Health Services** – Includes outlays on clinics for the treatment of retarded or emotionally disturbed persons and on laboratory and diagnostic services, grants to health-oriented organizations, and expenditures on other health-related services such as health department administration, health statistics, staff training and other services of health establishments (e.g., hospitals and other health and social services institutions), ambulance services, medical rehabilitation and indemnities to injured persons and their dependants which cannot be allocated to the other sub-functions. Also included are outlays on protection of health and health inspection, and expenditures of ancillary enterprises of health and social services institutions.
16. **Social Services** – Covers actions taken by government, either alone or in co-operation with the citizenry, to offset or to forestall situations where the well-being of individuals or families is threatened by circumstances beyond their control. It goes beyond the concept of "welfare" which covers assistance (transfers) and services to individuals who are so disadvantaged that the universal social security services are inadequate to provide for their well-being or who fail to qualify for support from those services. The function comprises the following six sub-functions:
- (a) **Social Assistance** – Consists of transfer payments (including refundable tax credits) to help individuals and families maintain a socially acceptable level of earnings. Although the workers' compensation benefits, pension plan benefits, veteran's benefits and motor vehicle accident compensations, are considered a form of income assistance, they are reported in separate sub-functions. This sub-function comprises the following programs: the general welfare payments to disadvantaged individuals, the refundable tax credits and rebates for low-and-middle income individuals or families (which are used more and more as instruments of social policy to offset taxation of the elderly and disadvantaged i.e., property and sales tax credits), outlays relating to contributory plans such as the Canada Pension Plan and the Quebec Pension Plan, and non-contributory plans, such as old age security (including the guaranteed income supplement), family allowance payments and child tax benefits made under federal and provincial governments programs, the employment insurance benefits, the rent supplement, the spouse's allowances and the blind and disabled persons allowances. The administration costs related to those programs are also included.
- (b) **Workers' Compensation Benefits** – Includes expenditures on administration and for benefits, other than rehabilitation and medical care, related to workers' compensation schemes.
- (c) **Pension Plan Benefits and Other Expenditures** – Accounts for the following transactions:
- (i) Pensions and other benefits paid under pension schemes that are embedded in the government's budgetary framework (pay as you go plans) such as the Public Service Superannuation Plan of Saskatchewan.

- (ii) Pension and other benefits paid under the non-autonomous pension schemes, i.e. plans that have full separate accounts within the Consolidated Revenue Fund but are not separate institutional units such as the federal Public Service Superannuation Account and the annual surpluses (contributions of employees and employers plus interest earnings less pensions and benefits paid), of the non-autonomous pension plans which are considered household's claims on government.
- (d) **Veterans Benefits** – As well as administrative costs, pensions, allowances and grants, it includes outlays pertaining to the administration of veterans hospitals, to the provision of medical supplies and prosthetic appliances, to the provision of medical, educational and social welfare services and to the forgiveness of loans under the Veterans' Land Act.
- (e) **Motor Vehicle Accident Compensations** – Includes compensations paid to victims of bodily injuries provided for by government automobile insurance plans.
- (f) **Other Social Services** – Accounts for expenses related to the provision of services to old age, to persons who are unable to lead a normal life due to a physical or mental impairment, to persons temporarily unable to work due to sickness, to households with dependent children, to persons who are survivors of a deceased person (spouse, children, etc.) and to other needy persons. It also includes direct expenditures of public institutions (hospitals, residential care facilities, other health and social services institutions) providing social services and transfers to private organizations (e.g., residential care facilities) providing similar services.
17. **Education** – Includes the costs of developing, improving and operating educational systems and the provision of specific education services. Also included are expenditures of universities' ancillary enterprises, i.e., entities providing goods and services to students, staff and others (bookstores, food services, residences, parking). It is subdivided into the following four sub-functions:
- (a) **Elementary and Secondary Education** – Encompasses outlays for educational services from kindergarten to senior matriculation. It also includes expenditure for technical and vocational training which is provided separately at the secondary school level as well as expenditure for general administration and maintenance of standards, contributions of governments, as employers, to teachers pension plans, support to students, the construction of buildings and the operation of education programs. Also included are expenses for pupil transportation, and for text books, electronics, equipment and supplies used in the education process. Schools for the handicapped, schools for Indians and Inuit and transfers to private elementary and secondary schools come under this sub-function.
- (b) **Post-secondary Education** – Refers to the kind of education generally obtained in universities or in degree and non-degree granting community colleges and specialized educational institutions. Included in these colleges and institutions are teachers' colleges, advanced technical institutes and junior colleges, CEGEPS, music conservatories and schools specializing in the instruction and training of artists, and nursing education provided by universities and colleges. This category includes the transfers or direct expenditures for the operations of universities, colleges and institutions providing this kind of education. Also included are bursaries, scholarships and other types of financial assistance to students (loan forgiveness, interest relief, etc.) as well as refundable learning tax credits.
- (c) **Special Retraining Services** – Comprises outlays made for the purpose of upgrading the skills of individuals. It includes the cost of courses provided under the Federal Manpower Training Program and the new Labor Market Development Agreement, the purchases of on-the-job training for unemployed insurance recipients, cash allowances or subsidies to workers and persons available for work undergoing training, tax credits intended to encourage systematic employee training by corporations and other similar services. Excluded is police training, which is classified as "Protection of Persons and Property."
- (d) **Other Education** – Covers outlays that either overlap or cannot be allocated to the other sub-functions. It includes the general administration expenses of departments of education, the costs of statistical and research activities pertaining to education and the expenses of apprenticeship training. Payments made by one government to another or to the private sector to encourage proficiency in the official languages are also included, as are costs of special instructional arrangements such as evening classes and correspondence courses. Expenditures of ancillary enterprises of colleges and universities, e.g., bookstores and cafeterias, are included here.
18. **Resource Conservation and Industrial Development** – This classification includes a wide array of services related to the conservation and development of natural resources and the development and promotion of industries. Included are agriculture, fish and game, oil and gas, forestry, mining, water power and tourist promotion.
19. **Environment** – While certain components of this function are similar to some sub-functions of "Protection of Persons and Property" and others with sub-functions of "Health," they are grouped in this function through their common aim of ensuring the most favorable environment for people and of minimizing the deleterious effects of modern living on that environment. Included are water purification and supply, sewage collection and disposal, garbage and waste collection and disposal, pollution control and other environmental services.

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20. **Recreation and Culture** – The purpose of this function is to portray government participation in the field of leisure either through developing, improving or operating leisure facilities or through assistance payments to individuals and private organizations engaged in promoting leisure activities.
 21. **Labour, Employment and Immigration** – Included in this function are outlays related to the development and promotion of labour relations and fair employment conditions, as well as to various immigration programs.
 22. **Housing** – This function now includes all government outlays on housing with the exception of transfers (rent supplement) to individuals made to help alleviating their current rental cost which are allocated to the sub-function “Social Assistance.”
 23. **Foreign Affairs and International Assistance** – Provides for expenditures pertaining to the formal relations of Canada with other sovereign states. It accounts for contributions made to foster economic development and to improve social conditions in foreign lands, e.g., the expenditures of the Canadian International Development Agency. (Expenditures on trade or immigration promotion abroad and cultural exchange with foreign countries are respectively classified under “Trade and Industry,” “Immigration” and “Culture.”)
 24. **Regional Planning and Development** – Covers expenditures related to community and region development affairs and services. These include expenditures on planning and zoning and on community and regional development.
 25. **Research Establishments** – This function provides for expenditures pertaining to organizations like the National Research Council of Canada and certain provincial research establishments whose prime purpose is pure or applied scientific research and the promotion of developments resulting from such activities. Also included are grants to individuals and non-government establishments engaged in similar types of research as well as refundable tax credits for research and development. It does not cover the expenditure of the Medical Research Council which is allocated to the function “Health”.
 26. **General Purpose Transfers to Other Governments Sub-sectors** – As in the case of revenue, intergovernment transfers are classified and specified by level of government sub-sectors. Included in this function are the Canada Health and Social Transfer (CHST) which has replaced the EPF and CAP transfers previously classified as specific purpose transfers and the Quebec’s transfer to the federal government of the proceeds of the 3.0 personal income tax points granted to Quebec under the ex Youth Allowances Program. Specific purpose transfers are not included here. Because they are made on the condition that the recipient carries out specific programs, they are included in the related expenditure functions.
 27. **Debt Charges** – This category is subdivided into “interest” and “other debt charges.” It excludes debt retirement as well as realized and unrealized gains and losses on foreign exchange which are now classified as part of the Financing Account, and not considered as expenditures.
 28. **Other Expenditures** – This category provides for expenditures which cannot be allocated to any of the other functions. It is occasionally used in the estimate cycles to include contingency reserves which are there mainly to handle unforeseen changes in the economy. It also includes the balancing adjustments or residual error of the consolidation exercise.

Appendix II

Classification of Assets and Liabilities

Financial Assets

1. **Cash on Hand and on Deposit** – Cash and deposits consist of coins; bank notes; money orders; postal notes; cheques; accepted sight drafts; demand, notice and term deposit balances with banks and other financial institutions (e.g., Alberta Treasury Branches). Term deposits that are cashable on demand should be classified under term deposits. This category distinguishes between Canadian and foreign currency. Canadian currency is classified into cash on hand, including amounts in transit. Foreign holdings are shown at the Canadian dollar equivalent converted at current closing rate.
2. **Receivables** – Consists of all claims against debtor arising from the sale of goods and services. Also included are accrued revenue receivable, accrued government grants receivable, and residual interfund and intergovernment adjustments that are required on consolidation of receivables.

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

3. **Advances** – Consists of loans, advances and other claims that cannot be sold or traded on the market. Also included are the residual interfund and intergovernment adjustments that are required on consolidation of "advances." Governments make funds available directly to other governments, Crown corporations or other entities.
4. **Securities** – Encompasses the holdings of all securities regardless of whether they are acquired as a consequence of public policy (e.g., to secure loans) or for investment purposes made through investment dealers (market securities). The category also includes some intergovernmental non-marketable securities.
5. **Other Financial Assets** – Encompasses financial assets, which cannot be assigned to more specific classification categories. It includes debit balances in suspense accounts and is also used for recording residual interfund and intergovernment adjustments that are required on consolidation of other financial assets.

Liabilities

6. **Bank Overdrafts** – Bank overdrafts are an excess of outstanding cheques over bank deposits.
7. **Payables** – Consists of claims by creditors arising from the purchase of goods and services. Also included are accrued expenditure payable, accrued government grants payables and the residual interfund and intergovernment adjustments that are required on consolidation of "payables".
8. **Advances** – This heading parallels the corresponding classification on the asset side but the number of sub-headings is fewer in accordance with the borrowing channels used by governments. No issuance of securities is reported in this category. Advances are identifiable as payable in Canadian or foreign currencies.
9. **Coins in Circulation** – Is a liability of the federal government, which backs the value of all coins held by individuals and other sectors of the economy. This liability item of the federal government is not reported in the Public Accounts, the figures are obtained from the Royal Canadian Mint. Notes are not reported in this category since they are a liability of the Bank of Canada.
10. **Treasury Bills** – Both short and long-term government debt issued. Treasury bills do not pay interest, but are sold at a discount and mature at par (100% of face value).
11. **Canada Bills** – Consists of Government of Canada's short term treasury bills sold strictly in the United States.
12. **Short Term Paper** – Consists of short term instruments other than treasury bills and Canada bills that are issued in Canadian and foreign currencies and traded in the money market.
13. **Savings Bonds** – Unlike almost all other bonds, Canada Saving Bonds (CSBs) can be cashed by the owner at any time. Since they are not transferable and hence not marketable (i.e., they are not traded on bond markets), CSBs do not rise and fall in price but may always be cashed at their full par value. The redemption price of a CSB is the face value plus accrued interest. CSBs can only be purchased by or on behalf of Canadian individuals.
14. **Bonds and Debentures** – Consists of a certificate evidencing a debt on which the issuer promises to pay the holder a specified amount of interest for a specified length of time, and to repay the loan on its maturity. The following table illustrates the major investors (purchasers) of marketable and non-marketable bonds and debentures. For example, the first column termed "Federal Government Bonds" shows the major purchasers of federal bonds.

15. **Other Securities** – Takes account of securities issued which cannot be classified in the above categories either because of the type of securities involved (e.g., mid and long term notes) or because of lack of precise information in source documents. The securities are identifiable as payable in Canadian and foreign currencies.
16. **Deposits** – Consists of trust deposits, the deposits of excess working funds of enterprises such as the amounts held by certain provincial governments for the account of their Treasury branches or equivalents, deposits of contractors held against their satisfactory performance of work and other miscellaneous deposits of indeterminate duration. Also included are the residual interfund and intergovernmental adjustments that are required on consolidation of “deposits.”
17. **Liabilities to Pension Plans** – Consists of the government’s obligations as an employer as well as government’s obligations toward participants, that is, its obligations as an employer and the share of benefits vested through the contributions of participants and independent employers paid into the Consolidated Revenue Fund. The unfunded portion of trustee and non-trustee pension plans is recorded whether or not the government includes them in its balance sheet. Non-Trustee pension plans liabilities are considered unfunded.
18. **Other Liabilities** – This is a residual category for amounts which can not be reported under a more specific heading. As in the case of “Other Financial Assets” (see Paragraph 5) it is also used for recording residual interfund and intergovernmental adjustments which are required on consolidation of other liabilities.
19. **Excess of Financial Assets over Liabilities (or Excess of Liabilities over Financial Assets)** – Represents the accumulated surplus (or deficit).

Text table 2

Major Purchasers of Government Bonds

Federal Government Bonds	Provincial and Territorial Government Bonds	Local Government Bonds
Canada Pension Plan Provincial Governments Government Business Enterprises General Public	Canada Pension Plan Provincial Governments Government Business Enterprises General Public	Not Applicable Provincial Governments Government Business Enterprises General Public

Appendix III – Reconciliation Statement I – Revenue and Expenditures

Reconciliation of Estimated Federal General Government Revenue and Expenditures on a FMS Basis to the Fiscal Monitor, for the Fiscal Year 2001/02

	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures	
	millions of dollars			
Totals on a Public Accounts Basis				
1	Net External Revenue and Expenditures	174,129.0	164,352.0	9,777.0
Deductions				
2	Provision for Valuation	0.0	(3,223.4)	3,223.4
3	Total of Deductions	0.0	(3,223.4)	3,223.4
4	Addition of Revenue and Expenditures of Special Funds (including consolidated specified accounts) to Reflect the "FMS Universe"	5,774.9	3,904.5	1,870.4
Deductions of Transactions Between Ministries and Special Funds				
5	Ministries	14.8	2,503.5	(2,488.7)
6	Special Funds	3,719.7	1,231.0	2,488.7
7	Total Transfers Between Ministries and Special Funds	3,734.5	3,734.5	0.0
8	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 1 and 4 less 3 and 7)	176,169.4	167,745.4	8,424.0
Conversion from Net Basis to a Gross Basis				
9	Revenue Credited to the Vote	2,690.4	2,690.4	0.0
10	Tax Credits Adjustments	11,859.3	11,859.3	0.0
11	Other Interest Paid (on late payments of GST rebates and refunds)	30.5	30.5	0.0
12	Total Conversion from Net Basis to a Gross Basis	14,580.2	14,580.2	0.0
Other Adjustments				
13	Refunds of Prior Years Expenditures	(239.5)	(239.5)	0.0
	Out-of-Scope Revenue/Expenditures:			
14	Domestic Coinage	(150.5)	0.0	(150.5)
15	Net Gain/Loss on Exchange	(79.5)	0.0	(79.5)
16	Non-relevant Items in Special Funds	(15.0)	(175.4)	160.4
17	Total of Other Adjustments (lines 13 to 16)	(484.5)	(414.9)	(69.6)
18	Totals on a FMS Basis (lines 8, 12 and 17)	190,265.1	181,910.7	8,354.4

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00

No.	Newfoundland and Labrador	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a Public Accounts Basis				
As per the Public Accounts 1999/00				
1	Current Account	3,433.1	3,287.9	145.2
2	Capital Account	131.7	289.8	(158.1)
3	Combined Accounts	0.0	0.0	0.0
4	Total Combined Accounts per Public Accounts	3,564.8	3,577.7	(12.9)
Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"				
5	Workers' Compensation Commission of Newfoundland and Labrador	145.0	154.1	(9.1)
6	Newfoundland Municipal Financing Corporation	43.2	43.1	0.1
7	Newfoundland Medical Care Commission	182.3	182.3	0.0
8	Transportation Initiative Fund	14.8	52.7	(37.9)
9	Newfoundland and Labrador Housing Corporation	108.4	108.4	0.0
10	Sinking Fund	84.3	0.3	84.0
11	Other Special Funds	66.5	84.9	(18.4)
12	Total of Revenue and Expenditures of Special Funds	644.5	625.8	18.7
Deductions of Transactions Between Ministries and Special Funds¹				
13	Ministries	70.0	204.1	(134.1)
14	Workers' Compensation Commission of Newfoundland and Labrador	6.7	28.3	(21.6)
15	Newfoundland Municipal Financing Corporation	0.0	0.0	0.0
16	Newfoundland Medical Care Commission	181.9	0.0	181.9
17	Transportation Initiative Fund	0.0	52.7	(52.7)
18	Newfoundland and Labrador Housing Corporation	7.0	0.0	7.0
19	Sinking Fund	0.0	0.0	0.0
20	Other Special Funds	25.0	2.1	22.9
21	Total Transfers Between Ministries and Special Funds	290.6	287.2	3.4
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	3,918.7	3,916.3	2.4
Conversion from Net Basis to a Gross Basis				
23	Refundable Tax Credits	0.0	0.0	0.0
24	Interest Recovered from Crown Corporations	0.0	0.0	0.0
25	Other	0.0	0.0	0.0
26	Total Conversion from Net Basis to a Gross Basis	0.0	0.0	0.0
Other Adjustments				
Deduction of:				
Revenue of Crown Corporations				
27	Other	0.0	0.0	0.0
28	Recoveries of Ministries	5.6	5.6	0.0
29	Other Deductions	12.0	8.8	3.2
30	Other Items	26.3	(52.1)	78.4
31	Total of Other Adjustments (lines - 30 less 27 to 29)	8.7	(66.5)	75.2
32	Totals on a FMS Basis (lines 22, 26 and 31)	3,927.4	3,849.8	77.6

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Prince Edward Island	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a Public Accounts Basis				
As per the Public Accounts 1999/00				
1	Current Account	895.8	860.5	35.3
2	Capital Account	5.3	45.6	(40.3)
3	Combined Accounts	0.0	0.0	0.0
4	Total Combined Accounts per Public Accounts	901.1	906.1	(5.0)
Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"				
5	Tourism P.E.I.	16.6	16.6	0.0
6	Workers' Compensation Board of Prince Edward Island	25.3	25.0	0.3
7	Prince Edward Island Lotteries Commission	12.5	12.5	0.0
8	P.E.I. Business Development	30.5	30.5	0.0
9	P.E.I. Agricultural Insurance Corp	11.6	12.1	(0.5)
10	P.E.I. Special Projects Fund	24.5	7.1	17.4
11	Other Special Funds	63.6	29.4	34.2
12	Total of Revenue and Expenditures of Special Funds	184.6	133.2	51.4
Deductions of Transactions Between Ministries and Special Funds¹				
13	Ministries	43.6	73.2	(29.6)
14	Tourism P.E.I.	9.4	0.0	9.4
15	Workers' Compensation Board of Prince Edward Island	2.9	0.0	2.9
16	Prince Edward Island Lotteries Commission	0.0	12.5	(12.5)
17	Enterprise P.E.I.	26.0	0.9	25.1
18	P.E.I. Agricultural Insurance Corp	4.0	0.0	4.0
19	P.E.I. Special Projects Fund	23.5	7.1	16.4
20	Other Special Funds	21.0	5.8	15.2
21	Total Transfers Between Ministries and Special Funds	130.4	99.5	30.9
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	955.3	939.8	15.5
Conversion from Net Basis to a Gross Basis				
23	Refundable Tax Credits	0.0	0.0	0.0
24	Interest Recovered from Crown Corporations	0.0	0.0	0.0
25	Other	0.8	0.8	0.0
26	Total Conversion from Net Basis to a Gross Basis	0.8	0.8	0.0
Other Adjustments				
Deduction of:				
Revenue of Crown Corporations				
27	Other	0.0	0.0	0.0
28	Recoveries of Ministries	0.8	0.8	0.0
29	Other Deductions	0.0	10.3	(10.3)
30	Other Items	11.2	11.3	(0.1)
31	Total of Other Adjustments (lines - 30 less 27 to 29)	10.4	0.2	10.2
32	Totals on a FMS Basis (lines 22, 26, and 31)	966.5	940.8	25.7

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Nova Scotia	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a Public Accounts Basis			
	As per the Public Accounts 1999/00			
1	Current Account	5,146.9	5,679.3	(532.4)
2	Capital Account	0.0	0.0	0.0
3	Combined Accounts	0.0	0.0	0.0
4	Total Combined Accounts per Public Accounts	5,146.9	5,679.3	(532.4)
	Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"			
5	Insured Prescription Drug Plan Trust Fund	100.9	100.9	0.0
6	Workers' Compensation Board	237.7	206.6	31.1
7	Nova Scotia Municipal Finance Corporation	51.7	51.7	0.0
8	Nova Scotia Housing Development Corporation	49.4	49.4	0.0
9	Nova Scotia Alcohol and Gaming Commission	11.6	6.5	5.1
10	Nova Scotia Legal Aid Commission	11.6	11.3	0.3
11	Other Special Funds	447.7	446.2	1.5
12	Total of Revenue and Expenditures of Special Funds	910.6	872.6	38.0
	Deductions of Transactions Between Ministries and Special Funds¹			
13	Ministries	14.0	157.7	(143.7)
14	Insured Prescription Drug Plan Trust Fund	78.0	0.0	78.0
15	Workers' Compensation Board	32.5	7.2	25.3
16	Nova Scotia Municipal Finance Corporation	0.0	0.0	0.0
17	Nova Scotia Housing Development Corporation	10.3	0.0	10.3
18	Nova Scotia Alcohol and Gaming Commission	0.0	0.0	0.0
19	Nova Scotia Legal Aid Commission	11.5	0.0	11.5
20	Other Special Funds	269.9	256.4	13.5
21	Total Transfers Between Ministries and Special Funds	416.2	421.3	(5.1)
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	5,641.3	6,130.6	(489.3)
	Conversion from Net Basis to a Gross Basis			
23	Refundable Tax Credits	13.0	13.0	0.0
24	Interest Recovered from Crown Corporations	0.0	0.0	0.0
25	Other	278.6	278.6	0.0
26	Total Conversion from Net Basis to a Gross Basis	291.6	291.6	0.0
	Other Adjustments			
	Deduction of:			
	Revenue of Crown Corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of Ministries	0.0	0.0	0.0
29	Other Deductions	145.7	493.1	(347.4)
30	Other Items	(99.6)	(147.6)	48.0
31	Total of Other Adjustments (lines - 30 less 27 to 29)	(245.3)	(640.7)	395.4
32	Totals on a FMS Basis (lines 22, 26 and 31)	5,687.6	5,781.5	(93.9)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	New Brunswick	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a Public Accounts Basis			
	As per the Public Accounts 1999/00			
1	Current Account	4,695.8	4,667.1	28.7
2	Capital Account	43.0	296.4	(253.4)
3	Combined Accounts	0.0	0.0	0.0
4	Total Combined Accounts per Public Accounts	4,738.8	4,963.5	(224.7)
	Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"			
5	Workers' Compensation Board of the Province of New Brunswick	169.1	151.8	17.3
6	New Brunswick Highway Corporation	910.1	910.1	0.0
7	New Brunswick Municipal Finance Corporation	24.4	24.3	0.1
8	Service New Brunswick	40.0	38.0	2.0
9	New Brunswick Crop Insurance Corporation	4.4	3.6	0.8
10	Lotteries Commission of New Brunswick	86.8	86.8	0.0
11	Other Special Funds	407.1	114.7	292.4
12	Total of Revenue and Expenditures of Special Funds	1,641.9	1,329.3	312.6
	Deductions of Transactions Between Ministries and Special Funds¹			
13	Ministries	205.4	191.1	14.3
14	Workers' Compensation Board of the Province of New Brunswick	18.9	0.6	18.3
15	New Brunswick Highway Corporation	0.0	0.0	0.0
16	New Brunswick Municipal Finance Corporation	0.0	0.0	0.0
17	Service New Brunswick	25.1	0.0	25.1
18	New Brunswick Crop Insurance Corporation	1.9	0.6	1.3
19	Lotteries Commission of New Brunswick	0.0	86.8	(86.8)
20	Other Special Funds	167.3	115.3	52.0
21	Total Transfers Between Ministries and Special Funds	418.6	394.4	24.2
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	5,962.1	5,898.4	63.7
	Conversion from Net Basis to a Gross Basis			
23	Refundable Tax Credits	0.0	0.0	0.0
24	Interest Recovered from Crown Corporations	279.3	279.3	0.0
25	Other	0.0	0.0	0.0
26	Total Conversion from Net Basis to a Gross Basis	279.3	279.3	0.0
	Other Adjustments			
	Deduction of:			
	Revenue of Crown Corporations			
27	Other	17.0	0.0	17.0
28	Recoveries of Ministries	18.2	18.2	0.0
29	Other Deductions	163.6	133.5	30.1
30	Other Items	(809.3)	(458.6)	(350.7)
31	Total of Other Adjustments (lines - 30 less 27 to 29)	(1,008.1)	(610.3)	(397.8)
32	Totals on a FMS Basis (lines 22, 26 and 31)	5,233.3	5,567.4	(334.1)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Quebec	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars		
	Totals on a Public Accounts Basis			
	As per the Public Accounts 1999/00			
1	Current Account	...	...	...
2	Capital Account	...	...	...
3	Combined Accounts	45,159.3	45,336.5	(177.2)
4	Total Combined Accounts per Public Accounts	45,159.3	45,336.5	(177.2)
	Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"			
5	Commission de la santé et de la sécurité du travail	2,586.1	2,280.7	305.4
6	Fonds de développement du marché du travail	965.9	945.9	20.0
7	Financing Fund	596.0	587.7	8.3
8	Régie des assurances agricoles du Québec	539.1	450.0	89.1
9	Régie de l'assurance-maladie du Québec	4,386.2	4,386.2	0.0
10	Société d'habitation du Québec	566.4	566.1	0.3
11	Société de l'assurance automobile du Québec	1,301.4	1,197.8	103.6
12	Société immobilière du Québec	525.1	512.4	12.7
13	Other Special Funds	6,000.6	5,062.9	937.7
14	Total of Revenue and Expenditures of Special Funds	17,466.8	15,989.7	1,477.1
	Deductions of Transactions Between Ministries and Special Funds¹			
15	Ministries	228.3	8,224.5	(7,996.2)
16	Commission de la santé et de la sécurité du travail	4.1	119.9	(115.8)
17	Fonds de développement du marché du travail	959.5	26.3	933.2
18	Financing Fund	438.5	586.2	(147.7)
19	Régie des assurances agricoles du Québec	354.0	0.2	353.8
20	Régie de l'assurance-maladie du Québec	4,361.0	10.7	4,350.3
21	Société d'habitation du Québec	288.3	0.0	288.3
22	Société de l'assurance automobile du Québec	34.0	120.0	(86.0)
23	Société immobilière du Québec	495.0	1.3	493.7
24	Other Special Funds	3,655.7	1,041.2	2,614.5
25	Total Transfers Between Ministries and Special Funds	10,818.4	10,130.3	688.1
26	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 14 less 25)	51,807.7	51,195.9	611.8
	Conversion from Net Basis to a Gross Basis			
27	Refundable Tax Credits	1,580.4	1,580.4	0.0
28	Interest Recovered from Crown Corporations	0.0	0.0	0.0
29	Youth Allowances	555.4	555.4	0.0
30	Other Recoveries	921.7	921.7	0.0
31	Total Conversion from Net Basis to a Gross Basis	3,057.5	3,057.5	0.0
	Other Adjustments			
	Deduction of:			
	Revenue of Crown Corporations			
32	Hydro-Québec	637.0	0.0	637.0
33	Other	255.4	0.0	255.4
34	Recoveries of Ministries	126.6	126.6	0.0
35	Allowances for Doubtful Accounts	315.7	315.7	0.0
36	Other Deductions	918.3	1,153.5	(235.2)
37	Other Items	(396.9)	851.6	(1,248.5)
38	Total of Other Adjustments (lines - 37 less 32 to 36)	(2,649.9)	(744.2)	(1,905.7)
39	Totals on a FMS Basis (lines 26, 31 and 38)	52,215.3	53,509.2	(1,293.9)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Ontario	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a Public Accounts Basis				
As per the Public Accounts 1999/00				
1	Current Account	61,133.6	59,007.1	2,126.5
2	Capital Account	0.0	3,059.4	(3,059.4)
3	Combined Accounts	0.0	0.0	0.0
4	Total Combined Accounts per Public Accounts	61,133.6	62,066.5	(932.9)
Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"				
5	Workplace Safety & Insurance Board	3,833.0	2,929.0	904.0
6	Ontario Legal Aid	268.5	227.2	41.3
7	Ontario Realty Corporation	59.6	47.1	12.5
8	Ontario Clean Water Agency	115.2	102.5	12.7
9	Agricorp	129.5	196.8	(67.3)
10	Ontario Housing Corporation	785.1	785.1	0.0
11	Other Special Funds	945.9	884.1	61.8
12	Total of Revenue and Expenditures of Special Funds	6,136.8	5,171.8	965.0
Deductions of Transactions Between Ministries and Special Funds¹				
13	Ministries	182.0	1,228.9	(1,046.9)
14	Workplace Safety & Insurance Board	255.0	77.5	177.5
15	Ontario Legal Aid	194.8	6.7	188.1
16	Ontario Realty Corporation	49.2	0.0	49.2
17	Ontario Clean Water Agency	0.0	0.1	(0.1)
18	Agricorp	30.9	0.0	30.9
19	Ontario Housing Corporation	315.9	0.0	315.9
20	Other Special Funds	424.5	110.5	314.0
21	Total Transfers Between Ministries and Special Funds	1,452.3	1,423.7	28.6
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	65,818.1	65,814.6	3.5
Conversion from Net Basis to a Gross Basis				
23	Refundable Tax Credits	1,001.5	1,001.5	0.0
24	Interest Recovered from Crown Corporations	0.0	0.0	0.0
25	Other Interest	241.0	241.0	0.0
26	Tax Commissions	8.1	8.1	0.0
27	Total Conversion from Net Basis to a Gross Basis	1,250.6	1,250.6	0.0
Other Adjustments				
Deduction of:				
Revenue of Crown Corporations				
28	Other	0.0	0.0	0.0
29	Recoveries of Ministries	262.0	262.0	0.0
30	Other Deductions	1.7	669.4	(667.7)
31	Other Items	276.6	(358.9)	635.5
32	Total of Other Adjustments (lines - 31 less 28 to 30)	12.9	(1,290.3)	1,303.2
33	Totals on a FMS Basis (lines 22, 27 and 32)	67,081.6	65,774.9	1,306.7

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Manitoba	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a Public Accounts Basis				
As per the Public Accounts 1999/00				
1	Current Account	...	...	...
2	Capital Account	...	...	...
3	Combined Accounts	6,337.8	6,436.6	(98.8)
4	Total Combined Accounts per Public Accounts	6,337.8	6,436.6	(98.8)
Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"				
5	The Manitoba Health Services Insurance Plan	2,172.4	2,172.4	0.0
6	The Public School Finance Board	750.9	750.6	0.3
7	Manitoba Crop Insurance Corporation	286.0	229.8	56.2
8	The Council on Post-Secondary Education	299.8	299.9	(0.1)
9	The Workers' Compensation Board of Manitoba	191.6	178.3	13.3
10	Other Special Funds	361.3	759.7	(398.4)
11	Total of Revenue and Expenditures of Special Funds	4,062.0	4,390.7	(328.7)
Deductions of Transactions Between Ministries and Special Funds¹				
12	Ministries	190.9	3,242.8	(3,051.9)
13	The Manitoba Health Services Insurance Plan	2,166.2	0.0	2,166.2
14	The Public School Finance Board	551.6	3.1	548.5
15	Manitoba Crop Insurance Corporation	143.3	0.4	142.9
16	The Council on Post-Secondary Education	299.8	0.0	299.8
17	The Workers' Compensation Board of Manitoba	0.1	5.1	(5.0)
18	Other Special Funds	122.5	213.8	(91.3)
19	Total Transfers Between Ministries and Special Funds	3,474.4	3,465.2	9.2
20	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 11 less 19)	6,925.4	7,362.1	(436.7)
Conversion from Net Basis to a Gross Basis				
21	Tax Commissions	8.1	8.1	0.0
22	Interest Recovered from Crown Corporations and Other Agencies ²	988.8	988.8	0.0
23	Refundable Tax Credits	71.9	71.9	0.0
24	Total Conversion from Net Basis to a Gross Basis	1,068.8	1,068.8	0.0
Other Adjustments				
Deduction of:				
Revenue of Crown Corporations				
25	Other	0.0	0.0	0.0
26	Recoveries of Ministries	22.7	22.7	0.0
27	Other Deductions	0.0	44.5	(44.5)
28	Other Items	109.5	(277.8)	387.3
29	Total of Other Adjustments (lines - 28 less 25 to 27)	86.8	(345.0)	431.8
30	Totals on a FMS Basis (lines 20, 24 and 29)	8,081.0	8,085.9	(4.9)

¹ This information was obtained from publicly available sources.

² Includes interest recovered from special funds.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Saskatchewan	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a Public Accounts Basis				
As per the Public Accounts 1999/00				
1	Current Account	...	...	...
2	Capital Account	...	...	...
3	Combined Accounts	5,856.9	5,773.5	83.4
4	Total Combined Accounts per Public Accounts	5,856.9	5,773.5	83.4
Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"				
5	Saskatchewan Agricultural Stabilization Fund	311.6	379.1	(67.5)
6	Saskatchewan Housing Corporation	162.2	164.7	(2.5)
7	Saskatchewan Property Management Corporation	179.6	180.4	(0.8)
8	Workers' Compensation Board	203.4	187.2	16.2
9	Crop Insurance Corporation of Saskatchewan	213.9	143.3	70.6
10	Crown Investments Corporation	162.5	158.5	4.0
11	Other Special Funds	501.2	486.0	15.2
12	Total of Revenue and Expenditures of Special Funds	1,734.4	1,699.2	35.2
Deductions of Transactions Between Ministries and Special Funds¹				
13	Ministries	247.4	553.6	(306.2)
14	Saskatchewan Agricultural Stabilization Fund	121.1	4.0	117.1
15	Saskatchewan Housing Corporation	26.8	25.6	1.2
16	Saskatchewan Property Management Corporation	117.5	0.0	117.5
17	Workers' Compensation Board	0.0	0.0	0.0
18	Crop Insurance Corporation of Saskatchewan	74.3	0.0	74.3
19	Crown Investments Corporation	0.0	145.5	(145.5)
20	Other Special Funds	174.8	56.9	117.9
21	Total Transfers Between Ministries and Special Funds	761.9	785.6	(23.7)
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	6,829.4	6,687.1	142.3
Conversion from Net Basis to a Gross Basis				
23	Refundable Tax Credits	0.0	0.0	0.0
24	Interest Recovered from Crown Corporations	290.3	290.3	0.0
25	Other	0.0	0.0	0.0
26	Total Conversion from Net Basis to a Gross Basis	290.3	290.3	0.0
Other Adjustments				
Deduction of:				
Revenue of Crown Corporations				
27	Other	0.0	0.0	0.0
28	Recoveries of Ministries	5.3	5.3	0.0
29	Other Deductions	6.7	30.2	(23.5)
30	Other Items	0.0	0.0	0.0
31	Total of Other Adjustments (lines - 30 less 27 to 29)	(12.0)	(35.5)	23.5
32	Totals on a FMS Basis (lines 22, 26 and 31)	7,107.7	6,941.9	165.8

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Alberta	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a Public Accounts Basis			
	As per the Public Accounts 1999/00			
1	Current Account	...	...	...
2	Capital Account	...	...	...
3	Combined Accounts	17,391.9	15,645.0	1,746.9
4	Total Combined Accounts per Public Accounts	17,391.9	15,645.0	1,746.9
	Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"			
5	Alberta Heritage and Savings Trust Fund	1,170.8	940.8	230.0
6	Workers' Compensation Board	771.4	901.5	(130.1)
7	Alberta Municipal Financing Corporation	447.8	490.8	(43.0)
8	Lottery Fund	863.8	863.8	0.0
9	Alberta School Foundation	1,129.4	1,140.2	(10.8)
10	Agriculture Financial Services Corporation	499.7	401.6	98.1
11	Other Special Funds	1,728.0	1,378.5	349.5
12	Total of Revenue and Expenditures of Special Funds	6,610.9	6,117.2	493.7
	Deductions of Transactions Between Ministries and Special Funds¹			
13	Ministries	1,696.0	894.9	801.1
14	Alberta Heritage and Savings Trust Fund	101.9	939.1	(837.2)
15	Workers' Compensation Board	0.0	6.0	(6.0)
16	Alberta Municipal Financing Corporation	0.0	0.0	0.0
17	Lottery Fund	0.0	857.3	(857.3)
18	Alberta School Foundation	0.0	0.0	0.0
19	Agriculture Financial Services Corporation	202.4	3.6	198.8
20	Other Special Funds	1,213.3	455.0	758.3
21	Total Transfers Between Ministries and Special Funds	3,213.6	3,155.9	57.7
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	20,789.2	18,606.3	2,182.9
	Conversion from Net Basis to a Gross Basis			
23	Refundable Tax Credits	0.1	0.1	0.0
24	Interest Recovered from Crown Corporations	0.0	0.0	0.0
25	Other	0.0	0.0	0.0
26	Total Conversion from Net Basis to a Gross Basis	0.1	0.1	0.0
	Other Adjustments			
	Deduction of:			
	Revenue of Crown Corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of Ministries	111.0	111.0	0.0
29	Other Deductions	0.4	270.1	(269.7)
30	Other Items	(106.2)	(239.3)	133.1
31	Total of Other Adjustments (lines - 30 less 27 to 29)	(217.6)	(620.4)	402.8
32	Totals on a FMS Basis (lines 22, 26 and 31)	20,571.7	17,986.0	2,585.7

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	British Columbia	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a Public Accounts Basis			
	As per the Public Accounts 1999/00			
1	Current Account	...	...	...
2	Capital Account	...	...	...
3	Combined Accounts	21,846.0	22,200.4	(354.4)
4	Total Combined Accounts per Public Accounts	21,846.0	22,200.4	(354.4)
	Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"			
5	Workers' Compensation Board of B.C.	1,733.9	1,499.3	234.6
6	Forest Renewal B.C.	332.8	331.6	1.2
7	B.C. Buildings Corporation	494.3	449.3	45.0
8	B.C. Transportation Financing Authority	210.7	188.5	22.2
9	B.C. Housing Management Corporation	207.5	210.1	(2.6)
10	Industry, Training and Apprenticeship Commission	70.3	70.2	0.1
11	Other Special Funds	541.4	525.0	16.4
12	Total of Revenue and Expenditures of Special Funds	3,590.9	3,274.0	316.9
	Deductions of Transactions Between Ministries and Special Funds¹			
13	Ministries	78.0	839.6	(761.6)
14	Workers' Compensation Board of B.C.	0.0	0.0	0.0
15	Forest Renewal B.C.	301.5	0.0	301.5
16	B.C. Buildings Corporation	338.4	0.0	338.4
17	B.C. Transportation Financing Authority	210.7	18.7	192.0
18	B.C. Housing Management Corporation	98.4	0.0	98.4
19	Industry, Training and Apprenticeship Commission	70.1	0.0	70.1
20	Other Special Funds	296.3	30.5	265.8
21	Total Transfers Between Ministries and Special Funds	1,393.4	888.8	504.6
22	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 12 less 21)	24,043.5	24,585.6	(542.1)
	Conversion from Net Basis to a Gross Basis			
23	Refundable Tax Credits	48.3	48.3	0.0
24	Interest Recovered from Crown Corporations	797.0	797.0	0.0
25	Commissions	24.6	24.6	0.0
26	Recoveries from Federal	195.9	195.9	0.0
27	Other Recoveries	312.3	312.3	0.0
28	Total Conversion from Net Basis to a Gross Basis	1,378.1	1,378.1	0.0
	Other Adjustments			
	Deduction of:			
	Revenue of Crown Corporations			
29	Other	0.0	0.0	0.0
30	Recoveries of Ministries	65.6	65.6	0.0
31	Other Deductions	(40.5)	(392.3)	351.8
32	Other Items	213.2	574.3	(361.1)
33	Total of Other Adjustments (lines - 32 less 29 to 31)	188.1	901.0	(712.9)
34	Totals on a FMS Basis (lines 22, 28 and 33)	25,609.7	26,864.7	(1,255.0)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Yukon	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a Public Accounts Basis			
	As per the Public Accounts 1999/00			
1	Current Account	438.2	476.6	(38.4)
2	Capital Account	21.9	0.0	21.9
3	Combined Accounts	0.0	0.0	0.0
4	Total Combined Accounts per Public Accounts	460.1	476.6	(16.5)
	Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"			
5	Yukon Lottery Commission	2.0	1.8	0.2
6	Yukon Development Corporation	6.3	0.4	5.9
7	Compensation Fund (Yukon)	19.7	19.5	0.2
8	Yukon Housing Corporation	14.1	14.1	0.0
9	Total of Revenue and Expenditures of Special Funds	42.1	35.8	6.3
	Deductions of Transactions Between Ministries and Special Funds¹			
10	Ministries	0.5	7.9	(7.4)
11	Yukon Lottery Commission	0.0	0.0	0.0
12	Yukon Development Corporation	0.0	0.0	0.0
13	Compensation Fund (Yukon)	2.5	0.0	2.5
14	Yukon Housing Corporation	5.1	0.0	5.1
15	Total Transfers Between Ministries and Special Funds	8.1	7.9	0.2
16	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 9 less 15)	494.1	504.5	(10.4)
	Conversion from Net Basis to a Gross Basis			
17	Refundable Tax Credits	0.0	0.0	0.0
18	Interest Recovered from Crown Corporations	0.0	0.0	0.0
19	Other	0.0	0.0	0.0
20	Total Conversion from Net Basis to a Gross Basis	0.0	0.0	0.0
	Other Adjustments			
	Deduction of:			
	Revenue of Crown Corporations			
21	Other	0.0	0.0	0.0
22	Recoveries of Ministries	4.4	4.4	0.0
23	Other Deductions	(2.5)	(3.2)	0.7
24	Other Items	5.9	(6.4)	12.3
25	Total of Other Adjustments (lines - 24 less 21 to 23)	4.0	(7.6)	11.6
26	Totals on a FMS Basis (lines 16, 20, and 25)	498.1	496.9	1.2

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Continued

No.	Northwest Territories	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a Public Accounts Basis				
As per the Public Accounts 1999/00				
1	Current Account	0.0	0.0	0.0
2	Capital Account	0.0	0.0	0.0
3	Combined Accounts	762.3	799.4	(37.1)
4	Total Combined Accounts per Public Accounts	762.3	799.4	(37.1)
Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"				
5	Northwest Territories Housing Corporation	80.4	83.3	(2.9)
6	Petroleum Products Revolving Fund	10.7	11.9	(1.2)
7	Workers' Compensation Board	43.9	31.8	12.1
8	Northwest Development Corporation	6.2	5.9	0.3
9	Other Special Funds	6.9	9.1	(2.2)
10	Total of Revenue and Expenditures of Special Funds	148.1	142.0	6.1
Deductions of Transactions Between Ministries and Special Funds¹				
11	Ministries	0.0	46.7	(46.7)
12	Northwest Territories Housing Corporation	39.3	0.0	39.3
13	Petroleum Products Revolving Fund	0.0	0.0	0.0
14	Workers' Compensation Board	1.1	0.0	1.1
15	Northwest Development Corporation	2.8	0.0	2.8
16	Other Special Funds	0.7	(2.2)	2.9
17	Total Transfers Between Ministries and Special Funds	43.9	44.5	(0.6)
18	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 10 less 17)	866.5	896.9	(30.4)
Conversion from Net Basis to a Gross Basis				
19	Refundable Tax Credits	11.5	11.5	0.0
20	Interest Recovered from Crown Corporations	0.0	0.0	0.0
21	Other	0.0	0.0	0.0
22	Total Conversion from Net Basis to a Gross Basis	11.5	11.5	0.0
Other Adjustments				
Deduction of:				
Revenue of Crown Corporations				
23	Other	0.0	0.0	0.0
24	Recoveries of Ministries	6.5	6.5	0.0
25	Other Deductions	0.0	0.0	0.0
26	Other Items	(34.9)	(9.0)	(25.9)
27	Total of Other Adjustments (lines - 26 less 23 to 25)	(41.4)	(15.5)	(25.9)
28	Totals on a FMS Basis (lines 18, 22 and 27)	836.6	892.9	(56.3)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 1999/00 - Concluded

No.	Nunavut	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a Public Accounts Basis				
As per the Public Accounts 1999/00				
1	Current Account	...	...	...
2	Capital Account	...	...	...
3	Combined Accounts	741.9	673.1	68.8
4	Total Combined Accounts per Public Accounts	741.9	673.1	68.8
Addition of Revenue and Expenditures of Special Funds¹ to Reflect the "FMS Universe"				
5	Nunavut Development Corporation	6.9	6.5	0.4
6	Nunavut Business Credit Corporation	0.7	0.9	(0.2)
7	Nunavut Housing Corporation	112.6	119.1	(6.5)
8	Petroleum Products Revolving Fund	60.6	60.9	(0.3)
9	Other Special Funds	0.0	0.0	0.0
10	Total of Revenue and Expenditures of Special Funds	180.8	187.4	(6.6)
Deductions of Transactions Between Ministries and Special Funds¹				
11	Ministries	0.0	24.4	(24.4)
12	Nunavut Development Corporation	3.0	0.0	3.0
13	Nunavut Business Credit Corporation	0.2	0.0	0.2
14	Nunavut Housing Corporation	39.7	0.0	39.7
15	Petroleum Products Revolving Fund	0.0	0.0	0.0
16	Other Special Funds	0.0	0.0	0.0
17	Total Transfers Between Ministries and Special Funds	42.9	24.4	18.5
18	Total Revenue and Expenditures before the Gross Convention and Other Adjustments (lines 4 and 10 less 17)	879.8	836.1	43.7
Conversion from Net Basis to a Gross Basis				
19	Refundable Tax Credits	0.0	0.0	0.0
20	Interest Recovered from Crown Corporations	0.0	0.0	0.0
21	Other	0.0	0.0	0.0
22	Total Conversion from Net Basis to a Gross Basis	0.0	0.0	0.0
Other Adjustments				
Deduction of:				
Revenue of Crown Corporations				
23	Other	0.0	0.0	0.0
24	Recoveries of Ministries	0.1	0.1	0.0
25	Other Deductions	0.0	0.0	0.0
26	Other Items	(52.0)	(34.6)	(17.4)
27	Total of Other Adjustments (lines - 26 less 23 to 25)	(52.1)	(34.7)	(17.4)
28	Totals on a FMS Basis (lines 18, 22 and 27)	827.7	801.4	26.3

¹ This information was obtained from publicly available sources.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02

Newfoundland and Labrador	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
		millions of dollars	
Totals on a Public Accounts Basis			
Budgetary Documents ¹	3,931	3,994	(63)
Net Addition of Special Funds not included in Budgetary Documents	335	320	15
Conversion from Net Basis to a Gross Basis	0	0	0
Other Adjustments	(4)	(65)	61
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	4,262	4,249	13
Additional Government Components			
Health and Social Service Institutions	1,189	1,339	(150)
Universities and Colleges	414	408	6
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(1,193)	(1,193)	0
Totals on a FMS Basis - Provincial and Territorial Government	4,672	4,803	(131)

¹ Source: Publicly available Newfoundland and Labrador 2002/03 Budget, Exhibit III - Revenue, Exhibit IV - Expenditures.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Prince Edward Island	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	972	986	(14)
Net Addition of Special Funds not included in Budgetary Documents	73	80	(7)
Conversion from Net Basis to a Gross Basis	1	1	0
Other Adjustments	(21)	(44)	23
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	1,025	1,023	2
Additional Government Components			
Health and Social Service Institutions	299	316	(17)
Universities and Colleges	92	101	(9)
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(287)	(287)	0
Totals on a FMS Basis - Provincial and Territorial Government	1,129	1,153	(24)

¹ Source: Publicly available 2002 Prince Edward Island Budget Address, Schedule 1.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Nova Scotia	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
		millions of dollars	
Totals on a Public Accounts Basis			
Budgetary Documents ¹	5,148	5,281	(133)
Net Addition of Special Funds not included in Budgetary Documents	739	664	75
Conversion from Net Basis to a Gross Basis	300	300	0
Other Adjustments	(98)	(288)	190
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	6,089	5,957	132
Additional Government Components			
Health and Social Service Institutions	1,315	1,401	(86)
Universities and Colleges	786	794	(8)
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(1,349)	(1,349)	0
Totals on a FMS Basis - Provincial and Territorial Government	6,841	6,803	38

¹ Source: Publicly available Nova Scotia 2002/03 Estimates, p. 1.1.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

New Brunswick	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	5,291	5,255	36
Net Addition of Special Funds not included in Budgetary Documents	45	85	(40)
Conversion from Net Basis to a Gross Basis	285	285	0
Other Adjustments	(37)	19	(56)
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	5,584	5,644	(60)
Additional Government Components			
Health and Social Service Institutions	1,129	1,125	4
Universities and Colleges	348	340	8
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(1,116)	(1,116)	0
Totals on a FMS Basis - Provincial and Territorial Government	5,945	5,993	(48)

¹ Source: Publicly available New Brunswick 2002/03 Budget, 2001/02 Revised.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Quebec	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	50,093	51,043	(950)
Net Addition of Special Funds not included in Budgetary Documents	4,215	4,575	(360)
Conversion from Net Basis to a Gross Basis	3,395	3,395	0
Other Adjustments	(2,585)	(1,645)	(940)
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	55,118	57,368	(2,250)
Additional Government Components			
Health and Social Service Institutions	12,772	12,631	141
Universities and Colleges	5,253	5,532	(279)
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(13,284)	(13,284)	0
Totals on a FMS Basis - Provincial and Territorial Government	59,859	62,247	(2,388)

¹ Source: Publicly available Québec 2002/03 Budget Fiscal Plan, Table 2.12 and 2.13.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Ontario	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
		millions of dollars	
Totals on a Public Accounts Basis			
Budgetary Documents ¹	64,112	63,412	700
Net Addition of Special Funds not included in Budgetary Documents	5,488	4,072	1,416
Conversion from Net Basis to a Gross Basis	1,350	1,350	0
Other Adjustments	64	(207)	271
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	71,014	68,627	2,387
Additional Government Components			
Health and Social Service Institutions	14,697	15,099	(402)
Universities and Colleges	7,401	7,726	(325)
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(14,770)	(14,770)	0
Totals on a FMS Basis - Provincial and Territorial Government	78,342	76,682	1,660

¹ Source: Publicly available 2001 Ontario Economic Outlook and Fiscal Review, p. 43-45.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Manitoba	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	6,900	6,779	121
Net Addition of Special Funds not included in Budgetary Documents	560	860	(300)
Conversion from Net Basis to a Gross Basis	1,149	1,149	0
Other Adjustments	(45)	(347)	302
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	8,564	8,441	123
Additional Government Components			
Health and Social Service Institutions	2,267	2,409	(142)
Universities and Colleges	804	755	49
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(2,302)	(2,302)	0
Totals on a FMS Basis - Provincial and Territorial Government	9,333	9,303	30

¹ Source: Publicly available Manitoba 2002 Budget Papers, Revenue, p.B7, Expenditures, p.B9.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Saskatchewan	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	5,958	6,368	(410)
Net Addition of Special Funds not included in Budgetary Documents	830	790	40
Conversion from Net Basis to a Gross Basis	310	310	0
Other Adjustments	(66)	(370)	303
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	7,032	7,098	(67)
Additional Government Components			
Health and Social Service Institutions	1,776	1,882	(106)
Universities and Colleges	806	812	(6)
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(1,910)	(1,910)	0
Totals on a FMS Basis - Provincial and Territorial Government	7,704	7,882	(179)

¹ Source: Publicly available 2002/03 Saskatchewan Estimates - Schedule of Revenue, p. 12, Schedule of Expenditures, p. 13.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Alberta	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
		millions of dollars	
Totals on a Public Accounts Basis			
Budgetary Documents ¹	21,148	21,113	35
Net Addition of Special Funds not included in Budgetary Documents	900	2,432	(1,532)
Alberta Power Pool - Electricity Energy Rebates to Consumers	0	1,432	(1,432)
Other Special Funds	900	1,000	(100)
Conversion from Net Basis to a Gross Basis	0	0	0
Other Adjustments	90	247	(157)
Alberta Treasury Branches Unremitted Profits	(156)	0	(156)
All Other Adjustments:	246	247	(1)
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	22,138	23,792	(1,654)
Additional Government Components			
Health and Social Service Institutions	5,797	5,775	22
Universities and Colleges	2,431	2,389	42
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(6,171)	(6,171)	0
Totals on a FMS Basis - Provincial and Territorial Government	24,195	25,785	(1,590)

¹ Source: Publicly available Alberta 2002/03 Budget Fiscal Plan, Revenue, p. 42, Expenditures p. 44.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

British Columbia	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	22,924	25,102	(2,178)
Net Addition of Special Funds not included in Budgetary Documents	2,050	2,200	(150)
Conversion from Net Basis to a Gross Basis	1,419	1,419	0
Other Adjustments	227	(208)	435
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	26,620	28,513	(1,893)
Additional Government Components			
Health and Social Service Institutions	5,982	6,073	(91)
Universities and Colleges	2,728	2,884	(156)
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(6,346)	(6,346)	0
Totals on a FMS Basis - Provincial and Territorial Government	28,984	31,124	(2,140)

¹ Source: Publicly available British Columbia Budget and Fiscal Plan 2002/03 - 2004/05, July 30th Update for 2001/02.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Yukon	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	542	591	(49)
Net Addition of Special Funds not included in Budgetary Documents	36	29	7
Conversion from Net Basis to a Gross Basis	0	0	0
Other Adjustments	(17)	(19)	2
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	561	601	(40)
Additional Government Components			
Health and Social Service Institutions	26	28	(2)
Universities and Colleges	0	0	0
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(15)	(15)	0
Totals on a FMS Basis - Provincial and Territorial Government	572	614	(42)

¹ Source: Publicly available Yukon 2002/03 Budget, Revenue S-2, Expenditures S-4.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Continued

Northwest Territories	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
	millions of dollars		
Totals on a Public Accounts Basis			
Budgetary Documents ¹	985	822	164
Net Addition of Special Funds not included in Budgetary Documents	60	121	(61)
Conversion from Net Basis to a Gross Basis	12	12	0
Other Adjustments	34	100	(66)
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	1,091	1,055	37
Additional Government Components			
Health and Social Service Institutions	118	128	(10)
Universities and Colleges	30	30	0
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(128)	(128)	0
Totals on a FMS Basis - Provincial and Territorial Government	1,111	1,085	27

¹ Source: Publicly available Northwest Territories 2002/03 Main Estimates, p. x/xi.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02 - Concluded

Nunavut	Revenue ^P	Expenditures ^P	Revenue minus ^P expenditures
		millions of dollars	
Totals on a Public Accounts Basis			
Budgetary Documents ¹	670	679	(9)
Net Addition of Special Funds not included in Budgetary Documents	89	97	(8)
Conversion from Net Basis to a Gross Basis	0	0	0
Other Adjustments	20	2	18
Revenue of Crown Corporations			
Recoveries of Expenditures			
Provisional Charges			
Amortization			
Gain/Loss on Sale of Investments			
Other Adjustments			
Totals on a FMS Basis - Provincial and Territorial General Government	779	778	1
Additional Government Components			
Health and Social Service Institutions	91	106	(15)
Universities and Colleges	22	20	2
Non-Autonomous Pension Plans	0	0	0
Transactions between Components of Provincial and Territorial Government	(100)	(100)	0
Totals on a FMS Basis - Provincial and Territorial Government	792	804	(12)

¹ Source: Publicly available Nunavut 2001/02 Main Estimates, p. xii / xv.

Reconciliation Statement IV

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Expenditures of Universities and Colleges - FMS Basis²	319,843	85,619	635,070	311,111	4,621,896	6,396,329	600,347
Add:							
Institutions Embedded in the Public Accounts or Financial Statements ³	0	0	27,020	92,273	124,760	19,466	0
Principal Portion of Debt Repayments	0	30	106	378	4	4,511	180
Deduct:							
Adjustment to Report Expenditures on a Net Basis	12,780	4,576	29,208	7,540	74,931	80,097	22,080
Expenditures of Universities and Colleges - CES Basis⁴	307,063	81,073	632,988	396,222	4,671,729	6,340,209	578,447
Add:							
Federal and Provincial Aid to Students ³	28,094	5,589	44,135	41,762	687,517	735,792	79,257
Other Federal and Provincial Departmental Expenditures ³	7,061	1,720	11,762	13,982	60,847	63,164	23,559
Other Postsecondary Institutions ⁵	6,934	1,002	11,164	942	26,740	12,638	12,103
Deduct:							
Ancillary Enterprises	15,287	5,559	62,174	31,222	147,544	648,048	36,459
Trade, Vocational and Continuing Education Programs	55,841	13,365	24,350	20,923	54,458	426,422	50,674
Other Postsecondary Institutions ⁶	0	0	1,248	1,340	72,825	0	1,875
Expenditures on Postsecondary Education - CES Basis⁷	278,024	70,460	612,277	399,423	5,172,006	6,077,333	604,358
	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Other ¹	Canada
thousands of dollars							
Expenditures of Universities and Colleges - FMS Basis²	663,724	1,958,658	2,383,471	x	46,734	0	18,022,802
Add:							
Institutions Embedded in the Public Accounts or Financial Statements ³	0	(34,092)	0	x	0	0	229,427
Principal Portion of Debt Repayments	248	2,712	6,244	x	0	0	14,413
Deduct:							
Adjustment to Report Expenditures on a Net Basis	14,170	46,496	46,320	x	(581)	0	337,617
Expenditures of Universities and Colleges - CES Basis⁴	649,802	1,880,782	2,343,395	x	47,315	0	17,929,025
Add:							
Federal and Provincial Aid to Students ³	101,285	179,961	218,830	x	13,968	361	2,136,551
Other Federal and Provincial Departmental Expenditures ³	(4,654)	11,165	118,207	x	969	80,182	387,964
Other Postsecondary Institutions ⁵	4,359	0	7,483	x	0	0	83,365
Deduct:							
Ancillary Enterprises	46,080	138,090	200,247	x	2,114	0	1,332,824
Trade, Vocational and Continuing Education Programs	122,588	286,814	329,889	x	14,690	0	1,400,014
Other Postsecondary Institutions ⁶	8,931	58,356	25,150	x	0	0	169,725
Expenditures on Postsecondary Education - CES Basis⁷	573,193	1,588,648	2,132,629	10,478	45,448	80,543	17,644,820

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

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

³ Included in general government expenditures.

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

⁵ Nursing education programs.

⁶ Vocational and nursing schools.

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

Appendix IV – Reconciliation Statement V – Assets and Liabilities

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

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

¹ Excess of financial assets over liabilities.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Newfoundland and Labrador Balance Sheet as per Public Accounts as at March 31, 2001	660,693	9,350,009	(8,689,316)
II. Adjustments to produce FMS data	2,325,267	2,338,026	(12,759)
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe			
Workplace Health, Safety and Compensation	1,568,710	979,463	589,247
Newfoundland and Labrador Housing Corpor	408,526	36,594	371,932
Newfoundland Municipal Finance Corporation	396,168	396,168	0
Other	424,761	429,412	(4,651)
	339,255	117,289	221,966
2. Additions to Reflect "Gross Treatment" of FMS	1,213,412	1,502,556	(289,144)
Sinking Fund	1,208,405	1,208,405	0
Accounts Payable of Sinking Fund	128	128	0
Discount on Treasury Bills	4,879	4,879	0
Unamortized Foreign Exchange Loss	0	289,144	(289,144)
3. Deductions to Reflect "Transactions Excluded in FMS"	456,855	143,993	312,862
Inventories and Fixed Assets	295,932	0	295,932
Transactions Between Province and Special	125,793	125,793	0
Allowance for Guaranteed Debt	0	762	(762)
Deferred Revenue re CHST	0	17,438	(17,438)
Crown Agencies Working Capital	35,130	0	35,130
III. Newfoundland and Labrador Balance Sheet on a FMS Basis as at March 31, 2001	2,985,960	11,688,035	(8,702,075)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Prince Edward Island Balance Sheet as per Public Accounts as at March 31, 2001	623,245	1,659,237	(1,035,992)
II. Adjustments to produce FMS data	214,271	199,594	14,677
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	446,499	353,384	93,115
Workers' Compensation Commission	71,277	10,638	60,639
P.E.I. Housing Corporation	63,282	58,309	4,973
P.E.I. Lending Agency	129,355	135,032	(5,677)
Other	182,585	149,405	33,180
2. Additions to Reflect "Gross Treatment" of FMS	77,685	77,685	0
Sinking Fund	0	0	0
Sinking Fund - Accounts Payable	3	3	0
Holding of Own Debt	74,124	74,124	0
Cash	3,558	3,558	0
3. Other Additions	11,000	7,274	3,726
CHST Deposits	11,000	0	11,000
Actuarial Surplus of Pension Plans	0	7,274	(7,274)
4. Deductions to Reflect "Transactions Excluded in FMS"	320,913	238,749	82,164
Inventories and Fixed Assets	82,164	0	82,164
Transactions Between Province and Special Funds	238,749	238,749	0
III. Prince Edward Island Balance Sheet on a FMS Basis as at March 31, 2001	837,516	1,858,831	(1,021,315)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Nova Scotia Balance Sheet as per Public Accounts as at March 31, 2001	2,943,899	14,292,208	(11,348,309)
II. Adjustments to produce FMS data	3,580,951	3,283,397	297,554
1. Deconsolidation Adjustments	261,436	1,017,054	(755,618)
Cash and Short Term Adjustments	78,481	0	78,481
Accounts Receivable and Advances	(315,081)	0	(315,081)
Loans and Investments	498,036	0	498,036
Bank Advances and Short Term Borrowings	0	116,826	(116,826)
Accounts Payable and Accrued Liabilities	0	180,418	(180,418)
Accrued Interest	0	41,928	(41,928)
Unmatured Debt	0	516,202	(516,202)
Pension, Retirement and Other Obligations	0	161,680	(161,680)
2. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	2,352,928	1,537,336	815,592
Workers' Compensation Commission	713,929	63,571	650,358
N.S. Business Development Corporation	153,528	142,723	10,805
N.S. Municipal Finance Corporation	519,032	514,374	4,658
N.S. Housing Development Corporation	452,399	388,141	64,258
Other	514,040	428,527	85,513
3. Additions to Reflect "Gross Treatment" of FMS	3,061,400	3,248,002	(186,602)
Sinking Fund	3,061,400	3,061,400	0
Actuarial Surplus of Pension Plans	0	186,602	(186,602)
4. Deductions to Reflect "Transactions Excluded in FMS"	1,571,941	484,887	1,087,054
Inventories and Fixed Assets	559,380	0	559,380
Transactions Between Province and Special Funds	446,727	446,727	0
Deferred Charges - Foreign Exchange	565,834	0	565,834
Net Debt of Crown Corporations	0	38,160	(38,160)
III. Nova Scotia Balance Sheet on a FMS Basis as at March 31, 2001	6,524,850	17,575,605	(11,050,755)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. New Brunswick Balance Sheet as per Public Accounts as at March 31, 2001	1,213,200	7,839,100	(6,625,900)
II. Adjustments to produce FMS data	8,229,239	7,754,460	474,779
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	1,092,893	430,563	662,330
Workplace Health, Safety and Compensation	713,756	61,756	652,000
New Brunswick Municipal Finance Corporation	358,401	357,636	765
Other	20,736	11,171	9,565
2. Additions to Reflect "Gross Treatment" of FMS	7,473,708	7,473,708	0
Cash and Short Term Investments	297,100	297,100	0
Sinking Fund	3,130,200	3,130,200	0
Unamortized Discounts	620,790	620,790	0
Deposits of N.B. Power Corporation	297,302	297,302	0
Long Term Debt for N.B. Power Corporation	3,061,100	3,061,100	0
Interest Receivable from N.B. Power	67,216	67,216	0
3. Other Adjustments	38,594	0	38,594
Unamortized Foreign Exchange Gains	35,803	0	35,803
Valuation of Investments	2,791	0	2,791
4. Deductions to Reflect "Transactions Excluded in FMS"	375,956	149,811	226,145
Inventories and Fixed Assets	40,756	0	40,756
Transactions Between Province and Special Funds	34,572	34,572	0
Allowance for Losses on Guaranteed Loans	0	30,900	(30,900)
Excess of Pension Assets over Liabilities	68,400	10,200	58,200
Canada Health and social Transfer	0	74,100	(74,100)
Investments in Crown Corporations	49,400	0	49,400
Unrealized Foreign Exchange Losses	182,800	0	182,800
Rounding	28	39	(11)
III. New Brunswick Balance Sheet on a FMS Basis as at March 31, 2001	9,442,439	15,593,560	(6,151,121)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Quebec Balance Sheet as per Public Accounts as at March 31, 2001	38,620,000	126,828,000	(88,208,000)
II. Adjustments to produce FMS data	17,704,423	17,618,793	85,630
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the "FMS" Universe	47,315,581	33,955,609	13,359,972
Société de l'assurance automobile du Québec	6,328,452	450,901	5,877,551
Immobilière SHQ	2,523,635	2,520,815	2,820
Société québécoise d'assainissement des eaux	3,343,550	3,343,550	0
Commission de la santé et de la sécurité au travail	8,773,476	535,614	8,237,862
Corporation d'hébergement du Québec	1,359,320	3,889,902	(2,530,582)
Investissement-Québec	830,092	805,591	24,501
Other	24,157,056	22,409,236	1,747,820
2. Additions to Reflect "Gross Treatment" of FMS	10,476,747	10,476,747	0
Sinking Fund	2,062,000	2,062,000	0
Sinking Fund Liabilities	17,000	17,000	0
Sinking Fund for Pension Purposes	7,059,000	7,059,000	0
Interest on Borrowings of Fonds de financement	218,413	218,413	0
Unamortized Discounts	680,334	680,334	0
Cash in Banks	440,000	440,000	0
3. Other Additions	8,759,879	2,439,219	6,320,660
Deconsolidation Adjustments	289,885	1,553,376	(1,263,491)
CHST	1,255,000	0	1,255,000
Borrowings of Consolidated Special Funds	0	885,843	(885,843)
Reserve	950,000	0	950,000
Advances to Fonds de Financement	6,264,550	0	6,264,550
Rounding	444	0	444
4. Deductions to Reflect "Transactions Excluded in FMS"	48,847,784	29,252,782	19,595,002
Inventories and Fixed Assets	7,853,835	0	7,853,835
Transactions Between Province and Special Funds	26,112,934	26,112,934	0
Provision for Guaranteed Debt	0	877,000	(877,000)
Holiday and Sick Leave	0	929,000	(929,000)
Provision for Health and Welfare Costs	968,000	968,000	0
Unrealized Exchange Gains or Losses	1,463,000	17,000	1,446,000
Loans of Société de développement industriel	687,210	0	687,210
Deconsolidation - SQAE	0	348,848	(348,848)
Undistributed Income of Enterprises	11,762,805	0	11,762,805
Other	0	0	0
III. Quebec Balance Sheet on a FMS Basis as at March 31, 2001	56,324,423	144,446,793	(88,122,370)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Ontario Balance Sheet as per Public Accounts as at March 31, 2001	23,324,000	133,958,000	(110,634,000)
II. Adjustments to produce FMS data	21,130,230	13,636,170	7,494,060
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	18,008,782	6,198,711	11,810,071
Workers' Compensation Commission	11,798,000	590,000	11,208,000
Province of Ontario Savings Office	2,643,030	2,576,446	66,584
Ontario Housing Corporation	1,439,968	2,321,547	(881,579)
Deposit Insurance Corporation of Ontario	28,924	13,805	15,119
Other	2,098,860	747,913	1,350,947
2. Additions to Reflect "Gross Treatment" of FMS Bank Overdrafts	944,000	944,000	0
3. De-consolidation Adjustments	19,402,900	10,533,366	8,869,534
Cash and Temporary Investments	(471,682)	0	(471,682)
Loans to Consolidated Entities	19,773,602	0	19,773,602
Loans to Others	100,980	0	100,980
Debt Incurred for Consolidated Entities	0	9,966,658	(9,966,658)
Other De-consolidation Adjustments	0	566,708	(566,708)
4. Deductions to Reflect "Transactions Excluded in FMS"	17,225,452	4,039,907	13,185,545
Inventories and Fixed Assets	741,545	0	741,545
Transactions Between Province and Special Funds	4,039,907	4,039,907	0
Investment in Government Enterprises	12,444,000	0	12,444,000
III. Ontario Balance Sheet on a FMS Basis as at March 31, 2001	44,454,230	147,594,170	(103,139,940)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Manitoba Balance Sheet as per Public Accounts as at March 31, 2001	4,546,000	10,834,000	(6,288,000)
II. Adjustments to produce FMS data	11,228,982	14,217,745	(2,988,763)
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	2,782,131	1,568,741	1,213,390
Workers' Compensation Commission	846,037	111,370	734,667
Manitoba Agricultural Credit Corporation	298,117	323,018	(24,901)
Manitoba Crop Insurance Corporation	431,405	101,121	330,284
Manitoba Housing and Renewal Corporation	644,517	648,406	(3,889)
Other	562,055	384,826	177,229
2. Additions to Reflect "Gross Treatment" of FMS	12,604,013	12,604,013	0
Sinking Fund	6,188,797	6,188,797	0
Cash due to Sinking Fund	411,559	411,559	0
Debt Retirement Fund	75,227	75,227	0
Holding of Own Debt	43,474	43,474	0
Unamortized Debt Issue Costs	44,956	44,956	0
Debt Incurred for Crown Utilities	5,840,000	5,840,000	0
3. Other Additions	0	3,129,000	(3,129,000)
Unamortized Foreign Currency Fluctuation	0	220,000	(220,000)
Liabilities to Pension Plans	0	2,909,000	(2,909,000)
4. Deductions to Reflect "Transactions Excluded in FMS"	4,157,162	3,084,009	1,073,153
Inventories and Fixed Assets	852,062	0	852,062
Transactions Between Province and Special Funds	1,943,923	1,943,923	0
Provision for future losses on Guarantees	0	14,623	(14,623)
Deferred Charges for Health Care Facilities	236,000	0	236,000
Trust assets	1,124,942	1,124,942	0
Other	235	521	(286)
III. Manitoba Balance Sheet on a FMS Basis as at March 31, 2001	15,774,982	25,051,745	(9,276,763)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Saskatchewan Balance Sheet as per Public Accounts as at March 31, 2001	6,079,106	13,089,965	(7,010,859)
II. Adjustments to produce FMS data	2,662,137	4,798,458	(2,136,321)
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	5,571,743	2,522,426	3,049,317
Workers' Compensation Commission	1,074,047	81,428	992,619
Saskatchewan Property Management Corpo	425,132	350,605	74,527
Saskatchewan Crop Insurance	309,371	8,777	300,594
Crown Investment Corporation	1,810,883	1,418,332	392,551
Other	1,952,310	663,284	1,289,026
2. Additions to Reflect "Gross Treatment" of FMS	1,464,813	1,464,813	(3,912,647)
Sinking Fund	876,624	876,624	0
Bank Overdrafts	588,189	588,189	0
3. Other Additions	0	3,912,647	(3,912,647)
Pension Obligations	0	3,912,647	(3,912,647)
4. Deductions to Reflect "Transactions Excluded in FMS"	4,374,419	3,101,428	1,272,991
Inventories and Fixed Assets	1,038,665	0	1,038,665
Transactions Between Province and Specia	3,101,428	3,101,428	0
Unrealized Foreign Exchange Losses	234,326	0	234,326
III. Saskatchewan Balance Sheet on a FMS Basis as at March 31, 2001	8,741,243	17,888,423	(9,147,180)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Alberta Balance Sheet as per Public Accounts as at March 31, 2001	26,921,000	22,621,000	4,300,000
II. Deconsolidation Adjustments	(11,386,323)	(3,675,718)	(7,710,605)
III. Financial Statements of Departments	15,534,677	18,945,282	(3,410,605)
IV. Adjustments to produce FMS data	18,809,379	5,416,249	13,393,130
1. Additions to Reflect "Gross Treatment" of FMS	330,709	330,709	0
Unamortized Discounts on Borrowings	41,835	41,835	0
Cash	288,874	288,874	0
2. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	27,796,336	8,294,503	19,501,833
Workers' Compensation Board	4,337,558	464,234	3,873,324
Alberta Municipal Finance Corporation	3,666,316	3,516,403	149,913
Alberta Heritage Savings Trust Fund	12,430,611	174,292	12,256,319
Alberta Social Housing Corporation	921,925	662,959	258,966
Other	6,439,926	3,476,615	2,963,311
3. Other Additions	1,500,000	154,014	1,345,986
Sale of Power Purchase agreements	1,500,000	0	1,500,000
Unamortized Exchange Gains	0	154,014	(154,014)
4. Deductions to Reflect "Transactions Excluded in FMS"	10,817,666	3,362,977	7,454,689
Inventories and Fixed Assets	8,324,069	0	8,324,069
Transactions Between Province and Special Funds	2,493,597	2,493,597	0
Guarantees and Indemnities	0	75,425	(75,425)
Unamortized Foreign Exchange Gain	0	810	(810)
Future Funding to School Boards	0	793,145	(793,145)
V. Alberta Balance Sheet on a FMS Basis as at March 31, 2001	34,344,056	24,361,531	9,982,525

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. British Columbia Summary Balance Sheet as per Public Accounts as at March 31, 2001	35,117,000	38,589,000	(3,472,000)
II. Deconsolidation Adjustments	(8,728,059)	(938,204)	(7,789,855)
III. Financial Statements of General Revenue fund	26,388,941	37,650,796	(11,261,855)
IV. Adjustments to produce FMS data	47,089,343	51,275,856	(4,186,513)
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	67,438,019	54,640,107	12,797,912
Workers' Compensation Commission	8,984,282	964,731	8,019,551
Indexed Canadian Equity Fund	6,227,094	6,227,094	0
Pension Bond Fund	9,714,136	9,714,136	0
Other	42,512,507	37,734,146	4,778,361
2. Additions to Reflect "Gross Treatment" of FMS	5,293,272	5,293,272	0
Sinking Fund	4,804,990	4,804,990	0
Bank Overdrafts	314,282	314,282	0
Holding of Own Debt	18,000	18,000	0
Unamortized Discounts	156,000	156,000	0
3. Other Additions	1,169,317	881,900	287,417
Addition of Sinking Funds to Fiscal Agency	231,594	0	231,594
Defeasance	937,723	881,900	55,823
4. Deductions to Reflect "Transactions Excluded in FMS"	26,811,265	9,539,423	17,271,842
Inventories and Fixed Assets	8,540,134	0	8,540,134
Transactions Between Province and Speci	9,527,477	9,527,477	0
Prepaid Capital Advances	8,743,654	0	8,743,654
Other	0	11,946	(11,946)
V. British Columbia Balance Sheet on a FMS Basis as at March 31, 2001	73,478,284	88,926,652	(15,448,368)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

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

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Northwest Territories Balance Sheet as per Public Accounts as at March 31, 2001	1,045,687	372,062	673,625
II. Adjustments to produce FMS data	(511,175)	(65,033)	(446,142)
1. Addition of Assets, Liabilities and Equity of Special Funds ² to Reflect the 'FMS' Universe	447,998	154,360	293,638
Workers' Compensation Commission	262,349	6,697	255,652
NWT Housing Corporation	150,270	116,679	33,591
Other	35,379	30,984	4,395
2. Additions to Reflect "Gross Treatment" of FMS	35,648	35,648	0
Bank Overdrafts	14,506	14,506	0
Payables to the Federal Government	21,142	21,142	0
3. Deductions to Reflect "Transactions Excluded in FMS"	994,821	255,041	739,780
Inventories and Fixed Assets	962,567	0	962,567
Transactions Between Territory and Speci	29,088	29,088	0
Deferred Capital Contributions	0	213,881	(213,881)
Deferred Revenue re CHST	0	10,065	(10,065)
Northwest Territories Liquor Commission	3,166	2,007	1,159
III. Northwest Territories Balance Sheet on a FMS Basis as at March 31, 2001	534,512	307,029	227,483

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Reconciliation Statement VI – Assets and Liabilities

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

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Nunavut Balance Sheet as per Public Accounts as at March 31, 2001	310,751	324,156	(13,405)
II. Adjustments to produce FMS data	(66,397)	162,072	(228,469)
1. Deconsolidation Adjustments	0	162,072	(162,072)
Payables of Nunavut Arctic College	0	3,670	(3,670)
Payables of Divisional Education Councils	0	57	(57)
Long Term Debt of Nunavut Housing Corporation	0	158,345	(158,345)
2. Other Additions	0	106	(106)
Liabilities of Pension Plans	0	106	(106)
3. Deductions to Reflect "Transactions Excluded in FMS" ²	66,397	0	66,397
Inventories and Fixed Assets	28,798	0	28,798
Transactions Between Territory and Special Funds	0	0	0
Investment in Northwest Territories Power Corporation	37,599	0	37,599
III. Nunavut Balance Sheet on a FMS Basis as at March 31, 2001	244,354	486,228	(241,874)

¹ Excess of financial assets over liabilities.

² This information was obtained from publicly available sources.

Appendix V – Reconciliation Statement VII – Employment

Federal Government and Government Business Enterprise Employment, as at December 31, 2001¹ – Based on Statistics Canada, Treasury Board, and Public Service Commission Universes

Statistics Canada's Federal Government and Government Business Enterprise Employment 444,371	Treasury Board's Federal Government Employment 162,130	Public Service Commission Student Employees	2,406	Public Service Commission's Federal Government Employment 168,832
		Employees of Other Federal Government Agencies in the Public Service Commission Universe	4,355 ²	
		Employees in both Public Service Commission and Treasury Board Universes	162,071	
		Employees not Appointed by the Public Service Commission	59	
		Employees of Other Federal Government Agencies for which the Treasury Board is not the Employer	74,724 ³	
		National Defence Military Personnel	88,193	
		Regular Forces	59,522	
		Reserve Forces	28,671	
		Royal Canadian Mounted Police Uniformed Personnel	17,157	
		Federal Government Business Enterprise Employees	89,697	

¹ This Reconciliation Statement provides data as at December 31, 2001 and is not precisely comparable to annual average data.

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

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

Reconciliation Statement VIII

Reconciliation of Public Administration Employment (SEPH)¹ and Public Sector Employment (PID)², for the Calendar Year 2001, Annual Averages

	thousands of employees
SEPHs Public Administration Employment³	723
Add:	
Education	816
Health and Social Services Institutions	697
Other Components ⁴	227
Military Personnel and Reservists	88
Federal Government Employees Abroad	2
Government Business Enterprises	266
Subtotal	2,096
Equals:	
PIDs Public Sector Employment	2,819

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

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

² Public Institutions Division, STC.

³ CANSIM Table Number 281-0001.

⁴ Includes Atomic Energy of Canada Ltd., Pilotage Authorities, museums, public libraries, federal hospitals and social services, some provincial hospitals and public entities working in the forestry, fishery, transportation and recreation industries.

Appendix VI – Capital Transfers

Table A1

Provincial General Government Capital Transfers for Debt Repayment to Other Government Sub-sectors, for the Fiscal Years 1991/92 to 2001/02

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

Table A2

Provincial General Government Capital Transfers for Debt Repayment to Other Government Sub-Sectors, by Province and Territory, for the Fiscal Years 1991/92 to 2001/02

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

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

Table A3

Estimates of population, Canada, provinces and territories, first quarter (Persons)^{1,2,3}

Geography	1990/01	1991/01	1992/01	1993/01	1994/01	1995/01	
Canada	27,475,154	27,863,580	28,183,252	28,548,308	28,865,783	29,191,098	
Newfoundland and Labrador	576,536	578,207	579,411	580,973	577,410	571,022	
Prince Edward Island	130,314	130,483	130,604	131,675	132,966	134,386	
Nova Scotia	906,965	912,335	917,342	922,016	925,517	927,057	
New Brunswick	737,359	743,215	746,772	748,478	750,257	751,633	
Quebec	6,961,664	7,033,363	7,083,274	7,143,749	7,190,322	7,224,938	
Ontario	10,194,464	10,359,231	10,486,192	10,630,593	10,750,785	10,889,510	
Manitoba	1,102,841	1,106,275	1,110,278	1,114,865	1,120,095	1,125,809	
Saskatchewan	1,010,788	1,002,346	1,001,161	1,003,517	1,007,686	1,011,913	
Alberta	2,520,052	2,571,796	2,613,130	2,653,870	2,687,448	2,720,980	
British Columbia	3,248,896	3,338,460	3,424,109	3,525,529	3,628,866	3,737,570	
Yukon	27,501	28,154	29,343	30,189	29,996	30,294	
Northwest Territories including Nunavut ⁴	57,774	59,715					
Northwest Territories ⁴			39,054	39,589	40,364	41,211	
Nunavut ⁵			22,582	23,265	24,071	24,775	
	1996/01	1997/01	1998/01	1999/01	2000/01	2001/01	2002/01
Canada	29,509,445	29,818,569	30,112,150	30,354,641	30,629,243	30,921,275	31,240,487
Newfoundland and Labrador	564,307	557,440	550,070	543,010	540,483	536,344	533,305
Prince Edward Island	135,532	136,533	136,863	137,278	138,110	138,434	139,330
Nova Scotia	929,645	933,323	935,728	937,437	942,906	943,025	943,756
New Brunswick	752,332	753,521	754,215	753,454	756,185	755,360	755,391
Quebec	7,259,019	7,289,628	7,313,097	7,337,188	7,365,757	7,395,952	7,435,504
Ontario	11,028,964	11,163,797	11,311,878	11,438,657	11,594,269	11,777,260	11,964,104
Manitoba	1,130,787	1,135,172	1,136,112	1,139,093	1,143,898	1,146,975	1,148,181
Saskatchewan	1,016,291	1,020,600	1,023,306	1,026,156	1,023,872	1,019,466	1,014,403
Alberta	2,759,460	2,805,417	2,866,355	2,932,879	2,979,779	3,032,355	3,086,034
British Columbia	3,834,659	3,923,564	3,985,042	4,010,881	4,045,142	4,077,047	4,120,891
Yukon	31,487	32,124	31,917	31,061	30,699	30,243	30,102
Northwest Territories ⁴	41,591	41,652	41,430	40,928	40,975	41,018	41,186
Nunavut ⁵	25,371	25,798	26,137	26,619	27,168	27,796	28,300

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

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

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

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

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

Table A4

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

Geography	Canada
	Millions of dollars
1989/01	643,120
1990/01	676,764
1991/01	678,172
1992/01	692,940
1993/01	714,776
1994/01	750,696
1995/01	801,904
1996/01	819,976
1997/01	867,828
1998/01	906,904
1999/01	949,104
2000/01	1,036,864
2001/01	1,100,604
2002/01	1,106,352

Appendix VIII

Glossary of Terms

- Accrual Accounting:** recognizes revenue and expenditures to be reflected in the accounts in the period in which they are deemed to have been earned and incurred whether or not the related cash receipts and disbursements occur in the same period.
- Asset:** economic resources owned by an entity from which future economic benefits may be obtained.
- Balance Sheet:** a concise financial statement of assets, liabilities and equity at a particular point in time usually at the end of the fiscal year.
- Bond (not guaranteed) or Debenture:** security issued and generally not secured by specific assets but rather by the credit rating of the institution.
- Cash Accounting:** requires revenue and expenditures to be reflected in the accounts only when the related cash receipts and disbursements occur.
- Consolidated Government:** the general term for the consolidation of the federal government, the provincial and territorial governments, local governments and the Canada and Quebec pension plans.
- Consolidation:** the combination of financial statistics for two or more entities in such a way as to eliminate inter-entity balances and transactions.
- Contingent Liability:** a potential liability which may become an actual liability when one or more future events occur or fail to occur.
- Deficit:** excess of expenditure over revenue.
- Employee:** any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide Canada Customs and Revenue Agency T-4 Supplementary Form. Excluded are self-employed consultants as well as the employees of firms doing business under contract with a public sector entity.
- Financial Asset:** an asset of a financial nature, for example, cash, receivables and securities.
- Financial Flows:** record the movement of assets and liabilities between two periods.
- Fixed Asset:** a tangible asset, e.g., land, buildings, machinery, etc., whose useful life is expected to extend over several accounting periods.
- Full-time Employee:** any employee who normally works the scheduled hours in the standard work week of the establishment.
- Gross Convention:** requires that all assets and liabilities are shown gross without netting any related asset or liability.
- Gross Domestic Product (GDP):** is the value added by labour and capital in transforming inputs purchased from other producers into outputs.
- Gross Debt:** the total liability of the government.
- Gross Fixed Capital Formation:** includes outlays on durable tangible assets with a lifetime use of one year or more. Only new construction and new equipment and machinery are included.
- Guaranteed Debt:** the borrowings issued by agencies outside government (e.g., government business enterprises) and guaranteed by a government.
- Liability:** obligations of an entity from past transactions which may result in the transfer of assets or provision of services.
- Modified Cash Accounting:** uses the cash accounting convention during an accounting period but accrues certain items at the end of the period, e.g., trade accounts, transfers, and in some cases, taxes. It is used principally by the federal, provincial and territorial governments but there is no uniformity on the items subject to accrual.
- Net Debt:** the excess of liabilities over financial assets.
- Net Worth (Equity):** the excess of financial assets over liabilities.
- Part-time Employee:** an employee whose assigned hours of work are less than the scheduled hours of work in the standard work week of the establishment.
- Salaried Employee:** any employee whose basic remuneration is a fixed amount based on weekly, monthly or annual rates.
- Sinking Fund:** fund established for the redemption of bonds and debentures.
- Special Fund:** an agency created by individual governments or by a number of governments acting jointly that is a specialized extension of departmental organizations.
- Surplus:** excess of revenue over expenditures.
- Wages and Salaries:** wages and salaries include directors' fees, bonuses, commissions, gratuities, income in kind, taxable allowances and retroactive wage payments. Wages and salaries are estimated on a gross basis, that is, before deductions for employees' contributions to income tax, unemployment insurance or pension plans. Wages and salaries accumulating over time, for example, retroactive payments are accounted for in the month and year in which they are paid. Supplementary labour income, such as employer contributions to pension, medical or similar plans are not included.

Appendix IX

CANSIM II Releases from Public Institutions Division

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

Financial Management Series

Table Numbers

Revenue and Expenditures

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

Assets and Liabilities

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

Federal Government Business Enterprises

Federal Government Enterprise Finance, Balance Sheet, Canada Total and by Industry	3850013
Federal Government Enterprise Finance, Unappropriated Surplus, Canada Total and by Industry	3850012
Federal Government Enterprise Finance, Income and Expenditures, Canada Total and by Industry	3850011

Financial Management Series - Concluded**Table Numbers****Provincial Government Business Enterprises**

Assets, Liabilities and Net Worth of Provincial and Territorial Government Enterprises, by Industry	3850016
Income and Expenses of Provincial, Territorial and Local Government Enterprises, by Industry	3850015

Control and Sale of Alcoholic Beverages in Canada

Net Income of Liquor Authorities and Provincial and Territorial Government Revenue, Fiscal Years Ended March 31	1830005
Sales of Alcoholic Beverages by Volume, Value and Per Capita 15 Years and Over, Fiscal Years Ended March 31	1830006

Public Sector Employment and Remuneration

Public Sector Employment, Wages and Salaries	1830002
Federal Government Employment, Wages and Salaries - by Province and Territory	1830002
Provincial and Territorial Government Employment, Wages and Salaries	1830002
Local Government Employment, Wages and Salaries	1830002
Federal Government Employment, Wages and Salaries in Census Metropolitan Areas, for the Month of September	1830003
Department of National Defence, Military Personnel and Wages and Salaries	1830004