



Public Sector Statistics

Financial Management System
2003-2004



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Statistics Canada
Public Institutions Division

Public Sector Statistics

Financial Management System
2003-2004

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Note of appreciation

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

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Note on CANSIM

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

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

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Note to Users

Introduction

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

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

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

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

Consolidated government statistics

Consolidation is a fundamental aspect of the FMS

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

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

Coverage of consolidation

Consolidation within a given government

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

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

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

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

Choice of entities to be consolidated

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

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

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

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

Benefits of consolidation

Inter-government comparability

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

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

government’s finances with those of any one province or with those of all provinces combined.

Consolidation of provincial, territorial and local governments

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

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

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

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

- As of January 1998, municipalities that were receiving Ontario Provincial Police services at no direct cost began paying for police services
- Municipalities are now responsible for a 20% share of the cost of childcare programs
- Effective January 1999, the province decreased the municipal cost share for public health from 100% to 50%
- Municipalities were given the responsibilities for many provincial roads

- Municipalities have assumed the full title of water and sewer facilities previously held by the Ontario Clean Water Agency
- The provincial government created the Ontario Property Assessment Corporation (OPAC) to carry out property assessments previously carried out by the provincial Assessment Commissioner. The OPAC invoices the municipalities for their services

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

Consolidated government

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

Accounting rules for consolidation

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

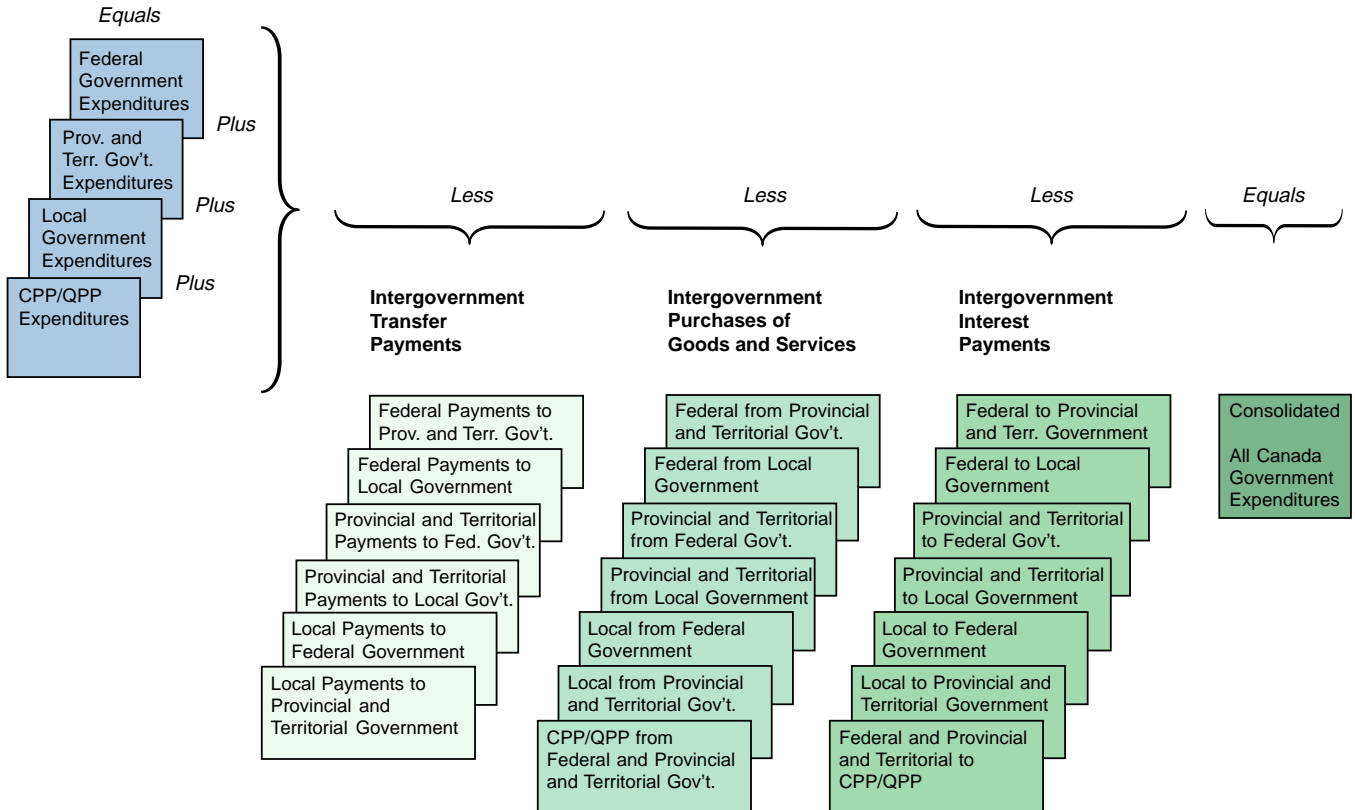
Flows between units or governments

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.

DERIVATION OF CONSOLIDATED GOVERNMENT EXPENDITURES

Data for Different Components of Government

Aggregated Government Expenditures



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

Consistent statistics through time

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

Charts

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

Historical

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

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

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

Revision policy

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

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

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

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

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

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

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

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

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

Reconciliation statements

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

Rounding

Figures may not add to the total due to rounding.

Note: All data presented in this publication for the 2002-2003 reference year are preliminary – “p.”

Highlights

Government finance: Revenue, expenditure and surplus

2003/04

Local taxpayers footed more and more of the bill for local government spending from 1988 to 2003, as the municipalities in which they live are caught between providing current services to the community, contending with changing transfer revenue and building infrastructure.

Both local and provincial/territorial general governments receive transfers from other levels of government. While both levels saw transfers shrink as proportions of their total revenue, the decline has been more severe for local governments.

Local general governments compensated for slow growth in transfers by increasing municipal taxes, mainly property taxes, and the revenue from the sale of goods and services, mainly water services and user fees.

Local general government spending has increasingly been devoted to current expenditures; relatively less has gone to infrastructure investment.

Nevertheless, local general governments account for a growing proportion of infrastructure spending by all general governments. They are now responsible for more than half of all spending on infrastructure.

Revenues rise at same pace for all levels of government

Between 1988 (the starting point for the current statistics) and 2003, revenues of all three levels of government — federal, provincial/territorial and local general governments — grew at about the same rate. During this 15-year period, local general government revenues increased at an average annual rate of 4.2%, compared with an average annual gain of 4.1% for the two other levels of government.

By 2003, total revenue for local general governments was \$50 billion, one-quarter of total federal revenues of \$200 billion, and equivalent to just over one-fifth of provincial/territorial revenues of \$225 billion.

A significant part of federal general government revenue is transferred to provincial/territorial general governments and counted again as revenue of this level of government. Likewise, part of provincial general government revenue, and a small amount of federal general government revenue, is transferred to local general governments, and is counted as revenue of this level of government.

For expenditures, the growth picture was different. During this 15-year period, growth of federal general government spending, including transfers, lagged behind spending of

Note to readers

Statistics on government finances have now been revised back to 2000/01. Additional data related to this release are available in the publication *Public sector statistics: supplement 2004* (68-213-SIE, free).

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

General government refers to the administrative part of governments and it excludes units such as schools and hospitals directly engaged in the delivery of services.

Local general government refers to municipalities, municipal libraries and museums, municipal water and sewer services, and municipal boards, commissions and special funds. It excludes school boards, Indian reserves and areas administered by provincial governments, as well as local government business enterprises such as gas, electricity and telephone utilities, and public transit.

Infrastructure investment is defined as expenditures on durables such as buildings, roads, water and wastewater systems, and machinery and equipment. This definition applies only to this release.

The graph on infrastructure investment in the text is based on data from the Investment and Capital Stock Division of Statistics Canada.

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

both provincial/territorial general governments and local general governments.

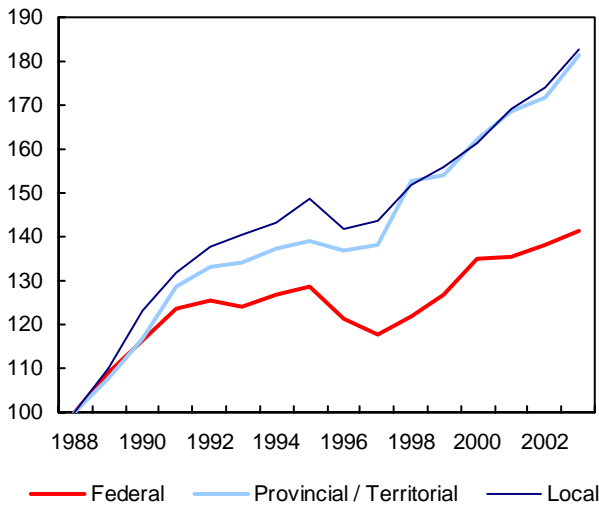
Spending by provincial/territorial general governments, including transfers to local governments, rose at an average annual pace of 4.2% during this period. Spending by local general governments also rose at an annual rate of 4.2%. Federal general government spending, including transfers to provincial/territorial and local governments, rose at an average annual rate of only 2.3%.

Federal and provincial/territorial transfer payments to local general governments grew over the 15-year period, but at a rate such that they made up a declining share of local general government revenues.

In 1988, \$6.2 billion worth of federal and provincial/territorial transfer payments accounted for 23 cents of every dollar of municipal revenue. Fifteen years later, these transfer

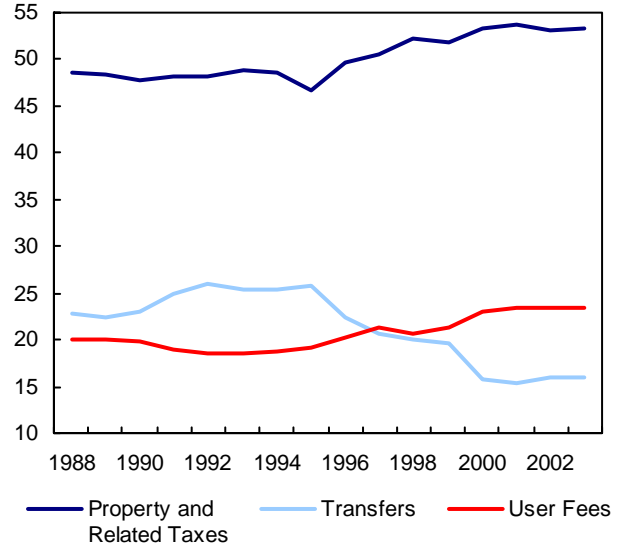
Index of the federal, provincial / territorial and local general government expenditures

1988 = 100



Sources of local general government revenue

%



payments, at just under \$8.1 billion, accounted for only 16 cents of every municipal dollar.

Faced with slow growth in transfer revenue while trying to maintain the services they provide, local general governments increased the share of revenue from property and related taxes and from user fees.

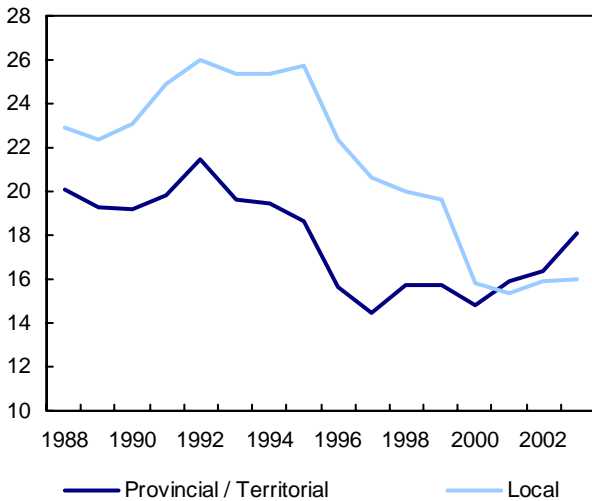
Local general governments account for over one-half of investment in infrastructure

Despite their much smaller revenues, local general governments accounted for 56% of infrastructure investment by all three levels of government in 2003. The federal general government accounted for 21% and the provincial and territorial general governments, 23%.

In 2003, local general governments spent just over \$12.6 billion on infrastructure, the federal general government spent \$4.6 billion and the provincial/territorial general governments, \$5.1 billion.

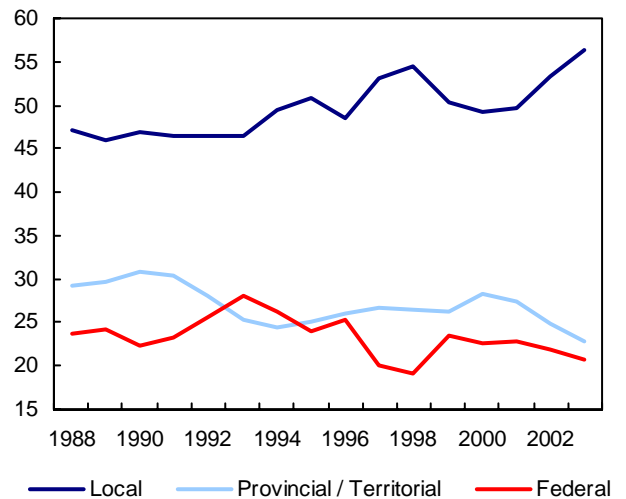
Transfers as share of provincial / territorial and local general government total revenue

%



Share of 'infrastructure' investment by level of government

%



All three levels of government increased the value of infrastructure spending over the 15-year period. However, local general governments have not only invested the most, they have also made the largest gains relative to other levels of government.

In the 15-year period, local general governments allocated more of their expenditure growth away from infrastructure and towards paying for more immediate costs. Between 1988 and 2003, local general government spending rose 82%. During this period, spending on current expenses, such as wages and salaries and supplies, increased 88% while spending on infrastructure rose 69%.

Consolidated government: surplus for the fifth straight year

Also included in this release are data on all levels of government and the Quebec and Canada pension plans. These data cover revenues by source, expenditures by function, deficits and surpluses. Also included are consolidated data combining the data for more than one level of government.

Consolidated government revenues covering all levels of government and the Canada and Quebec pension plans exceeded expenditures for the fifth consecutive year in 2003/04. This resulted in a surplus of \$5.5 billion.

This was a reversal of the trends seen in the late 1980s and early 1990s, when deficits were common. Between 1988/89 and 1998/99, consolidated government expenditures were higher than revenues. Deficits peaked at \$66.4 billion in 1992/93.

In 2003/04, the federal government surplus reached \$6.8 billion, continuing a string of annual surpluses that started in 1997/98. In 1992/93, the federal government's deficit reached a record high of \$40.6 billion. Subsequently, deficits gradually declined each year until 1997/98, when the federal government posted its first surplus.

The combined revenues of the Canada Pension Plan and the Quebec Pension Plan outpaced expenditures by \$9.9 billion in 2003/04, the fifth consecutive year of surpluses.

Provincial and territorial governments recorded a \$10.5 billion deficit in 2003/04. During the last three years, these governments have accumulated total deficits of \$29.3 billion. Since 1988/89, they have incurred a surplus only twice, in 1999/2000 and in 2000/01.

Local governments posted a deficit of \$602.2 million in 2003.

Decline in debt charges

In 2003/04, 9.6 cents of every dollar of consolidated government revenues was used to pay debt charges. This was down from 10.3 cents of every dollar in 2002/03, and a peak of 17.6 cents in 1995/96.

Meanwhile health expenditures ate up 18.1 cents of every dollar of revenues in 2003/04, a steady increase from 14.5 cents of every dollar in 1997/98.

Chart 1
Surplus (deficit) by level of government

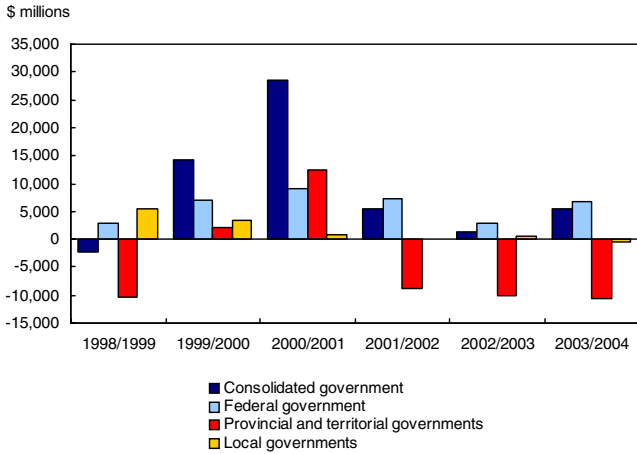


Chart 2
Trends in revenue by level of government

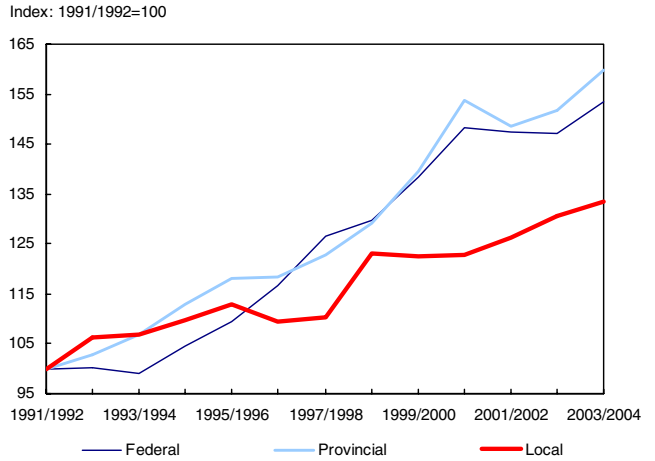


Chart 3
Consolidated government revenue

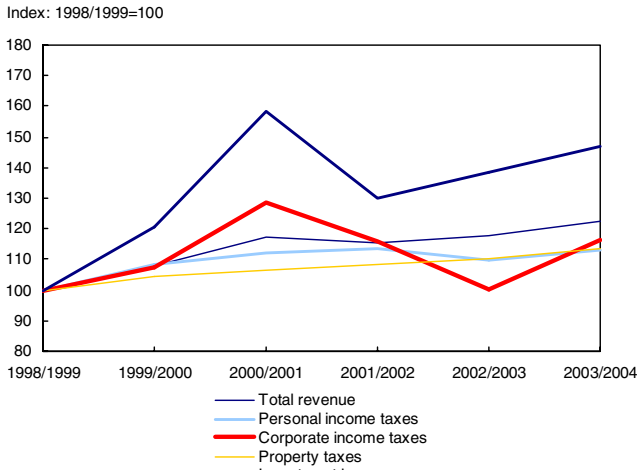


Chart 4
Consolidated government expenditures

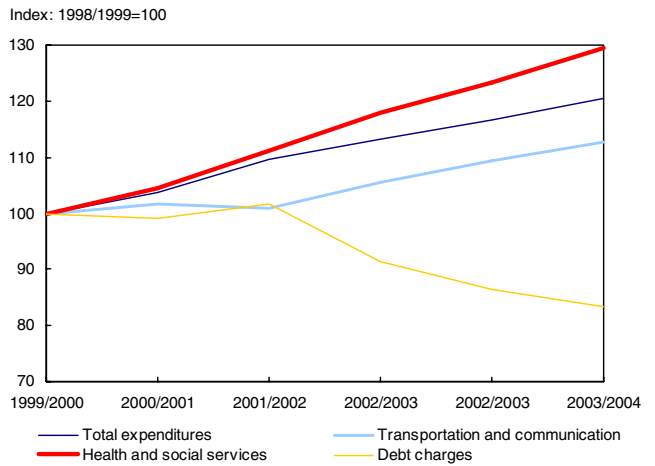


Chart 5
Net debt per capita and % of GDP, as at March 31

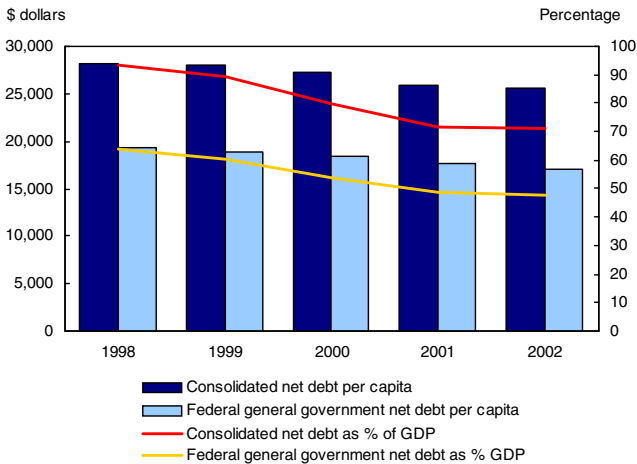


Chart 6
Consolidated provincial, territorial and local general governments net debt per capita (March 31, 2002)

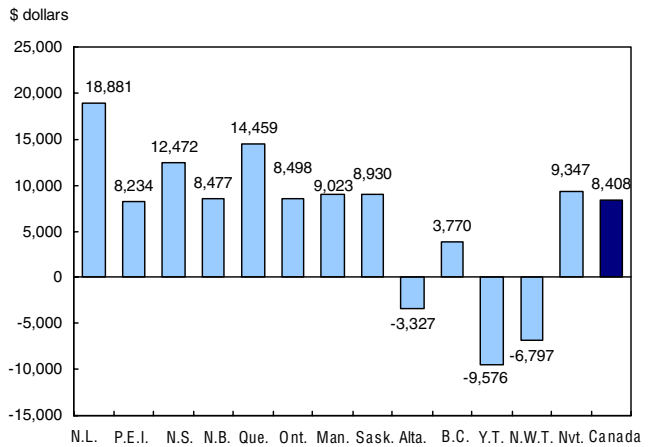


Chart 7
Changes in salaries and wages by level of government, 2003 vs. 1998

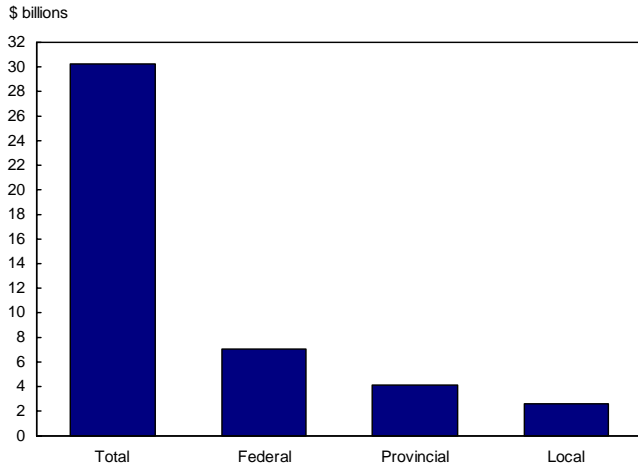


Chart 8
Transfer revenue from other government sub-sectors

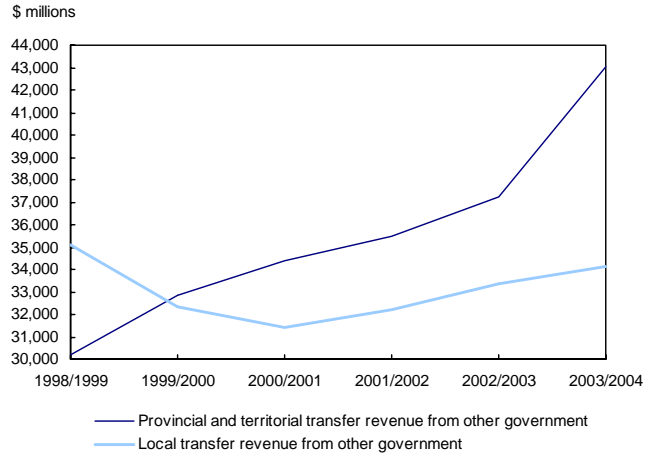


Chart 9
Federal general government revenue and expenditures

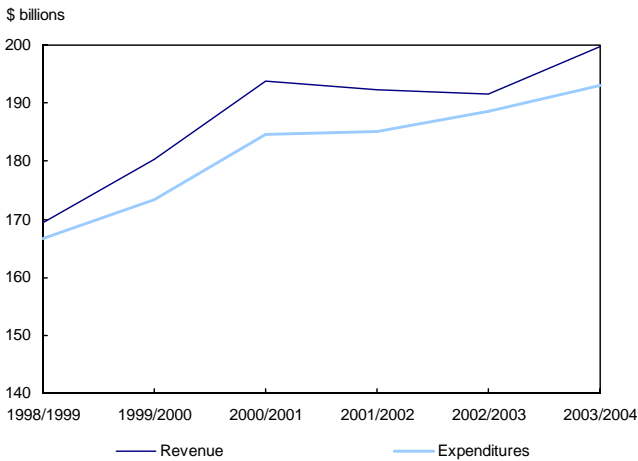


Chart 10
Federal general government revenue

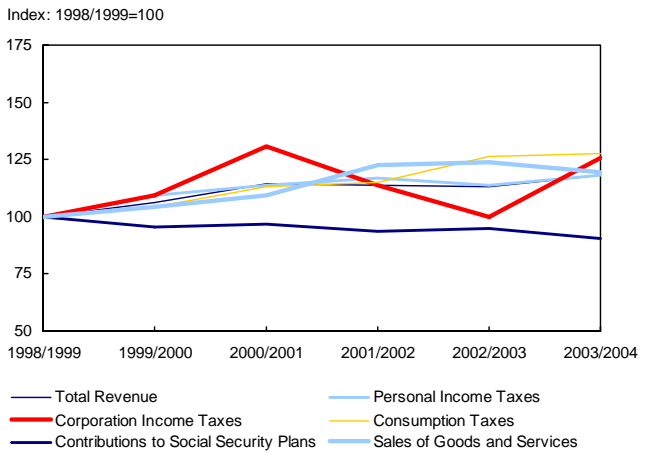


Chart 11
Federal general government expenditures

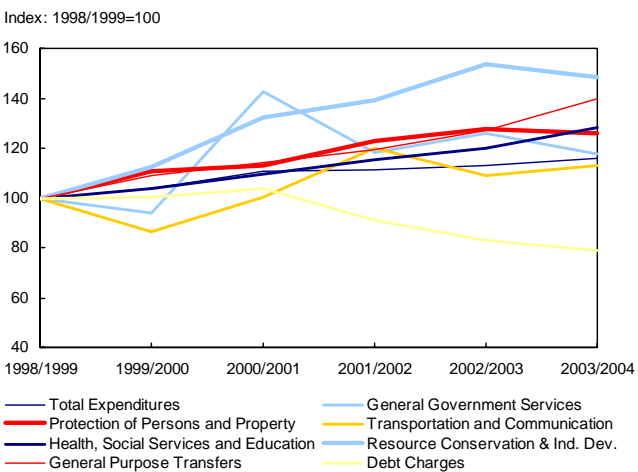


Chart 12
Federal general government expenditures – 2003/2004

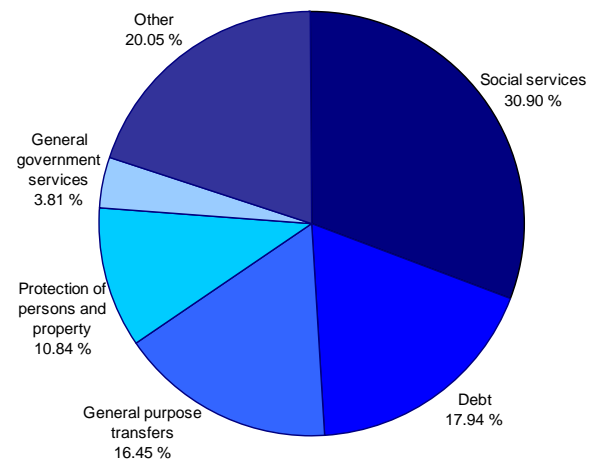


Chart 13
Provincial and territorial general government surplus (deficit)

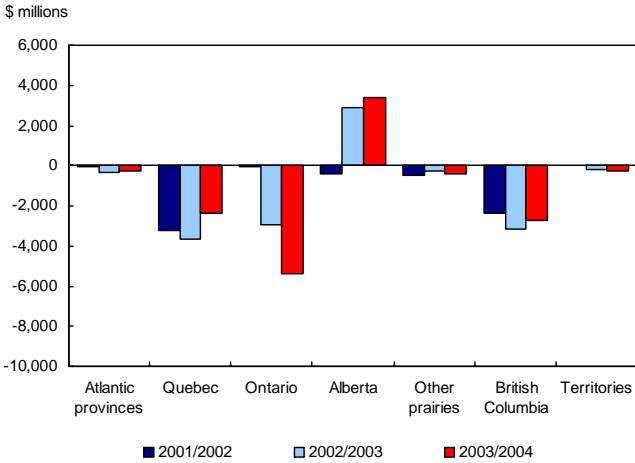


Chart 14
Provincial and territorial general government revenue and expenditures

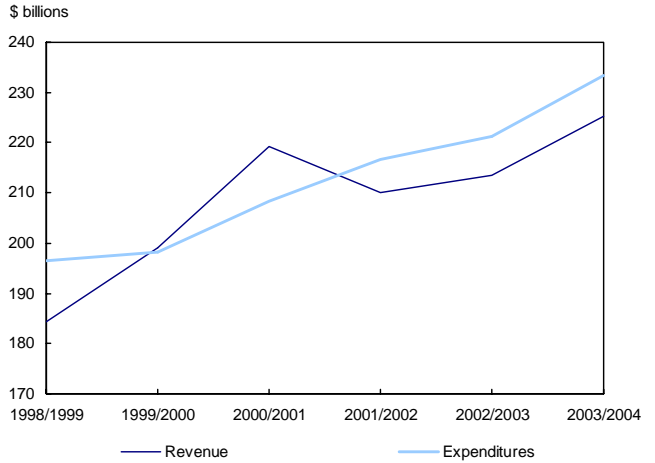


Chart 15
Provincial and territorial general government revenue

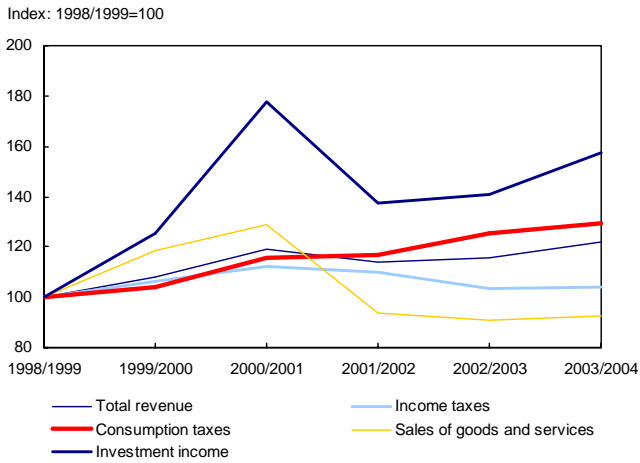


Chart 16
Growth in provincial and territorial general government revenue (1998/1999 to 2003/2004)

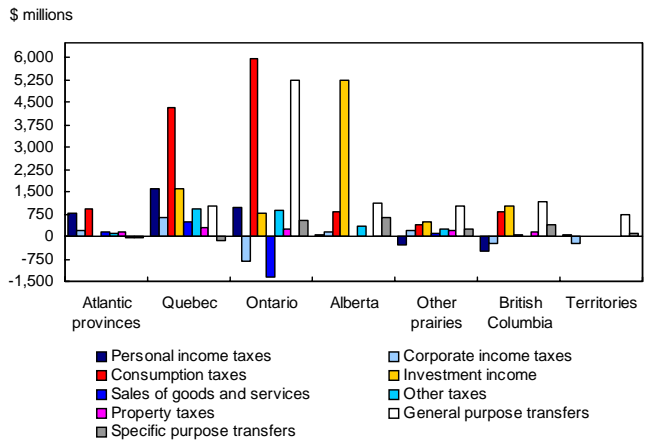


Chart 17
Provincial and territorial general government expenditures

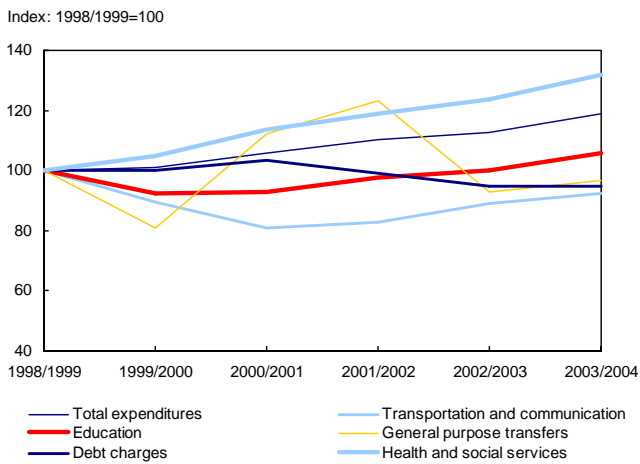


Chart 18
Growth in provincial and territorial general government expenditures (1998/1999 to 2003/2004)

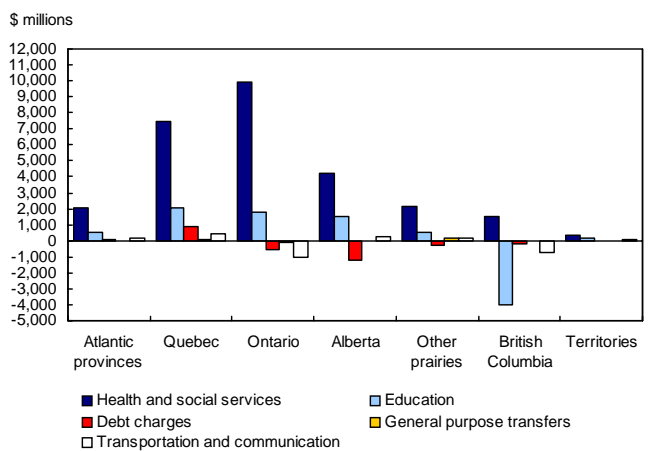


Chart 19
Provincial and territorial general government expenditures – 2003/2004

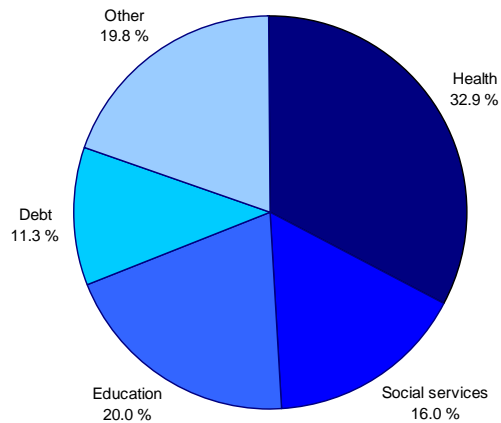


Chart 20
Local government surplus (deficit)
\$ millions

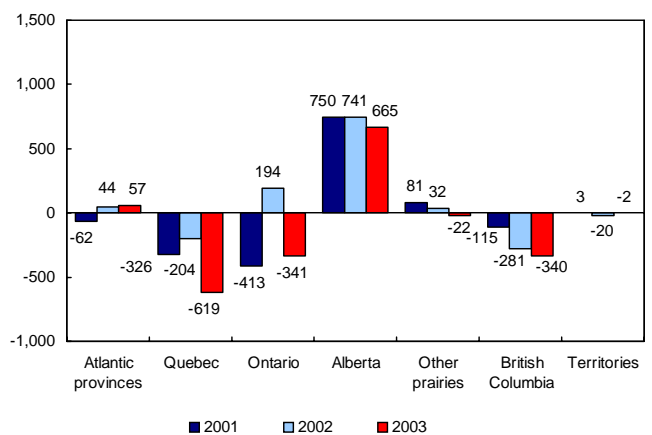


Chart 21
Surplus (deficit) of local general governments vs. school boards
\$ millions

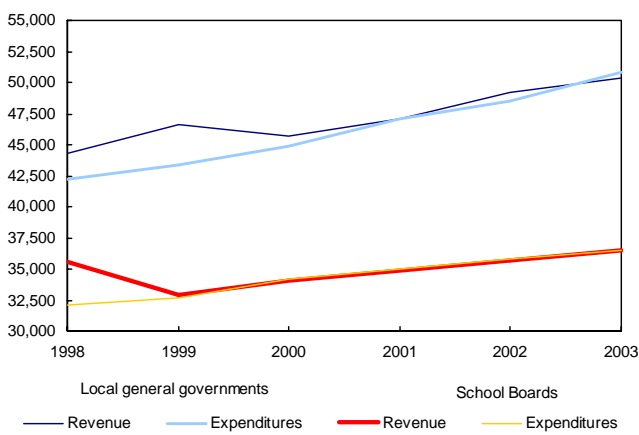


Chart 22
Local government revenue and expenditures
\$ billions

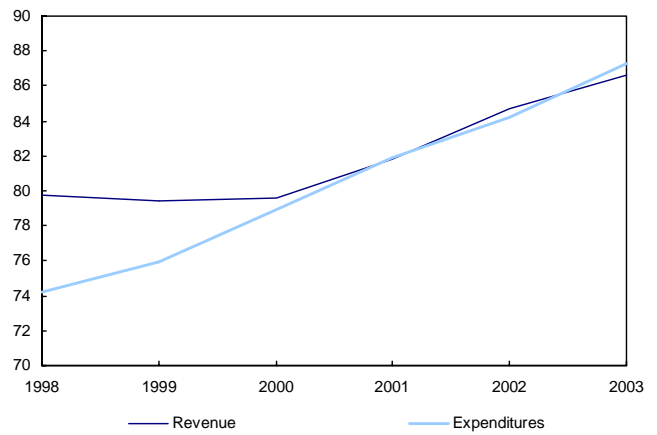


Chart 23
Local governments: transfer revenue vs. property taxes
\$ millions

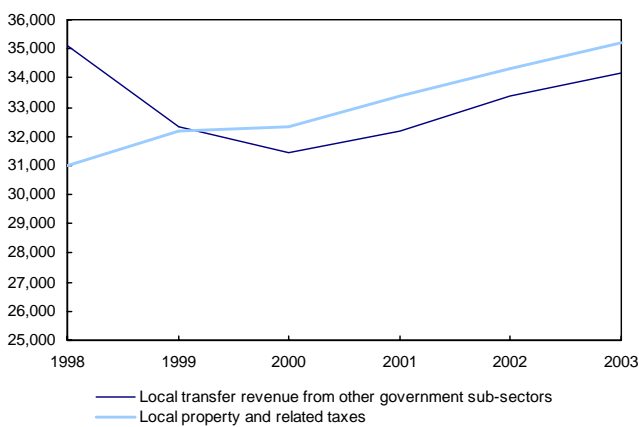


Chart 24
Growth in local government revenue (1998 to 2003)
\$ millions

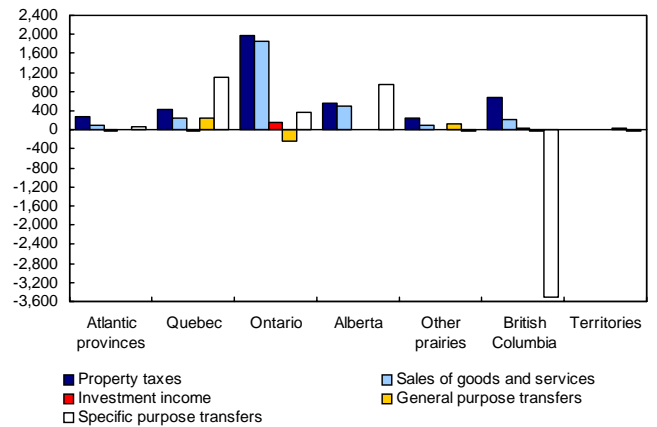


Chart 25
Growth in local government expenditures (1998 to 2003)

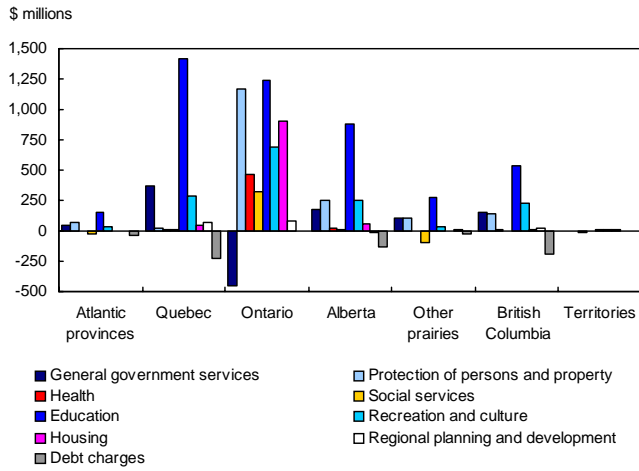
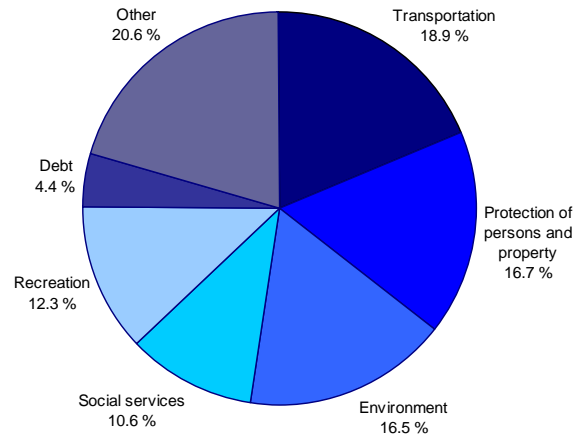


Chart 26
Local general government expenditures – 2003



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 1992 to 2003
(Financial Management System)**

	1992	1993	1994	1995	1996	1997
	Average number of employees					
Public sector employment						
Public sector	3,063,235	3,037,477	3,002,690	2,957,835	2,851,331	2,789,257
Government	2,724,781	2,711,896	2,679,068	2,648,900	2,578,503	2,530,831
Federal general government	411,278	404,734	394,106	371,053	356,099	337,713
Provincial and territorial general government	378,449	371,084	360,370	358,416	335,063	338,712
Health and social service institutions, provincial and territorial	749,184	744,367	739,279	737,226	707,571	692,242
Universities, colleges, vocational and trade institutions, provincial and territorial	281,619	281,720	276,153	274,800	272,623	270,740
Local general government	370,641	368,906	366,132	366,470	358,942	350,426
Local school boards	533,609	541,085	543,029	540,935	548,205	540,999
Government business enterprises	338,454	325,581	323,622	308,935	272,828	258,426
Federal government business enterprises	140,647	136,429	143,784	135,763	101,340	92,311
Provincial and territorial government business enterprises	147,030	138,910	130,280	126,371	124,542	119,690
Local government business enterprises	50,777	50,243	49,557	46,802	46,945	46,425
	Millions of dollars					
Public sector wages and salaries						
Public sector	107,284	108,344	107,499	106,450	102,525	101,356
Government	93,678	94,891	94,204	93,458	91,285	90,308
Federal general government	17,027	16,730	16,481	15,703	14,821	14,471
Provincial and territorial general government	14,960	14,998	15,187	15,315	13,623	13,645
Health and social service institutions, provincial and territorial	19,938	20,439	19,911	19,673	20,267	20,137
Universities, colleges, vocational and trade institutions, provincial and territorial	9,179	9,411	9,359	9,376	9,462	9,304
Local general government	12,163	12,420	12,432	12,534	12,559	12,313
Local school boards	20,410	20,891	20,834	20,856	20,553	20,437
Government business enterprises	13,606	13,453	13,295	12,992	11,240	11,048
Federal government business enterprises	4,908	4,984	5,244	5,103	3,475	3,425
Provincial and territorial government business enterprises	6,484	6,267	5,911	5,813	5,694	5,596
Local government business enterprises	2,214	2,203	2,140	2,077	2,071	2,027

Table 1.0

**Public Sector Employment and Wages and Salaries - Distribution Among Components of the Public Sector, for the Years 1992 to 2003
(Financial Management System) - Concluded**

	1998	1999	2000 ^r	2001 ^r	2002 ^r	2003 ^p
	Average number of employees					
Public sector employment						
Public sector	2,779,802	2,769,996	2,786,491	2,812,251	2,842,928	2,910,419
Government	2,518,900	2,508,169	2,520,387	2,545,911	2,579,027	2,638,743
Federal general government	330,981	328,280	335,317	351,331	359,481	366,428
Provincial and territorial general government	335,035	336,158	339,285	340,320	336,509	349,820
Health and social service institutions, provincial and territorial	695,118	689,762	691,158	696,446	715,054	738,531
Universities, colleges, vocational and trade institutions, provincial and territorial	270,238	269,145	272,985	275,887	281,000	290,307
Local general government	341,046	341,485	340,827	341,339	344,609	362,362
Local school boards	546,481	543,340	540,815	540,587	542,374	531,293
Government business enterprises	260,903	261,827	266,104	266,340	263,901	271,676
Federal government business enterprises	91,359	89,990	89,743	89,131	88,429	89,471
Provincial and territorial government business enterprises	122,758	124,422	128,156	128,047	125,185	130,624
Local government business enterprises	46,786	47,414	48,206	49,162	50,287	51,582
	Millions of dollars					
Public sector wages and salaries						
Public sector	103,039	107,969	115,496	119,723	126,135	133,246
Government	91,825	96,374	103,421	107,346	114,025	120,670
Federal general government	14,474	16,013	19,181	18,689	20,421	21,513
Provincial and territorial general government	13,701	14,156	14,827	15,458	16,697	17,774
Health and social service institutions, provincial and territorial	21,131	22,407	24,125	26,046	28,360	30,453
Universities, colleges, vocational and trade institutions, provincial and territorial	9,566	10,053	10,642	11,375	11,079	11,604
Local general government	12,045	12,125	12,455	13,028	13,859	14,643
Local school boards	20,909	21,620	22,190	22,751	23,608	24,683
Government business enterprises	11,214	11,594	12,075	12,376	12,110	12,576
Federal government business enterprises	3,472	3,465	3,647	3,519	3,423	3,381
Provincial and territorial government business enterprises	5,640	5,956	6,173	6,511	6,240	6,633
Local government business enterprises	2,102	2,173	2,254	2,345	2,448	2,562

Table 1.1

**Public Sector Employment and Wages and Salaries¹, by Province, Territory and Outside Canada, for the Year 2003^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	56,639	16,901	107,474	80,872	710,315	1,015,883	147,082
Government	53,195	16,376	100,425	73,685	651,148	903,258	131,020
Federal general government	6,998	3,550	23,480	13,533	74,291	151,802	15,952
Provincial and territorial general government	10,525	3,462	11,288	28,480	90,280	94,530	19,849
Health and social service institutions, provincial and territorial	17,007	3,763	30,309	23,223	225,379	200,427	40,306
Universities, colleges, vocational and trade institutions, provincial and territorial	4,840	1,677	7,200	2,284	65,682	98,412	15,200
Local general government	3,975	906	11,775	6,165	74,634	152,524	15,362
Local school boards	9,850	3,017	16,374	. ⁴	120,883	205,563	24,350
Government business enterprises	3,444	525	7,049	7,187	59,166	112,626	16,062
Federal government business enterprises	1,324	250	4,333	2,254	18,849	36,736	6,314
Provincial and territorial government business enterprises	2,119	276	2,229	4,530	32,136	40,570	7,957
Local government business enterprises	.	.	487	403	8,182	35,319	1,791
Millions of dollars							
Public sector wages and salaries							
Public sector	2,402.4	683.3	4,498.1	3,322.5	31,817.8	50,782.6	5,367.0
Government	2,267.2	666.8	4,186.6	3,042.7	28,810.0	45,181.6	4,757.8
Federal general government	384.8	192.7	1,327.3	713.5	4,246.0	9,250.2	861.6
Provincial and territorial general government	361.4	141.7	488.5	1,147.4	4,490.1	5,002.6	724.8
Health and social service institutions, provincial and territorial	741.8	158.9	1,052.2	760.4	8,688.8	10,078.6	1,292.8
Universities, colleges, vocational and trade institutions, provincial and territorial	244.9	44.0	401.8	212.4	2,996.6	4,016.5	423.3
Local general government	96.2	16.7	256.0	208.9	3,008.0	6,607.5	448.5
Local school boards	438.2	112.7	660.9	0.0 ⁴	5,380.4	10,226.2	1,006.8
Government business enterprises	135.1	16.5	311.5	279.8	3,007.8	5,601.0	609.2
Federal government business enterprises	42.0	8.9	234.3	52.4	653.4	1,569.2	135.7
Provincial and territorial government business enterprises	93.1	7.7	63.0	214.4	1,943.2	2,253.5	402.0
Local government business enterprises	0.0	0.0	14.1	13.0	411.2	1,778.3	71.5

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 1.1

Public Sector Employment and Wages and Salaries¹, by Province, Territory and Outside Canada, for the Year 2003^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	125,563	261,573	365,620	5,030	8,066	5,934	3,145	2,910,419
Government	109,739	246,023	331,698	5,030	8,066	5,934	3,145	2,638,743
Federal general government	9,043	26,131	36,390	642	1,171	302	3,145	366,428
Provincial and territorial general government	14,729	28,760	36,101	3,590	4,249	3,978	.	349,820
Health and social service institutions, provincial and territorial	38,761	67,439	90,462	323	1,133	0	.	738,531
Universities, colleges, vocational and trade institutions, provincial and territorial	10,366	27,872	56,774	.	.	.	.	290,307
Local general government	16,471	40,333	36,858	476	1,229	1,655	.	362,362
Local school boards	20,369	55,489	75,112	. ⁴	285	. ⁴	.	531,293
Government business enterprises	15,823	15,550	33,922	..	.	.	..	271,676
Federal government business enterprises	3,104	7,826	8,314	..	..	..	..	89,471
Provincial and territorial government business enterprises	12,259	3,015	25,438	.	.	.	.	130,624
Local government business enterprises	460	4,709	170	.	.	.	.	51,582
Millions of dollars								
Public sector wages and salaries								
Public sector	4,772.1	12,124.5	16,005.2	290.6	537.4	316.7	295.2	133,245.6
Government	4,149.1	11,534.9	14,633.3	290.6	537.4	316.7	295.2	120,669.9
Federal general government	501.5	1,423.2	2,132.9	53.5	97.2	32.9	295.2	21,512.5
Provincial and territorial general government	754.0	1,752.7	2,205.6	204.8	270.8	229.5	0.0	17,773.9
Health and social service institutions, provincial and territorial	1,133.8	2,704.7	3,721.2	13.6	105.9	0.0	0.0	30,452.8
Universities, colleges, vocational and trade institutions, provincial and territorial	440.3	1,167.7	1,656.7	0.0	0.0	0.0	0.0	11,604.2
Local general government	459.2	1,733.9	1,700.4	18.7	35.2	54.3	0.0	14,643.4
Local school boards	860.4	2,752.7	3,216.5	0.0 ⁴	28.4	0.0 ⁴	0.0	24,683.1
Government business enterprises	623.0	589.6	1,371.8	0.0	0.0	0.0	0.0	12,575.7
Federal government business enterprises	56.4	269.7	351.8	0.0	0.0	0.0	0.0	3,380.8
Provincial and territorial government business enterprises	548.9	75.4	1,012.6	0.0	0.0	0.0	0.0	6,632.7
Local government business enterprises	17.7	244.5	7.4	0.0	0.0	0.0	0.0	2,562.2

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 1992 to 2003
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Average number of employees							
Public sector employment							
1992	61,832	15,720	118,737	84,763	775,107	1,083,204	144,598
1993	60,363	15,468	117,460	84,442	773,524	1,071,681	143,927
1994	58,989	15,711	114,492	82,202	785,985	1,051,084	141,403
1995	57,933	15,522	110,747	81,720	771,116	1,031,274	139,846
1996	55,861	16,134	108,106	78,956	734,071	978,767	134,836
1997	55,376	16,268	106,463	77,842	722,899	955,312	128,406
1998	55,655	16,077	105,308	77,922	713,065	949,401	129,346
1999	52,395	15,236	104,641	78,542	699,417	947,264	133,707
2000 ^r	52,624	15,653	103,556	78,082	692,810	961,091	134,969
2001 ^r	53,194	15,883	102,786	78,988	694,389	975,241	139,244
2002 ^r	54,864	15,904	103,750	79,103	700,982	986,494	143,145
2003 ^p	56,639	16,901	107,474	80,872	710,315	1,015,883	147,082
Public sector employment per 1,000 population							
1992	107	120	129	114	109	103	130
1993	104	118	127	113	108	101	129
1994	102	118	124	110	110	98	126
1995	102	116	119	109	107	95	124
1996	99	119	116	105	101	89	119
1997	100	120	114	103	100	86	113
1998	102	118	113	104	98	84	114
1999	98	112	112	105	96	83	117
2000 ^r	99	115	111	104	94	83	118
2001 ^r	101	116	110	105	94	83	121
2002 ^r	105	116	111	106	94	82	124
2003 ^p	109	123	115	108	95	84	127
Percent							
Public sector employment per 1,000 population percent change from previous year							
1993	(2.5)	(2.4)	(1.6)	(0.5)	(0.9)	(2.3)	(0.9)
1994	(1.5)	0.6	(2.9)	(2.8)	1.1	(3.0)	(2.2)
1995	(0.7)	(2.1)	(3.4)	(0.7)	(2.3)	(3.1)	(1.7)
1996	(2.3)	3.1	(2.6)	(3.5)	(5.2)	(6.2)	(4.0)
1997	0.7	0.4	(1.7)	(1.5)	(1.9)	(3.6)	(5.1)
1998	2.5	(1.0)	(1.1)	0.3	(1.7)	(1.9)	0.7
1999	(4.4)	(5.5)	(0.6)	0.9	(2.2)	(1.4)	3.0
2000 ^r	1.4	2.5	(1.3)	(0.6)	(1.4)	(0.0)	0.5
2001 ^r	2.3	1.3	(0.6)	1.3	(0.3)	(0.3)	2.8
2002 ^r	3.9	(0.1)	0.9	0.2	0.3	(0.6)	2.5
2003 ^p	3.3	5.8	3.4	2.1	0.8	1.6	2.2

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

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

³ Data are for federal government.

Table 1.2

Public Sector Employment and Employment Per 1,000 Population¹, by Province, Territory and Outside Canada, for the Years 1992 to 2003 (Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ²	Nunavut	Outside Canada ³	Total
Average number of employees								
Public sector employment								
1992	118,240	297,724	334,857	4,524	11,099		12,265	3,063,235
1993	118,045	288,729	338,506	4,449	11,325		9,000	3,037,477
1994	115,481	274,526	339,647	4,312	11,505		6,790	3,002,690
1995	112,882	267,970	346,477	4,349	11,390		6,080	2,957,835
1996	114,496	258,225	352,601	4,475	11,196		3,126	2,851,331
1997	111,188	248,206	348,078	4,760	10,838		3,032	2,789,257
1998	112,844	252,128	348,697	4,904	10,773		2,935	2,779,802
1999	115,098	253,881	350,355	4,747	7,056	4,246	2,878	2,769,996
2000 ^r	116,337	256,242	354,675	4,839	7,144	4,807	3,020	2,786,491
2001 ^r	116,503	254,858	360,231	4,948	7,328	5,114	3,031	2,812,251
2002 ^r	117,831	257,247	362,127	4,928	7,590	5,500	3,053	2,842,928
2003 ^p	125,563	261,573	365,620	5,030	8,066	5,934	3,145	2,910,419
Public sector employment per 1,000 population								
1992	118	114	97	153	179	...	...	108
1993	117	109	96	148	180	...	...	106
1994	115	102	93	145	178	...	...	104
1995	111	98	92	144	172	...	...	101
1996	112	93	92	144	167	...	...	97
1997	109	88	89	150	161	...	...	94
1998	111	88	88	157	160	...	...	92
1999	113	86	88	155	173	159	...	91
2000 ^r	115	86	88	159	176	177	...	91
2001 ^r	116	84	89	164	180	183	...	91
2002 ^r	118	83	88	164	184	195	...	91
2003 ^p	126	83	88	163	193	203	...	92
Percent								
Public sector employment per 1,000 population percent change from previous year								
1993	(0.4)	(4.4)	(1.7)	(3.6)	0.3	...	...	(2.0)
1994	(2.5)	(6.1)	(2.5)	(1.7)	(0.9)	...	...	(2.2)
1995	(2.7)	(3.6)	(0.8)	(0.6)	(3.5)	...	...	(2.5)
1996	0.9	(5.0)	(0.8)	(0.4)	(2.7)	...	...	(4.6)
1997	(2.9)	(5.6)	(3.3)	4.6	(4.0)	...	...	(3.2)
1998	1.5	(0.7)	(1.0)	4.2	(0.1)	...	...	(1.2)
1999	2.1	(1.4)	(0.1)	(0.9)	8.0	...	...	(1.1)
2000 ^r	1.7	(0.8)	0.5	2.7	1.9	11.1	...	(0.3)
2001 ^r	0.9	(2.3)	0.7	3.1	2.2	3.7	...	(0.1)
2002 ^r	1.7	(0.9)	(0.4)	(0.3)	2.2	6.4	...	(0.0)
2003 ^p	6.7	0.3	0.2	(0.4)	4.9	4.2	...	1.4

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

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

³ Data are for federal government.

Table 1.3

**Public Sector Wages and Salaries¹, by Province, Territory and Outside Canada, for the Years 1992 to 2003
(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							
1992	2,064.8	482.0	3,793.9	2,704.0	26,145.0	41,262.1	4,702.6
1993	2,068.2	489.6	3,763.2	2,794.9	26,517.5	41,305.8	4,701.8
1994	2,034.4	487.9	3,668.1	2,785.3	26,699.1	40,565.9	4,646.1
1995	2,006.9	480.5	3,508.0	2,791.7	26,468.0	40,181.0	4,579.3
1996	1,907.0	499.4	3,407.5	2,599.0	25,387.9	38,610.1	4,337.5
1997	1,874.8	505.9	3,477.8	2,611.4	24,755.6	37,896.2	4,104.3
1998	1,906.3	516.1	3,550.9	2,664.8	24,913.6	38,474.4	4,200.2
1999 ^r	1,959.2	540.7	3,837.3	2,833.1	26,239.9	40,276.5	4,419.8
2000 ^r	2,098.1	601.2	4,050.4	2,990.4	27,805.5	43,464.5	4,795.6
2001 ^r	2,147.0	607.7	4,146.1	3,037.1	28,986.6	44,646.4	4,913.0
2002 ^r	2,305.7	651.7	4,317.8	3,143.1	30,524.3	47,430.1	5,137.7
2003 ^p	2,402.4	683.3	4,498.1	3,322.5	31,817.8	50,782.6	5,367.0
Percent							
Public sector wages and salaries percent change from previous year							
1993	0.2	1.6	(0.8)	3.4	1.4	0.1	(0.0)
1994	(1.6)	(0.3)	(2.5)	(0.3)	0.7	(1.8)	(1.2)
1995	(1.4)	(1.5)	(4.4)	0.2	(0.9)	(0.9)	(1.4)
1996	(5.0)	3.9	(2.9)	(6.9)	(4.1)	(3.9)	(5.3)
1997	(1.7)	1.3	2.1	0.5	(2.5)	(1.8)	(5.4)
1998	1.7	2.0	2.1	2.0	0.6	1.5	2.3
1999 ^r	2.8	4.8	8.1	6.3	5.3	4.7	5.2
2000 ^r	7.1	11.2	5.6	5.6	6.0	7.9	8.5
2001 ^r	2.3	1.1	2.4	1.6	4.2	2.7	2.4
2002 ^r	7.4	7.3	4.1	3.5	5.3	6.2	4.6
2003 ^p	4.2	4.8	4.2	5.7	4.2	7.1	4.5

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 1992 to 2003
(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								
1992	3,494.4	9,441.6	11,729.8	231.3	573.2		626.5	107,283.8
1993	3,542.3	9,551.8	12,262.6	236.8	585.9		489.2	108,343.9
1994	3,496.8	9,180.6	12,687.8	232.8	604.1		373.8	107,499.5
1995	3,539.5	8,635.0	13,052.7	238.5	602.6		334.3	106,450.3
1996	3,512.0	8,236.0	12,988.4	242.5	572.3		195.0	102,525.3
1997	3,554.2	8,413.0	13,142.7	235.6	552.5		195.8	101,355.9
1998	3,663.3	8,824.4	13,291.2	234.4	554.9		206.2	103,039.1
1999	3,740.2	9,364.3	13,583.6	258.7	431.1	222.0	224.7	107,968.7
2000 ^r	4,026.4	10,115.7	14,312.4	273.5	442.8	238.4	240.9	115,496.0
2001 ^r	4,244.8	10,773.0	14,915.9	274.5	457.8	272.7	267.1	119,722.8
2002 ^r	4,485.4	11,362.7	15,375.1	288.4	507.8	298.8	276.0	126,134.9
2003 ^p	4,772.1	12,124.5	16,005.2	290.6	537.4	316.7	295.2	133,245.6
Percent								
Public sector wages and salaries percent change from previous year								
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	2.1	6.1	2.2	10.4	(22.3)	...	9.0	4.8
2000 ^r	7.7	8.0	5.4	5.7	2.7	7.4	7.2	7.0
2001 ^r	5.4	6.5	4.2	0.3	3.4	14.4	10.9	3.7
2002 ^r	5.7	5.5	3.1	5.1	10.9	9.6	3.3	5.4
2002 ^p	6.4	6.7	4.1	0.8	5.8	6.0	7.0	5.6

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 2003/2004^P
(Financial Management System)**

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	Dollars						
General government services	316.0	477.0	182.6	202.5	383.3	189.3	369.8
Protection of persons and property	449.0	361.4	483.7	439.7	530.5	584.6	546.9
Transportation and communication	774.6	758.9	367.3	878.0	592.2	485.1	514.4
Health	3,204.5	2,565.7	2,718.6	2,688.7	2,611.2	2,759.8	2,763.7
Hospital care	1,318.0	1,011.8	947.1	1,111.2	999.1	932.2	897.8
Medical care	1,387.4	795.0	1,087.0	1,063.2	1,124.5	1,233.5	1,109.3
Preventive care	23.1	14.5	67.3	9.3	89.2	102.9	25.7
Other health services	476.0	744.4	617.2	505.0	398.4	491.2	730.9
Social services	1,169.7	881.7	916.2	880.7	2,241.1	1,281.2	1,236.8
Social assistance	470.2	585.4	387.6	298.5	573.9	520.1	576.9
Workers' compensation benefits	146.4	122.9	117.5	139.9	237.2	211.2	132.7
Employee pension plan benefits and changes in equity	..	..	6.4	..	714.4	3.6	2.6
Veterans' benefits	.	.	.	.	.	.	.
Motor vehicle accident compensation	..	..	..	..	85.0	0.4	..
Other social services	553.0	173.5	404.7	442.3	630.6	545.9	525.5
Education	2,487.7	2,110.4	1,924.2	1,946.6	2,095.7	1,993.7	2,062.7
Elementary and secondary education	1,458.7	1,315.4	931.1	1,063.2	1,144.4	1,220.2	1,304.4
Post secondary education	938.4	664.9	934.3	739.5	764.5	709.1	659.0
Special retraining services	42.4	57.8	19.2	130.6	180.8	52.6	69.3
Other education	46.2	79.5	39.5	14.7	6.0	11.7	30.0
Resource conservation and industrial development	296.8	787.8	253.1	314.4	459.3	170.0	386.0
Environment	206.2	289.1	221.0	302.4	228.7	345.7	255.1
Recreation and culture	206.2	202.4	154.8	197.2	281.6	228.4	222.5
Labour, employment and immigration	19.3	36.1	13.9	46.6	78.4	7.5	27.4
Housing	96.3	43.4	85.4	82.6	83.4	148.7	77.9
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	50.1	57.8	59.8	58.6	75.5	34.1	61.6
Research establishments	..	..	1.1	..	53.7	6.1	0.9
General purpose transfers to other government subsectors	32.8	14.5	0.0	0.0	38.3	0.0	0.0
Debt charges	1,165.8	831.1	1,270.7	1,148.5	916.9	807.0	1,401.1
Other expenditures	0.0	0.0	35.2	1.3	0.0	140.4	1.7
Total expenditures	10,471.0	9,417.1	8,687.6	9,186.7	10,669.8	9,181.7	9,929.4
Population at April 1	518,955	138,365	936,510	750,540	7,520,938	12,332,593	1,168,349

Table 1.4

Consolidated Provincial, Territorial and Local Government Expenditures Per Capita, for the Fiscal Year 2003/2004^P
(Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
	Dollars						
General government services	336.7	293.7	248.5	2,316.6	2,199.9	4,565.9	276.9
Protection of persons and property	554.7	460.8	517.8	2,031.0	2,531.1	2,333.7	544.4
Transportation and communication	661.3	626.1	622.2	3,363.8	2,270.9	2,604.3	568.0
Health	2,866.2	2,689.7	2,876.2	3,109.9	6,860.0	6,899.6	2,740.8
Hospital care	1,140.6	872.4	1,164.8	1,237.6	2,933.2	2,908.6	990.7
Medical care	1,074.3	868.0	1,120.3	1,491.5	1,797.8	1,352.9	1,136.5
Preventive care	18.1	82.6	170.2	158.7	331.2	744.1	96.8
Other health services	634.1	866.7	420.6	253.9	1,797.8	1,894.0	516.9
Social services	1,117.5	1,201.0	1,132.8	2,919.5	2,815.0	4,126.2	1,456.2
Social assistance	296.5	394.6	371.3	634.7	804.3	2,063.1	488.0
Workers' compensation benefits	161.8	161.2	246.6	634.7	733.3	0.0	207.6
Employee pension plan benefits and changes in equity	100.5	..	..	..	0.0	..	173.6
Veterans' benefits	.	.	.	.	.	.	.
Motor vehicle accident compensation	..	..	..	..	..	..	20.2
Other social services	558.8	645.2	515.1	1,618.4	1,277.4	2,063.1	566.7
Education	2,302.4	2,284.7	1,986.4	3,903.3	5,275.1	6,899.6	2,073.5
Elementary and secondary education	1,256.2	1,279.5	1,097.1	2,824.3	3,169.8	4,937.9	1,195.8
Post secondary education	919.5	857.3	826.1	761.6	1,253.7	1,251.4	768.6
Special retraining services	116.6	134.1	34.9	95.2	354.8	372.0	92.8
Other education	10.0	14.1	28.0	222.1	496.8	372.0	16.2
Resource conservation and industrial development	1,004.0	788.5	437.3	2,411.8	2,389.2	2,096.9	386.8
Environment	289.4	298.4	312.6	444.3	709.7	1,488.1	298.3
Recreation and culture	261.3	367.2	350.5	1,079.0	757.0	1,420.5	270.9
Labour, employment and immigration	14.1	23.2	16.0	0.0	544.1	338.2	30.3
Housing	154.8	80.4	43.3	507.7	1,939.7	3,246.9	111.0
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	53.3	53.7	48.4	412.5	686.0	1,319.0	53.4
Research establishments	8.0	23.9	3.4	..	..	..	18.1
General purpose transfers to other government subsectors	21.1	0.0	0.2	0.0	0.0	0.0	10.3
Debt charges	943.7	339.6	700.4	126.9	425.8	947.0	824.9
Other expenditures	1.0	1.9	6.5	253.9	236.6	33.8	57.2
Total expenditures	10,590.3	9,533.2	9,302.1	22,848.4	29,616.3	38,421.2	9,721.2
Population at April 1	995,058	3,183,312	4,177,443	31,512	42,274	29,567	31,825,416

Table 1.5

**Federal General Government Total Revenue, Expenditures and Surplus (Deficit), for the Fiscal Years 1993/1994 to 2003/2004
(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						
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	180,336	173,337	6,999	129,197	44,140	71.6
2000/2001 ^r	193,825	184,612	9,213	138,962	45,650	71.7
2001/2002 ^r	192,304	184,953	7,351	144,814	40,139	75.3
2002/2003 ^r	191,418	188,637	2,780	152,173	36,464	79.5
2003/2004 ^p	199,801	193,022	6,779	158,390	34,632	79.3
Dollars						
Per capita¹						
1993/1994	4,472	5,871	(1,399)	4,560	1,311	...
1994/1995	4,678	5,936	(1,258)	4,500	1,435	...
1995/1996	4,830	5,955	(1,125)	4,373	1,582	...
1996/1997	5,116	5,568	(453)	4,062	1,506	...
1997/1998	5,491	5,341	150	3,897	1,444	...
1998/1999	5,587	5,495	92	4,045	1,450	...
1999/2000	5,894	5,665	229	4,223	1,443	...
2000/2001 ^r	6,270	5,972	298	4,495	1,477	...
2001/2002 ^r	6,152	5,917	235	4,633	1,284	...
2002/2003 ^r	6,068	5,980	88	4,824	1,156	...
2003/2004 ^p	6,278	6,065	213	4,977	1,088	...
Percent						
Per capita percent change from previous year						
1994/1995	4.6	1.1	(10.1)	(1.3)	9.5	...
1995/1996	3.2	0.3	(10.5)	(2.8)	10.2	...
1996/1997	5.9	(6.5)	(59.8)	(7.1)	(4.8)	...
1997/1998	7.3	(4.1)	(133.1)	(4.1)	(4.1)	...
1998/1999	1.7	2.9	(38.7)	3.8	0.4	...
1999/2000	5.5	3.1	148.9	4.4	(0.5)	...
2000/2001 ^r	6.4	5.4	30.3	6.5	2.4	...
2001/2002 ^r	(1.9)	(0.9)	(21.1)	3.1	(13.0)	...
2002/2003 ^r	(1.4)	1.1	(62.5)	4.1	(10.0)	...
2003/2004 ^p	3.5	1.4	141.7	3.2	(5.9)	...

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 1993 to 2003
(Financial Management System)**

Year	Total Financial Assets	Total Liabilities	Net Debt
Millions of dollars			
Net debt			
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)
2003	103,146	629,638	(526,492)
Dollars			
Net debt per capita¹			
1993	...	...	(16,472)
1994	...	...	(17,755)
1995	...	...	(18,852)
1996	...	...	(19,607)
1997	...	...	(19,732)
1998	...	...	(19,333)
1999	...	...	(18,949)
2000	...	...	(18,359)
2001	...	...	(17,640)
2002	...	...	(17,107)
2003	...	...	(16,691)
Percent			
Net debt as a percentage of GDP			
1993	...	...	65.9
1994	...	...	68.4
1995	...	...	68.7
1996	...	...	70.6
1997	...	...	67.8
1998	...	...	64.1
1999	...	...	60.5
2000	...	...	53.9
2001	...	...	48.9
2002	...	...	47.7
2003	...	...	43.3

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 2003/2004^P (Financial Management System)

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Own source revenue	2,640	662	4,600	3,874	50,483	61,659	6,473
Income taxes	882	195	1,684	1,069	20,216	23,843	2,112
Consumption taxes	1,057	276	1,756	1,352	13,528	22,288	1,970
Property and related taxes	7	51	80	365	1,823	2,102	373
Other taxes ²	193	28	166	130	6,506	5,620	479
Health and drug insurance premiums	..	..	11	..	676	..	..
Contributions to social security plans	158	24	155	131	1,842	2,650	150
Sales of goods and services	136	53	350	168	2,014	2,256	205
Investment income	199	34	393	647	3,692	2,727	1,169
Other revenue from own sources	8	1	6	11	186	172	15
General purpose transfers from other government subsectors ³	1,555	346	1,978	1,708	8,331	9,174	2,424
Specific purpose transfers from other government subsectors ³	200	50	200	252	1,994	1,600	237
Total revenue	4,395	1,058	6,778	5,834	60,808	72,432	9,133
General government services	93	55	61	94	1,419	1,114	196
Protection of persons and property	209	38	264	177	2,238	3,368	378
Transportation and communication	340	92	227	509	2,401	2,639	317
Health	1,442	335	2,310	1,823	17,893	28,373	2,932
Social services	611	114	772	660	11,082	13,164	1,414
Education	1,021	238	1,249	1,252	12,502	14,457	1,612
Resource conservation and industrial development	150	109	224	225	3,190	1,760	419
Environment	65	18	26	49	451	464	47
Recreation and culture	54	19	61	56	877	449	112
Labour, employment and immigration	10	5	13	35	590	92	32
Housing	48	5	80	61	346	801	83
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	22	7	39	31	435	301	84
Research establishments	..	..	1	..	404	75	1
General purpose transfers to other government subsectors	43	4	47	100	519	51	219
Debt charges	586	114	1,150	858	8,790	9,150	1,462
Other expenditures	..	..	..	..	..	1,549	..
Total expenditures	4,693	1,152	6,524	5,931	63,135	77,807	9,308
Surplus (deficit)	(298)	(94)	254	(98)	(2,327)	(5,375)	(174)

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 2003/2004^P
(Financial Management System) - Concluded**

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
	Millions of dollars						
Own source revenue	6,456	23,229	24,248	126	(15)	99	184,533
Income taxes	1,635	6,459	5,922	43	(146)	33	63,948
Consumption taxes	1,823	3,073	7,244	22	56	13	54,458
Property and related taxes	379	1,166	2,242	2	11	3	8,605
Other taxes ²	477	998	606	8	8	6	15,225
Health and drug insurance premiums	..	945	1,387	..	..	..	3,018
Contributions to social security plans	172	675	1,012	5	16	0	6,990
Sales of goods and services	379	439	680	20	16	33	6,748
Investment income	1,567	9,418	5,024	25	24	11	24,931
Other revenue from own sources	23	55	132	1	1	..	610
General purpose transfers from other government subsectors ³	899	1,943	3,151	468	857	749	33,583
Specific purpose transfers from other government subsectors ³	431	1,147	776	65	100	175	7,227
Total revenue	7,786	26,320	28,175	660	943	1,022	225,343
General government services	157	340	445	63	76	118	4,230
Protection of persons and property	340	649	1,143	59	102	66	9,032
Transportation and communication	326	976	1,727	95	78	57	9,784
Health	2,427	7,502	11,181	96	239	204	76,758
Social services	1,105	3,575	4,445	92	107	116	37,258
Education	1,261	5,801	6,797	118	205	203	46,717
Resource conservation and industrial development	970	2,380	1,761	75	101	69	11,432
Environment	111	221	176	6	1	15	1,650
Recreation and culture	113	394	341	27	12	23	2,537
Labour, employment and immigration	14	74	67	0	23	10	966
Housing	152	183	134	16	79	103	2,091
Foreign affairs and international assistance	.	.	.	.	.	.	.
Regional planning and development	38	40	105	16	27	36	1,180
Research establishments	8	76	14	..	..	..	577
General purpose transfers to other government subsectors	87	63	23	13	56	22	1,246
Debt charges	917	668	2,538	3	14	28	26,276
Other expenditures	..	0	0	..	..	..	1,549
Total expenditures	8,027	22,941	30,896	679	1,120	1,070	233,283
Surplus (deficit)	(241)	3,378	(2,721)	(19)	(177)	(48)	(7,940)

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 1993/1994 to 2003/2004 (Financial Management System)

Fiscal Year	Newfound-land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Surplus (deficit)							
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	(118)	29	(61)	(337)	(1,142)	1,164	(2)
2000/2001 ¹	(126)	(35)	180	17	1,063	25	293
2001/2002 ¹	(325)	(62)	245	80	(3,246)	(63)	38
2002/2003 ¹	(266)	(71)	139	(158)	(3,693)	(2,913)	146
2003/2004 ²	(298)	(94)	254	(98)	(2,327)	(5,375)	(174)
Dollars							
Surplus (deficit) per capita²							
1993/1994	(241)	(1,857)	(558)	(342)	(788)	(978)	(401)
1994/1995	(35)	67	(153)	(213)	(880)	(830)	114
1995/1996	53	(22)	(168)	(74)	(524)	(659)	248
1996/1997	(25)	(302)	114	76	(522)	(432)	79
1997/1998	706	(206)	152	31	(348)	(306)	112
1998/1999	189	37	53	161	56	(393)	96
1999/2000	(223)	213	(65)	(449)	(155)	100	(2)
2000/2001 ¹	(241)	(256)	193	23	144	2	255
2001/2002 ¹	(625)	(453)	262	107	(437)	(5)	33
2002/2003 ¹	(512)	(516)	149	(211)	(494)	(239)	126
2003/2004 ²	(574)	(679)	271	(131)	(309)	(436)	(149)

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 1993/1994 to 2003/2004 (Financial Management System) - Concluded

Fiscal Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Surplus (deficit)							
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	126	2,620	(1,317)	5	(55)	27	939
2000/2001 ^r	1,126	7,923	153	43	103	75	10,839
2001/2002 ^r	(533)	(436)	(2,386)	(17)	73	(11)	(6,644)
2002/2003 ^r	(387)	2,931	(3,131)	(7)	(103)	(64)	(7,576)
2003/2004 ^p	(241)	3,378	(2,721)	(19)	(177)	(48)	(7,940)
Dollars							
Surplus (deficit) per capita²							
1993/1994	(876)	(471)	(51)	943	(495)	...	(697)
1994/1995	118	314	(18)	896	(211)	...	(502)
1995/1996	77	416	13	771	(209)	...	(328)
1996/1997	350	899	(92)	63	59	...	(198)
1997/1998	284	961	(25)	192	685	...	(78)
1998/1999	252	386	(2,407)	1,961	(356)	...	(393)
1999/2000	125	876	(327)	165	(1,359)	992	31
2000/2001 ^r	1,124	2,605	38	1,428	2,535	2,685	351
2001/2002 ^r	(535)	(141)	(581)	(565)	1,772	(389)	(213)
2002/2003 ^r	(389)	933	(757)	(227)	(2,469)	(2,189)	(240)
2003/2004 ^p	(242)	1,061	(651)	(603)	(4,187)	(1,623)	(249)

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 1993 to 2002
(Financial Management System)**

Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Net debt							
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)
2002	(9,082)	(1,082)	(11,286)	(5,998)	(91,717)	(103,510)	(9,969)
Dollars							
Net debt per capita²							
1993	(11,725)	(5,767)	(7,462)	(7,121)	(8,389)	(5,987)	(7,294)
1994	(12,856)	(6,925)	(9,049)	(7,620)	(9,481)	(7,151)	(8,267)
1995	(13,899)	(8,035)	(10,153)	(7,908)	(10,680)	(7,889)	(8,233)
1996	(14,042)	(7,723)	(9,588)	(7,638)	(11,096)	(8,789)	(7,878)
1997	(14,063)	(7,510)	(9,257)	(7,402)	(11,692)	(9,317)	(7,546)
1998	(14,101)	(7,704)	(9,244)	(7,581)	(12,014)	(9,550)	(7,588)
1999	(15,246)	(7,373)	(9,824)	(7,394)	(12,460)	(9,495)	(7,989)
2000	(15,839)	(7,586)	(10,872)	(8,518)	(12,271)	(9,241)	(7,898)
2001	(16,628)	(7,479)	(11,845)	(8,204)	(11,934)	(8,720)	(8,069)
2002	(17,478)	(7,905)	(12,089)	(8,003)	(12,343)	(8,603)	(8,644)
Percent							
Net debt per capita percent change from previous year							
1994	9.7	20.1	21.3	7.0	13.0	19.4	13.3
1995	8.1	16.0	12.2	3.8	12.6	10.3	(0.4)
1996	1.0	(3.9)	(5.6)	(3.4)	3.9	11.4	(4.3)
1997	0.1	(2.8)	(3.5)	(3.1)	5.4	6.0	(4.2)
1998	0.3	2.6	(0.1)	2.4	2.8	2.5	0.6
1999	8.1	(4.3)	6.3	(2.5)	3.7	(0.6)	5.3
2000	3.9	2.9	10.7	15.2	(1.5)	(2.7)	(1.1)
2001	5.0	(1.4)	9.0	(3.7)	(2.7)	(5.6)	2.2
2002	5.1	5.7	2.1	(2.4)	3.4	(1.3)	7.1

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 1993 to 2002
(Financial Management System) - Concluded**

Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Net debt							
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)
2002	(9,632)	9,118	(16,554)	272	283	(274)	(249,431)
Dollars							
Net debt per capita²							
1993	(9,344)	(2,876)	(1,462)	2,589	1,556	...	(6,074)
1994	(10,882)	(3,472)	(1,499)	3,536	1,192	...	(7,004)
1995	(10,944)	(3,124)	(2,127)	5,008	890	...	(7,670)
1996	(10,853)	(2,564)	(2,121)	5,973	791	...	(7,992)
1997	(9,605)	(1,430)	(1,910)	6,034	1,170	...	(8,107)
1998	(9,722)	(557)	(1,648)	6,323	(298)	...	(8,152)
1999	(9,860)	(133)	(3,788)	7,779	(904)	...	(8,519)
2000	(9,944)	838	(3,997)	7,605	3,360	(10,393)	(8,372)
2001	(9,130)	3,282	(3,799)	9,232	5,586	(8,664)	(7,822)
2002	(9,666)	2,942	(4,032)	9,044	6,869	(9,701)	(7,980)
Percent							
Net debt per capita percent change from previous year							
1994	16.5	20.7	2.5	36.6	(23.4)	...	15.3
1995	0.6	(10.0)	42.0	41.6	(25.3)	...	9.5
1996	(0.8)	(17.9)	(0.3)	19.3	(11.1)	...	4.2
1997	(11.5)	(44.2)	(9.9)	1.0	47.9	...	1.4
1998	1.2	(61.0)	(13.7)	4.8	(125.4)	...	0.6
1999	1.4	(76.1)	129.9	23.0	203.7	...	4.5
2000	0.8	(729.4)	5.5	(2.2)	(471.5)	...	(1.7)
2001	(8.2)	291.8	(5.0)	21.4	66.2	(16.6)	(6.6)
2002	5.9	(10.4)	6.1	(2.0)	23.0	12.0	2.0

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 2003^a
(Financial Management System)

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Thousands of dollars							
Own source revenue	333,901	58,520	1,004,801	567,003	8,731,503	19,087,106	1,089,641
Property and related taxes	234,815	42,598	792,202	381,698	6,632,878	11,794,072	619,331
Consumption taxes	0	..	..	..	..	..	20,280
Other taxes	4,511	522	5,910	3,702	32,527	312,518	14,731
Sales of goods and services	86,064	13,931	178,401	175,060	1,633,181	5,696,195	330,803
Investment income	5,526	581	21,218	3,810	208,241	953,501	92,963
Other revenue from own sources	2,985	888	7,070	2,733	224,676	330,820	11,533
General purpose transfers from other government subsectors	20,754	2,010	31,209	75,757	311,562	679,441	188,434
Specific purpose transfers from other government subsectors	60,785	2,139	53,871	35,300	1,068,914	4,320,762	129,669
Total revenue	415,440	62,669	1,089,881	678,060	10,111,979	24,087,309	1,407,744
General government services	72,455	10,920	117,224	58,866	1,484,383	1,236,087	236,284
Protection of persons and property	23,823	11,767	201,545	155,894	1,800,556	3,923,547	275,213
Transportation and communication	111,386	15,575	124,123	153,982	2,363,852	3,918,350	295,661
Health	283	178	414	2,193	17,297	1,103,414	36,590
Social services	877	0	44,551	..	84,880	5,149,626	3,723
Education	169	..	144,814	78	14,130	37,160	73
Resource conservation and industrial development	3,442	866	13,181	12,015	288,683	360,401	34,603
Environment	88,427	24,891	197,405	183,240	1,579,401	3,851,440	266,983
Recreation and culture	53,358	9,653	100,679	93,599	1,303,580	2,409,256	148,616
Housing	2,077	0	116	875	356,217	1,617,208	8,052
Regional planning and development	4,145	975	18,753	13,310	240,896	289,349	30,607
Debt charges	41,817	1,002	36,125	25,005	799,151	507,096	95,908
Other expenditures	293	0	3,481	969	0	182,610	2,322
Total expenditures	402,552	75,827	1,002,411	700,026	10,333,026	24,585,544	1,434,635
Surplus (deficit)	12,888	(13,158)	87,470	(21,966)	(221,047)	(498,235)	(26,891)

Table 1.10

Local General Government Revenue and Expenditures, by Province and Territory, for the Fiscal Year 2003^a
(Financial Management System) - Concluded

	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada Total
Thousands of dollars							
Own source revenue	1,044,781	5,115,612	5,105,606	34,813	62,886	53,856	42,290,029
Property and related taxes	621,458	2,580,119	3,028,625	22,182	27,058	6,610	26,783,646
Consumption taxes	64,602	..	11,416	..	..	..	96,298
Other taxes	7,653	104,372	137,295	632	1,822	340	626,535
Sales of goods and services	293,122	1,805,174	1,485,351	10,561	31,571	45,003	11,784,417
Investment income	45,992	519,111	414,086	1,188	x	1,555	2,269,481
Other revenue from own sources	11,954	106,836	28,833	250	x	348	729,652
General purpose transfers from other government subsectors	65,497	39,013	67,362	8,702	16,311	17,579	1,523,631
Specific purpose transfers from other government subsectors	54,110	540,289	158,231	12,146	26,218	62,730	6,525,164
Total revenue	1,164,388	5,694,914	5,331,199	55,661	105,415	134,165	50,338,824
General government services	178,761	594,765	612,238	10,399	18,070	18,305	4,648,757
Protection of persons and property	217,218	823,356	1,063,938	5,273	5,697	4,041	8,511,868
Transportation and communication	342,588	1,321,112	891,061	11,656	18,685	21,002	9,589,033
Health	6,947	98,330	98,694	x	912	1,986	1,367,395
Social services	6,094	87,201	6,919	..	598	7,012	5,391,481
Education	1,240	15,351	751	398	..	..	214,164
Resource conservation and industrial development	28,802	172,413	78,396	665	1,119	594	995,180
Environment	203,123	739,352	1,199,674	8,348	28,552	35,618	8,406,454
Recreation and culture	159,993	800,317	1,142,741	15,524	19,932	19,482	6,276,730
Housing	2,155	72,790	46,583	33	3,333	24,766	2,134,205
Regional planning and development	24,925	130,907	121,181	1,495	1,552	5,692	883,787
Debt charges	15,745	330,346	362,243	784	1,703	433	2,217,358
Other expenditures	955	6,743	26,570	x	91	1,064	225,397
Total expenditures	1,188,546	5,192,983	5,650,989	55,031	100,244	139,995	50,861,809
Surplus (deficit)	(24,158)	501,931	(319,790)	630	5,171	(5,830)	(522,985)

Table 1.11

Local General Government Surplus (Deficit) and Surplus (Deficit) Per Capita, by Province and Territory, for the Fiscal Years 1993 to 2003 (Financial Management System)

Fiscal Year	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Millions of dollars							
Surplus (deficit)							
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	37.6	0.7	6.8	(16.2)	274.3	865.2	61.3
2000 ^r	(9.1)	(4.4)	45.1	(39.2)	602.0	(421.0)	146.4
2001 ^r	(36.8)	1.9	10.6	(30.8)	67.4	(588.0)	89.4
2002 ^r	10.8	(3.8)	85.9	(40.9)	181.5	39.1	28.7
2003 ^p	12.9	(13.2)	87.5	(22.0)	(221.0)	(498.2)	(26.9)
Dollars							
Surplus (deficit) per capita²							
1993	(45)	45	(57)	(9)	(60)	(39)	39
1994	(3)	28	(63)	5	(51)	(7)	71
1995	23	22	(21)	(18)	(53)	(3)	(55)
1996	54	53	(17)	(42)	(47)	(3)	11
1997	31	42	(82)	(39)	(22)	(16)	56
1998	80	36	(44)	(37)	46	130	82
1999	70	5	7	(22)	37	76	54
2000 ^r	(17)	(32)	48	(52)	82	(36)	128
2001 ^r	(70)	14	11	(41)	9	(50)	78
2002 ^r	21	(28)	92	(55)	24	3	25
2003 ^p	25	(96)	94	(29)	(30)	(41)	(23)

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 1993 to 2003 (Financial Management System) - Concluded

Fiscal Year	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories ¹	Nunavut	Canada Total
Millions of dollars							
Surplus (deficit)							
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	(24.4)	487.1	1,588.6	7.7	(5.1)	1.1	3,284.8
2000 ^r	(38.8)	578.0	(65.7)	(4.3)	9.7	(2.9)	795.8
2001 ^r	(36.2)	626.4	(96.5)	(2.3)	5.5	1.9	12.6
2002 ^r	(24.1)	594.6	(260.8)	(6.6)	(6.3)	(4.9)	593.1
2003 ^p	(24.2)	501.9	(319.8)	0.6	5.2	(5.8)	(523.0)
Dollars							
Surplus (deficit) per capita²							
1993	17	(115)	(29)	77	(35)	...	(44)
1994	(18)	68	(80)	(137)	70	...	(19)
1995	(110)	208	(65)	(173)	28	...	(10)
1996	(30)	166	(65)	(72)	39	...	(6)
1997	(44)	150	(50)	(6)	(42)	...	(6)
1998	(30)	196	(86)	107	104	...	69
1999	(24)	166	397	252	(124)	43	108
2000 ^r	(38)	193	(16)	(142)	240	(105)	26
2001 ^r	(36)	206	(24)	(75)	137	69	0
2002 ^r	(24)	192	(64)	(221)	(152)	(175)	19
2003 ^p	(24)	160	(77)	20	124	(199)	(17)

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 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	(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)	(15,075)	65	(471)
2000	(726)	(47)	(326)	(328)	(14,763)	(378)	(558)
2001	(729)	(45)	(357)	(355)	(15,719)	1,256	(437)
Dollars							
Net debt per capita²							
1992	(1,133)	(879)	(474)	(436)	(2,004)	(122)	(700)
1993	(1,165)	(956)	(219)	(436)	(2,042)	(167)	(735)
1994	(1,181)	(947)	(238)	(439)	(2,038)	(150)	(703)
1995	(1,139)	(253)	(221)	(442)	(2,022)	(132)	(726)
1996	(1,202)	(281)	(296)	(473)	(2,064)	(139)	(731)
1997	(1,231)	(272)	(393)	(496)	(2,090)	(112)	(674)
1998	(1,347)	(243)	(447)	(506)	(1,998)	(12)	(591)
1999	(1,367)	(316)	(386)	(476)	(2,061)	6	(413)
2000	(1,371)	(345)	(349)	(437)	(2,009)	(33)	(487)
2001	(1,393)	(330)	(383)	(473)	(2,129)	106	(380)
Percent							
Net debt per capita percent change from previous year							
1993	2.8	8.7	(53.8)	(0.1)	1.9	36.8	5.0
1994	1.4	(0.9)	8.5	0.8	(0.2)	(10.2)	(4.4)
1995	(3.6)	(73.2)	(7.0)	0.7	(0.8)	(11.9)	3.2
1996	5.5	10.8	33.8	7.1	2.1	4.8	0.8
1997	2.4	(3.1)	32.8	4.7	1.3	(19.3)	(7.9)
1998	9.4	(10.6)	13.9	2.1	(4.4)	(88.9)	(12.3)
1999	1.5	29.9	(13.7)	(5.9)	3.1	(145.6)	(30.1)
2000	0.2	9.1	(9.7)	(8.2)	(2.5)	(673.1)	17.9
2001	1.6	(4.4)	9.7	8.3	5.9	(426.5)	(21.9)

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 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	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	(14,788)
2000	730	668	2,443	21	(9)	13	(13,260)
2001	734	1,194	1,074	16	(3)	10	(13,361)
Dollars							
Net debt per capita²							
1992	399	(976)	(712)	169	(468)	...	(794)
1993	449	(965)	(788)	431	(460)	...	(820)
1994	492	(853)	(726)	707	(341)	...	(791)
1995	500	(776)	(725)	630	(166)	...	(766)
1996	551	(235)	(584)	642	(239)	...	(710)
1997	625	(98)	(564)	569	(207)	...	(688)
1998	707	13	63	671	(119)	...	(529)
1999	696	(130)	462	883	(614)	262	(488)
2000	723	223	606	691	(222)	477	(433)
2001	733	393	264	531	(74)	358	(432)
Percent							
Net debt per capita percent change from previous year							
1993	12.5	(1.1)	10.7	154.9	(1.7)	...	3.3
1994	9.6	(11.6)	(7.8)	63.9	(26.0)	...	(3.6)
1995	1.6	(9.1)	(0.2)	(10.9)	(51.3)	...	(3.1)
1996	10.3	(69.8)	(19.5)	1.9	43.9	...	(7.3)
1997	13.4	(58.0)	(3.4)	(11.5)	(13.2)	...	(3.2)
1998	13.1	(112.7)	(111.2)	17.9	(42.6)	...	(23.1)
1999	(1.5)	(1,141.9)	630.0	31.6	415.4	...	(7.8)
2000	3.9	(271.4)	31.0	(21.7)	(63.8)	82.2	(11.2)
2001	1.3	75.7	(56.4)	(23.2)	(66.8)	(25.0)	(0.3)

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)**

	1999/2000	2000/2001 [†]	2001/2002 [†]	2002/2003 [†]	2003/2004 [‡]
	Millions of dollars				
Own source revenue	414,170	446,959	436,240	442,638	459,091
Income taxes	178,423	191,144	188,091	178,857	188,126
Personal income taxes	138,443	143,116	144,735	140,411	144,535
Corporation income taxes ³	36,155	43,262	38,910	33,722	39,178
Mining and logging taxes	326	454	297	346	245
Taxes on payments to non-residents	3,499	4,312	4,150	4,377	4,168
Other income taxes	-	-	-	-	-
Consumption taxes	80,088	87,870	88,988	96,367	98,583
General sales tax	51,323	55,523	56,077	60,145	61,564
Alcoholic beverages and tobacco taxes	6,190	6,203	7,201	8,797	9,444
Amusement tax	630	598	592	587	505
Gasoline and motive fuel taxes	11,789	11,745	11,743	12,339	12,759
Custom duties	2,104	2,807	3,018	3,189	2,870
Liquor profits	2,747	3,475	3,144	3,388	3,606
Remitted gaming profits	4,183	6,315	5,926	6,038	6,026
Other consumption taxes	1,121	1,205	1,288	1,883	1,808
Property and related taxes	40,255	41,063	41,734	42,527	43,794
General property taxes	33,193	33,345	34,379	35,422	37,042
Capital taxes	3,831	4,172	3,676	3,235	3,350
Other property and related taxes	3,231	3,547	3,679	3,870	3,401
Other taxes ⁴	14,334	15,157	14,901	15,920	16,355
Payroll taxes	7,574	8,013	7,733	8,290	8,649
Motor vehicle licences ⁴	2,689	2,737	2,768	2,915	2,977
Natural resource taxes and licences	512	706	639	598	649
Miscellaneous taxes	3,559	3,701	3,761	4,118	4,079
Health and drug insurance premiums	1,950	2,178	2,282	2,996	3,018
Contributions to social security plans	29,957	30,087	29,697	31,054	30,736
Sales of goods and services ⁴	32,217	34,689	34,690	35,855	36,729
Investment income	28,859	37,749	30,897	32,554	34,727
Other revenue from own sources	8,088	7,020	4,961	6,509	7,023
General purpose transfers from other government subsectors	0	0	0	0	0
Specific purpose transfers from other government subsectors	0	0	0	0	0
Total revenue	414,170	446,959	436,240	442,638	459,091
General government services	13,752	15,968	15,632	16,112	15,952
Protection of persons and property	31,749	32,978	35,393	37,004	37,275
Transportation and communication	18,117	17,979	18,829	19,476	20,081
Health	64,317	70,465	76,998	83,849	89,643
Hospital care	21,160	23,596	26,015	29,403	31,534
Medical care	27,718	29,884	32,396	34,103	36,597
Preventive care	2,623	2,726	3,523	3,750	3,646
Other health services	12,816	14,259	15,064	16,592	17,866
Social services	105,044	110,145	114,801	116,783	120,965
Social assistance	62,205	65,005	68,197	69,869	72,115
Workers' compensation benefits	5,486	5,832	6,280	6,583	6,663
Employee pension plan benefits and changes in equity	20,587	21,093	20,815	20,116	20,694
Veterans' benefits	2,096	2,128	2,261	2,497	2,548
Motor vehicle accident compensation	458	482	520	559	644
Other social services	14,213	15,605	16,729	17,160	18,301
Education	60,457	63,522	66,218	65,959	68,579
Elementary and secondary education	34,313	35,751	36,635	37,223	38,644
Post secondary education	21,902	23,567	25,352	24,063	25,357
Special retraining services	3,308	3,342	3,524	3,821	3,764
Other education	934	862	707	852	813
Resource conservation and industrial development	14,354	15,713	16,404	18,651	19,152
Environment	8,672	9,222	9,933	10,168	11,220
Recreation and culture	9,909	10,871	11,345	11,748	12,048
Labour, employment and immigration	2,951	2,882	3,006	3,374	3,237
Housing	3,519	3,723	3,303	4,008	4,323
Foreign affairs and international assistance	4,291	4,477	4,552	5,158	4,793
Regional planning and development	1,762	1,847	2,123	2,097	2,070
Research establishments	1,951	1,419	1,740	1,861	2,242
General purpose transfers to other government subsectors	0	0	0	0	0
Debt charges	60,173	61,490	55,294	52,097	50,027
Other expenditures	501	1,857	2,211	958	1,824
Total expenditures	401,520	424,557	437,783	449,302	463,431
Surplus (deficit)	12,650	22,401	(1,542)	(6,664)	(4,339)

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)

	1999/2000	2000/2001 [†]	2001/2002 [†]	2002/2003 [†]	2003/2004 [‡]
	Millions of dollars				
Own source revenue	230,186	250,502	241,292	247,451	254,801
Income taxes	65,490	68,826	67,531	63,496	63,948
Personal income taxes	53,006	53,933	53,300	51,404	52,229
Corporation income taxes	12,157	14,439	13,934	11,745	11,474
Mining and logging taxes	326	454	297	346	245
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	44,077	48,907	49,313	52,838	54,554
General sales tax	25,696	27,722	28,213	29,577	30,566
Alcoholic beverages and tobacco taxes	2,986	2,955	3,463	4,679	5,019
Amusement tax	616	583	578	572	492
Gasoline and motive fuel taxes	7,003	6,937	6,985	7,466	7,641
Custom duties	.	.	.	.	.
Liquor profits	2,747	3,475	3,144	3,388	3,606
Remitted gaming profits	4,183	6,315	5,926	6,038	6,026
Other consumption taxes	846	920	1,005	1,118	1,205
Property and related taxes	40,255	41,063	41,734	42,527	43,794
General property taxes	33,193	33,345	34,379	35,422	37,042
Capital taxes	3,831	4,172	3,676	3,235	3,350
Other property and related taxes	3,231	3,547	3,679	3,870	3,401
Other taxes ²	13,803	14,572	14,383	15,424	15,852
Payroll taxes	7,574	8,013	7,733	8,290	8,649
Motor vehicle licences ²	2,689	2,737	2,768	2,915	2,977
Natural resource taxes and licences	405	610	634	596	649
Miscellaneous taxes	3,135	3,213	3,248	3,624	3,576
Health and drug insurance premiums	1,950	2,178	2,282	2,996	3,018
Contributions to social security plans	7,341	7,496	7,743	8,330	8,776
Sales of goods and services ²	29,170	31,524	30,884	31,959	33,148
Investment income	22,531	30,689	23,929	25,116	27,781
Other revenue from own sources	5,570	5,246	3,494	4,766	3,931
General purpose transfers from other government subsectors	25,441	26,640	27,829	28,880	33,571
Specific purpose transfers from other government subsectors	7,101	7,635	7,822	8,749	9,891
Total revenue	262,729	284,778	276,944	285,081	298,264
General government services	8,122	7,317	8,448	8,474	8,811
Protection of persons and property	14,178	15,204	16,098	16,769	17,327
Transportation and communication	16,658	16,209	16,632	17,562	18,077
Health	63,059	68,429	74,389	81,112	87,228
Hospital care	21,097	23,555	25,942	29,340	31,529
Medical care	27,441	29,561	32,110	33,693	36,169
Preventive care	2,246	2,318	2,588	2,973	3,080
Other health services	12,275	12,995	13,749	15,105	16,450
Social services	39,115	42,168	44,155	44,507	46,344
Social assistance	15,808	16,020	15,957	15,459	15,532
Workers' compensation benefits	5,384	5,718	6,196	6,533	6,606
Employee pension plan benefits and changes in equity	4,213	4,497	4,948	5,067	5,526
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	458	482	520	559	644
Other social services	13,253	15,450	16,535	16,888	18,037
Education	57,268	60,227	63,324	63,153	65,989
Elementary and secondary education	33,700	35,134	36,064	36,654	38,058
Post secondary education	20,631	22,099	24,181	23,118	24,461
Special retraining services	2,488	2,535	2,600	2,880	2,953
Other education	449	458	479	502	517
Resource conservation and industrial development	9,564	9,768	10,746	12,123	12,309
Environment	7,386	7,761	8,321	8,477	9,494
Recreation and culture	6,792	7,561	7,909	8,197	8,623
Labour, employment and immigration	862	827	896	956	965
Housing	2,807	3,148	2,703	3,306	3,534
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,422	1,504	1,731	1,697	1,700
Research establishments	244	281	417	548	577
General purpose transfers to other government subsectors	572	580	664	288	329
Debt charges	28,634	28,876	27,391	26,469	26,252
Other expenditures	393	1,731	2,014	889	1,821
Total expenditures	257,078	271,590	285,837	294,526	309,382
Surplus (deficit)	5,651	13,188	(8,893)	(9,444)	(11,118)

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)**

	1999/2000	2000/2001 [†]	2001/2002 [†]	2002/2003 [†]	2003/2004 [‡]
	Millions of dollars				
Own source revenue	183,463	196,731	195,287	195,049	203,453
Income taxes	112,933	122,318	120,560	115,361	124,178
Personal income taxes	85,437	89,183	91,435	89,007	92,306
Corporation income taxes ¹	23,997	28,823	24,976	21,977	27,705
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	3,499	4,312	4,150	4,377	4,168
Other income taxes	..	..	..	..	..
Consumption taxes	36,011	38,963	39,675	43,529	44,029
General sales tax	25,627	27,801	27,864	30,568	30,999
Alcoholic beverages and tobacco taxes	3,204	3,247	3,738	4,118	4,425
Amusement tax	14	15	14	15	14
Gasoline and motive fuel taxes	4,786	4,807	4,758	4,873	5,119
Custom duties	2,104	2,807	3,018	3,189	2,870
Liquor profits	..	..	..	..	..
Remitted gaming profits	..	..	..	..	..
Other consumption taxes	276	285	284	765	603
Property and related taxes	..	..	..	..	..
General property taxes	..	..	..	..	..
Capital taxes	..	..	..	..	..
Other property and related taxes	..	..	..	..	..
Other taxes	531	585	518	496	503
Payroll taxes	..	..	..	..	..
Motor vehicle licences	..	..	..	..	..
Natural resource taxes and licences	107	97	5	2	0
Miscellaneous taxes	424	488	514	494	503
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	22,616	22,591	21,954	22,724	21,960
Sales of goods and services	4,264	4,472	5,028	5,061	4,882
Investment income	6,328	7,060	6,968	7,437	6,946
Other revenue from own sources	780	741	584	440	954
General purpose transfers from other government subsectors	539	555	591	524	601
Specific purpose transfers from other government subsectors	16	17	18	22	22
Total revenue	184,018	197,303	195,897	195,595	204,075
General government services	5,858	8,905	7,396	7,855	7,355
Protection of persons and property	18,448	18,789	20,399	21,200	20,931
Transportation and communication	1,720	1,992	2,385	2,164	2,250
Health ²	1,730	3,630	3,286	3,498	6,044
Hospital care	67	1,070 ³	76	65	1,533
Medical care	333	373	335	508	521
Preventive care	439	467	994	802	579
Other health services	891	1,720	1,881	2,122	3,411
Social services ²	66,669	68,127	70,811	72,428	74,771
Social assistance	47,104	49,115	52,380	54,522	56,695
Workers' compensation benefits	102	114	84	50	58
Employee pension plan benefits and changes in equity	16,373	16,596	15,866	15,048	15,168
Veterans' benefits	2,098	2,130	2,263	2,500	2,551
Other social services	991	172	217	308	300
Education ²	4,917	5,104	4,970	4,982	4,771
Elementary and secondary education	941	914	953	962	984
Post secondary education	1,584	1,758	1,476	1,429	1,381
Special retraining services	1,658	1,699	1,818	1,836	1,706
Other education	734	733	723	755	701
Resource conservation and industrial development	5,779	6,791	7,154	7,894	7,630
Environment	1,362	1,554	1,627	1,719	1,750
Recreation and culture	3,159	3,372	3,459	3,574	3,445
Labour, employment and immigration	2,447	2,409	2,471	2,796	2,650
Housing	1,928	1,885	1,910	1,979	2,065
Foreign affairs and international assistance	4,309	4,488	4,565	5,175	4,810
Regional planning and development	377	389	452	516	487
Research establishments	1,872	1,901	2,413	2,447	2,799
General purpose transfers to other government subsectors ²	24,797	26,015	27,147	28,889	31,758
Debt charges	31,539	32,614	27,903	25,628	23,775
Other expenditures	109	126	199	71	5
Total expenditures	177,019	188,090	188,546	192,814	197,296
Surplus (deficit)	6,999	9,213	7,351	2,780	6,779

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)**

	1999/2000	2000/2001 ^r	2001/2002 ^r	2002/2003 ^r	2003/2004 ^p
	Millions of dollars				
Own source revenue	179,781	193,253	191,694	190,872	199,178
Income taxes	112,933	122,318	120,560	115,361	124,178
Personal income taxes	85,437	89,183	91,435	89,007	92,306
Corporation income taxes ¹	23,997	28,823	24,976	21,977	27,705
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	3,499	4,312	4,150	4,377	4,168
Other income taxes	..	..	..	..	..
Consumption taxes	36,011	38,963	39,675	43,529	44,029
General sales tax	25,627	27,801	27,864	30,568	30,999
Alcoholic beverages and tobacco taxes	3,204	3,247	3,738	4,118	4,425
Liquor gallonage taxes	..	..	..	..	..
Other liquor taxes	1,093	1,089	1,273	1,208	1,245
Tobacco taxes	2,111	2,158	2,465	2,910	3,179
Amusement tax	14	15	14	15	14
Racetrack betting tax	14	15	14	15	14
Other amusement taxes	..	..	..	..	..
Gasoline and motive fuel taxes	4,786	4,807	4,758	4,873	5,119
Custom duties	2,104	2,807	3,018	3,189	2,870
Remitted gaming profits ²	..	..	..	..	..
Other consumption taxes	276	285	284	765	603
Air transportation tax ³	3	0	0	446	414
Miscellaneous consumption taxes	273	285	284	320	190
Other taxes	531	585	518	496	503
Natural resource taxes and licences	107	97	5	2	0
Miscellaneous taxes	424	488	514	494	503
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	18,934	19,116	18,496	18,753	17,893
Employment insurance contributions	18,839	19,029	18,414	18,661	17,800
Other social security plan contributions	95	87	82	92	92
Sales of goods and services	4,264	4,472	5,028	5,061	4,882
Investment income	6,328	7,057	6,833	7,231	6,740
Natural resource royalties	515	226	415	259	521
Oil and gas royalties	73	125	127	104	112
Forestry royalties	..	..	..	..	..
Mineral royalties	9	0	6	25	60
Water power royalties	..	..	..	..	..
Other natural resource royalties	433	100	283	130	349
Remitted trading profits	2,061	2,289	2,124	2,021	1,879
Interest income	3,430	3,928	3,783	4,349	3,763
Interest income from own enterprises	2,623	3,013	3,092	3,762	3,038
Other interest income	807	915	691	586	725
Other investment income	322	614	511	602	577
Other revenue from own sources	780	741	584	440	954
Other fines and penalties	143	57	28	49	86
Capital transfers from own sources	..	..	..	..	..
Other donations	7	11	10	13	13
Miscellaneous revenue from own sources	629	673	546	378	855
General purpose transfers from other government subsectors	539	555	591	524	601
Specific purpose transfers from other government subsectors	16	17	18	22	22
Total revenue	180,336	193,825	192,304	191,418	199,801
General government services	5,858	8,905	7,396	7,855	7,355
Executive and legislature	463	678	593	660	630
General administrative	4,653	5,146	5,607	6,054	5,516
Other general government services	742	3,081	1,196	1,141	1,209
Protection of persons and property	18,448	18,789	20,399	21,200	20,931
National defence	11,869	11,968	12,734	13,170	13,105
Courts of law	309	318	443	439	490
Correction and rehabilitation services	1,684	1,683	1,971	1,935	1,789
Policing	2,362	2,607	2,853	3,084	3,031
Regulatory measures	766	799	792	1,130	985
Other protection of persons and property	1,457	1,414	1,605	1,442	1,531
Transportation and communication	1,720	1,992	2,385	2,164	2,250
Air transport	374	382	572	434	348
Road transport	260	216	312	282	406
Rail transport	232	301	402	307	280
Water transport	441	420	462	382	405
Telecommunications	167	192	234	222	279
Other transportation and communication	246	482	403	537	532
Health ⁴	1,730	3,630	3,286	3,498	6,044
Hospital care	67	1,070	76	65	1,533
Medical care	333	373	335	508	521
Preventive care	439	467	994	802	579
Other health services	891	1,720	1,881	2,122	3,411

See footnotes at the end of this table.

Table 2.3

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

	1999/2000	2000/2001 ¹	2001/2002 ¹	2002/2003 ¹	2003/2004 ¹
	Millions of dollars				
Social services ⁴	50,386	51,613	54,982	57,414	59,640
Social assistance	47,104	49,115	52,380	54,522	56,695
Income maintenance	11,443	10,578	13,233	14,062	14,689
Other social assistance	35,661	38,537	39,147	40,459	42,006
Social security	23,612	24,417	25,551	26,544	27,723
Family allowances	6,088	6,914	7,682	7,996	8,285
Miscellaneous social assistance	5,961	7,207	5,914	5,919	5,998
Workers' compensation benefits	102	114	84	50	58
Employee pension plan benefits and changes in equity	91	82	37	35	37
Veterans' benefits	2,098	2,130	2,263	2,500	2,551
Other social services	991	172	217	308	300
Education ⁴	4,917	5,104	4,970	4,982	4,771
Elementary and secondary education	941	914	953	962	984
Post secondary education	1,584	1,758	1,476	1,429	1,381
Special retraining services	1,658	1,699	1,818	1,836	1,706
Other education	734	733	723	755	701
Resource conservation and industrial development	5,779	6,791	7,154	7,894	7,630
Agriculture	2,199	2,709	2,728	3,427	3,433
Fish and game	413	685	627	636	572
Oil and gas	86	107	138	180	177
Forestry	131	26	121	27	163
Mining	149	0	0	0	0
Water power	..	0	0	2	2
Tourism promotion	63	78	102	128	128
Trade and industry	1,820	2,170	2,301	2,316	2,234
Other resource conservation and industrial development	918	1,017	1,137	1,178	921
Environment	1,362	1,554	1,627	1,719	1,750
Water purification and supply	627	644	609	656	613
Pollution control	155	315	416	424	612
Other environmental services	580	595	602	639	525
Recreation and culture	3,159	3,372	3,459	3,574	3,445
Recreation	247	326	364	358	323
Culture	797	969	975	1,063	1,016
Libraries	62	68	74	78	74
Art galleries and museums	150	161	177	189	211
Other culture	585	740	724	797	732
Broadcasting	1,398	1,334	1,393	1,455	1,453
Other recreation and culture	717	742	727	697	652
Labour, employment and immigration	2,447	2,409	2,471	2,796	2,650
Labour and employment	1,583	1,479	1,513	1,746	1,606
Immigration	841	905	933	1,050	1,044
Other labour, employment and immigration	23	24	25	0	0
Housing	1,928	1,885	1,910	1,979	2,065
Foreign affairs and international assistance	4,309	4,488	4,565	5,175	4,810
Regional planning and development	377	389	452	516	487
Research establishments	1,872	1,901	2,413	2,447	2,799
General purpose transfers to other government subsectors ⁴	24,797	26,015	27,147	28,889	31,758
General purpose transfers to provincial and territorial governments	24,797	26,015	27,147	28,889	31,756
Statutory subsidies	30	30	31	31	32
Equalization	9,902	10,952	11,108	10,910	10,046
Canada health and social transfer ^{4,6}	13,466	13,541	14,638	16,279	19,757
Reciprocal taxation agreement	..	..	..	..	..
Other general purpose transfers to provincial and territorial governments	1,399	1,492	1,371	1,669	1,922
Debt charges	44,140	45,650	40,139	36,464	34,632
Other interest expense	43,998	45,512	39,998	36,339	34,511
Other debt charges	141	138	141	125	121
Other expenditures	109	126	199	71	5
Total expenditures	173,337	184,612	184,953	188,637	193,022
Surplus (deficit)	6,999	9,213	7,351	2,780	6,779

¹ Federal capital taxes are included in corporation income tax.

² Proceeds from federal-provincial lotteries are classified as miscellaneous consumption taxes for the years 1997-98 and onward.

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

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

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

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

Table 2.4

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

	1999/2000	2000/2001 ^r	2001/2002 ^r	2002/2003 ^r	2003/2004 ^p
	Thousands of dollars				
Own source revenue	16,283,000	16,514,000	15,829,000	15,013,000	15,130,000
Contributions to social security plans	3,682,000	3,475,000	3,458,000	3,971,000	4,068,000
Non-autonomous pension plan employee contributions	902,000	986,000	931,000	1,047,000	1,087,000
Non-autonomous pension plan employer contributions	2,780,000	2,488,000	2,527,000	2,923,000	2,980,000
Investment income	12,601,000	13,039,000	12,371,000	11,043,000	11,063,000
Total revenue	16,283,000	16,514,000	15,829,000	15,013,000	15,130,000
Social services	16,283,000	16,514,000	15,829,000	15,013,000	15,130,000
Employee pension plan benefits and other expenditures	5,684,000	7,182,000	10,458,000	8,238,000	6,387,000
Changes in pension equity of households	10,599,000	9,331,000	5,371,000	6,775,000	8,744,000
Total expenditures	16,283,000	16,514,000	15,829,000	15,013,000	15,130,000
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)

	1999/2000	2000/2001 ^r	2001/2002 ^r	2002/2003 ^r	2003/2004 ^p
	Millions of dollars				
Own source revenue	183,274	203,757	194,273	197,811	204,437
Income taxes	65,490	68,826	67,531	63,496	63,948
Personal income taxes	53,006	53,933	53,300	51,404	52,229
Corporation income taxes	12,157	14,439	13,934	11,745	11,474
Mining and logging taxes	326	454	297	346	245
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	43,999	48,824	49,221	52,742	54,458
General sales tax	25,633	27,653	28,136	29,498	30,487
Alcoholic beverages and tobacco taxes	2,986	2,955	3,463	4,679	5,019
Amusement tax	612	579	573	567	486
Gasoline and motive fuel taxes	7,003	6,937	6,985	7,466	7,641
Custom duties	.	.	.	.	.
Liquor profits	2,747	3,475	3,144	3,388	3,606
Remitted gaming profits	4,183	6,315	5,926	6,038	6,026
Other consumption taxes	835	909	994	1,107	1,194
Property and related taxes	8,080	8,716	8,340	8,196	8,605
General property taxes	3,081	3,151	3,112	3,225	3,336
Capital taxes	3,831	4,172	3,676	3,235	3,350
Other property and related taxes	1,168	1,394	1,552	1,737	1,919
Other taxes ²	13,291	14,058	13,831	14,808	15,225
Payroll taxes	7,574	8,013	7,733	8,290	8,649
Motor vehicle licences ²	2,689	2,737	2,768	2,915	2,977
Natural resource taxes and licences	405	610	634	596	649
Miscellaneous taxes	2,623	2,699	2,696	3,008	2,949
Health and drug insurance premiums	1,950	2,178	2,282	2,996	3,018
Contributions to social security plans	7,341	7,496	7,743	8,330	8,776
Sales of goods and services ²	20,078	21,823	20,325	20,434	21,373
Investment income	20,447	28,465	21,895	22,783	25,476
Other revenue from own sources	2,598	3,370	3,105	4,025	3,558
General purpose transfers from other government subsectors ³	25,452	26,654	27,843	28,892	33,583
Specific purpose transfers from other government subsectors ³	7,360	7,719	7,668	8,329	9,450
Total revenue	216,086	238,130	229,785	235,032	247,470
General government services	3,657	3,573	4,140	4,212	4,230
Protection of persons and property	7,763	8,167	8,647	8,817	9,030
Transportation and communication	9,486	8,552	8,758	9,433	9,782
Health	62,834	67,947	73,751	80,197	86,211
Hospital care	21,060	23,502	25,897	29,271	31,487
Medical care	27,475	29,562	32,130	33,695	36,171
Preventive care	2,068	2,110	2,274	2,573	2,553
Other health services	12,230	12,773	13,450	14,658	16,000
Social services	37,263	39,647	41,662	41,815	43,644
Social assistance	14,727	14,347	14,342	13,993	14,177
Workers' compensation benefits	5,384	5,719	6,196	6,533	6,606
Employee pension plan benefits and changes in equity	4,213	4,497	4,948	5,067	5,526
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	458	482	520	559	644
Other social services	12,480	14,602	15,656	15,663	16,691
Education	49,533	51,608	55,559	55,455	58,546
Elementary and secondary education	26,201	26,737	28,542	29,233	30,903
Post secondary education	20,643	22,110	24,192	23,119	24,462
Special retraining services	2,231	2,267	2,324	2,589	2,652
Other education	459	495	501	515	530
Resource conservation and industrial development	8,752	8,922	9,984	11,205	11,420
Environment	1,681	1,401	1,528	1,548	1,649
Recreation and culture	1,975	2,235	2,241	2,391	2,537
Labour, employment and immigration	917	891	957	957	966
Housing	2,366	2,662	2,099	1,888	2,092
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,028	1,013	1,130	1,180	1,180
Research establishments	244	281	417	548	577
General purpose transfers to other government subsectors	1,040	1,444	1,583	1,193	1,246
Debt charges	25,410	25,919	24,477	23,479	23,328
Other expenditures	1	1,382	1,662	665	1,549
Total expenditures	213,952	225,645	238,595	244,984	257,987
Surplus (deficit)	2,134	12,485	(8,811)	(9,951)	(10,516)

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.

Table 2.6

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

	1999/2000	2000/2001 ^r	2001/2002 ^r	2002/2003 ^r	2003/2004 ^p
	Millions of dollars				
Own source revenue	167,827	186,666	176,568	178,484	184,533
Income taxes	65,490	68,826	67,531	63,496	63,948
Personal income taxes	53,006	53,933	53,300	51,404	52,229
Corporation income taxes	12,157	14,439	13,934	11,745	11,474
Mining and logging taxes	326	454	297	346	245
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	43,999	48,824	49,221	52,742	54,458
General sales tax	25,633	27,653	28,136	29,498	30,487
Alcoholic beverages and tobacco taxes	2,986	2,955	3,463	4,679	5,019
Amusement tax	612	579	573	567	486
Gasoline and motive fuel taxes	7,003	6,937	6,985	7,466	7,641
Liquor profits	2,747	3,475	3,144	3,388	3,606
Remitted gaming profits	4,183	6,315	5,926	6,038	6,026
Other consumption taxes	835	909	994	1,107	1,194
Property and related taxes	8,080	8,716	8,340	8,196	8,605
General property taxes	3,081	3,151	3,112	3,225	3,336
Capital taxes	3,831	4,172	3,676	3,235	3,350
Other property and related taxes	1,168	1,394	1,552	1,737	1,919
Other taxes ²	13,291	14,058	13,831	14,808	15,225
Payroll taxes	7,574	8,013	7,733	8,290	8,649
Motor vehicle licences ²	2,689	2,737	2,768	2,915	2,977
Natural resource taxes and licences	405	610	634	596	649
Miscellaneous taxes	2,623	2,699	2,696	3,008	2,949
Health and drug insurance premiums	1,950	2,178	2,282	2,996	3,018
Contributions to social security plans	6,096	6,127	6,240	6,779	6,990
Sales of goods and services ²	8,613	9,352	6,810	6,615	6,748
Investment income	19,842	28,058	21,732	22,265	24,931
Other revenue from own sources	466	527	580	586	610
General purpose transfers from other government subsectors ³	25,452	26,654	27,843	28,892	33,583
Specific purpose transfers from other government subsectors ³	5,811	5,900	5,498	6,208	7,227
Total revenue	199,091	219,220	209,910	213,584	225,343
General government services	3,662	3,576	4,141	4,213	4,230
Protection of persons and property	7,766	8,169	8,653	8,819	9,032
Transportation and communication	9,490 ⁴	8,555	8,760	9,434	9,784
Health	57,821	63,584	66,594	70,893	76,758
Hospital care	19,131	21,316	22,051	24,049	26,064
Medical care	26,724	28,758	30,361	31,649	33,987
Preventive care	2,060	2,256	2,410	2,550	2,618
Other health services	9,906	11,254	11,772	12,646	14,089
Social services	32,676	34,526	36,081	35,867	37,258
Social assistance	14,732	14,352	14,348	13,984	14,168
Workers' compensation benefits	5,386	5,720	6,197	6,535	6,607
Employee pension plan benefits and changes in equity	91	94	95	96	103
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	458	483	520	559	644
Other social services	12,009	13,877	14,922	14,693	15,736
Education	40,814	40,950	43,051	44,104	46,717
Elementary and secondary education	26,209	26,745	28,548	29,237	30,908
Post secondary education	11,913	11,439	11,673	11,909	12,778
Special retraining services	2,232	2,269	2,328	2,442	2,501
Other education	459	496	502	515	530
Resource conservation and industrial development	8,808	8,955	10,020	11,217	11,432
Environment	1,682	1,402	1,530	1,549	1,650
Recreation and culture	1,984	2,241	2,245	2,392	2,537
Labour, employment and immigration	920	892	964	957	966
Housing	2,368	2,663	2,102	1,888	2,091
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,031	1,016	1,132	1,181	1,180
Research establishments	310	374	532	548	577
General purpose transfers to other government subsectors	1,040	1,444	1,583	1,193	1,246
Debt charges	27,780	28,659	27,531	26,242	26,276
Other expenditures	0	1,375	1,635	665	1,549
Total expenditures	198,152	208,382	216,553	221,159	233,283
Surplus (deficit)	939	10,839	(6,644)	(7,576)	(7,940)

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 Ferry for fiscal year ending March 31, 2000.

Table 2.7

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

	1999/2000	2000/2001 [†]	2001/2002 [†]	2002/2003 [†]	2003/2004 [†]
	Millions of dollars				
Contributions to social security plans	1,245	1,369	1,503	1,551	1,786
Investment income	2,878	3,035	3,351	3,421	3,638
Total revenue	4,123	4,404	4,854	4,972	5,424
Social services	4,123	4,404	4,854	4,972	5,424
Employee pension plan benefits and other expenditures	2,355	2,585	2,739	2,933	3,174
Changes in pension equity of households	1,768	1,819	2,115	2,039	2,250
Total expenditures	4,123	4,404	4,854	4,972	5,424
Surplus (deficit)	0	0	0	0	0

Table 2.8

**Universities and Colleges Revenue and Expenditures - CANADA TOTAL¹
(Financial Management System)**

	1999/2000	2000/2001 [†]	2001/2002 [†]	2002/2003 [†]	2003/2004 [†]
	Thousands of dollars				
Own source revenue	8,791,925	9,630,461	10,333,805	10,010,823	10,430,534
Sales of goods and services	6,715,382	7,371,133	8,126,830	7,874,501	8,204,863
Tuition fees	3,881,521	4,144,097	4,486,790	4,343,645	4,516,613
Other sales of goods and services	2,646,921	3,227,036	3,640,040	3,530,856	3,688,250
Investment income	592,797	604,613	396,046	382,072	398,699
Other revenue from own sources	1,483,746	1,654,715	1,810,929	1,754,250	1,826,972
Transfers from other levels of government	11,588,314	12,102,143	12,928,981	12,500,828	13,088,126
Transfers from federal government	1,352,613	1,624,714	1,922,197	1,860,092	1,942,642
Transfers from provincial and territorial governments	10,221,834	10,451,811	10,952,522	10,589,113	11,091,956
Transfers from local governments	13,867	25,618	54,262	51,623	53,528
Total revenue	20,380,239	21,732,604	23,262,786	22,511,651	23,518,660
Education	19,040,483	20,813,797	22,989,465	22,238,687	23,230,967
Post secondary education	18,800,032	20,569,831	22,717,359	21,971,779	22,954,892
Administration	3,826,107	4,267,373	4,662,950	4,486,613	4,694,383
Education	9,806,404	10,447,939	11,372,063	11,010,741	11,504,102
Support to students	513,845	603,597	718,845	698,272	725,045
Other post secondary education expenses	4,653,676	5,250,922	5,963,501	5,776,153	6,031,362
Debt charges	437,571	464,682	464,815	454,261	473,935
Total expenditures	19,478,054	21,278,479	23,454,280	22,692,948	23,704,902
Surplus (deficit)	902,185	454,125	(191,494)	(181,297)	(186,240)

¹ Excludes "Yukon College" for confidentiality purposes.

Table 2.9

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

	1999/2000	2000/2001 ^r	2001/2002 ^r	2002/2003 ^r	2003/2004 ^p
	Thousands of dollars				
Own source revenue	6,172,999	6,515,728	7,234,105	7,922,027	8,541,958
Sales of goods and services	5,419,011	5,844,815	6,190,064	6,769,408	7,303,027
Investment income	134,744	149,000	121,386	135,524	146,486
Other revenue from own sources	619,244	521,913	922,655	1,017,095	1,092,445
Transfers from other levels of government	37,545,613	42,134,833	42,566,471	46,170,974	49,668,514
Transfers from federal government	365	710	1,404	1,485	1,587
Transfers from provincial and territorial governments	37,353,480	41,967,493	42,374,588	45,962,695	49,443,485
Transfers from local governments	179,965	166,630	190,479	206,794	223,442
Transfers from other health and social service institutions	11,803	0	0	0	0
Total revenue	43,718,612	48,650,561	49,800,576	54,093,001	58,210,472
Protection of persons and property	...	...	...	...	...
Health	38,830,101	42,317,743	46,056,921	50,153,552	54,021,957
Hospital care	20,035,169	22,217,139	24,259,106	26,501,511	28,547,606
Medical care	8,783,163	9,455,699	10,452,065	11,342,481	12,219,977
Preventive care	747,914	846,830	922,601	1,014,365	1,092,226
Other health services	9,263,855	9,798,075	10,423,149	11,295,195	12,162,148
Social services	4,397,418	4,960,509	5,527,390	5,925,840	6,358,437
Social assistance	53,268	54,500	57,131	63,148	66,962
Other social services	4,344,150	4,906,009	5,470,259	5,862,692	6,291,475
Housing	4,149	4,404	4,209	4,656	4,942
Debt charges	193,269	175,851	187,847	203,534	215,803
Total expenditures	43,424,937	47,458,507	51,776,367	56,287,582	60,601,139
Surplus (deficit)	293,677	1,192,054	(1,975,790)	(2,194,581)	(2,390,667)

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)**

	1999	2000 [†]	2001 [†]	2002 [†]	2003 ^P
	Millions of dollars				
Own source revenue	47,105.5	48,166.7	49,635.9	51,338.4	52,477.8
Consumption taxes	77.8	83.4	92.2	95.4	96.3
General sales tax	62.6	68.4	76.4	78.8	79.0
Other consumption taxes	15.2	15.0	15.8	16.6	17.3
Property and related taxes	32,175.1	32,347.1	33,393.6	34,330.9	35,188.7
General property taxes	30,112.2	30,194.0	31,266.9	32,197.7	33,706.2
Real property taxes	26,757.3	26,843.9	27,961.9	28,764.8	30,277.3
Lot levies	931.2	979.6	1,102.4	1,199.1	1,212.9
Special assessments	703.6	655.3	673.5	766.6	754.5
Grants in lieu of taxes	1,720.1	1,715.2	1,529.1	1,467.2	1,461.5
Miscellaneous general property taxes	.	.	.	.	.
Capital taxes	.	.	.	.	.
Other property and related taxes	2,062.9	2,153.1	2,126.6	2,133.2	1,482.4
Land transfer tax	166.9	189.4	213.3	254.3	178.1
Business taxes	1,243.9	1,280.2	1,298.4	1,304.9	739.9
Wealth transfer taxes	.	.	.	.	.
Miscellaneous property and related taxes	652.0	683.5	614.9	574.0	564.4
Other taxes	511.7	513.8	551.8	616.1	627.3
Natural resource taxes and licences	.	.	.	.	.
Miscellaneous taxes	511.7	513.8	551.8	616.1	627.3
Sales of goods and services	11,498.9	12,094.7	12,622.4	13,159.9	13,452.0
Investment income	2,272.4	2,441.9	2,270.9	2,383.8	2,354.9
Other revenue from own sources	569.5	685.8	704.9	752.4	758.6
General purpose transfers from other government subsectors	1,183.5	1,165.2	1,322.8	1,406.4	1,523.6
Specific purpose transfers from other government subsectors	31,162.7 ¹	30,260.8	30,844.3	31,979.0	32,635.2
Total revenue	79,451.7	79,592.7	81,803.0	84,723.8	86,636.6
General government services	4,711.6	3,836.9	4,354.1	4,326.9	4,648.8
Executive and legislative	308.1	287.8	310.5	432.4	436.8
General administrative	4,045.3	3,186.5	3,672.4	3,510.0	3,737.7
Other general government services	358.3	362.6	371.2	384.5	474.3
Protection of persons and property	6,819.1	7,194.1	7,719.3	8,173.6	8,511.9
Courts of law	93.5	105.1	182.5	217.4	211.6
Policing	4,183.6	4,255.0	4,601.6	4,818.1	5,030.8
Firefighting	2,132.9	2,355.4	2,461.5	2,625.8	2,714.2
Regulatory measures	306.0	348.9	345.1	358.6	364.8
Other protection of persons and property	103.1	129.6	128.8	153.6	190.4
Transportation and communication	8,822.5	8,918.1	9,283.5	9,472.6	9,589.0
Road transport	6,575.6	7,179.8	7,442.9	7,516.1	7,545.6
Snow removal	792.5	935.0	995.1	930.7	985.0
Parking	198.7	132.8	211.7	220.4	210.0
Other road transport	5,584.4	6,112.0	6,236.0	6,364.9	6,350.6
Public transit	2,109.4	1,635.8	1,681.0	1,707.6	1,753.4
Other transportation and communication	137.4	102.6	159.7	249.0	290.0
Health	763.4	914.9	1,164.6	1,255.7	1,367.4
Hospital care	43.2	60.3	63.6	71.7	45.3
Medical care	4.4	0.2	0.3	0.3	0.3
Preventive care	439.0	486.3	544.2	585.1	723.5
Other health services	276.9	368.0	556.5	598.6	598.2
Social services	4,983.0	5,532.1	5,311.2	5,225.6	5,391.5
Social assistance	3,505.0	3,747.8	3,470.0	3,350.5	3,366.7
Other social services	1,477.9	1,784.2	1,841.2	1,875.0	2,024.8
Education	31,969.4	33,442.1	34,269.2	35,132.5	35,834.0
Elementary and secondary education	31,409.9	32,806.7	33,670.6	34,492.0	35,181.8
Other education	559.6	635.4	598.6	640.4	652.2
Resource conservation and industrial development	912.0	940.1	881.7	1,024.5	995.2
Environment	6,388.1	6,797.0	7,235.3	7,443.4	8,406.5
Water purification and supply, sewage collection and disposal	4,690.0	4,915.3	5,180.7	5,455.2	6,139.9
Water purification and supply	2,527.4	2,636.5	2,710.9	2,911.2	3,280.4
Sewage collection and disposal	2,162.6	2,278.8	2,469.8	2,544.0	2,859.4
Garbage, waste collection and disposal	1,583.3	1,723.1	1,921.4	1,876.8	2,121.4
Other environmental services	114.8	158.7	133.2	111.4	145.2
Recreation and culture	5,003.8	5,538.0	5,851.5	5,986.2	6,276.7
Recreation	3,786.2	4,113.5	4,297.6	4,355.0	4,641.8
Culture	1,194.4	1,402.3	1,499.7	1,547.8	1,561.7
Other recreation and culture	23.2	22.3	54.3	83.3	73.2
Housing	1,142.9	1,481.7	1,585.5	2,047.2	2,134.2
Regional planning and development	742.1	780.7	862.4	876.3	883.8
Debt charges	3,413.1	3,174.8	3,151.0	3,041.4	2,974.5
Other expenditures	263.4	339.0	215.5	211.1	225.4
Total expenditures	75,934.4	78,889.4	81,884.8	84,216.9	87,238.8
Surplus (deficit)	3,517.3	703.3	(81.9)	506.9	(602.2)

¹ 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)**

	1999	2000 ^r	2001 ^r	2002 ^r	2003 ^p
	Thousands of dollars				
Own source revenue	37,514,492	38,470,120	39,816,904	41,350,445	42,290,029
Property and related taxes	24,166,067	24,347,710	25,275,000	26,090,646	26,783,646
Real property taxes	18,942,949	19,040,027	20,042,224	20,726,767	22,078,578
Lot levies	931,213	979,554	1,102,395	1,199,071	1,212,930
Special assessments	703,595	655,333	673,536	766,639	754,463
Grants in lieu of taxes	1,630,125	1,624,327	1,436,408	1,372,770	1,365,192
Federal government	415,928	392,621	388,343	424,714	420,096
Federal government enterprises	71,743	69,082	68,167	85,808	84,163
Provincial and territorial governments	638,691	639,107	650,545	573,841	578,047
Universities	16,292	15,099	14,623	19,335	18,132
Colleges	9,565	8,867	8,588	11,356	10,650
Hospitals	3,840	3,274	3,127	4,135	3,878
Provincial and territorial government enterprises	362,187	366,350	148,284	120,796	117,175
Local government enterprises	111,879	129,927	154,731	132,785	133,051
Land transfer tax	166,907	189,430	213,329	254,291	178,074
Business taxes	1,215,553	1,251,138	1,268,951	1,275,055	709,465
Other property and related taxes	575,725	607,901	538,157	496,053	484,944
Consumption taxes	77,824	83,450	92,247	95,388	96,298
General sales tax	73,231	79,373	87,299	89,980	90,387
Amusement tax	4,593	4,077	4,948	5,408	5,911
Other taxes	511,083	513,055	551,117	615,373	626,535
Other licences and permits	498,674	497,732	534,126	596,701	606,837
Other miscellaneous taxes	12,409	15,323	16,991	18,672	19,698
Sales of goods and services	10,006,389	10,503,975	11,031,480	11,524,946	11,784,417
Intergovernment	39,418	21,823	23,185	25,000	25,559
General	9,966,971	10,482,152	11,008,295	11,499,946	11,758,858
Water	2,462,770	2,530,485	2,657,456	2,792,539	2,901,215
Rentals	824,923	341,703	356,822	510,280	520,532
Concessions and franchises	70,204	77,101	78,718	86,489	87,825
Other sales of goods and services	6,609,074	7,532,863	7,915,299	8,110,638	8,249,286
Investment income	2,206,737	2,363,079	2,189,783	2,300,076	2,269,481
Remitted trading profits	177,531	150,335	178,397	182,770	188,250
Interest income from own enterprises	231,877	251,864	254,725	296,232	250,226
Other interest income	300,695	315,106	234,545	279,302	287,506
Other investment income	1,496,634	1,645,774	1,522,116	1,541,772	1,543,499
Other revenue from own sources	546,392	658,851	677,277	724,016	729,652
Other fines and penalties	419,577	514,140	542,716	605,986	607,952
Miscellaneous revenue from own sources	126,815	144,711	134,561	118,030	121,700
Transfers	9,166,552	7,237,360	7,261,103	7,787,262	8,048,795
General purpose transfers from other government subsectors	1,183,535	1,165,153	1,322,802	1,406,385	1,523,631
Provincial and territorial governments	1,183,535	1,165,153	1,322,802	1,406,385	1,523,631
Specific purpose transfers from other government subsectors	7,983,017	6,072,207	5,938,301	6,380,877	6,525,164
Federal government	225,439	207,188	369,170	648,413	686,035
General services	15,612	22,037	17,195	18,481	20,013
Protection of persons and property	9,111	11,283	8,219	9,025	8,541
Transportation and communication	52,281	33,128	55,039	132,417	112,424
Health	571	503	1,214	6,338	2,742
Social services	14,055	9,772	37,973	59,767	61,575
Resource conservation and industrial development	17,511	13,721	13,466	18,476	15,715
Environment	14,353	15,669	24,403	40,830	65,586
Recreation and culture	20,600	24,550	21,637	25,968	32,034
Housing	60,350	55,990	168,705	328,494	345,953
Regional planning and development	5,008	5,295	5,605	3,133	3,568
Other federal government specific purpose transfers	15,987	15,240	15,714	5,484	17,884
Provincial and territorial governments	7,757,578	5,865,019	5,569,131	5,732,464	5,839,129
General services	129,677	98,506	248,630	136,246	111,192
Protection of persons and property	70,062	72,155	85,377	95,793	72,441
Transportation and communication	892,209	872,512	779,407	887,322	846,520
Health	2,168,769 ¹	322,242	461,280	458,917	469,315
Social services	3,192,739	3,165,131	2,572,331	2,912,476	3,010,966
Resource conservation and industrial development	88,498	109,375	99,465	104,616	83,160
Environment	437,350	446,710	434,371	469,459	531,682
Recreation and culture	264,191	258,843	262,597	280,716	298,559
Housing	212,068	236,181	364,195	276,966	278,206
Regional planning and development	26,412	34,053	36,753	26,475	43,599
Debt charges (interest)	272,032	194,675	181,361	44,495	45,066
Other provincial government specific purpose transfers	3,567	54,636	43,364	38,983	48,423
Total revenue	46,681,044	45,707,480	47,078,007	49,137,707	50,338,824

See footnote at the end of this table.

Table 2.11

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

	1999	2000 ¹	2001 ¹	2002 ¹	2003 ^P
	Thousands of dollars				
General government services	4,711,618	3,836,904	4,354,065	4,326,882	4,648,757
Executive and legislature	308,072	287,787	310,470	432,396	436,813
General administrative	4,045,259	3,186,493	3,672,357	3,510,032	3,737,689
Other general government services	358,287	362,624	371,238	384,454	474,255
Protection of persons and property	6,819,085	7,194,115	7,719,337	8,173,596	8,511,868
Courts of law	93,454	105,117	182,466	217,427	211,628
Policing	4,183,635	4,255,042	4,601,572	4,818,144	5,030,823
Firefighting	2,132,868	2,355,386	2,461,462	2,625,819	2,714,214
Regulatory measures	305,999	348,940	345,087	358,611	364,776
Other protection of persons and property	103,129	129,630	128,750	153,595	190,427
Transportation and communication	8,822,465	8,918,128	9,283,541	9,472,635	9,589,033
Roads and streets	5,584,439	6,111,978	6,236,033	6,364,949	6,350,631
Snow and ice removal	792,534	934,992	995,126	930,696	984,975
Parking	198,667	132,807	211,708	220,444	210,022
Public transit	2,109,395	1,635,786	1,680,993	1,707,566	1,753,361
Other transportation and communication	137,430	102,565	159,681	248,980	290,044
Health	763,441	914,879	1,164,568	1,255,713	1,367,395
Hospital care	43,166	60,333	63,617	71,680	45,307
Medical care	4,417	193	251	293	303
Preventive care	438,994	486,322	544,234	585,092	723,544
Other health services	276,864	368,031	556,466	598,648	598,241
Social services	4,982,959	5,532,077	5,311,151	5,225,582	5,391,481
Social assistance	3,505,014	3,747,841	3,469,971	3,350,537	3,366,695
Other social services	1,477,945	1,784,236	1,841,180	1,875,045	2,024,786
Education	176,403	190,711	192,824	211,038	214,164
Resource conservation and industrial development	912,009	940,118	881,699	1,024,521	995,180
Agriculture	145,661	163,306	167,345	180,236	161,833
Tourism promotion	34,358	62,390	62,672	65,033	158,916
Trade and industry	358,573	352,541	315,478	360,434	254,554
Other resource conservation and industrial development	373,417	361,881	336,204	418,818	419,877
Environment	6,388,056	6,797,043	7,235,301	7,443,371	8,406,454
Water purification and supply	2,527,436	2,636,476	2,710,857	2,911,242	3,280,419
Sewage collection and disposal	2,162,555	2,278,796	2,469,833	2,544,001	2,859,436
Garbage and waste collection and disposal	1,583,269	1,723,100	1,921,403	1,876,750	2,121,435
Other environmental services	114,796	158,671	133,208	111,378	145,164
Recreation and culture	5,003,778	5,538,033	5,851,464	5,986,166	6,276,730
Recreation	3,786,203	4,113,521	4,297,551	4,355,014	4,641,828
Culture	1,194,384	1,402,252	1,499,651	1,547,842	1,561,725
Other recreation and culture	23,191	22,260	54,262	83,310	73,177
Housing	1,142,914	1,481,658	1,585,506	2,047,177	2,134,205
Regional planning and development	742,136	780,654	862,447	876,340	883,787
Planning and zoning	419,906	486,100	557,881	614,974	574,524
Community and regional development	322,219	294,512	304,566	261,366	309,263
Other regional planning and development	11	42	0	0	0
Debt charges	2,668,034	2,448,319	2,407,988	2,290,507	2,217,358
Interest	2,597,600	2,373,028	2,335,056	2,224,265	2,144,544
Other debt charges	70,434	75,291	72,932	66,242	72,814
Other expenditures	263,379	338,997	215,506	211,053	225,397
Total expenditures	43,396,277	44,911,636	47,065,397	48,544,581	50,861,809
Surplus (deficit)	3,284,767	795,844	12,610	593,126	(522,985)

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 TOTAL
(Financial Management System)**

	1999	2000 ^r	2001 ^r	2002 ^r	2003 ^p
	Thousands of dollars				
Own source revenue	9,593,045	9,696,626	9,818,980	9,987,977	10,187,735
Property and related taxes	8,009,046	7,999,391	8,118,564	8,240,223	8,405,028
Real property taxes	7,814,361	7,803,833	7,919,712	8,037,993	8,198,753
Grants in lieu of taxes	89,993	90,908	92,649	94,435	96,325
Federal government	36,637	36,802	37,486	38,186	38,950
Federal government business enterprises	2,116	1,447	1,468	1,490	1,520
Provincial and territorial governments	46,928	47,941	48,854	49,789	50,785
Provincial and territorial government business enterprises	3,026	3,367	3,437	3,510	3,581
Municipal governments	483	469	482	496	506
Local government business enterprises	803	882	922	964	983
Business taxes	28,381	29,054	29,459	29,869	30,466
Miscellaneous property and related taxes	76,311	75,596	76,744	77,926	79,484
Other taxes	650	708	718	728	743
Other licences and permits	650	708	718	728	743
Sales of goods and services	1,492,498	1,590,727	1,590,946	1,634,905	1,667,602
Intergovernment	483,870	547,924	520,008	535,515	546,225
General	1,008,628	1,042,803	1,070,938	1,099,390	1,121,377
Rentals	56,675	58,919	60,026	61,570	62,802
Other sales of goods and services	951,953	983,884	1,010,912	1,037,820	1,058,575
Investment income	65,691	78,818	81,084	83,699	85,373
Other interest income	5,892	5,574	5,652	5,731	5,846
Other investment income	59,799	73,244	75,432	77,968	79,527
Other revenue from own sources	25,160	26,982	27,668	28,422	28,989
Miscellaneous revenue from own sources	25,160	26,982	27,668	28,422	28,989
Specific purpose transfers from other government sub-sectors	23,340,146	24,353,323	25,072,774	25,754,500	26,269,587
Federal government	90,975	84,721	88,123	90,029	91,829
Education	90,975	84,721	88,123	90,029	91,829
Provincial and territorial governments	23,088,695	24,103,915	24,817,843	25,508,093	26,018,253
Education	22,688,501	23,723,258	24,424,707	25,102,001	25,604,039
Debt charges (interest)	400,194	380,657	393,136	406,092	414,214
Municipal governments	160,476	164,687	166,808	156,378	159,505
Education	160,476	164,687	166,808	156,378	159,505
Total revenue	32,933,191	34,049,949	34,891,754	35,742,477	36,457,322
Education	31,955,580	33,416,048	34,243,181	35,077,791	35,779,345
Debt charges	745,047	726,434	743,046	750,894	757,144
Interest	737,104	721,368	737,787	745,541	751,684
Other debt charges	7,943	5,066	5,259	5,353	5,460
Total expenditures	32,700,627	34,142,482	34,986,227	35,828,685	36,536,489
Surplus (deficit)	232,564	(92,533)	(94,473)	(86,208)	(79,167)

Table 2.13

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

	1999/2000	2000/2001 ^r	2001/2002 ^r	2002/2003 ^r	2003/2004 ^p
	Millions of dollars				
Own source revenue	20,830	25,330	27,028	28,605	31,113
Contributions to social security plans	17,037	21,407	23,533	25,043	27,858
Investment income	3,793	3,923	3,495	3,563	3,255
Interest income	3,793	3,923	3,495	3,563	3,255
Interest income from federal government	715	735	535	165	187
Interest income from provincial and territorial governments	3,063	2,965	2,725	2,739	2,410
Other interest income	15	223	235	658	658
Total revenue	20,830	25,330	27,028	28,605	31,113
Social services	19,118	19,836	20,872	21,864	22,948
Social assistance	19,118	19,836	20,872	21,864	22,948
Total expenditures	19,118	19,836	20,872	21,864	22,948
Surplus (deficit)	1,712	5,494	6,156	6,742	8,165

Table 2.14

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

	1999/2000	2000/2001 ^r	2001/2002 ^r	2002/2003 ^r	2003/2004 ^p
	Millions of dollars				
Own source revenue	5,666	6,900	7,473	8,129	8,919
Contributions to social security plans	4,952	6,036	6,697	7,353	8,163
Sales of goods and services	0	0	0	1	0
Investment income	714	864	776	775	756
Total revenue	5,666	6,900	7,473	8,129	8,919
Social services	5,873	6,163	6,506	6,874	7,232
Social assistance	5,873	6,163	6,506	6,874	7,232
Total expenditures	5,873	6,163	6,506	6,874	7,232
Surplus (deficit)	(207)	737	967	1,255	1,687

Table 2.15

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

	1998	1999	2000	2001	2002
	Thousands of dollars				
Income					
Sales of goods and services	12,305,595	11,784,326	12,562,135	10,830,751	13,497,939
Investment income	7,718,562	7,236,275	9,853,395	9,485,643	8,748,409
Subsidies	500,206	530,878	529,493	509,584	483,275
Other income	169,242	1,001,770	205,428	90,067	376,104
Total income	20,693,605	20,553,249	23,150,451	20,916,045	23,105,727
Expenses					
Cost of goods and services including salaries and wages	12,477,580	12,556,633	13,309,887	11,359,342	13,098,060
Debt charges	2,554,252	2,713,257	3,028,530	2,675,710	2,150,384
Grants in lieu of taxes	13,664	12,078	13,441	12,150	14,672
Provision for depreciation and depletion	371,266	370,437	372,693	321,369	423,386
Other expenses	1,219,366	815,974	1,197,985	1,571,413	1,129,377
Total expenses	16,636,128	16,468,379	17,922,536	15,939,984	16,815,879
Net income (loss)					
Net income (loss) before provision for income tax	4,057,477	4,084,870	5,227,915	4,976,061	6,289,848
Provision for income tax	137,528	221,172	254,245	329,806	376,799
Net income (loss) after provision for income tax	3,919,949	3,863,698	4,973,670	4,646,255	5,913,049

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)**

	1997 ^r	1998 ^r	1999 ^r	2000 ^r	2001 ^p
	Thousands of dollars				
Income					
Sales of goods and services	49,327,425	59,453,698	65,669,098	74,574,329	77,178,097
Investment income	3,338,380	3,573,007	4,937,977	5,804,092	4,136,529
Subsidies	844,453	1,111,173	1,338,668	1,456,676	897,907
Other income	446,569	509,957	490,256	1,051,672	340,291
Total income	53,956,828	64,647,834	72,435,999	82,886,769	82,552,824
Expenses					
Cost of goods and services including salaries and wages	29,496,068	38,583,931	44,422,393	52,245,050	55,646,271
Debt charges ¹	9,945,907	10,157,471	11,063,129	11,256,592	9,444,912
Grants in lieu of taxes	20,887	12,591	15,302	15,281	16,161
Provision for depreciation and depletion	4,699,939	4,833,321	4,491,833	4,389,536	4,373,352
Other expenses	7,508,699	1,262,142	2,302,139	2,002,945	1,615,391
Total expenses	51,671,501	54,849,455	62,294,796	69,909,404	71,096,087
Net income (loss)					
Net income (loss) before provision for income tax	2,285,327	9,798,379	10,141,203	12,977,364	11,456,737
Provision for income tax	4,898	8,109	8,734	12,705	113,295
Net income(loss) after provision for income tax	2,280,429	9,790,270	10,132,469	12,964,659	11,343,442

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)**

	1998	1999	2000	2001	2002
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	28,444	28,166	32,520	37,653	35,102
Receivables	28,947	28,819	33,157	41,418	35,087
Advances	68,422	73,904	89,000	101,861	106,343
Securities	91,043	98,189	126,239	139,203	154,100
Other financial assets	7,472	10,576	8,353	8,029	8,117
Total financial assets	224,328	239,654	289,269	328,164	338,749
Liabilities					
Bank overdrafts	6,477	8,069	7,924	9,293	11,027
Payables	68,801	68,379	70,988	73,398	75,572
Advances	15,369	16,701	16,784	16,346	15,998
Coins in circulation	3,346	3,428	3,601	3,763	3,914
Treasury Bills	113,061	96,831	104,090	92,280	96,843
Savings bonds	40,028	39,038	36,775	37,244	35,860
Bonds and debentures	516,507	531,286	538,075	544,966	548,464
Other securities	54,261	62,814	55,719	56,164	54,209
Deposits	48,192	50,631	59,716	59,517	60,369
Liabilities to pension plans	184,353	188,659	194,508	194,771	192,130
Other liabilities	21,251	22,478	33,776	40,795	41,845
Total liabilities	1,071,646	1,088,314	1,121,956	1,128,537	1,136,231
Equity (Net Debt)	(847,318)	(848,660)	(832,687)	(800,373)	(797,482)
Equity (Net Debt) Per Capita (\$)	(28,167)	(27,993)	(27,215)	(25,891)	(25,514)
Population at April 1 (thousands)	30,082	30,317	30,597	30,913	31,256

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)**

	1998	1999	2000	2001	2002
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	13,751	13,542	14,203	17,013	15,716
Receivables	26,518	26,869	29,841	38,352	30,879
Advances	29,388	30,001	38,225	40,318	42,452
Securities	113,913	119,798	144,749	156,678	169,830
Other financial assets	6,390	8,725	6,571	6,332	6,372
Total financial assets	189,960	198,935	233,589	258,693	265,249
Liabilities					
Bank overdrafts	3,258	3,787	4,020	4,692	5,181
Payables	36,520	35,847	39,919	39,249	43,445
Advances	13,588	15,078	15,390	15,373	15,051
Coins in circulation	.	.	.	.	.
Treasury bills	4,102	4,430	8,498	7,838	7,895
Savings bonds	9,549	10,821	9,876	10,828	11,839
Bonds and debentures	228,197	237,784	243,551	249,667	255,028
Other securities	41,728	46,461	44,417	43,594	46,444
Deposits	39,648	40,626	48,677	47,890	48,138
Liabilities to pension plans	66,897	66,252	66,162	65,586	65,209
Other liabilities	12,210	12,041	24,033	29,049	29,811
Total liabilities	455,697	473,127	504,543	513,766	528,041
Equity (net debt)	(265,737)	(274,192)	(270,954)	(255,073)	(262,792)
Equity (net debt) per capita (\$)	(8,834)	(9,044)	(8,856)	(8,251)	(8,408)
Population at April 1 (thousands)	30,082	30,317	30,597	30,913	31,256

¹ Local governments include general government and school boards.

Table 3.2

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

	1999	2000	2001	2002	2003
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	14,624	18,317	20,640	19,386	21,032
Receivables	4,585	5,089	4,169	6,654	5,019
Advances	43,939	50,787	61,555	63,893	62,352
Securities	8,922	10,504	11,539	14,157	12,941
Other financial assets	1,851	1,782	1,697	1,746	1,802
Total financial assets	73,921	86,479	99,600	105,836	103,146
Liabilities					
Bank overdrafts	4,282	3,904	4,601	5,846	4,948
Payables	35,167	32,842	35,252	34,573	27,927
Advances	1,659	1,406	985	949	686
Coins in circulation	3,428	3,601	3,763	3,914	4,122
Treasury Bills	96,950	99,850	88,700	94,201	104,600
Savings bonds	28,217	26,899	26,416	24,021	22,584
Bonds and debentures	319,484	319,280	320,055	318,071	307,058
Other securities	16,353	11,302	12,570	7,765	7,124
Deposits	10,005	11,039	11,627	12,231	13,244
Liabilities to pension plans	122,407	128,346	129,185	126,921	125,708
Other liabilities	10,437	9,743	11,746	12,034	11,637
Total liabilities	648,389	648,212	644,900	640,526	629,638
Equity (Net Debt)	(574,468)	(561,733)	(545,300)	(534,690)	(526,492)
Equity (Net Debt) Per Capita (\$)	(18,949)	(18,359)	(17,640)	(17,107)	(16,691)
Population at April 1 (thousands)	30,317	30,597	30,913	31,256	31,543

Table 3.3

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

	1998	1999	2000	2001	2002
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	5,840	5,094	5,457	5,674	3,930
Receivables	20,698	21,243	24,075	28,763	22,642
Advances	27,582	28,330	36,195	38,485	39,911
Securities	141,855	142,850	166,423	178,636	188,960
Other financial assets	1,993	2,948	2,181	2,556	2,925
Total financial assets	197,968	200,465	234,331	254,114	258,368
Liabilities					
Bank overdrafts	2,747	3,255	3,504	4,153	4,689
Payables	31,004	30,593	34,084	32,541	33,764
Advances	7,770	8,712	8,346	9,211	8,879
Treasury Bills	5,441	5,511	10,393	9,733	10,213
Savings bonds	9,549	10,821	9,876	10,828	11,839
Bonds and debentures	227,294	236,665	243,632	249,389	255,768
Other securities	42,159	46,707	44,657	43,834	46,954
Deposits	39,695	40,676	48,718	47,931	48,282
Liabilities to pension plans	66,897	66,252	66,162	65,586	65,209
Other liabilities	10,635	9,544	21,125	22,721	22,202
Total liabilities	443,191	458,736	490,497	495,927	507,799
Excess of financial assets over liabilities	(245,223)	(258,271)	(256,166)	(241,813)	(249,431)
Per Capita (\$)	(8,152)	(8,519)	(8,372)	(7,822)	(7,980)
Population at April 1 (thousands)	30,082	30,317	30,597	30,913	31,256

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

	1997	1998	1999	2000	2001
	Millions of dollars				
Financial assets					
Cash on hand and on deposit	7,911	8,448	8,746	11,339	11,786
Receivables	7,678	8,116	7,985	11,808	9,954
Advances	2,236	2,088	2,485	2,288	2,617
Securities	12,164	13,262	16,134	15,850	18,667
Other financial assets	4,971	5,834	4,432	3,818	3,590
Total financial assets	34,960	37,748	39,782	45,103	46,614
Liabilities					
Payables	7,885	8,276	8,570	9,466	11,890
Bank loans	1,946	2,075	2,142	3,066	2,420
Advances	4,302	4,708	5,358	3,552	3,828
Bonds and debentures	39,239	36,106	35,591	35,950	34,228
Other liabilities	2,102	2,504	2,909	6,329	7,609
Total liabilities	55,474	53,669	54,570	58,363	59,975
Equity (Net Debt)	(20,514)	(15,921)	(14,788)	(13,260)	(13,361)
Equity (Net Debt) Per Capita (\$)	(688)	(529)	(488)	(433)	(432)
Population at April 1 (thousands)	29,819	30,082	30,317	30,597	30,913

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)**

	1999	2000	2001	2002	2003
	Millions of dollars				
Assets					
Advances to government	122,407	128,346	129,185	126,921	125,708
Liabilities					
Pension liabilities	122,407	128,346	129,185	126,921	125,708

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)**

	1998	1999	2000	2001	2002
	Millions of dollars				
Assets					
Advances to government	41,906	42,961	44,737	46,557	48,676
Liabilities					
Pension liabilities	41,906	42,961	44,737	46,557	48,676

Table 3.7

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

	1999	2000	2001	2002	2003
	Millions of dollars				
Financial assets					
Securities	30,833	30,299	29,591	28,276	26,573
Federal government bonds	3,444	3,426	3,403	3,386	3,369
Provincial and territorial government bonds	27,222	26,764	26,158	24,860	23,189
Provincial and territorial government enterprise bonds	167	109	30	30	15
Short term investments in Canada bonds	619	0	0	0	0
Deposits with Canada Pension Plan investment board	12	2,032	8,042	14,717	17,453
Receivables	2,275	2,394	2,624	2,692	2,685
Canada Pension Plan account	5,447	6,261	6,420	6,770	7,093
Total financial assets	39,186	40,986	46,677	52,455	53,804
Total liabilities	86	85	102	102	131
Excess of financial assets over liabilities	39,100	40,901	46,575	52,353	53,673

Table 3.8

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

	1998	1999	2000	2001	2002
	Millions of dollars				
Financial assets					
Deposits in government institutions	16,682	16,173	18,350	17,297	17,516
Receivables	6	40	30	158	79
Total financial assets	16,688	16,213	18,380	17,455	17,595
Liabilities					
Bank overdrafts, payables and advances	95	86	101	107	130
Total liabilities	98	86	101	107	130
Excess of financial assets over liabilities	16,593	16,127	18,279	17,348	17,465

Table 3.9

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

	1998	1999	2000	2001	2002
Thousands of dollars					
Financial assets					
Cash on hand and on deposit	8,758,429	10,741,815	10,655,834	11,908,116	8,658,863
Receivables	8,176,880	8,071,308	8,422,286	8,299,616	8,494,941
Accrued revenue and prepaid expenses	1,358,026	1,608,538	2,081,365	1,985,567	1,893,681
Advances	19,189,689	20,896,742	25,161,992	29,111,523	29,941,357
Securities	74,750,508	85,271,466	97,123,444	107,096,865	115,630,080
Other financial assets	4,834,158	9,842,595	3,741,765	2,428,221	2,978,738
Total financial assets	117,067,690	136,432,464	147,186,686	160,829,908	167,597,660
Inventories	1,627,909	1,762,934	1,840,287	1,276,534	1,132,874
Net fixed assets	5,781,407	5,673,976	5,634,194	6,998,560	7,225,870
Deferred charges	477,378	202,741	271,541	251,440	280,341
Other assets	110,309	269,977	198,108	159,974	216,025
Total assets	125,064,693	144,342,092	155,130,816	169,516,416	176,452,771
Liabilities and net worth					
Liabilities					
Bank overdrafts	35,430	0	5,109	332	18,483
Savings deposits	0	0	0	0	0
Payables	3,909,514	4,361,946	5,670,073	3,618,469	4,595,502
Accrued expenses and deferred credits	1,808,505	2,496,995	2,298,915	2,413,168	2,281,215
Advances	34,726,430	36,821,177	46,682,354	53,126,037	53,888,757
Bonds and debentures	24,818,028	29,883,179	30,703,875	33,522,022	36,500,105
Other securities	14,350,922	15,308,450	15,919,537	17,694,265	17,000,295
Deposits	915,921	2,397,458	2,064,864	2,634,378	2,203,012
Minority interests	0	744,513	0	0	0
Other liabilities	38,752,920	46,214,596	44,904,036	48,806,412	51,279,230
Total liabilities	119,317,670	138,228,314	148,248,763	161,815,083	167,766,598
Net worth					
Capital stock	1,818,230	1,898,230	1,963,230	2,099,272	2,263,509
Surplus	3,928,793	4,215,548	4,918,823	5,602,061	6,422,664
Unappropriated surplus	826,188	593,772	1,001,139	1,490,879	1,783,945
Appropriated surplus	0	368,197	680,506	961,355	1,428,124
Contributed surplus	3,102,605	3,253,579	3,237,178	3,149,827	3,210,595
Total net worth	5,747,023	6,113,778	6,882,053	7,701,333	8,686,173
Total liabilities and net worth	125,064,693	144,342,092	155,130,816	169,516,416	176,452,771

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)**

	1997 [†]	1998 [†]	1999 [†]	2000 [†]	2001 [‡]
	Thousands of dollars				
Financial assets					
Cash on hand, deposits and receivables	7,595,927	7,499,105	10,134,816	12,165,803	10,217,532
Advances	6,281,301	8,599,139	27,767,343	26,996,471	9,691,433
Securities	30,592,003	29,763,416	30,461,258	34,292,628	51,930,585
Other financial assets	1,822,735	2,274,788	3,484,115	3,002,374	3,274,009
Total financial assets	46,291,966	48,136,448	71,847,532	76,457,276	75,113,559
Inventories	2,039,525	2,319,047	2,402,857	2,232,306	2,556,357
Net fixed assets	120,750,724	120,378,504	105,157,478	106,639,476	108,456,139
Deferred charges and other assets	7,824,470	10,258,281	7,955,428	9,419,226	12,315,158
Total assets	176,906,685	181,092,282	187,363,295	194,748,284	198,441,213
Liabilities and net worth					
Liabilities					
Savings deposits	8,591,624	8,935,511	9,878,158	10,931,568	11,474,544
Payables	5,562,066	5,568,997	10,937,009	11,673,514	8,565,805
Advances	36,435,220	36,386,049	63,714,042	68,845,856	41,727,559
Bonds and debentures issued	76,743,392	78,395,481	48,249,034	45,581,940	72,839,342
Other securities	6,239,227	5,465,866	10,657,613	10,425,291	13,411,970
Other liabilities	23,027,811	23,095,602	26,494,593	26,859,582	29,765,738
Total liabilities	156,599,340	157,847,506	169,930,449	174,317,751	177,784,958
Total net worth	20,307,345	23,244,777	17,432,847	20,430,533	20,656,255
Total liabilities and net worth	176,906,685	181,092,282	187,363,296	194,748,285	198,441,213

Table 4.0
Employment, Annual Average¹
(Financial Management System)

	1999	2000 [†]	2001 [†]	2002 [†]	2003 [‡]
	Average number of employees				
Public sector	2,769,996	2,786,491	2,812,251	2,842,928	2,910,419
Government	2,508,169	2,520,387	2,545,911	2,579,027	2,638,743
Provincial, territorial and local governments	2,179,890	2,185,070	2,194,580	2,219,546	2,272,314
Federal general government ²	328,280	335,317	351,331	359,481	366,428
Military	86,193	83,283	81,637	82,217	83,766
Provincial and territorial governments	1,295,065	1,303,428	1,312,654	1,332,563	1,378,659
Provincial and territorial general government	336,158	339,285	340,320	336,509	349,820
Universities, colleges, vocational and trade institutions, provincial and territorial	269,145	272,985	275,887	281,000	290,307
Health and social service institutions, provincial and territorial	689,762	691,158	696,446	715,054	738,531
Local governments	884,825	881,642	881,926	886,983	893,656
Local general government	341,485	340,827	341,339	344,609	362,362
Local school boards	543,340	540,815	540,587	542,374	531,293
Federal government business enterprises	89,990	89,743	89,131	88,429	89,471
Provincial and territorial government business enterprises	124,422	128,156	128,047	125,185	130,624
Local government business enterprises	47,414	48,206	49,162	50,287	51,582

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

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

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

	1999	2000 [†]	2001 [†]	2002 [†]	2003 [‡]
	Millions of dollars				
Public sector	107,968.7	115,496.0	119,722.8	126,134.9	133,245.6
Government	96,374.4	103,421.2	107,346.5	114,024.6	120,669.9
Provincial, territorial and local governments	80,361.3	84,240.0	88,657.6	93,603.5	99,157.4
Federal general government ¹	16,013.1	19,181.2	18,688.8	20,421.1	21,512.5
Military	3,383.2	3,507.8	3,832.9	3,949.2	4,242.0
Provincial and territorial governments	46,616.3	49,594.4	52,878.6	56,136.2	59,830.8
Provincial and territorial general government	14,156.2	14,827.4	15,458.1	16,696.8	17,773.9
Universities, colleges, vocational and trade institutions, provincial and territorial	10,053.5	10,641.5	11,375.0	11,079.2	11,604.2
Health and social service institutions, provincial and territorial	22,406.7	24,125.5	26,045.6	28,360.2	30,452.8
Local governments	33,745.0	34,645.6	35,779.0	37,467.3	39,326.5
Local general government	12,124.8	12,455.4	13,028.1	13,859.2	14,643.4
Local school boards	21,620.2	22,190.3	22,750.9	23,608.1	24,683.1
Federal government business enterprises	3,465.4	3,647.3	3,519.5	3,422.6	3,380.8
Provincial and territorial government business enterprises	5,955.9	6,173.4	6,511.3	6,239.8	6,632.7
Local government business enterprises	2,172.9	2,254.0	2,345.5	2,447.9	2,562.2

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

Data quality, concepts and methodology

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

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

Description of the data concepts

Introduction

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

Description & use of the data

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

The data include:

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

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

Coverage

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

The statistical unit

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

- Enterprise
- Company
- Establishment
- Location

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

Accounting concepts, definitions and practices

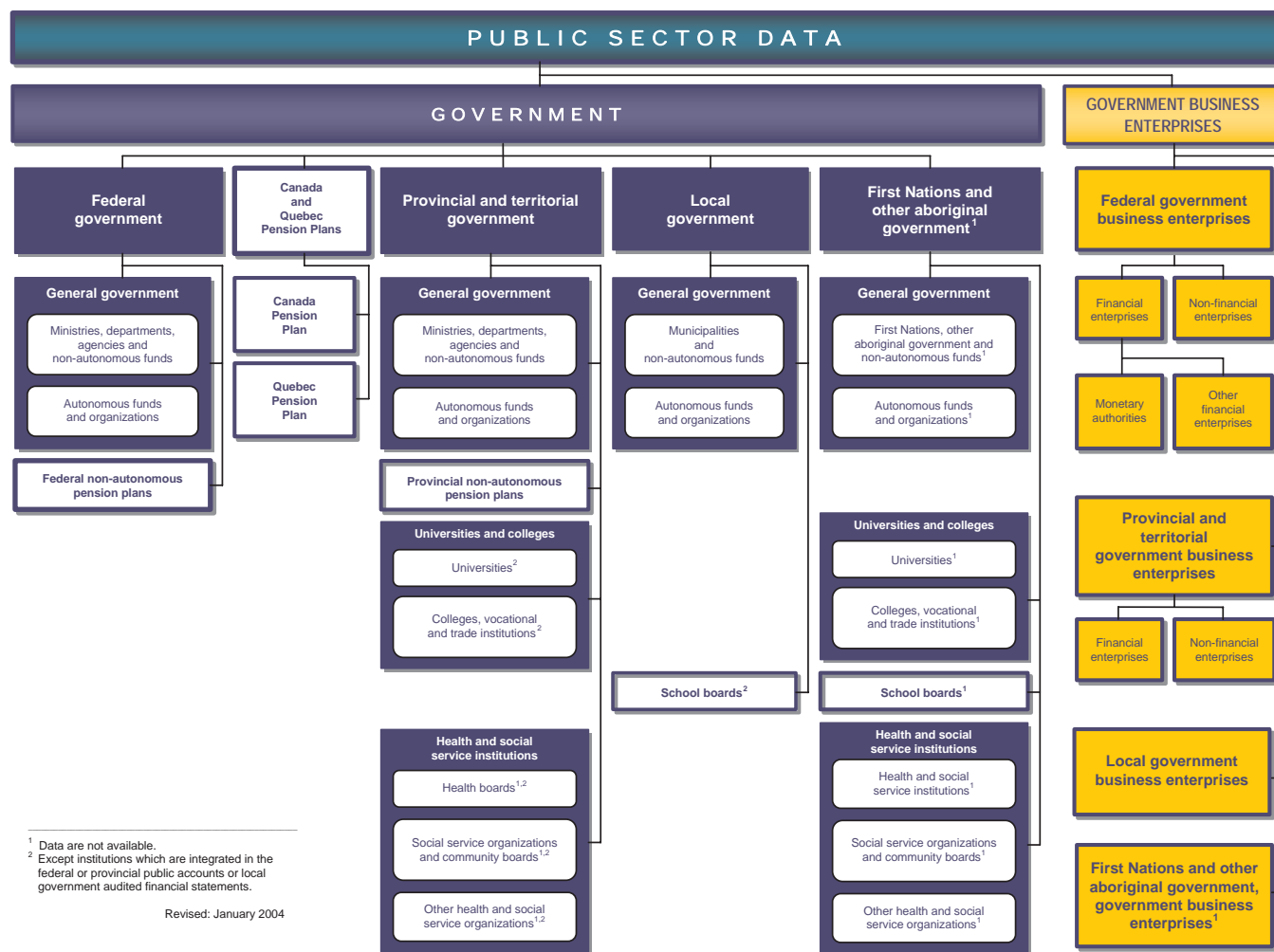
The concepts and definitions for most federal, provincial, territorial and municipal governments are based on the guidelines of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Accounting practices are in accordance with the Generally Accepted Accounting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

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

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

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

Text Table 1
FMS Statistical Universe



Financial classification and presentation

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

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

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

Statistical Methodology

Survey design

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

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

Text Table 2

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

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

For the fiscal year 2001/02, the survey frame contained more than 9 thousand units included in our population of interest. This number has varied only slightly since then. Quarterly surveys of government business enterprises provided data for the Non-Financial and Financial Business Sector of the CSNA. Whereas, annual data for all Public Sector statistical units were obtained through publicly available, administrative sources.

Collection and processing

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

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

Edit and imputation

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

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

Estimation

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

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

Data accuracy

While considerable effort was made to ensure high standards throughout all collection and processing operations, the resulting estimates are inevitably subject to a certain degree of error. There are two categories of errors in statistical

information - sampling errors and non-sampling errors. Non-sampling errors are the only type that apply to this program, given that there was no sampling process used to produce these estimates.

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

Comparability of data and related sources

Financial Management System (FMS) aggregate statistics frequently differ from those published by the governments of the jurisdictions to which they refer. Nevertheless, the FMS uses detailed data from these jurisdictions as inputs to its own calculations. The input data to the FMS are frequently not final until several years after the reference date, and the more recent the input data are the more they are subject to revision. In the case of FMS data for the most recent two years, those of the most recent year are based primarily on budget forecasts and those of the year before that on unaudited annual reports. These are eventually replaced by official public accounts/financial statements issued by each of the jurisdictions covered by the FMS. The subsequent availability to Statistics Canada of these revised or final data requires, in turn, that the FMS data be amended accordingly. While the more recent data are necessarily less reliable than data for several years in the past, the use of preliminary information results in major advances in timeliness. Data are now released within three months of the end of the reference period. In light of the contribution of timeliness to the relevance of the data, this trade-off is in the interests of the data users.

In addition, the annual series are continually evaluated through trend analysis, as well as through comparisons to other financial series, to assess the quality of the data and to ensure consistency. An example of this cross-check occurs in the annual benchmarking of government sector data with the Canadian System of National Accounts, Input-Output Tables, and Gross Domestic Product series.

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

The Financial Management System, financial statistics experienced significant methodological revision with the 1997 Historical Revision of the Canadian System of National Accounts (CSNA). Increased harmony between the Financial Management System and the CSNA was achieved. Details of the changes to the Financial Management System statistics are included in the publication Financial Management System (68F0023-XIB). The coverage of the Canadian Public Sector has been extended as well to

provide data for new sub-components of government. As a result of these methodological improvements, the data contained in this publication is not directly comparable to the data contained in earlier FMS publications. Revised Public Sector statistics compiled according to the FMS classification framework are available on a consistent and comparable basis back to fiscal year 1988/1989.

Reference period

The objective of these annual series is to reflect the governments' involvement in the production of goods and services and associated resource allocation process in the economy, for a specific reference period. Health and social service institutions and general government financial data that are derived from administrative sources are governed by the April to March fiscal year of governments. Municipal governments, educational institutions and government business enterprise financial statistics on the other hand, approximate for the most part, the calendar-year reference period.

Confidentiality

Statistics Canada is prohibited by law from releasing any data which would divulge information obtained under the Statistics Act that relates to any identifiable person, business or organization without the prior knowledge or the consent in writing of that person, business or organization. Various confidentiality rules are applied to all data that are released or published to prevent the publication or disclosure of any information deemed confidential. If necessary, data are suppressed to prevent direct or residual disclosure of identifiable data.

Limitations of the data

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

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

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

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

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

Definitions of key variables

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

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

- **Employee:** any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide Canada Customs and Revenue Agency T 4 Supplementary Form. Excluded are self-employed consultants as well as the employees of firms doing business under contract with a public sector entity
1. **Full-time Employee:** any employee who normally works the scheduled hours in the standard workweek of the establishment.
 2. **Part-time Employee:** an employee whose assigned hours of work are less than the scheduled hours of work in the standard work week of the establishment.
 3. **Salaried Employee:** any employee whose basic remuneration is a fixed amount based on weekly, monthly or annual rates.

- **Wages and Salaries:** wages and salaries include directors' fees, bonuses, commissions, gratuities, income in kind, taxable allowances and retroactive wage payments. Wages and salaries are estimated on a gross basis, that is, before deductions for employees' 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.

2. Consumption Taxes

- (a) **General Sales Tax** – The proceeds of the federal goods and services tax (GST) and of provincial retail sales taxes are recorded in this classification. In April 1996, the federal government reached an agreement with three provinces to harmonize their provincial retail sales taxes with the federal GST (Newfoundland, New Brunswick and Nova Scotia). The federal remittances for this new harmonized sales taxes (HST) to these provinces are classified under this category.

- (b) **Alcoholic Beverages Tax** – Includes liquor gallonage tax and all forms of special levies, excise tax, excise duty or other, imposed on the production and sale of alcoholic beverages.
- (c) **Tobacco Tax** – Encompasses special levies such as excise tax, excise duty and provincial specific taxes on the production and sale of tobacco products. General sales taxes and customs duties applicable to tobacco products are included under their respective headings.
- (d) **Amusement Tax** – Includes tax receipts from admissions to theaters, cinemas, recreational, cultural or other entertainment activities. Taxes levied by provincial governments on pari-mutual betting at horse race tracks and on casinos' gaming activities are also included here.
- (e) **Gasoline and Motive Fuel Taxes** – Includes the proceeds of specific taxes on gasoline, on aviation and diesel fuel and on propane or other substances when used as motive fuel.
- (f) **Customs Duties** – Apply only to the federal level and take into account the proceeds from levies on commodities imported into Canada e.g., manufactured goods and food, beverages and tobacco.
- (g) **Remitted Liquor Profits** – Accounts for total remitted profits of government owned liquor boards. Because government owned liquor boards operate as fiscal monopolies their profits are treated as taxes on products (indirect taxes).
- (h) **Remitted Gaming Profits** – Accounts for total remitted profits of government owned lottery and other gaming corporations. Because government owned lottery and other gaming corporations operate as fiscal monopolies, their profits are considered as taxes on products (indirect taxes)
- (i) **Other Consumption Taxes** – Includes air transportation tax, taxes on meals and hotels and miscellaneous consumption taxes.

3. **Property and Related Taxes**

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

4. **Other Taxes**

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

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

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

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

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

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

Transfers

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

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

Expenditures

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

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

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

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

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

Appendix II

Classification of Assets and Liabilities

Financial Assets

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

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

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

Liabilities

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

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

Text table 2

Major Purchasers of Government Bonds

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

Appendix III – Reconciliation Statement I – Revenue and Expenditures

Reconciliation of Estimated Federal Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2003/04¹

	Revenue	Expenditures	Revenue minus expenditures	
	millions of dollars			
Totals on a public accounts basis				
1	Budgetary documents ¹	181,892.0	174,329.0	7,563.0
Deductions				
2	Provision for valuation	0.0	(3,775.7)	3,775.7
3	Consolidated crown corporations	0.0	0.0	0.0
4	Internal revenue/expenditures	0.0	(102.1)	102.1
5	Full accrual adjustments	187.6	1,393.0	(1,205.4)
6	Other adjustments	0.0	911.2	(911.2)
7	Total of deductions	187.6	(1,573.6)	1,761.2
8	Addition of revenue and expenditures of special funds to reflect the "FMS universe"	6,874.6	5,855.9	1,018.7
Deductions of transactions between ministries and special funds				
9	Ministries	5.7	4,271.6	(4,265.9)
10	Special funds	4,341.6	75.7	4,265.9
11	Total transfers between ministries and special funds	4,347.3	4,347.3	0.0
12	Total revenue and expenditures before the gross convention and other adjustments (lines 1 and 8 less 7 and 11)	184,231.7	177,411.2	6,820.5
Conversion from net basis to a gross basis				
13	Revenue credited to the vote	2,659.8	2,659.8	0.0
14	Tax credit adjustments	12,743.1	12,743.1	0.0
15	Old age security clawback	696.0	696.0	0.0
16	Interest paid on tax refunds	30.4	30.4	0.0
17	Other interest paid (on late payments of GST rebates and refunds)	14.6	14.6	0.0
18	Total conversion from net basis to a gross basis	16,143.9	16,143.9	0.0
Other adjustments				
19	Refunds of prior years expenditures	(233.8)	(233.8)	0.0
20	Netting of recoveries	0.0	0.0	0.0
21	Other FMS adjustments	0.0	0.0	0.0
Out-of-scope revenue/expenditures:				
22	Domestic coinage	(139.6)	0.0	(139.6)
23	Net gain/loss on exchange	(72.2)	0.0	(72.2)
24	Gain/loss on re-evaluation at year end	0.0	0.0	0.0
25	Non-relevant items in special funds	(129.0)	(299.7)	170.7
26	Total of other adjustments (lines 19 to 25)	(574.6)	(533.5)	(41.1)
27	Total federal general government on a FMS basis (lines 12, 18 and 26)	199,801.0	193,021.6	6,779.4
Additional government components				
28	Non-autonomous pension plans	15,130.4	15,130.4	0.0
29	Deduction of interest paid to the plans by the federal general government	10,856.3	10,856.3	0.0
30	Total federal government on a FMS basis (lines 27 and 28 less 29)	204,075.1	197,295.7	6,779.4

¹ Source: Fiscal Monitor

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02¹

No.	Newfoundland and Labrador	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	3,919.6	3,972.6	(53.0)
4	Total combined accounts per the Public Accounts	3,919.6	3,972.6	(53.0)
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Workers' Compensation Commission of Newfoundland and Labrador	166.8	131.7	35.1
6	Newfoundland Municipal Financing Corporation	36.9	37.0	(0.1)
7	Transportation Initiative Fund	8.1	60.8	(52.7)
8	Newfoundland and Labrador Housing Corporation	108.8	108.8	0.0
9	Sinking Fund	78.4	0.3	78.1
10	Other special funds	76.1	105.1	(29.0)
11	Total of revenue and expenditures of special funds	475.1	443.7	31.4
Deductions of transactions between ministries and special funds¹				
12	Ministries	221.8	36.1	185.7
13	Workers' Compensation Commission of Newfoundland and Labrador	6.6	45.6	(39.0)
14	Newfoundland Municipal Financing Corporation	0.0	0.0	0.0
15	Transportation Initiative Fund	0.0	60.8	(60.8)
16	Newfoundland and Labrador Housing Corporation	8.5	0.0	8.5
17	Sinking Fund	0.0	0.0	0.0
18	Other special funds	32.1	2.8	29.3
19	Total transfers between ministries and special funds	269.0	145.3	123.7
20	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 11 less 19)	4,125.7	4,271.0	(145.3)
Conversion from net basis to a gross basis				
21	Refundable tax credits	5.4	5.4	0.0
22	Interest recovered from crown corporations	0.0	0.0	0.0
23	Other	7.9	7.9	0.0
24	Total conversion from net basis to a gross basis	13.3	13.3	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
25	Other	0.0	0.0	0.0
26	Recoveries of ministries	5.2	5.2	0.0
27	Other deductions	14.6	12.5	2.1
28	Other items	(33.1)	144.6	(177.7)
29	Total of other adjustments (lines - 28 less 25 to 27)	(52.9)	126.9	(179.8)
30	Totals on a FMS basis (lines 20, 24 and 29)	4,086.1	4,411.2	(325.1)

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 2001/02¹ - Continued

No.	Prince Edward Island	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2001/02			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	978.3	995.4	(17.1)
4	Total combined accounts per the Public Accounts	978.3	995.4	(17.1)
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Tourism P.E.I.	18.6	19.1	(0.5)
6	Workers' Compensation Board of Prince Edward Island	28.1	28.7	(0.6)
7	Prince Edward Island Lotteries Commission	15.2	15.2	0.0
8	P.E.I. Business Development	34.1	52.0	(17.9)
9	P.E.I. Agricultural Insurance Corp	21.2	25.8	(4.6)
10	P.E.I. Special Projects Fund	0.6	7.9	(7.3)
11	Other special funds	56.0	52.4	3.6
12	Total of revenue and expenditures of special funds	173.8	201.1	(27.3)
	Deductions of transactions between ministries and special funds¹			
13	Ministries	53.3	53.4	(0.1)
14	Tourism P.E.I.	11.7	0.3	11.4
15	Workers' Compensation Board of Prince Edward Island	3.0	0.0	3.0
16	Prince Edward Island Lotteries Commission	0.0	14.2	(14.2)
17	P.E.I. Business Development	28.7	3.4	25.3
18	P.E.I. Agricultural Insurance Corp	4.9	0.0	4.9
19	P.E.I. Special Projects Fund	0.0	7.9	(7.9)
20	Other special funds	11.7	9.0	2.7
21	Total transfers between ministries and special funds	113.3	88.2	25.1
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	1,038.8	1,108.3	(69.5)
	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	1.0	1.0	0.0
26	Total conversion from net basis to a gross basis	1.0	1.0	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	4.1	1.1	3.0
29	Other deductions	0.0	12.4	(12.4)
30	Other items	(1.6)	(0.2)	(1.4)
31	Total of other adjustments (lines - 30 less 27 to 29)	(5.7)	(13.7)	8.0
32	Totals on a FMS basis (lines 22, 26, and 31)	1,034.1	1,095.6	(61.5)

¹ This information was obtained from publicly available sources.

Reconciliation Statement II

Reconciliation of Provincial and Territorial General Government Revenue and Expenditures from Public Accounts to a FMS Basis, for the Fiscal Year 2001/02¹ - Continued

No.	Nova Scotia	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	5,642.3	6,123.8	(481.5)
2	Capital account	0.0	0.0	0.0
3	Combined accounts	0.0	0.0	0.0
4	Total combined accounts per the Public Accounts	5,642.3	6,123.8	(481.5)
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Insured Prescription Drug Plan Trust Fund	113.3	113.3	0.0
6	Workers' Compensation Board	239.7	244.1	(4.4)
7	Nova Scotia Municipal Finance Corporation	34.1	34.1	0.0
8	Nova Scotia Housing Development Corporation	126.1	127.6	(1.5)
9	Province of N.S. Sinking Fund	192.3	192.3	0.0
10	Regional Housing Authorities	0.0	0.0	0.0
11	Other special funds	185.4	177.9	7.5
12	Total of revenue and expenditures of special funds	890.9	889.3	1.6
Deductions of transactions between ministries and special funds¹				
13	Ministries	59.4	153.1	(93.7)
14	Insured Prescription Drug Plan Trust Fund	81.0	0.0	81.0
15	Workers' Compensation Board	32.9	36.6	(3.7)
16	Nova Scotia Municipal Finance Corporation	0.0	0.0	0.0
17	Nova Scotia Housing Development Corporation	15.7	25.1	(9.4)
18	Province of N.S. Sinking Fund	0.0	192.3	(192.3)
19	Regional Housing Authorities	0.0	0.0	0.0
20	Other special funds	222.0	38.5	183.5
21	Total transfers between ministries and special funds	411.0	445.6	(34.6)
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	6,122.2	6,567.5	(445.3)
Conversion from net basis to a gross basis				
23	Refundable tax credits	24.1	24.1	0.0
24	Interest recovered from crown corporations	0.0	0.0	0.0
25	Other	26.3	26.3	0.0
26	Total conversion from net basis to a gross basis	50.4	50.4	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	(4.9)	339.1	(344.0)
30	Other items	21.8	(324.3)	346.1
31	Total of other adjustments (lines - 30 less 27 to 29)	26.7	(663.4)	690.1
32	Totals on a FMS basis (lines 22, 26 and 31)	6,199.3	5,954.5	244.8

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 2001/02¹ - Continued

No.	New Brunswick	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	5,101.8	5,298.7	(196.9)
4	Total combined accounts per the Public Accounts	5,101.8	5,298.7	(196.9)
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	General Sinking Fund	401.8	143.1	258.7
6	Workplace Health, Safety and Compensation Commission of New Brunswick	160.7	126.6	34.1
7	Lotteries Commission of New Brunswick	89.8	89.8	0.0
8	Service New Brunswick	48.5	47.2	1.3
9	New Brunswick Municipal Finance Corporation	23.6	23.5	0.1
10	New Brunswick Highway Corporation	29.5	135.8	(106.3)
11	Other special funds	135.8	30.6	105.2
12	Total of revenue and expenditures of special funds	889.7	596.6	293.1
Deductions of transactions between ministries and special funds¹				
13	Ministries	164.8	257.1	(92.3)
14	General Sinking Fund	149.4	0.0	149.4
15	Workplace Health, Safety and Compensation Commission of New Brunswick	33.7	(19.4)	53.1
16	Lotteries Commission of New Brunswick	0.0	89.8	(89.8)
17	Service New Brunswick	27.0	0.0	27.0
18	New Brunswick Municipal Finance Corporation	0.0	0.0	0.0
19	New Brunswick Highway Corporation	29.5	0.0	29.5
20	Other special funds	113.6	101.3	12.3
21	Total transfers between ministries and special funds	518.0	428.8	89.2
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	5,473.5	5,466.5	7.0
Conversion from net basis to a gross basis				
23	Refundable tax credits	2.7	2.7	0.0
24	Interest recovered from crown corporations	258.9	258.9	0.0
25	Other	1.0	1.0	0.0
26	Total conversion from net basis to a gross basis	262.6	262.6	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
27	Other	20.0	0.0	20.0
28	Recoveries of ministries	13.2	13.2	0.0
29	Other deductions	93.6	199.9	(106.3)
30	Other items	(63.7)	(50.2)	(13.5)
31	Total of other adjustments (lines - 30 less 27 to 29)	(190.5)	(263.3)	72.8
32	Totals on a FMS basis (lines 22, 26 and 31)	5,545.6	5,465.8	79.8

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 2001/02¹ - Continued

No.	Quebec	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	47,901.5	49,151.6	(1,250.1)
4	Total combined accounts per the Public Accounts	47,901.5	49,151.6	(1,250.1)
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Commission de la santé et de la sécurité du travail	2,148.2	2,319.3	(171.1)
6	Fonds de développement du marché du travail	1,009.3	1,030.6	(21.3)
7	Fonds de conservation et d'amélioration du réseau routier	308.5	1,118.0	(809.5)
8	Financière agricole du Québec	944.8	867.3	77.5
9	Régie de l'assurance-maladie du Québec	5,007.6	5,017.6	(10.0)
10	Société d'habitation du Québec	537.6	548.9	(11.3)
11	Société de l'assurance automobile du Québec	1,467.2	1,554.8	(87.6)
12	Société immobilière du Québec	568.1	779.4	(211.3)
13	Other special funds	6,021.0	6,466.2	(445.2)
14	Total of revenue and expenditures of special funds	18,012.3	19,702.1	(1,689.8)
Deductions of transactions between ministries and special funds¹				
15	Ministries	795.7	9,096.0	(8,300.3)
16	Commission de la santé et de la sécurité du travail	48.2	129.2	(81.0)
17	Fonds de développement du marché du travail	1,006.4	81.4	925.0
18	Fonds de conservation et d'amélioration du réseau routier	303.8	98.7	205.1
19	Financière agricole du Québec	773.4	332.0	441.4
20	Régie de l'assurance-maladie du Québec	4,979.4	9.9	4,969.5
21	Société d'habitation du Québec	305.0	0.0	305.0
22	Société de l'assurance automobile du Québec	46.2	124.0	(77.8)
23	Société immobilière du Québec	512.6	155.7	356.9
24	Other special funds	2,887.5	1,774.4	1,113.1
25	Total transfers between ministries and special funds	11,658.2	11,801.3	(143.1)
26	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 14 less 25)	54,255.6	57,052.4	(2,796.8)
Conversion from net basis to a gross basis				
27	Refundable tax credits	1,970.0	1,970.0	0.0
28	Interest recovered from crown corporations	0.0	0.0	0.0
29	Youth allowances	606.3	606.3	0.0
30	Other recoveries	712.4	712.4	0.0
31	Total conversion from net basis to a gross basis	3,288.7	3,288.7	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
32	Hydro-Québec	487.0	0.0	487.0
33	Other	(52.5)	0.0	(52.5)
34	Recoveries of ministries	156.0	156.0	0.0
35	Allowances for doubtful accounts	156.4	156.4	0.0
36	Other deductions	(62.1)	849.3	(911.4)
37	Other items	(747.7)	178.7	(926.4)
38	Total of other adjustments (lines - 37 less 32 to 36)	(1,432.5)	(983.0)	(449.5)
39	Totals on a FMS basis (lines 26, 31 and 38)	56,111.8	59,358.1	(3,246.3)

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 2001/02¹ - Continued

No.	Ontario	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2001/02			
1	Current account	63,235.1	61,816.3	1,418.8
2	Capital account	0.0	1,728.9	(1,728.9)
3	Combined accounts	0.0	0.0	0.0
4	Total combined accounts per the Public Accounts	63,235.1	63,545.2	(310.1)
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Workplace Safety & Insurance Board	3,493.4	3,209.4	284.0
6	Ontario Legal Aid	288.3	296.6	(8.3)
7	Independent Electricity Market Operator	373.6	430.3	(56.7)
8	Agricorp	226.9	343.8	(116.9)
9	Other special funds	1,612.2	1,623.1	(10.9)
10	Total of revenue and expenditures of special funds	5,994.4	5,903.2	91.2
	Deductions of transactions between ministries and special funds¹			
11	Ministries	246.7	1,074.6	(827.9)
12	Workplace Safety & Insurance Board	265.8	324.7	(58.9)
13	Ontario Legal Aid	202.4	0.0	202.4
14	Independent Electricity Market Operator	0.0	26.0	(26.0)
15	Agricorp	45.0	0.0	45.0
16	Other special funds	861.3	105.5	755.8
17	Total transfers between ministries and special funds	1,621.2	1,530.8	90.4
18	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	67,608.3	67,917.6	(309.3)
	Conversion from net basis to a gross basis			
19	Refundable tax credits	1,111.8	1,111.8	0.0
20	Interest recovered from crown corporations	0.0	0.0	0.0
21	Other interest	128.8	128.8	0.0
22	Total conversion from net basis to a gross basis	1,240.6	1,240.6	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
23	Other	0.0	0.0	0.0
24	Recoveries of ministries	448.4	448.4	0.0
25	Other deductions	15.1	(138.8)	153.9
26	Other items	202.6	(197.3)	399.9
27	Total of other adjustments (lines - 26 less 23 to 25)	(260.9)	(506.9)	246.0
28	Totals on a FMS basis (lines 18, 22 and 27)	68,588.0	68,651.3	(63.3)

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 2001/02¹ - Continued

No.	Manitoba	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	6,746.8	6,737.6	9.2
4	Total combined accounts per the Public Accounts	6,746.8	6,737.6	9.2
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	The Manitoba Health Services Insurance Plan	2,552.5	2,552.5	0.0
6	The Public School Finance Board	804.1	803.8	0.3
7	The Council on Post-Secondary Education	359.5	359.5	0.0
8	The Workers' Compensation Board of Manitoba	198.9	194.8	4.1
9	Manitoba Housing and Renewal Corporation	173.6	173.6	0.0
10	Other special funds	407.6	516.2	(108.6)
11	Total of revenue and expenditures of special funds	4,496.2	4,600.4	(104.2)
Deductions of transactions between ministries and special funds¹				
12	Ministries	67.7	3,662.0	(3,594.3)
13	The Manitoba Health Services Insurance Plan	2,552.4	0.0	2,552.4
14	The Public School Finance Board	597.9	4.8	593.1
15	The Council on Post-Secondary Education	359.5	0.0	359.5
16	The Workers' Compensation Board of Manitoba	0.0	6.4	(6.4)
17	Manitoba Housing and Renewal Corporation	34.6	2.4	32.2
18	Other special funds	260.5	254.2	6.3
19	Total transfers between ministries and special funds	3,872.6	3,929.8	(57.2)
20	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 11 less 19)	7,370.4	7,408.2	(37.8)
Conversion from net basis to a gross basis				
21	Tax commissions	8.4	8.4	0.0
22	Interest recovered from crown corporations and other agencies ²	1,248.3	1,248.3	0.0
23	Provincial-Municipal Tax Sharing Act	79.4	79.4	0.0
24	Refundable tax credits	0.0	0.0	0.0
25	Total conversion from net basis to a gross basis	1,336.1	1,336.1	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
26	Other	0.0	0.0	0.0
27	Recoveries of ministries	33.7	33.7	0.0
28	Other deductions	0.0	35.4	(35.4)
29	Other items	3.1	(37.5)	40.6
30	Total of other adjustments (lines - 29 less 26 to 28)	(30.6)	(106.6)	76.0
31	Totals on a FMS basis (lines 20, 25 and 30)	8,675.9	8,637.7	38.2

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 2001/02¹ - Continued

No.	Saskatchewan	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	6,339.1	6,618.0	(278.9)
4	Total combined accounts per the Public Accounts	6,339.1	6,618.0	(278.9)
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Saskatchewan Student Aid Fund	34.6	43.4	(8.8)
6	Saskatchewan Housing Corporation	160.9	173.6	(12.7)
7	Saskatchewan Property Management Corporation	226.5	246.4	(19.9)
8	Workers' Compensation Board	225.7	276.9	(51.2)
9	Crop Insurance Corporation of Saskatchewan	232.9	362.2	(129.3)
10	Crown Investments Corporation	141.1	231.1	(90.0)
11	Other special funds	836.9	843.2	(6.3)
12	Total of revenue and expenditures of special funds	1,858.6	2,176.8	(318.2)
Deductions of transactions between ministries and special funds¹				
13	Ministries	567.8	676.4	(108.6)
14	Saskatchewan Student Aid Fund	31.8	0.5	31.3
15	Saskatchewan Housing Corporation	28.6	30.9	(2.3)
16	Saskatchewan Property Management Corporation	131.3	0.0	131.3
17	Workers' Compensation Board	7.0	0.0	7.0
18	Crop Insurance Corporation of Saskatchewan	90.0	0.0	90.0
19	Crown Investments Corporation	0.0	216.2	(216.2)
20	Other special funds	384.1	34.3	349.8
21	Total transfers between ministries and special funds	1,240.6	958.3	282.3
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	6,957.1	7,836.5	(879.4)
Conversion from net basis to a gross basis				
23	Refundable tax credits	0.0	0.0	0.0
24	Interest recovered from crown corporations	262.6	262.6	0.0
25	Other	0.0	0.0	0.0
26	Total conversion from net basis to a gross basis	264.6	264.6	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	8.4	8.4	0.0
29	Other deductions	49.3	311.3	(262.0)
30	Other items	(49.3)	(134.4)	85.1
31	Total of other adjustments (lines - 30 less 27 to 29)	(107.0)	(454.1)	347.1
32	Totals on a FMS basis (lines 22, 26 and 31)	7,114.7	7,647.0	(532.3)

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 2001/02¹ - Continued

No.	Alberta	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	20,001.3	19,690.2	311.1
4	Total combined accounts per the Public Accounts	20,001.3	19,690.2	311.1
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Alberta Heritage and Savings Trust Fund	207.2	207.2	0.0
6	Workers' Compensation Board	841.3	747.1	94.2
7	Alberta Municipal Financing Corporation	350.3	367.5	(17.2)
8	Lottery Fund	1,114.6	1,114.6	0.0
9	Alberta School Foundation	1,094.9	1,084.2	10.7
10	Agriculture Financial Services Corporation	387.1	442.9	(55.8)
11	Other special funds	1,612.8	1,604.4	8.4
12	Total of revenue and expenditures of special funds	5,608.2	5,567.9	40.3
Deductions of transactions between ministries and special funds¹				
13	Ministries	1,487.9	1,114.9	373.0
14	Alberta Heritage and Savings Trust Fund	17.6	205.8	(188.2)
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	1,102.0	(1,102.0)
18	Alberta School Foundation	0.0	0.0	0.0
19	Agriculture Financial Services Corporation	138.4	4.7	133.7
20	Other special funds	1,355.5	547.9	807.6
21	Total transfers between ministries and special funds	2,999.4	2,981.3	18.1
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	22,610.1	22,276.8	333.3
Conversion from net basis to a gross basis				
23	Refundable tax credits	0.5	0.5	0.0
24	Interest recovered from crown corporations	0.0	0.0	0.0
25	Other	40.4	40.4	0.0
26	Total conversion from net basis to a gross basis	40.9	40.9	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
27	Other	0.0	0.0	0.0
28	Recoveries of ministries	180.7	180.7	0.0
29	Other deductions	18.7	446.5	(427.8)
30	Other items	617.8	1,815.3	(1,197.5)
31	Total of other adjustments (lines - 30 less 27 to 29)	418.4	1,188.1	(769.7)
32	Totals on a FMS basis (lines 22, 26 and 31)	23,069.4	23,505.8	(436.4)

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 2001/02¹ - Continued

No.	British Columbia	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	23,669.1	25,620.2	(1,951.1)
4	Total combined accounts per the Public Accounts	23,669.1	25,620.2	(1,951.1)
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Workers' Compensation Board of B.C.	1,506.1	1,282.7	223.4
6	B.C. Buildings Corporation	484.3	564.9	(80.6)
7	B.C. Transportation Financing Authority	465.8	809.8	(344.0)
8	B.C. Housing Management Corporation	259.8	259.5	0.3
9	Forest Renewal B.C.	162.4	342.1	(179.7)
10	Health Facilities Association of British Columbia	101.5	95.8	5.7
11	Other special funds	709.3	847.8	(138.5)
12	Total of revenue and expenditures of special funds	3,689.2	4,202.6	(513.4)
Deductions of transactions between ministries and special funds¹				
13	Ministries	205.1	504.5	(299.4)
14	Workers' Compensation Board of B.C.	0.0	8.5	(8.5)
15	B.C. Buildings Corporation	342.6	405.7	(63.1)
16	B.C. Transportation Financing Authority	277.1	359.5	(82.4)
17	B.C. Housing Management Corporation	138.8	0.0	138.8
18	Forest Renewal B.C.	144.4	0.0	144.4
19	Health Facilities Association of British Columbia	96.5	0.0	96.5
20	Other special funds	430.6	79.1	351.5
21	Total transfers between ministries and special funds	1,635.1	1,357.3	277.8
22	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 12 less 21)	25,723.2	28,465.5	(2,742.3)
Conversion from net basis to a gross basis				
23	Refundable tax credits	219.5	219.5	0.0
24	Interest recovered from crown corporations	994.3	994.3	0.0
25	Commissions	24.0	24.0	0.0
26	Recoveries from federal	205.2	205.2	0.0
27	Other recoveries	199.5	199.5	0.0
28	Total conversion from net basis to a gross basis	1,642.5	1,642.5	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
29	Other	0.0	0.0	0.0
30	Recoveries of ministries	82.1	82.1	0.0
31	Other deductions	(134.4)	310.4	(444.8)
32	Other items	(395.4)	(306.8)	(88.6)
33	Total of other adjustments (lines - 32 less 29 to 31)	(343.1)	(699.3)	356.2
34	Totals on a FMS basis (lines 22, 28 and 33)	27,022.6	29,408.7	(2,386.1)

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 2001/02¹ - Continued

No.	Yukon	Revenue	Expenditures	Revenue minus expenditures
millions of dollars				
Totals on a public accounts basis				
As per the Public Accounts 2001/02				
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	503.8	524.7	(20.9)
4	Total combined accounts per the Public Accounts	503.8	524.7	(20.9)
Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"				
5	Yukon Lottery Commission	1.8	1.9	(0.1)
6	Yukon Development Corporation	7.2	2.8	4.4
7	Compensation Fund (Yukon)	16.6	15.1	1.5
8	Yukon Housing Corporation	12.9	12.9	0.0
9	Other special funds	0.7	0.5	0.2
10	Total of revenue and expenditures of special funds	39.2	33.2	6.0
Deductions of transactions between ministries and special funds¹				
11	Ministries	0.5	5.6	(5.1)
12	Yukon Lottery Commission	0.0	0.0	0.0
13	Yukon Development Corporation	0.1	0.0	0.1
14	Compensation Fund (Yukon)	2.5	0.0	2.5
15	Yukon Housing Corporation	2.4	0.0	2.4
16	Other special funds	0.7	0.0	0.7
17	Total transfers between ministries and special funds	6.2	5.6	0.6
18	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	536.8	552.3	(15.5)
Conversion from net basis to a gross basis				
19	Refundable tax credits	1.2	1.2	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	1.2	1.2	0.0
Other adjustments				
Deduction of:				
Revenue of crown corporations				
23	Other	0.0	0.0	0.0
24	Recoveries of ministries	2.4	2.4	0.0
25	Other deductions	0.2	(2.5)	2.7
26	Other items	5.1	3.8	1.3
27	Total of other adjustments (lines - 26 less 23 to 25)	2.5	3.9	(1.4)
28	Totals on a FMS basis (lines 18, 22, and 27)	540.5	557.4	(16.9)

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 2001/02¹ - Continued

No.	Northwest Territories	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars		
	Totals on a public accounts basis			
	As per the Public Accounts 2001/02			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	1,004.5	884.1	120.4
4	Total combined accounts per the Public Accounts	1,004.5	884.1	120.4
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Northwest Territories Housing Corporation	74.0	88.9	(14.9)
6	Petroleum Products Revolving Fund	16.7	13.2	3.5
7	Workers' Compensation Board	39.4	73.3	(33.9)
8	Northwest Development Corporation	6.0	5.7	0.3
9	Other special funds	6.2	10.0	(3.8)
10	Total of revenue and expenditures of special funds	142.3	191.1	(48.8)
	Deductions of transactions between ministries and special funds¹			
11	Ministries	4.7	50.4	(45.7)
12	Northwest Territories Housing Corporation	35.0	0.0	35.0
13	Petroleum Products Revolving Fund	0.0	0.0	0.0
14	Workers' Compensation Board	0.6	0.0	0.6
15	Northwest Development Corporation	2.0	0.0	2.0
16	Other special funds	1.1	1.2	(0.1)
17	Total transfers between ministries and special funds	43.4	51.6	(8.2)
18	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	1,103.4	1,023.6	79.8
	Conversion from net basis to a gross basis			
19	Refundable tax credits	9.1	9.1	0.0
20	Interest recovered from crown corporations	0.0	0.0	0.0
21	Other	0.0	0.0	0.0
22	Total conversion from net basis to a gross basis	9.1	9.1	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
23	Other	0.0	0.0	0.0
24	Recoveries of ministries	18.0	18.0	0.0
25	Other deductions	1.7	42.4	(40.7)
26	Other items	(13.4)	34.1	(47.5)
27	Total of other adjustments (lines - 26 less 23 to 25)	(33.1)	(26.3)	(6.8)
28	Totals on a FMS basis (lines 18, 22 and 27)	1,079.4	1,006.4	73.0

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 2001/02¹ - Concluded

No.	Nunavut	Revenue	Expenditures	Revenue minus expenditures
			millions of dollars	
	Totals on a public accounts basis			
	As per the Public Accounts 2001/02			
1	Current account	0.0	0.0	0.0
2	Capital account	0.0	0.0	0.0
3	Combined accounts	833.2	831.2	2.0
4	Total combined accounts per the Public Accounts	833.2	831.2	2.0
	Addition of revenue and expenditures of special funds¹ to reflect the "FMS universe"			
5	Nunavut Development Corporation	9.0	9.1	(0.1)
6	Nunavut Business Credit Corporation	1.0	1.0	0.0
7	Nunavut Housing Corporation	108.7	127.7	(19.0)
8	Petroleum Products Revolving Fund	0.0	0.0	0.0
9	Other special funds	0.0	0.0	0.0
10	Total of revenue and expenditures of special funds	118.7	137.8	(19.1)
	Deductions of transactions between ministries and special funds¹			
11	Ministries	0.0	70.2	(70.2)
12	Nunavut Development Corporation	3.5	0.0	3.5
13	Nunavut Business Credit Corporation	0.4	0.0	0.4
14	Nunavut Housing Corporation	42.6	0.0	42.6
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	46.5	70.2	(23.7)
18	Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 10 less 17)	905.4	898.8	6.6
	Conversion from net basis to a gross basis			
19	Refundable tax credits	3.0	3.0	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	3.0	3.0	0.0
	Other adjustments			
	Deduction of:			
	Revenue of crown corporations			
23	Other	0.0	0.0	0.0
24	Recoveries of ministries	2.8	2.8	0.0
25	Other deductions	55.0	24.8	30.2
26	Other items	(7.9)	(20.5)	12.6
27	Total of other adjustments (lines - 26 less 23 to 25)	(65.7)	(48.1)	(17.6)
28	Totals on a FMS basis (lines 18, 22 and 27)	842.7	853.7	(11.0)

¹ This information was obtained from publicly available sources.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04¹

Newfoundland and Labrador	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	4,105	4,255	(150)
Net addition of special funds not included in budgetary documents	312	287	25
Conversion from net basis to a gross basis	8	8	0
Other adjustments	(30)	144	(174)
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(5)	(5)	0
Provisional charges	0	0	0
Amortization	0	0	0
Gain/loss on sale of investments	0	0	0
Other adjustments	0	149	(149)
Totals on a FMS basis - provincial and territorial general government	4,395	4,694	(299)
Additional government components	366	437	(71)
Health and social service institutions	1,349	1,413	(64)
Universities and colleges	448	455	(7)
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(1,431)	(1,431)	0
Totals on a FMS basis - provincial and territorial government	4,761	5,131	(370)

¹ Source: Publicly available Newfoundland and Labrador 2004/05 Budget, Exhibit III - Revenue, Exhibit IV - Expenditures.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

Prince Edward Island	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	1,002	1,106	(104)
Net addition of special funds not included in budgetary documents	54	54	0
Conversion from net basis to a gross basis	1	1	0
Other adjustments	1	(8)	9
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(3)	(3)	0
Provisional charges	0	(5)	5
Amortization	0	0	0
Gain/loss on sale of investments	0	0	0
Other adjustments	4	0	4
Totals on a FMS basis - provincial and territorial general government	1,058	1,152	(94)
Additional government components	71	71	0
Health and social service institutions	358	360	(2)
Universities and colleges	88	86	2
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(375)	(375)	0
Totals on a FMS basis - provincial and territorial government	1,129	1,223	(94)

¹ Source: Publicly available 2004 Prince Edward Island Budget Address, Schedule 1.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

Nova Scotia	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	5,871	5,857	14
Net addition of special funds not included in budgetary documents	427	351	76
Conversion from net basis to a gross basis	415	415	0
Other adjustments	65	(99)	164
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	0	0	0
Provisional charges	0	(37)	37
Amortization	0	(103)	103
Gain/loss on sale of investments	0	0	0
Other adjustments	65	43	22
Totals on a FMS basis - provincial and territorial general government	6,778	6,524	254
Additional government components	753	826	(73)
Health and social service institutions	1,773	1,816	(43)
Universities and colleges	789	819	(30)
Non-autonomous pension plans	6	6	0
Transactions between components of provincial and territorial government	(1,815)	(1,815)	0
Totals on a FMS basis - provincial and territorial government	7,531	7,350	181

¹ Source: Publicly available Nova Scotia 2004/05 Budget, Schedule 1.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

New Brunswick	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	5,722	5,743	(21)
Net addition of special funds not included in budgetary documents	(32)	85	(117)
Conversion from net basis to a gross basis	250	250	0
Other adjustments	(106)	(147)	41
Update since budget	0	0	0
Revenue of crown corporations	(25)	0	(25)
Recoveries of expenditures	(22)	(22)	0
Provisional charges	0	0	0
Amortization	0	0	0
Gain/loss on sale of investments	0	0	0
Other adjustments	(59)	(125)	66
Totals on a FMS basis - provincial and territorial general government	5,834	5,931	(97)
Additional government components	402	415	(13)
Health and social service institutions	1,265	1,290	(25)
Universities and colleges	409	397	12
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(1,272)	(1,272)	0
Totals on a FMS basis - provincial and territorial government	6,236	6,346	(110)

¹ Source: Publicly available New Brunswick 2004/05 Budget Speech, p. 14.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

Quebec	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	52,201	52,468	(267)
Net addition of special funds not included in budgetary documents	8,492	7,789	703
Conversion from net basis to a gross basis	2,365	2,365	0
Other adjustments	(2,250)	513	(2,763)
Update since budget	0	0	0
Revenue of crown corporations	(750)	0	(750)
Recoveries of expenditures	(150)	(150)	0
Provisional charges	(400)	(400)	0
Amortization	0	(700)	700
Gain/loss on sale of investments	0	0	0
Other adjustments	(950)	1,763	(2,713)
Totals on a FMS basis - provincial and territorial general government	60,808	63,135	(2,327)
Additional government components	5,894	6,294	(400)
Health and social service institutions	14,731	15,125	(394)
Universities and colleges	5,984	5,990	(6)
Non-autonomous pension plans	5,373	5,373	0
Transactions between components of provincial and territorial government	(20,194)	(20,194)	0
Totals on a FMS basis - provincial and territorial government	66,702	69,429	(2,727)

¹ Source: Publicly available Québec Budget 2004/05, Table 2.18, p.2-33.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04¹ - Continued

Ontario	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	68,250	74,472	(6,222)
Net addition of special funds not included in budgetary documents	1,778	971	807
Conversion from net basis to a gross basis	1,055	1,055	0
Other adjustments	1,349	1,309	40
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(400)	(400)	0
Provisional charges	0	0	0
Amortization	0	(800)	800
Gain/loss on sale of investments	0	0	0
Other adjustments	1,749	2,509	(760)
Totals on a FMS basis - provincial and territorial general government	72,432	77,807	(5,375)
Additional government components	8,722	10,291	(1,569)
Health and social service institutions	19,767	21,189	(1,422)
Universities and colleges	8,439	8,586	(147)
Non-autonomous pension plans	45	45	0
Transactions between components of provincial and territorial government	(19,529)	(19,529)	0
Totals on a FMS basis - provincial and territorial government	81,154	88,098	(6,944)

¹ Source: Publicly available 2004/05 Ontario Budget, Paper A, p.72.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04¹ - Continued

Manitoba	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	7,509	7,504	5
Net addition of special funds not included in budgetary documents	388	616	(228)
Conversion from net basis to a gross basis	1,230	1,230	0
Other adjustments	6	(42)	48
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(40)	(40)	0
Provisional charges	0	0	0
Amortization	0	(98)	98
Gain/loss on sale of investments	0	0	0
Other adjustments	46	96	(50)
Totals on a FMS basis - provincial and territorial general government	9,133	9,308	(175)
Additional government components	548	650	(102)
Health and social service institutions	2,314	2,422	(108)
Universities and colleges	693	687	6
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(2,459)	(2,459)	0
Totals on a FMS basis - provincial and territorial government	9,681	9,958	(277)

¹ Source: Publicly available Manitoba 2004 Budget, p. B4.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

Saskatchewan	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	6,750	6,688	62
Net addition of special funds not included in budgetary documents	707	1,401	(694)
Conversion from net basis to a gross basis	302	302	0
Other adjustments	27	(364)	391
Update since budget	62	0	62
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(8)	(8)	0
Provisional charges	0	(18)	18
Amortization	0	(97)	97
Gain/loss on sale of investments	0	0	0
Other adjustments	(27)	(241)	214
Totals on a FMS basis - provincial and territorial general government	7,786	8,027	(241)
Additional government components	747	845	(98)
Health and social service institutions	2,084	2,196	(112)
Universities and colleges	913	899	14
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(2,250)	(2,250)	0
Totals on a FMS basis - provincial and territorial government	8,533	8,872	(339)

¹ Source: Publicly available 2004/05 Saskatchewan Estimates, p. 12.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04¹ - Continued

Alberta	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	25,338	22,011	3,327
Net addition of special funds not included in budgetary documents	943	1,005	(62)
Alberta Power Pool - electricity energy rebates to consumers	0	0	0
Other special funds	943	1,005	(62)
Conversion from net basis to a gross basis	50	50	0
Other adjustments	(11)	(125)	114
Alberta Treasury Branches unremitted profits	(141)	0	(141)
All other adjustments:	130	(125)	255
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(120)	(120)	0
Provisional charges	0	(200)	200
Amortization	0	(426)	426
Other adjustments	250	621	(371)
Totals on a FMS basis - provincial and territorial general government	26,320	22,941	3,379
Additional government components	2,082	2,512	(430)
Health and social service institutions	6,204	6,583	(379)
Universities and colleges	2,424	2,475	(51)
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(6,546)	(6,546)	0
Totals on a FMS basis - provincial and territorial government	28,402	25,453	2,949

¹ Source: Publicly available Alberta 2004 Budget Fiscal Plan, p. 8.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

British Columbia	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	29,488	31,032	(1,544)
Net addition of special funds not included in budgetary documents	(1,705)	(1,254)	(451)
Conversion from net basis to a gross basis	725	725	0
Other adjustments	(332)	393	(725)
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(85)	(85)	0
Provisional charges	(300)	0	(300)
Amortization	0	(1,149)	1,149
Gain/loss on sale of investments	0	0	0
Other adjustments	53	1,627	(1,574)
Totals on a FMS basis - provincial and territorial general government	28,176	30,896	(2,720)
Additional government components	2,823	2,603	220
Health and social service institutions	8,150	7,951	199
Universities and colleges	3,273	3,252	21
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(8,600)	(8,600)	0
Totals on a FMS basis - provincial and territorial government	30,999	33,499	(2,500)

¹ Source: Publicly available British Columbia Budget and Fiscal Plan 2004/05 - 2006/07, Updated Financial Forecast, p. 144-145.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

Yukon	Revenue	Expenditures	Revenue minus expenditures
	millions of dollars		
Totals from budgetary documents¹	644	662	(18)
Net addition of special funds not included in budgetary documents	29	31	(1)
Conversion from net basis to a gross basis	2	2	0
Other adjustments	(16)	(16)	0
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(6)	(6)	0
Provisional charges	0	(3)	3
Amortization	0	0	0
Gain/loss on sale of investments	0	0	0
Other adjustments	(10)	(7)	(3)
Totals on a FMS basis - provincial and territorial general government	659	678	(19)
Additional government components	8	7	1
Health and social service institutions	29	28	1
Universities and colleges	x	x	x
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	x	x	x
Totals on a FMS basis - provincial and territorial government	667	685	(18)

¹ Source: Publicly available Yukon 2004/05 Budget Address, Financial Information, p. (iv & v).

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04^B - Continued

Northwest Territories	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	857	943	(86)
Net addition of special funds not included in budgetary documents	80	142	(62)
Conversion from net basis to a gross basis	12	12	0
Other adjustments	(7)	23	(30)
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(25)	(25)	0
Provisional charges	0	(16)	16
Amortization	0	(45)	45
Gain/loss on sale of investments	0	0	0
Other adjustments	19	109	(91)
Totals on a FMS basis - provincial and territorial general government	942	1,120	(178)
Additional government components	27	71	(44)
Health and social service institutions	187	230	(43)
Universities and colleges	34	35	(1)
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(194)	(194)	0
Totals on a FMS basis - provincial and territorial government	969	1,191	(222)

¹ Source: Publicly available Northwest Territories 2004/05 Fiscal Review, p. B15.

Reconciliation Statement III

Reconciliation of Provincial and Territorial Government Revenue and Expenditures from Budgetary Documents to a FMS Basis, for the Fiscal Year 2003/04¹ - Concluded

Nunavut	Revenue	Expenditures	Revenue minus expenditures
		millions of dollars	
Totals from budgetary documents¹	854	910	(56)
Net addition of special funds not included in budgetary documents	169	178	(10)
Conversion from net basis to a gross basis	5	5	0
Other adjustments	(5)	(23)	18
Update since budget	0	0	0
Revenue of crown corporations	0	0	0
Recoveries of expenditures	(5)	(5)	0
Provisional charges	0	2	(2)
Amortization	0	(20)	20
Gain/loss on sale of investments	0	0	0
Other adjustments	0	0	0
Totals on a FMS basis - provincial and territorial general government	1,022	1,070	(48)
Additional government components	2	2	0
Health and social service institutions	0	0	0
Universities and colleges	24	24	0
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	(22)	(22)	0
Totals on a FMS basis - provincial and territorial government	1,024	1,072	(48)

¹ Source: Publicly available Nunavut 2004 Budget Address, p. 16.

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 2000/01

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	
thousands of dollars								
Expenditures of universities and colleges - FMS basis²	365,049	90,133	751,018	334,836	5,348,881	7,657,332	668,930	
Add:								
Institutions embedded in the Public Accounts or financial statements ³	0	0	31,189	98,426	126,912	31,943	0	
Principal portion of debt repayments	0	0	0	0	0	0	0	
Deduct:								
Adjustment to report expenditures on a net basis	16,612	0	1,428	0	52,695	73,593	(94)	
Expenditures of universities and colleges - CES basis⁴	348,437	90,133	780,779	433,262	5,423,098	7,615,682	669,024	
Add:								
Federal and provincial aid to students ³	38,942	10,425	68,204	60,330	643,544	941,482	111,105	
Other federal and provincial departmental expenditures ³	(1,215)	(2,193)	(505)	15,706	156,598	29,938	3,041	
Other postsecondary institutions ⁵	7,358	0	11,847	1,000	28,376	13,411	12,844	
Deduct:								
Ancillary enterprises	17,243	5,817	74,196	29,890	171,266	595,821	38,801	
Trade, vocational and continuing education programs	60,621	9,357	31,670	37,824	64,308	376,739	49,716	
Other postsecondary institutions ⁶	0	0	1,573	0	71,908	0	1,636	
Expenditures on postsecondary education - CES basis⁷	315,658	83,191	752,886	442,584	5,944,134	7,627,953	705,861	
thousands of dollars								
	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Other ¹	Canada
Expenditures of universities and colleges - FMS basis²	770,210	2,584,202	2,656,288	x	29,609	21,991	0	21,278,479
Add:								
Institutions embedded in the Public Accounts or financial statements ³	0	0	0	x	0	0	0	288,470
Principal portion of debt repayments	0	0	0	x	0	0	0	0
Deduct:								
Adjustment to report expenditures on a net basis	167	(972)	946	x	(337)	955	0	144,993
Expenditures of universities and colleges - CES basis⁴	770,043	2,585,174	2,655,342	x	29,946	21,036	0	21,421,956
Add:								
Federal and provincial aid to students ³	131,213	284,362	337,581	x	12,018	3,586	360	2,643,152
Other federal and provincial departmental expenditures ³	1,263	6,613	211,144	x	3,172	1,282	81,767	506,611
Other postsecondary institutions ⁵	4,626	0	7,941	x	0	0	0	87,403
Deduct:								
Ancillary enterprises	50,095	190,091	215,885	x	0	1,107	0	1,390,212
Trade, vocational and continuing education programs	126,846	371,070	331,991	x	4,445	3,507	0	1,468,094
Other postsecondary institutions ⁶	2,692	0	30,960	x	0	0	0	108,769
Expenditures on postsecondary education - CES basis⁷	727,512	2,314,988	2,633,172	12,968	40,691	21,290	82,127	21,705,015

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

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, 2003

	Assets	Liabilities	Equity ¹
	millions of dollars		
I. Public accounts balance sheet as at March 31, 2003	189,564	700,140	(510,576)
II. Adjustments to produce FMS data	(86,418)	(70,502)	(15,916)
1. De-consolidation of crown corporations	6,990	671	6,319
2. Addition of special funds to reflect the FMS universe	11,931	3,853	8,078
3. Additions to reflect gross treatment of FMS	7,917	7,917	0
Bank overdrafts and warrants	4,945	4,945	0
Special drawing rights	1,571	1,571	0
Holding of own debt	1,401	1,401	0
4. Other additions	0	4,122	(4,122)
Coins in circulation	0	4,122	(4,122)
5. Transactions excluded in FMS	99,276	85,723	13,553
Inventories and fixed assets of special funds	2,292	0	2,292
Transactions between government and special funds	532	532	0
Canada health and social transfer	0	4,000	(4,000)
Accrual transactions	43,597	79,913	(36,316)
Fixed assets	52,855	0	52,855
Obligations related to capital leases	0	1,278	(1,278)
III. FMS balance sheet as at March 31, 2003	103,146	629,638	(526,492)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Newfoundland and Labrador balance sheet as per Public Accounts as at March 31, 2002	724,516	9,745,543	(9,021,027)
II. Adjustments to produce FMS data	1,986,791	2,047,828	(61,037)
1. Addition of assets, liabilities and equity of special funds ² to reflect the "FMS" universe			
Workplace Health, Safety and Compensation Commission	1,473,264	905,155	568,109
Newfoundland and Labrador Housing Corporation	429,244	8,264	420,980
Newfoundland Municipal Finance Corporation	343,238	333,747	9,491
Other	400,806	405,555	(4,749)
	299,976	157,589	142,387
2. Additions to reflect "gross treatment" of FMS	965,595	1,254,944	(289,349)
Sinking Fund	962,954	962,954	0
Accounts payable of Sinking Fund	116	116	0
Discount on treasury bills	2,525	2,525	0
Unamortized foreign exchange loss	0	289,349	(289,349)
3. Deductions to reflect "transactions excluded in FMS"	452,068	112,271	339,797
Inventories and fixed assets	305,839	0	305,839
Transactions between province and special funds	107,251	107,251	0
Allowance for guaranteed debt	0	5,020	(5,020)
Deferred revenue re CHST	1,706	0	1,706
Crown agencies working capital	37,272	0	37,272
III. Newfoundland and Labrador balance sheet on a FMS basis as at March 31, 2002	2,711,307	11,793,371	(9,082,064)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Prince Edward Island balance sheet as per Public Accounts as at March 31, 2002	557,980	1,611,010	(1,053,030)
II. Adjustments to produce FMS data	187,363	216,595	(29,232)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	486,233	397,339	88,894
Workers' Compensation Commission	69,943	4,392	65,551
P.E.I. Housing Corporation	61,352	56,391	4,961
P.E.I. Lending Agency	147,963	147,135	828
Other	206,975	189,421	17,554
2. Additions to reflect "gross treatment" of FMS	71,857	71,857	0
Sinking Fund	0	0	0
Sinking Fund - accounts payable	4	4	0
Holding of own debt	68,964	68,964	0
Cash	2,889	2,889	0
3. Other additions	4,400	8,405	(4,005)
CHST deposits	4,400	0	4,400
Actuarial surplus of pension plans	0	8,405	(8,405)
4. Deductions to reflect "transactions excluded in FMS"	375,127	261,006	114,121
Inventories and fixed assets	114,121	0	114,121
Transactions between province and special funds	261,006	261,006	0
III. Prince Edward Island balance sheet on a FMS basis as at March 31, 2002	745,343	1,827,605	(1,082,262)

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, 2003

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Nova Scotia balance sheet as per Public Accounts as at March 31, 2003	5,475,879	14,226,271	(8,750,392)
II. Adjustments to produce FMS data	1,573,597	4,109,156	(2,535,559)
1. Deconsolidation adjustments	241,097	721,183	(480,086)
Cash and short term adjustments	162,636	0	162,636
Accounts receivable and advances	(535,815)	0	(535,815)
Loans and investments	614,276	0	614,276
Bank advances and short term borrowings	0	49,950	(49,950)
Accounts payable and accrued liabilities	0	67,879	(67,879)
Accrued interest	0	11,180	(11,180)
Unmatured debt	0	490,402	(490,402)
Pension, retirement and other obligations	0	101,772	(101,772)
2. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	2,428,909	1,380,738	1,048,171
Workers' Compensation Commission	772,697	55,567	717,130
N.S. Business Development Corporation	172,471	169,231	3,240
N.S. Municipal Finance Corporation	499,082	494,399	4,683
N.S. Housing Development Corporation	452,600	374,354	78,246
Other	532,059	287,187	244,872
3. Additions to reflect "gross treatment" of FMS	3,559,281	3,761,739	(202,458)
Sinking Fund	3,037,583	3,037,583	0
Actuarial surplus of pension plans	0	202,458	(202,458)
Unamortized foreign currency transactions	521,698	521,698	0
4. Deductions to reflect "transactions excluded in FMS"	4,173,496	312,138	3,861,358
Inventories and fixed assets	3,367,824	0	3,367,824
Transactions between province and special funds	283,974	283,974	0
Deferred charges - foreign exchange	521,698	0	521,698
Net debt of crown corporations	0	28,164	(28,164)
III. Nova Scotia balance sheet on a FMS basis as at March 31, 2003	7,049,476	18,335,427	(11,285,951)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. New Brunswick balance sheet as per Public Accounts as at March 31, 2002	1,074,300	7,728,400	(6,654,100)
II. Adjustments to produce FMS data	9,015,572	8,359,691	655,881
1. Addition of assets, liabilities and equity of special funds ² to reflect the "FMS" universe	1,098,010	422,721	675,289
Workplace Health, Safety and Compensation Commission	704,809	41,141	663,668
New Brunswick Municipal Finance Corporation	372,282	371,459	823
Other	20,919	10,121	10,798
2. Additions to reflect "gross treatment" of FMS	8,015,394	8,015,394	0
Cash and short term investments	531,700	531,700	0
Sinking Fund	3,686,154	3,686,154	0
Unamortized discounts	576,406	576,406	0
Unamortized foreign exchange gains	32,061	32,061	0
Long term debt for N.B. Power Corporation	3,121,695	3,121,695	0
Interest receivable from N.B. Power	67,378	67,378	0
3. Other adjustments	136,280	61,924	74,356
Valuation of investments	680	0	680
Pension surplus	0	61,900	(61,900)
Investments in crown corporations	135,600	0	135,600
Other	0	24	(24)
4. Deductions to reflect "transactions excluded in FMS"	234,112	140,348	93,764
Inventories and fixed assets	39,325	0	39,325
Transactions between province and special funds	33,187	33,187	0
Allowance for losses on guaranteed loans	0	44,700	(44,700)
Canada health and social transfer	2,400	30,400	(28,000)
Unrealized foreign exchange losses	159,200	0	159,200
Unrealized foreign exchange gains - Sinking Funds	0	32,061	(32,061)
III. New Brunswick balance sheet on a FMS basis as at March 31, 2002	10,089,872	16,088,091	(5,998,219)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Quebec balance sheet as per Public Accounts as at March 31, 2002	34,332,000	126,593,000	(92,261,000)
II. Adjustments to produce FMS data	26,761,222	26,217,060	544,162
1. Addition of assets, liabilities and equity of special funds ² to reflect the "FMS" universe	50,915,110	37,556,108	13,359,002
Société de l'assurance automobile du Québec	7,625,942	1,289,450	6,336,492
Société d'habitation du Québec	2,368,785	2,368,785	0
Société québécoise d'assainissement des eaux	3,283,929	3,283,929	0
Commission de la santé et de la sécurité au travail	8,572,671	839,729	7,732,942
Corporation d'hébergement du Québec	1,605,010	3,677,524	(2,072,514)
Investissement-Québec	1,004,133	956,200	47,933
Other	26,454,640	25,140,491	1,314,149
2. Additions to reflect "gross treatment" of FMS	15,912,075	15,912,075	0
Sinking Fund	4,375,995	4,375,995	0
Sinking Fund for pension purposes	10,242,357	10,242,357	0
Interest on borrowings of Fonds de financement	152,497	152,497	0
Unamortized discounts	742,226	742,226	0
Cash in banks	399,000	399,000	0
3. Other additions	7,953,683	3,648,761	4,304,922
Deconsolidation adjustments	662,754	1,602,712	(939,958)
Borrowings of consolidated special funds	0	2,046,049	(2,046,049)
Advances to Fonds de Financement	7,290,384	0	7,290,384
Rounding	545	0	545
4. Deductions to reflect "transactions excluded in FMS"	48,019,646	30,899,884	17,199,762
Inventories and fixed assets	9,038,299	0	9,038,299
Transactions between province and special funds	27,532,257	27,532,257	0
Provision for guaranteed debt	0	978,000	(978,000)
Holiday and sick leave	0	996,000	(996,000)
Provision for health and welfare capital costs	962,000	962,000	0
Unrealized exchange gains or losses	0	17,000	(17,000)
Loans of Investissement-Québec	712,321	0	712,321
Deconsolidation - SQAE	0	414,537	(414,537)
Undistributed income of enterprises	9,774,769	0	9,774,769
Other	0	90	(90)
III. Quebec balance sheet on a FMS basis as at March 31, 2002	61,093,222	152,810,060	(91,716,838)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Ontario balance sheet as per Public Accounts as at March 31, 2002	21,540,000	133,576,000	(112,036,000)
II. Adjustments to produce FMS data	24,247,222	15,721,213	8,526,009
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	19,284,611	6,619,379	12,665,232
Workers' Compensation Commission	11,965,000	395,000	11,570,000
Province of Ontario Savings Office	2,662,540	2,588,593	73,947
Ontario Housing Corporation	1,429,127	2,362,706	(933,579)
Deposit Insurance Corporation of Ontario	41,803	12,838	28,965
Other	3,186,141	1,260,242	1,925,899
2. Additions to reflect "gross treatment" of FMS	944,000	944,000	0
Bank overdrafts	944,000	944,000	0
3. De-consolidation adjustments	21,610,749	12,390,680	9,220,069
Loans to consolidated entities	21,263,912	0	21,263,912
Loans to others	346,837	0	346,837
Debt incurred for consolidated entities	0	12,968,594	912,968,594)
Other de-consolidation adjustments	0	(577,914)	577,914
4. Deductions to reflect "transactions excluded in FMS"	17,592,138	4,232,846	13,359,292
Inventories and fixed assets	1,628,292	0	1,628,292
Transactions between province and special funds	4,232,846	4,232,846	0
Investment in government enterprises	11,731,000	0	11,731,000
III. Ontario balance sheet on a FMS basis as at March 31, 2002	45,787,222	149,297,213	(103,509,991)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Manitoba balance sheet as per Public Accounts as at March 31, 2002	4,467,000	11,084,000	(6,617,000)
II. Adjustments to produce FMS data	11,277,263	14,629,124	(3,351,861)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	2,558,587	1,383,784	1,174,803
Workers' Compensation Commission	832,301	74,029	758,272
Manitoba Agricultural Credit Corporation	309,680	328,107	(18,427)
Manitoba Crop Insurance Corporation	296,868	7,654	289,214
Manitoba Housing and Renewal Corporation	631,047	634,442	(3,395)
Other	488,691	339,552	149,139
2. Additions to reflect "gross treatment" of FMS	13,248,757	13,248,757	0
Sinking Fund	6,485,514	6,485,514	0
Cash due to Sinking Fund	634,542	634,542	0
Debt Retirement Fund	100,444	100,444	0
Holding of own debt	33,949	33,949	0
Unamortized debt issue costs	31,350	31,350	0
Debt incurred for crown utilities	5,871,000	5,871,000	0
Bank overdrafts	91,958	91,958	0
3. Other additions	37	3,281,000	(3,280,963)
Unamortized foreign currency fluctuation	0	143,000	(143,000)
Liabilities to pension plans	0	3,138,000	(3,138,000)
Other	37	0	37
4. Deductions to reflect "transactions excluded in FMS"	4,530,118	3,284,417	1,245,701
Inventories and fixed assets	865,263	0	865,263
Transactions between province and special funds	2,062,560	2,062,560	0
Canada health and social transfer	3,586	0	3,586
Provision for future losses on guarantees	0	14,266	(14,266)
Deferred charges for health care facilities	392,000	0	392,000
Trust assets	1,206,709	1,206,709	0
Other	0	882	(882)
III. Manitoba balance sheet on a FMS basis as at March 31, 2002	15,744,263	25,713,124	(9,968,861)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Saskatchewan balance sheet as per Public Accounts as at March 31, 2002	5,950,929	12,960,690	(7,009,761)
II. Adjustments to produce FMS data	2,554,494	5,177,131	(2,622,637)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	5,071,957	2,438,637	2,633,320
Workers' Compensation Commission	874,916	31,448	843,468
Saskatchewan Property Management Corporation	448,998	374,681	74,317
Saskatchewan crop insurance	181,650	9,175	172,475
Crown Investment Corporation	1,777,310	1,274,577	502,733
Other	1,789,083	748,756	1,040,327
2. Additions to reflect "gross treatment" of FMS	1,420,654	1,420,654	0
Sinking Fund	918,917	918,917	0
Bank overdrafts	501,737	501,737	0
3. Other additions	0	3,952,483	(3,952,483)
Pension obligations	0	3,952,483	(3,952,483)
4. Deductions to reflect "transactions excluded in FMS"	3,938,117	2,634,643	1,303,474
Inventories and fixed assets	1,075,897	0	1,075,897
Transactions between province and special funds	2,634,643	2,634,643	0
Unrealized foreign exchange losses	227,577	0	227,577
III. Saskatchewan balance sheet on a FMS basis as at March 31, 2002	8,505,423	18,137,821	(9,632,398)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Alberta balance sheet as per Public Accounts as at March 31, 2002	26,252,000	21,209,000	5,043,000
II. Deconsolidation adjustments	(8,890,024)	(3,215,210)	(5,674,814)
III. Financial statements of departments	17,361,976	17,993,790	(631,814)
IV. Adjustments to produce FMS data	15,249,939	5,500,257	9,749,682
1. Additions to reflect "gross treatment" of FMS	29,670	29,670	0
Unamortized discounts on borrowings	29,670	29,670	0
2. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	27,876,233	8,393,936	19,482,297
Workers' Compensation Board	4,271,066	282,023	3,989,043
Alberta Municipal Finance Corporation	3,616,540	3,483,802	132,738
Alberta Heritage Savings Trust Fund	12,636,180	379,861	12,256,319
Alberta Social Housing Corporation	888,743	581,407	307,336
Other	6,463,704	3,666,843	2,796,861
3. Other additions	0	82,616	(82,616)
Deferred unamortized exchange gains	0	82,616	(82,616)
4. Deductions to reflect "transactions excluded in FMS"	12,655,964	3,005,965	9,649,999
Inventories and fixed assets	10,430,414	0	10,430,414
Transactions between province and special funds	2,225,550	2,225,550	0
Unamortized deferred capital contribution	0	481	(481)
Guarantees and indemnities	0	4,171	(4,171)
Future funding to credit unions	0	78,000	(78,000)
Future funding to school boards	0	697,763	(697,763)
V. Alberta balance sheet on a FMS basis as at March 31, 2002	32,611,915	23,494,047	9,117,868

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. British Columbia summary balance sheet as per Public Accounts as at March 31, 2002	34,786,000	39,496,000	(4,710,000)
II. Deconsolidation adjustments	(7,464,000)	(692,000)	(6,772,000)
III. Financial statements of General Revenue Fund	27,322,000	38,804,000	(11,482,000)
IV. Adjustments to produce FMS data	45,129,338	50,201,457	(5,072,119)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	74,996,407	62,444,791	12,551,616
Workers' Compensation Commission	8,529,884	235,433	8,294,451
Indexed Canadian Equity Fund	7,697,625	7,697,625	0
Pension Bond Fund	7,566,234	7,566,234	0
Other	51,202,664	46,945,499	4,257,165
2. Additions to reflect "gross treatment" of FMS	5,139,000	5,139,000	0
Sinking Fund	4,546,000	4,546,000	0
Bank overdrafts	439,000	439,000	0
Accrued interest payable	13,000	13,000	0
Holding of own debt	15,000	15,000	0
Unamortized discounts	126,000	126,000	0
3. Other additions	1,014,097	733,279	280,818
Addition of sinking funds to fiscal agency loans	234,620	0	234,620
Defeasance	779,477	731,442	48,035
Other	0	1,837	(1,837)
4. Deductions to reflect "transactions excluded in FMS"	36,020,166	18,115,613	17,904,553
Inventories and fixed assets	8,866,553	0	8,866,553
Transactions between province and special funds	18,115,613	18,115,613	0
Prepaid capital advances	9,038,000	0	9,038,000
V. British Columbia balance sheet on a FMS basis as at March 31, 2002	72,451,338	89,005,457	(16,554,119)

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Yukon balance sheet as per Public Accounts as at March 31, 2002	180,652	97,663	82,989
II. Adjustments to produce FMS data	254,366	65,145	189,221
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	358,318	101,648	256,670
Compensation Fund	151,912	14,188	137,724
Yukon Housing Corporation	82,538	61,043	21,495
Other	123,868	26,417	97,451
2. Additions to reflect "gross treatment" of FMS	4,072	4,072	0
Bank overdrafts	4,072	4,072	0
3. Deductions to reflect "transactions excluded in FMS"	108,024	40,575	67,449
Inventories and fixed assets	67,449	0	67,449
Transactions between territory and special funds	40,575	40,575	0
III. Yukon Balance Sheet on a FMS Basis as at March 31, 2002	435,018	162,808	272,210

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Northwest Territories balance sheet as per Public Accounts as at March 31, 2002	1,367,268	573,283	793,985
II. Adjustments to produce FMS data	(478,568)	32,478	(511,046)
1. Addition of assets, liabilities and equity of special funds ² to reflect the 'FMS' universe	458,300	155,044	303,256
Workers' Compensation Commission	266,646	6,298	260,348
NWT Housing Corporation	156,897	117,090	39,807
Other	34,757	31,656	3,101
2. Additions to reflect "gross treatment" of FMS	125,028	125,028	0
Bank overdrafts	32,190	32,190	0
Payables to the federal government	92,838	92,838	0
3. Deductions to reflect "transactions excluded in FMS"	1,061,896	247,594	814,302
Inventories and fixed assets	1,025,920	0	1,025,920
Transactions between territory and special funds	30,862	30,862	0
Deferred capital contributions	0	214,550	(214,550)
Northwest Territories Liquor Commission	5,114	2,182	2,932
III. Northwest Territories balance sheet on a FMS basis as at March 31, 2002	888,700	605,761	282,939

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, 2002

	Assets	Liabilities	Equity ¹
	thousands of dollars		
I. Nunavut balance sheet as per Public Accounts as at March 31, 2002	315,222	377,660	(62,438)
II. Adjustments to produce FMS data	(59,244)	152,335	(211,579)
1. Deconsolidation adjustments	0	152,335	(152,335)
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	148,608	(148,608)
2. Deductions to reflect "transactions excluded in FMS" ²	59,244	0	59,244
Inventories and fixed assets	31,714	0	31,714
Transactions between territory and special funds	0	0	0
Investment in Northwest Territories Power Corporation	27,530	0	27,530
III. Nunavut balance sheet on a FMS basis as at March 31, 2002	255,978	529,995	(274,017)

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, 2003¹ – Based on Statistics Canada, Treasury Board, and Public Service Commission Universes

Statistics Canada's federal government and government business enterprise employment 454,954	Treasury Board's federal government employment 171,656	Public Service Commission student employees	2,101	Public Service Commission's federal government employment 176,615
		Employees of other federal government agencies in the Public Service Commission universe	2,919 ²	
		Employees in both Public Service Commission and Treasury Board universes	171,595	
		Employees not appointed by the Public Service Commission	61	
		Employees of other federal government agencies for which the Treasury Board is not the employer	87,222 ³	
		National Defence military personnel	84,474	
		Regular forces	61,982	
		Reserve forces	22,492	
		Royal Canadian Mounted Police uniformed personnel	17,304	
		Federal government business enterprise employees	89,278	

¹ This Reconciliation Statement provides data as at December 31, 2003 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 2003, Annual Averages

	thousands of employees
SEPHs public administration employment³	766
Add:	
Education	822
Health and social service institutions	739
Other components ⁴	228
Military personnel and reservists	84
Federal government employees abroad	2
Government business enterprises	272
Subtotal	2,145
Equals:	
PIDs public sector employment	2,910

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

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

² Public Institutions Division, STC.

³ CANSIM Table Number 281-0024.

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

Appendix VI – Capital Transfers

Table A1

Provincial General Government Capital Transfers for Debt Repayment to Other Government Sub-sectors, for the Fiscal Years 1991/92 to 2003/04

Fiscal Year	Province	Sub-sector	Capital Transfer
thousands of dollars			
1991/92	Saskatchewan	Hospitals	425,000
1991/92	Saskatchewan	Universities	182,000
1992/93	Nova Scotia	School Boards	218,216
1992/93	Nova Scotia	Hospitals	123,389
1992/93	Nova Scotia	Universities	59,291
1993/94	Prince Edward Island	Hospitals	56,478
1993/94	Prince Edward Island	School Boards	115,764
1993/94	Prince Edward Island	Universities	7,740
1993/94	Nova Scotia	School Boards	16,091
1995/96	Ontario	Colleges	52,579
1995/96	Ontario	Hospitals	381,201
1995/96	Ontario	School Boards	696,678
1995/96	Ontario	Universities	184,028
1996/97	Manitoba	Hospitals	124,859
1996/97	Manitoba	Residential Care Facilities	25,141
1996/97	Saskatchewan	Municipal Governments	69
1996/97	Northwest Territories	Municipal Governments	883
1998/99	British Columbia	Colleges	965,433
1998/99	British Columbia	Municipal Governments	1,984,772
1998/99	British Columbia	School Boards	3,648,968
1998/99	British Columbia	Universities	859,582
1999/00	Nova Scotia	Other Health and Social Services	160,000
1999/00	Quebec	Hospitals	765,000
1999/00	Alberta	Hospitals	25,521
2000/01	Prince Edward Island	Universities	674
2000/01	Prince Edward Island	Colleges	913
2001/02	Prince Edward Island	Universities	475
2001/02	Prince Edward Island	Colleges	431

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 2003/04

Fiscal Year	Newfoundland 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	1,587	0	0	0	0	0
2001/02	0	907	0	0	0	0	0
2002/03	0	0	0	0	0	0	0
2003/04	0	0	0	0	0	0	0
	Saskatchewan	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	...	1,587
2001/02	0	0	0	0	0	...	907
2002/03	0	0	0	0	0	...	0
2003/04	0	0	0	0	0	...	0

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

Table A3

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

Geography	1992	1993	1994	1995	1996	1997	
Canada	28,264,832	28,597,431	28,905,452	29,210,978	29,515,159	29,819,070	
Newfoundland and Labrador	579,672	580,322	575,664	569,103	561,728	553,218	
Prince Edward Island	130,760	131,794	133,005	134,164	135,314	135,945	
Nova Scotia	917,680	922,578	926,202	927,718	929,986	931,913	
New Brunswick	747,210	748,316	749,487	750,724	751,925	752,482	
Quebec	7,094,522	7,145,610	7,183,908	7,210,359	7,238,162	7,267,834	
Ontario	10,525,768	10,655,098	10,775,745	10,906,573	11,037,856	11,180,472	
Manitoba	1,111,057	1,115,557	1,120,863	1,127,230	1,132,017	1,135,851	
Saskatchewan	1,002,793	1,004,992	1,008,487	1,012,735	1,017,800	1,017,847	
Alberta	2,621,025	2,658,468	2,691,538	2,724,960	2,762,833	2,813,321	
British Columbia	3,442,877	3,541,566	3,646,253	3,750,988	3,849,425	3,931,016	
Yukon Territory	29,540	30,133	29,695	30,149	31,141	31,654	
Northwest Territories including Nunavut ⁴	..	..	..	..	..	..
Northwest Territories ⁴	39,247	39,659	40,387	41,404	41,516	41,678	
Nunavut ⁵	22,681	23,338	24,218	24,871	25,456	25,839	
Geography	1998	1999	2000	2001	2002	2003	2004
Canada	30,081,925	30,317,125	30,597,172	30,912,657	31,256,399	31,543,355	31,825,416
Newfoundland and Labrador	542,573	534,582	529,655	523,321	519,622	519,420	518,955
Prince Edward Island	135,650	136,040	136,305	136,512	136,874	137,526	138,365
Nova Scotia	932,107	932,182	934,354	932,972	933,555	935,387	936,510
New Brunswick	751,104	750,088	750,547	749,794	749,470	750,502	750,540
Quebec	7,290,531	7,315,106	7,347,252	7,383,830	7,430,510	7,472,899	7,520,938
Ontario	11,323,035	11,454,338	11,623,226	11,828,337	12,032,234	12,193,256	12,332,593
Manitoba	1,136,199	1,140,541	1,145,929	1,149,718	1,153,244	1,159,917	1,168,349
Saskatchewan	1,017,279	1,015,900	1,009,378	1,001,830	996,463	994,777	995,058
Alberta	2,877,094	2,937,912	2,989,163	3,041,661	3,099,198	3,142,136	3,183,312
British Columbia	3,977,875	4,002,399	4,033,285	4,065,998	4,105,712	4,135,769	4,177,443
Yukon	31,313	30,594	30,373	30,114	30,076	30,809	31,512
Northwest Territories ⁴	40,981	40,720	40,474	40,638	41,197	41,719	42,274
Nunavut ⁵	26,184	26,723	27,231	27,932	28,244	29,238	29,567

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
1991/01	678,172
1992/01	692,940
1993/01	714,776
1994/01	750,696
1995/01	801,904
1996/01	819,976
1997/01	867,828
1998/01	906,904
1999/01	949,136
2000/01	1,042,100
2001/01	1,115,408
2002/01	1,121,528
2003/01	1,214,880
2004/01	1,255,676

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

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Net income of provincial and territorial liquor authorities, and provincial and territorial government revenue from the control and sale of alcoholic beverages	1830017
Reconciliation of the net income of liquor authorities with the total revenue specifically derived from the control and sale of alcoholic beverages	1830018
Volume of sales of alcoholic beverages in litres of absolute alcohol and per capita 15 years and over	1830019
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