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# Public Sector Statistics

## Financial Management System

2005/2006



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# Public Sector Statistics

## Financial Management System

2005/2006

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*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.*

# User information

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## Symbols

The following standard symbols are used in Statistics Canada publications:

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

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- Graham Lyttle

# Note to users

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## Introduction

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

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

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

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

## Consolidated government statistics

### Consolidation is a fundamental aspect of the FMS

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

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

## Coverage of consolidation

### Consolidation within a given government

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

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

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

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

### **Choice of entities to be consolidated**

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

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

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

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

### **Benefits of consolidation**

#### **Inter-government comparability**

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

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

### **Consolidation of provincial, territorial and local governments**

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

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

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

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

- As of January 1998, municipalities that were receiving Ontario Provincial Police services at no direct cost began paying for police services
- Municipalities are now responsible for a 20% share of the cost of childcare programs
- Effective January 1999, the province decreased the municipal cost share for public health from 100% to 50%
- Municipalities were given the responsibilities for many provincial roads
- Municipalities have assumed the full title of water and sewer facilities previously held by the Ontario Clean Water
- The provincial government created the Ontario Property Assessment Corporation (OPAC) to carry out property assessments previously carried out by the provincial Assessment Commissioner. The OPAC invoices the municipalities for their services

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

### **Consolidated government**

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

## Accounting rules for consolidation

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

## Flows between units or governments

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

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

## Consistent statistics through time

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

## Charts

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

## Historical

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

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

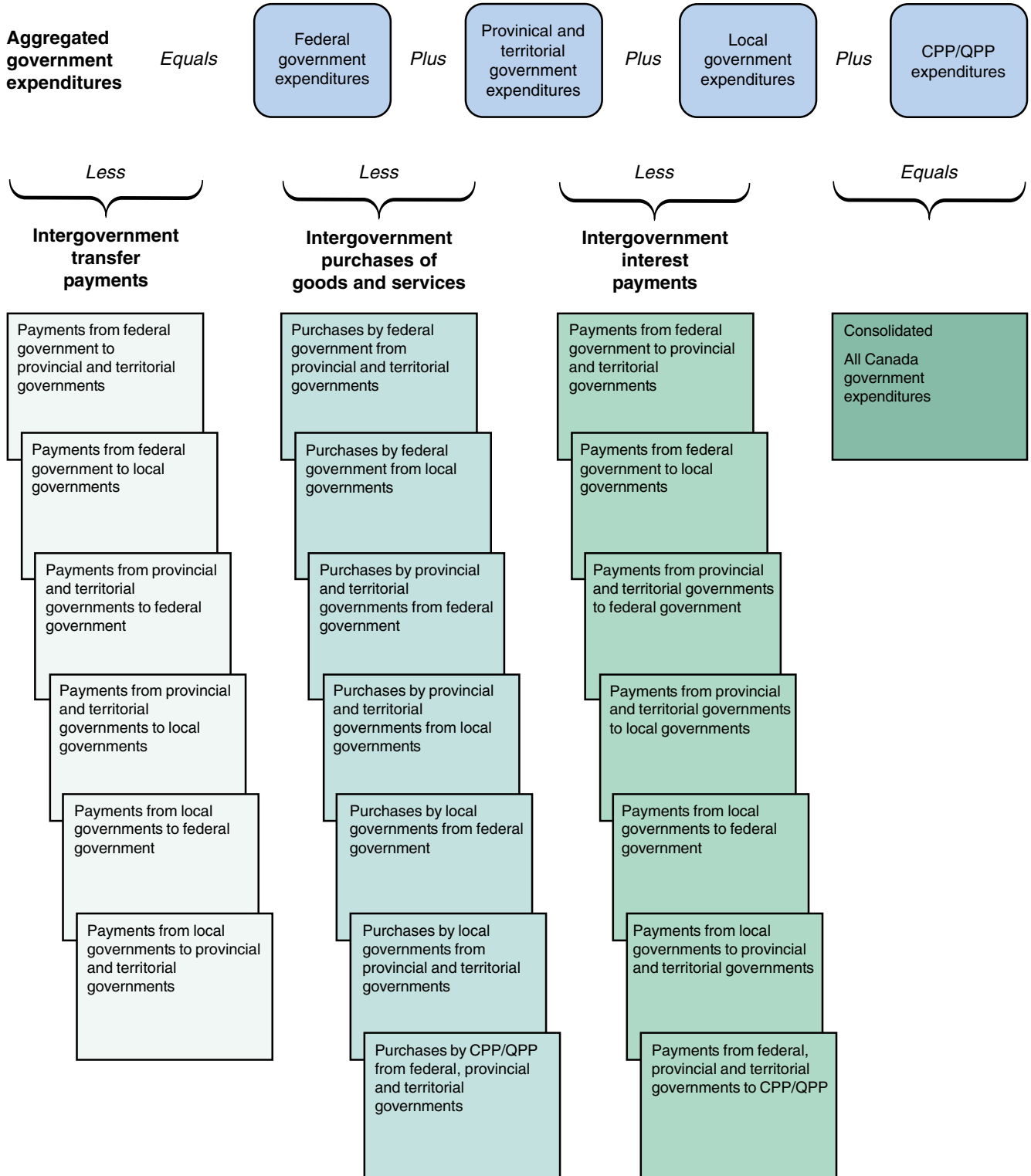
Detailed statistics have been revised back to fiscal year 1988/1989. These data are available from CANSIM or directly from Public Institutions Division of Statistics Canada.

## Revision policy

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

## Derivation of consolidated government expenditures

Data for different components of government





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

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

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

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

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

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

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

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

### Reconciliation statements

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

### Rounding

Figures may not add to the total due to rounding.

**Note:** Data for the federal government, Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) are for the fiscal years ending March 31, provincial and territorial governments are for the fiscal years ending closest to March 31 and the local governments' data are for the fiscal years ending closest to December 31 of the previous year. All data presented in this publication for the 2005/2006 reference year are preliminary – "p".

## Highlights

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- The consolidated surplus for all Canadian governments, including the two major pension plans, hit \$26.0 billion during the fiscal year 2005/2006, the second highest level during the last 20 years.

## Analysis

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In 2005/2006, the consolidated surplus for all Canadian governments, including the two major pension plans, hit its second highest level during the last 20 years.

Canada's federal, provincial/territorial and local governments, as well as the Canada/Quebec Pension Plans, recorded a combined surplus of \$26.0 billion.

This was second only to the most recent high of \$28.6 billion set in 2000/2001. Comparable data on government deficits and surpluses are available back to the fiscal year 1988/1989, an 18-year period.

### Note to readers

With the release of government finance statistics for the 2005/2006 fiscal year, data are revised back to 2002/2003. Additional data related to this release are available in the publication Public Sector Statistics: Supplement, 2006 (68-213-SIE, free).

The Financial Management System provides a standardized presentation of government accounting for the federal, provincial, territorial and local governments in Canada. The individual governments' accounting systems are not directly comparable because the policies and structure of governments differ.

The FMS adjusts data from governments Public Accounts and other records to provide detailed data that permit inter-government comparisons as well as national aggregates that are consistent over time. As a result, FMS statistics may not accord with the figures published in government financial statements.

**Consolidated government** refers to the consolidation of the financial data for the federal government, the provincial and territorial governments, local governments (that is, municipal governments and school boards) and the Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP). Consolidation is the aggregation of levels of governments after the elimination of double counting.

**General government** refers to government entities created and controlled by federal, provincial, territorial and local governments. This covers all ministries, departments and agencies; autonomous organizations, boards, commissions and funds.

**Transfer** payments to other levels of government can be related to a wide variety of policy areas such as health, education, social services, etc, and can be categorized in two broad areas: general purpose, where transfers can be applied anywhere; and specific purpose, where the recipient government must use these transfer payments in the specific policy area.

Data for the federal government, CPP and QPP are for the fiscal years ending March 31. Data for the provincial and territorial governments are for the fiscal years ending closest to March 31, and data for local governments are for the fiscal years ending closest to December 31 of the previous year.

All the figures in this release are in current dollars.

The consolidated surplus was \$12.3 billion higher than in 2004/2005, the third consecutive annual increase. Canadian governments have not registered a combined deficit since 1998/1999.

The surplus is the difference between consolidated revenues of \$572.9 billion and overall government spending of \$546.9 billion. Revenues were up 6.3%, outpacing the 4.1% gain in spending.

Half the increase in revenues came from a \$17.2 billion increase in income taxes, including both personal and corporate. This gain was driven by an 8.0% hike in personal income taxes. Investment income, which rose 13.5%, was also an important contributor to the overall increase in revenue, reflecting the significant growth in royalty revenues during 2005/2006.

Revenues from income taxes, which amounted to \$224.2 billion, and consumption taxes, which reached \$107.5 billion, together accounted for nearly three-fifths of consolidated revenues. The combined total for these two taxes, \$331.7 billion, was a 6.4% increase from 2004/2005.

In terms of spending, about half the total increase in 2005/2006 came from two areas: social services, where spending hit \$164.1 billion; and health, which reached \$102.3 billion.

Debt charges were equal to 8.2 cents out of every dollar of government revenues in 2005/2006. This was down from 8.6 cents in 2004/2005 and was the 10<sup>th</sup> consecutive year debt charges have dropped from the high of 17.6 cents in 1995/1996.

For the first time since 2000/2001, provincial, territorial and local governments also recorded a combined surplus, estimated at \$3.7 billion.

### **Federal government, Alberta and pension plans account for majority of surplus**

Surpluses of the federal government, the Alberta government and the Canada and Quebec pension plans accounted for the vast majority of the consolidated government surplus in the 2005/2006 fiscal year.

The biggest surplus was recorded by the federal government at \$13.5 billion, its ninth annual surplus in a row.

Alberta recorded the largest surplus among all provincial and territorial governments, \$7.3 billion, up \$2.4 billion from a year earlier. The increase was driven by rising royalties from the province's natural resources.

The Canada Pension Plan also contributed significantly with a \$7.0 billion surplus, which was down from \$7.7 billion in 2004/2005. The Quebec Pension Plan registered a \$1.9 billion surplus. These surpluses are in response to anticipated needs to fund future liabilities for the benefits of retiring baby boomers.

The provincial and territorial governments had a combined surplus of \$6.6 billion in 2005/2006, up sharply from the \$317 million surplus the year before. The continued growth in Alberta's surplus was largely responsible.

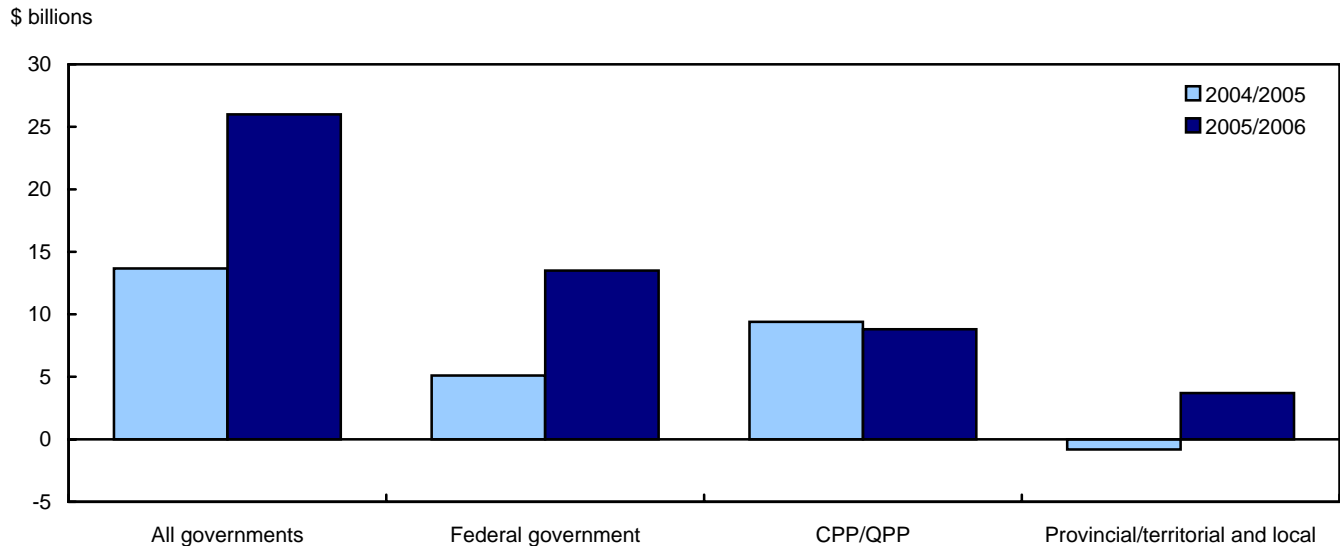
Newfoundland and Labrador came a distant second with a surplus of about \$1.9 billion, its first since 1998/1999. Revenues from the Atlantic Accord, which was signed in 2005, were largely responsible.

Among the provincial and territorial governments, six recorded a deficit in 2005/2006 compared with seven in the previous year.

Ontario had the largest deficit, \$3.3 billion, followed by Quebec at \$1.2 billion. Manitoba, Prince Edward Island, Yukon and the Northwest Territories also recorded small deficits.

Collectively, local governments recorded a deficit of \$2.9 billion in 2005/2006, more than twice the deficit of \$1.1 billion the year before.

**Chart 1**  
**Government fiscal balances, 2004/2005 and 2005/2006**



### **Intergovernmental transfers: Payments to provinces/territories taking bigger share of federal spending**

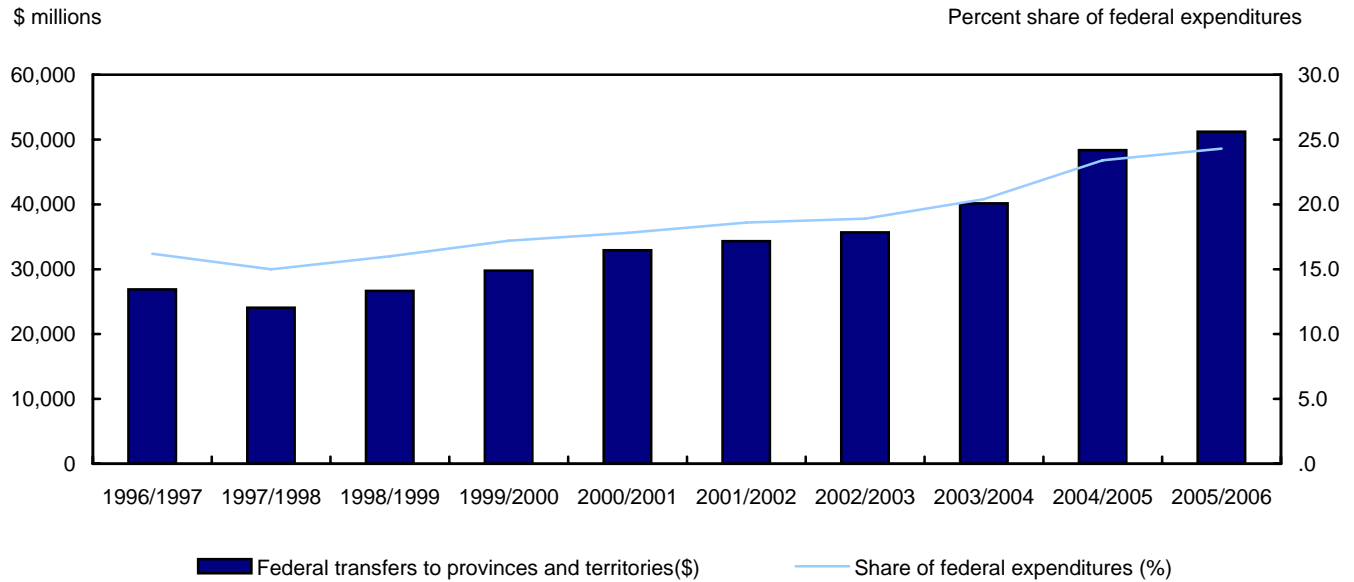
Except for a period in the mid-1990s, federal general government transfers to provincial and territorial governments have increased steadily during the past 18 years.

In 1988/1989, these transfers amounted to \$25.0 billion, or 18.3% of federal government spending. By 2005/2006, they had doubled to \$51.2 billion, or 24.3% of spending.

Health, social services and general purpose transfers have comprised the majority of federal transfers allocated to the provinces and territories. Since 1996/1997, these three categories combined have accounted for between 80% and 90% of total federal transfers each year.

There has also been growth in transfers for purposes of resource conservation and industrial development, and research establishments.

**Chart 2**  
**Federal transfers to provinces and territories and percent share of federal expenditures, 1996/1997 to 2005/2006**



### School boards take lion’s share of provincial/territorial transfers to local governments

School boards represent the lion’s share of provincial and territorial general government transfers to local governments.

Total provincial/territorial transfers to local governments have risen steadily from \$22.1 billion in 1988/1989 to \$40.1 billion in 2005/2006, an 81% increase.

In 1988/1989, transfers to school boards amounted to \$15.2 billion, or 69% of the total. By 2005/2006, this amount had doubled to \$30.4 billion, or 76% of the total.

On the other hand, transfers to municipalities have increased at a slower pace. In 1988/1989, these transfers amounted to \$6.9 billion. After peaking at \$10.1 billion in 1994/1995, they fell off and then recovered to \$9.6 billion in 2005/2006.

On average, the provinces and territories transferred 12% of their spending to school boards in 2005/2006, a proportion which has been relatively stable for several years.

Among all provinces and territories, Alberta has transferred the highest share of its annual expenditures to school boards since 1999. In 2005/2006, about 15% of its total expenditures went to school boards, compared with just under 10% in 1988/1989.

In total dollars, Ontario, Quebec, Alberta and British Columbia accounted for nearly 90% of all transfers to school boards in 2005/2006.

In contrast, provincial/territorial transfers to municipalities represented only about 3.7% of total expenditures on average in 2005/2006, down from 5.2% since the mid-1990s.

Transfers to municipalities accounted for 6.9% of Ontario’s total expenditures, the highest among the provinces. In Nova Scotia and British Columbia, the proportion was less than 1%.

(It should be noted that the taxation power of municipalities varies among the provinces and territories, and this has an impact on transfer requirements.)

Of the transfer payments to municipalities, 92% are for transport and communication, health, social services, environment, housing and general purpose transfers. Two sectors (transport and communication, and social services) accounted for more than half of transfer payments to municipalities in 2005/2006. Each represented on average nearly 30% of total transfers. For social services, the high percentage is mostly due to Ontario where the delivery of social assistance programs is partly done by municipalities. For transport, the high proportion comes from increased expenditures in Ontario for transit improvements and in Alberta for municipal infrastructures.

Transfers for health and housing each represented about 6%. These payments have been rising since the end of the 1990s. This partly reflects the changes in Ontario since 1998 where ambulance services and social housing responsibilities were transferred to the municipalities.

**Text table 1**

**Provincial and territorial transfers to municipalities by expenditure category, 2005/2006, Canada**

Expenditure category	Provincial and territorial transfers	
	\$ millions	% share
Transportation and communication	2,886	29.9
Health	576	6.0
Social services	2,781	28.8
Housing	620	6.4
General purpose	1,500	15.6
Environment	543	5.6
All other functions	740	7.7
<b>Total</b>	<b>9,647</b>	<b>100.0</b>

### Transfers represent smaller share of municipal government revenues

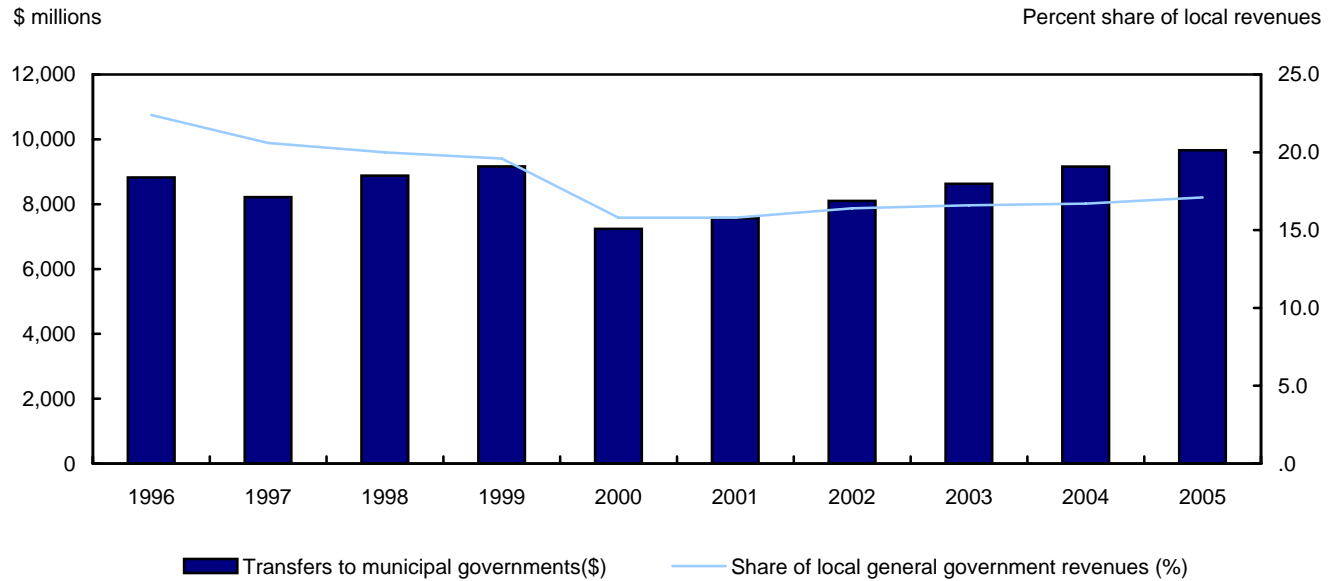
Federal and provincial and territorial transfers to local general governments have increased in all but four years since 1988. However, as a proportion of total local government revenues, these transfers have fluctuated, and last year actually accounted for less than they did in 1988.

Transfers from federal, provincial and territorial governments totalled \$6.2 billion in 1988, or 23% of all local general government revenues. By 1995, this proportion had increased to 26%.

However, subsequently it began to decline and by 2001, it was only 16%. This proportion began to recover recently, but even so, by 2005, the estimated \$9.7 billion in transfers received by local governments represented only 17% of their revenues.

During the past two decades, total revenues for municipalities have increased at a slightly slower pace than their expenses, in part because revenue from transfers has not increased as fast as spending. Between 1988 and 2005, municipalities revenues rose from \$27.1 billion to \$56.4 billion, a 108% increase. At the same time, their expenses rose from \$27.8 billion to \$58.5 billion, up 110%. This has had an impact on deficits incurred by municipalities which went from \$800 million in 1988 to an estimated \$2.2 billion in 2005.

Chart 3

**Federal, provincial and territorial transfers to municipal governments and as a percent share of local revenues, 1996 to 2005**

In 1988, transfer revenues received by municipal governments for transportation and communication accounted for 23% of local government expenses in this area. By 2005, these transfers accounted for only 10%.

Similarly, in 1988, transfer revenues for environmental programs represented 11% of local spending in this area. By 2005, this had dropped to only 6%.

The municipalities have been able to finance their expenditures since 1988 by relying more on revenues such as property taxes and other related taxes and user fees.

**Recent Trends in Public Sector Employment 1994 to 2005<sup>1</sup>**

The public sector's presence in the Canadian economy has dropped during the past several years.

In 1994, there were 104 public sector employees per 1,000 inhabitants, representing 23.0% of the total labour force in Canada. This number dropped to a low of 91 in 1999 (or 19.2% of the total labour force) and since 2003 has remained at 92, or 18.4% of the total labour force.

Public sector employment experienced modest average annual employment growth of 1.2% during the 2000 to 2005 period. This follows nearly a decade of steady decline (1993 to 1999).

The proportions of major employers within the public sector have remained relatively stable over the 1994 to 2005 period. In 2005, provinces and territories accounted for 47.4% of total public sector employment, or 1.4 million; the federal government 12.4% or 371,000, local governments 31.3% or 933,000 and government business enterprises 8.8% or 263,000.

Public sector wages and salaries increased 19.3% from 2001 to 2005, or approximately 4.8% per year. In 2005 they totaled \$143 billion, of which \$130 billion or nearly 91% was paid to government employees (the remainder to government business enterprises).

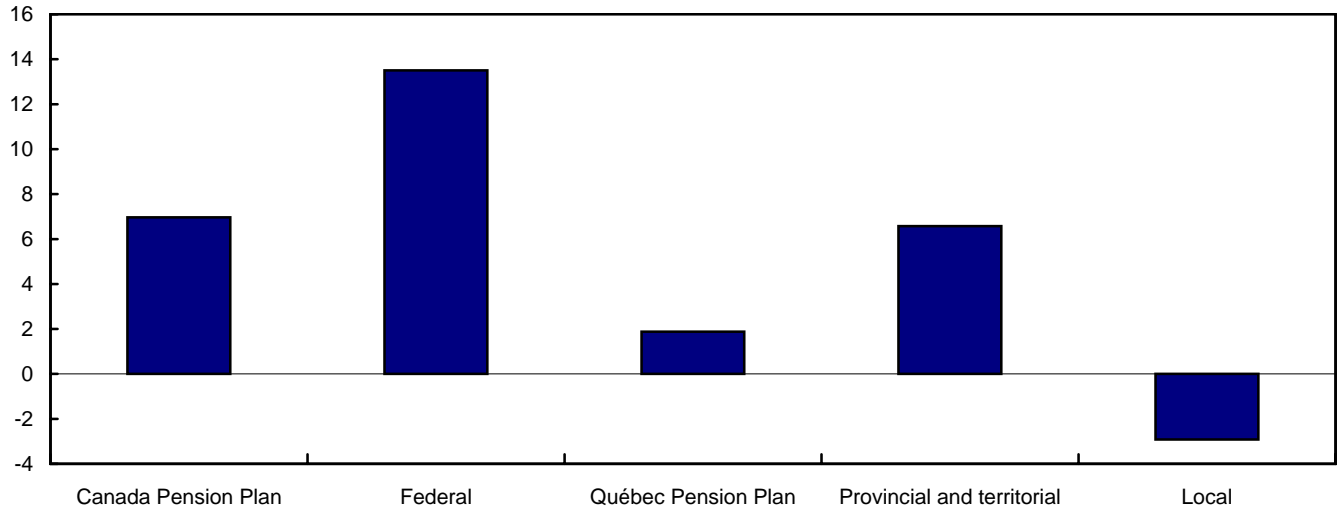
1. Public sector corresponds to government and government business enterprises.



Of the total Canadian economy, the public sector represented 23.9% of total wages and salaries in 2005. This percentage was virtually the same in 2001 when it was 23.8%.

**Chart 4**  
**Government surpluses (+) and deficits (-) in Canada, 2005/2006**

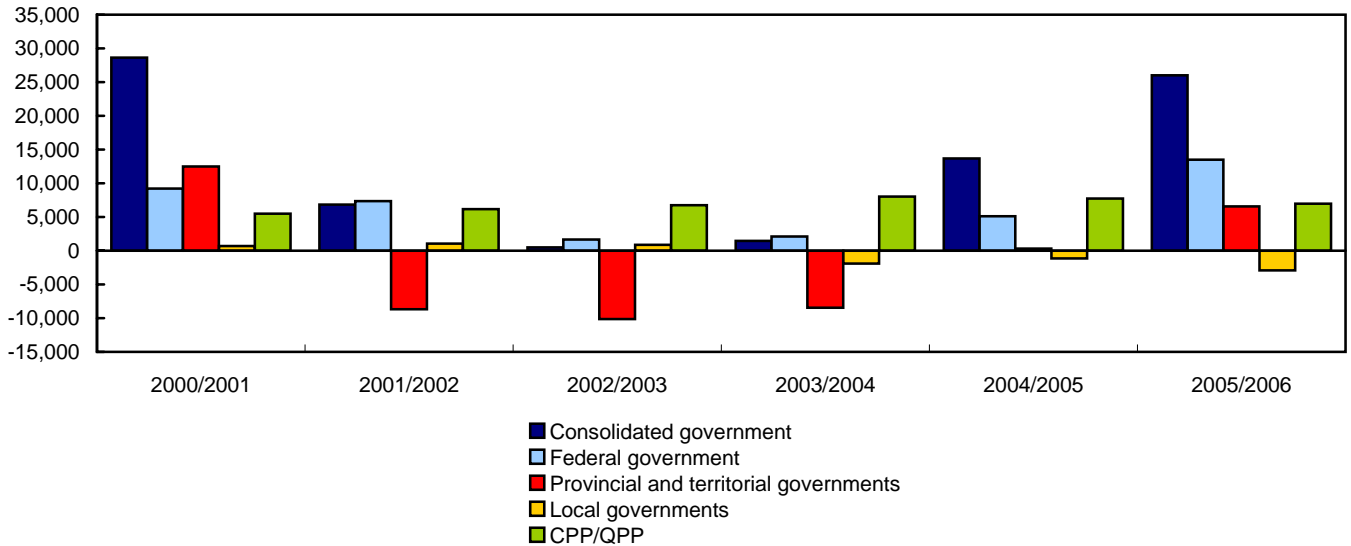
Billions of dollars



Source: Financial Management System, June 2005, Statistics Canada

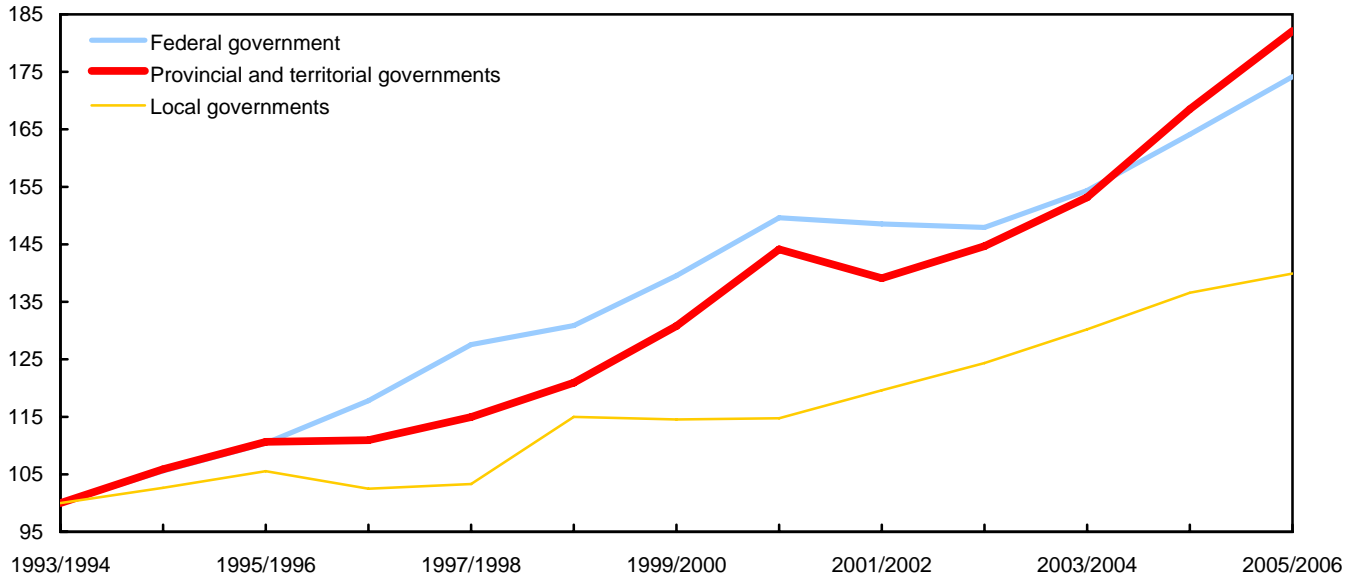
**Chart 5**  
**Surplus (+) / deficit (-) by level of government**

\$ millions



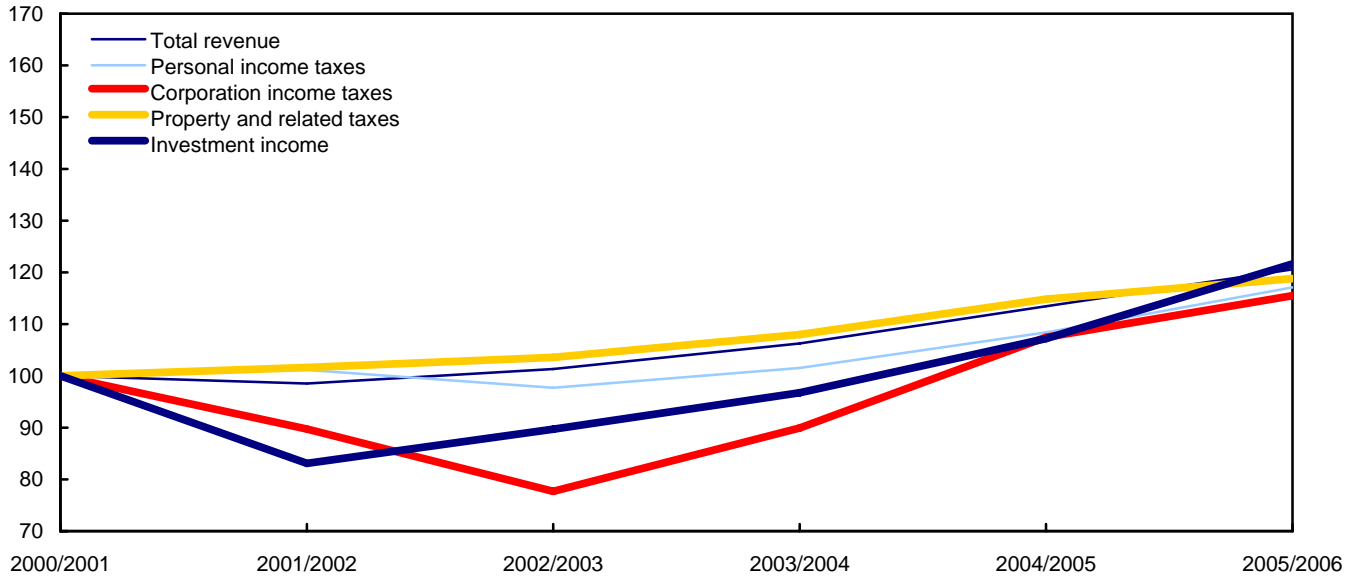
**Chart 6**  
Trends in revenue by level of government

Index: 1993/1994=100



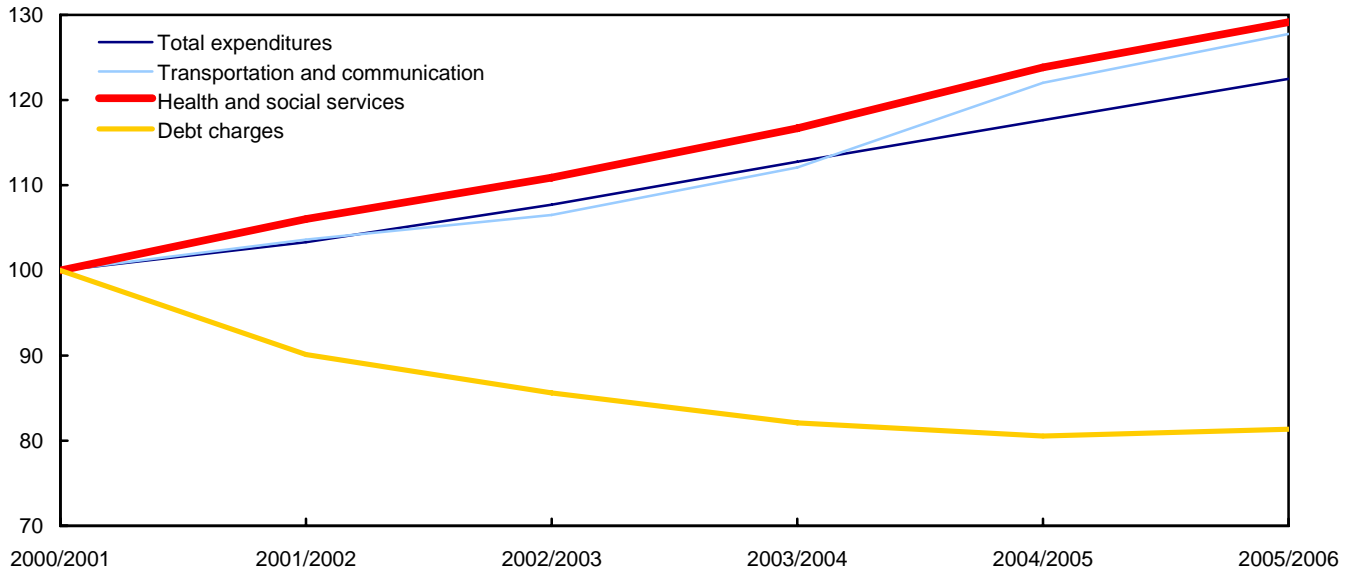
**Chart 7**  
Consolidated government revenue

Index: 2000/2001=100

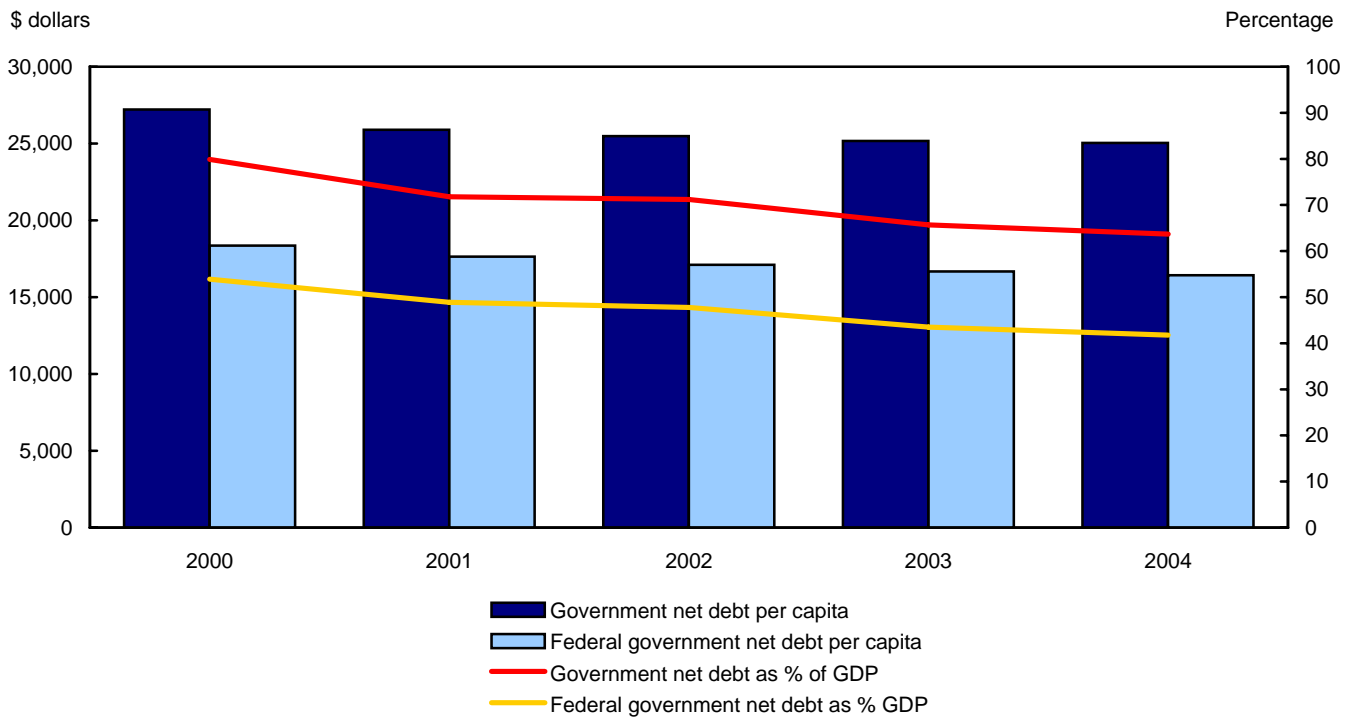


**Chart 8**  
Consolidated government expenditures

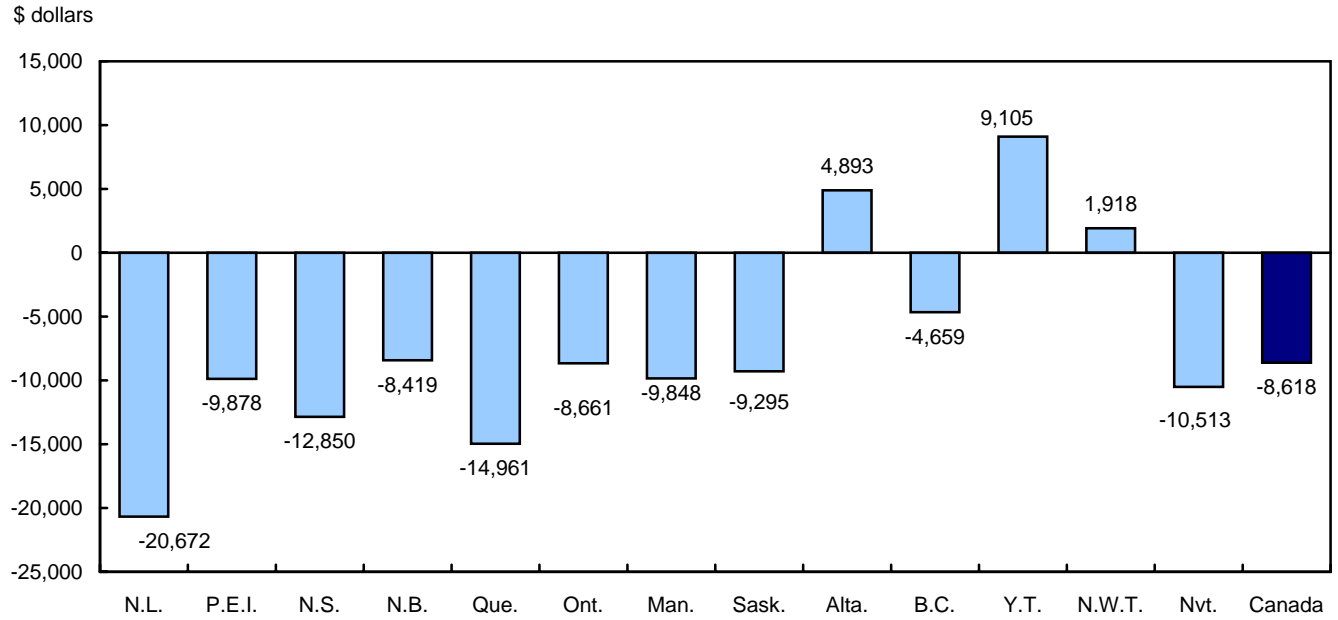
Index: 2000/2001=100



**Chart 9**  
Government net debt per capita and % of GDP, as at March 31

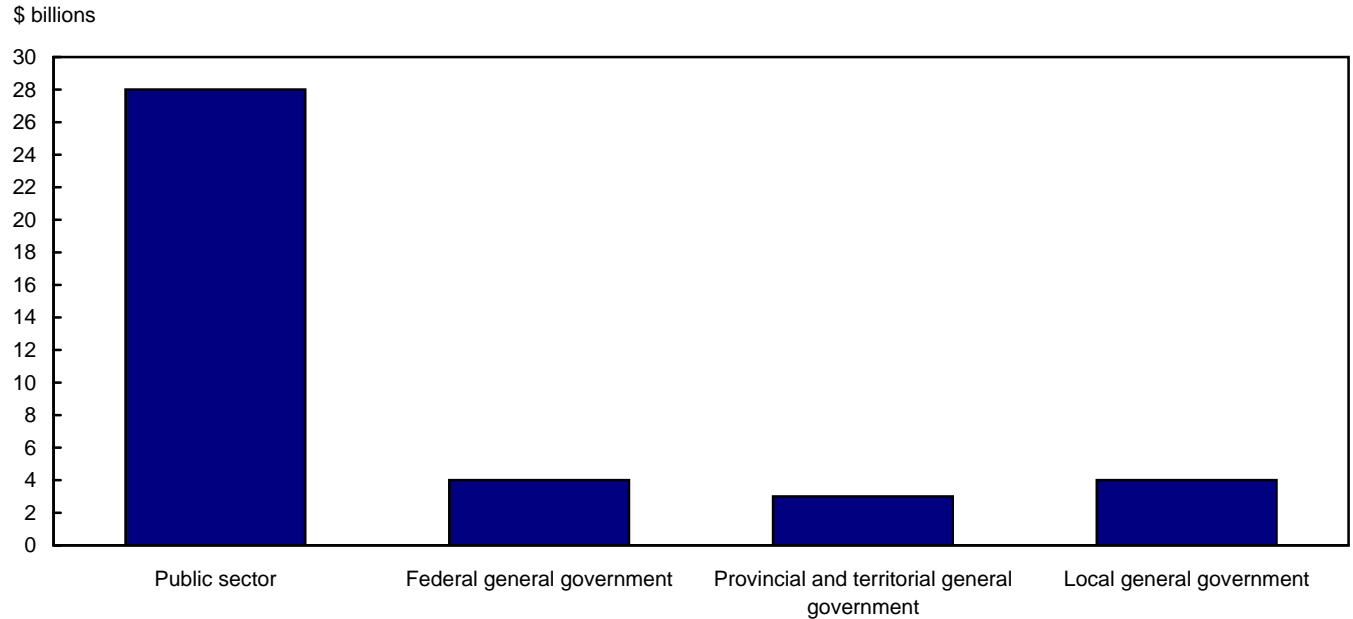


**Chart 10**  
**Consolidated provincial, territorial and local general governments net debt per capita (March 31, 2004)**



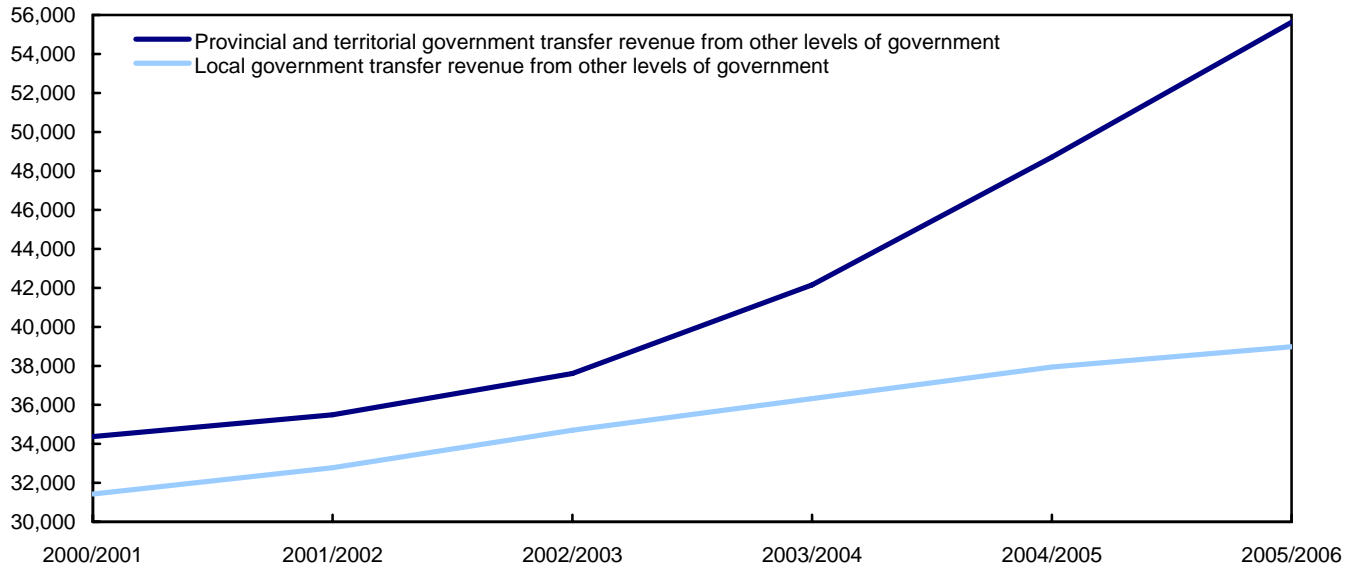
1. Local governments include general government and school boards.

**Chart 11**  
**Changes in salaries and wages by level of government, 2005 vs. 2000**



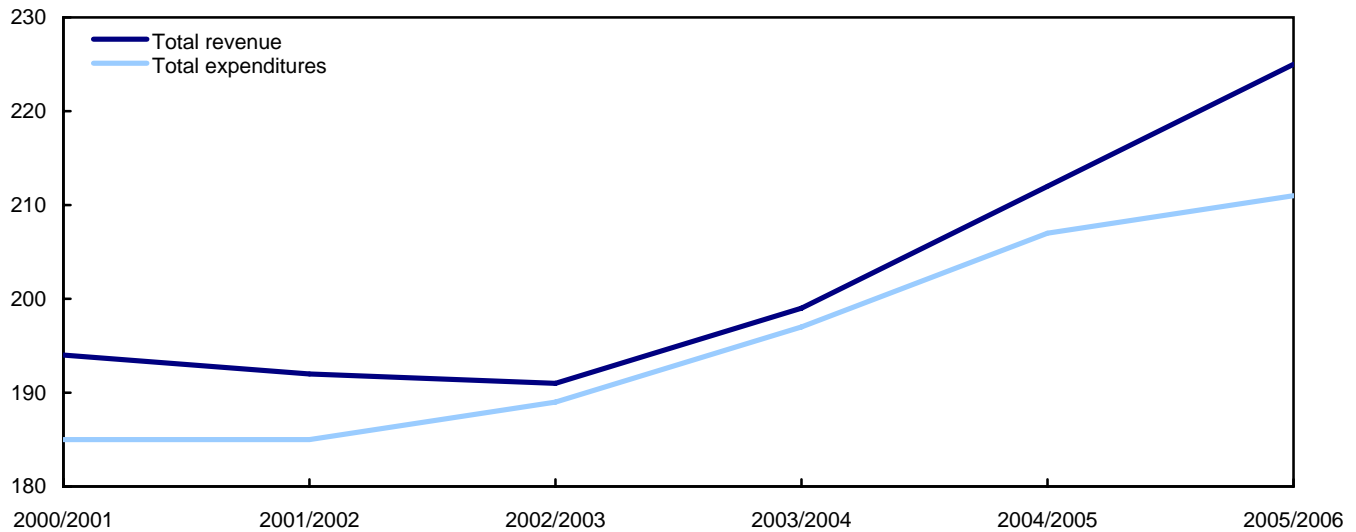
**Chart 12**  
**Transfer revenue from other levels of government**

\$ millions



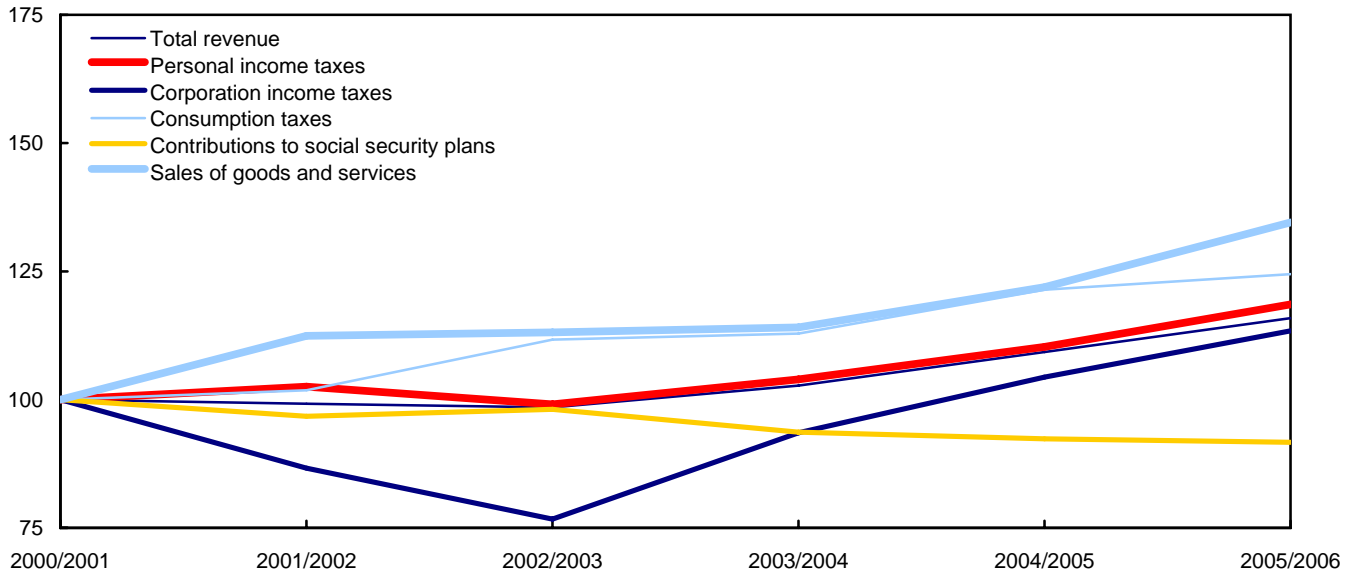
**Chart 13**  
**Federal general government revenue and expenditures**

\$ billions



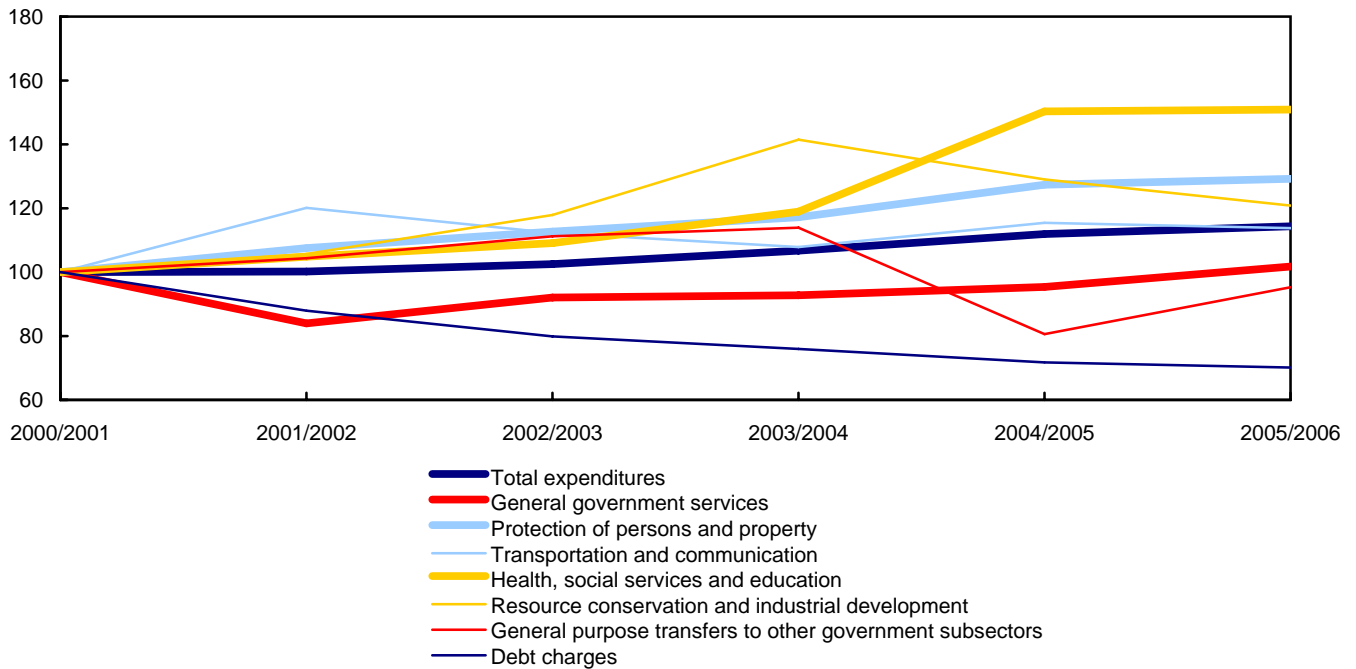
**Chart 14**  
Federal general government revenue by source

Index: 2000/2001=100

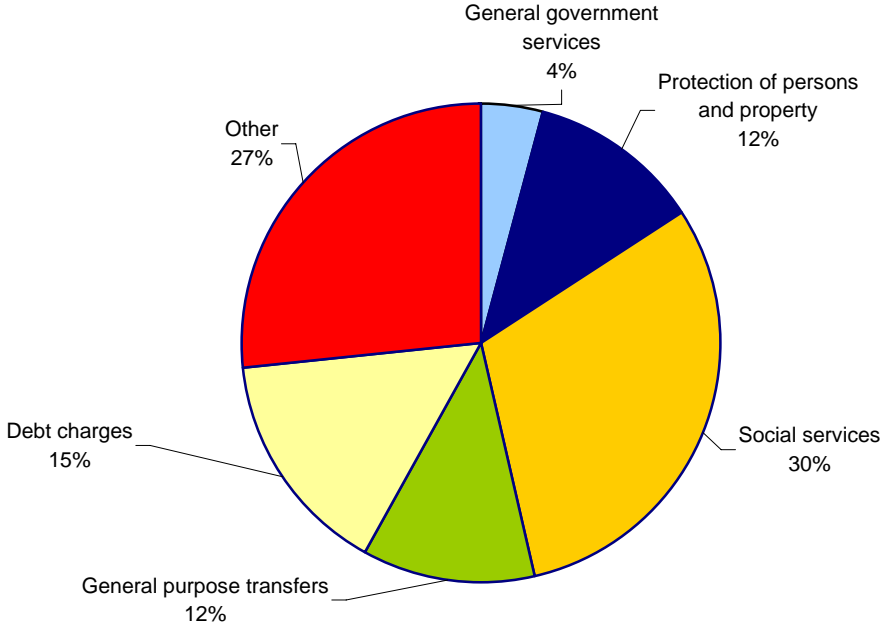


**Chart 15**  
Federal general government expenditures by function

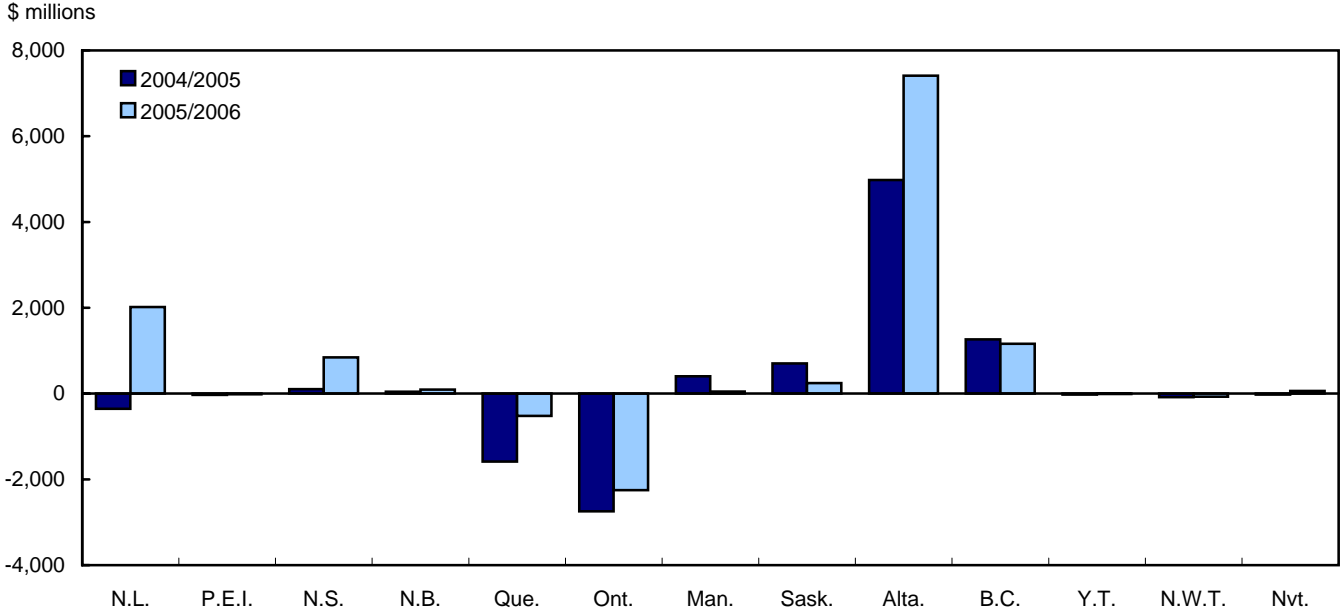
Index: 1999/2000=100



**Chart 16**  
**Federal general government expenditures by function - 2005/2006**

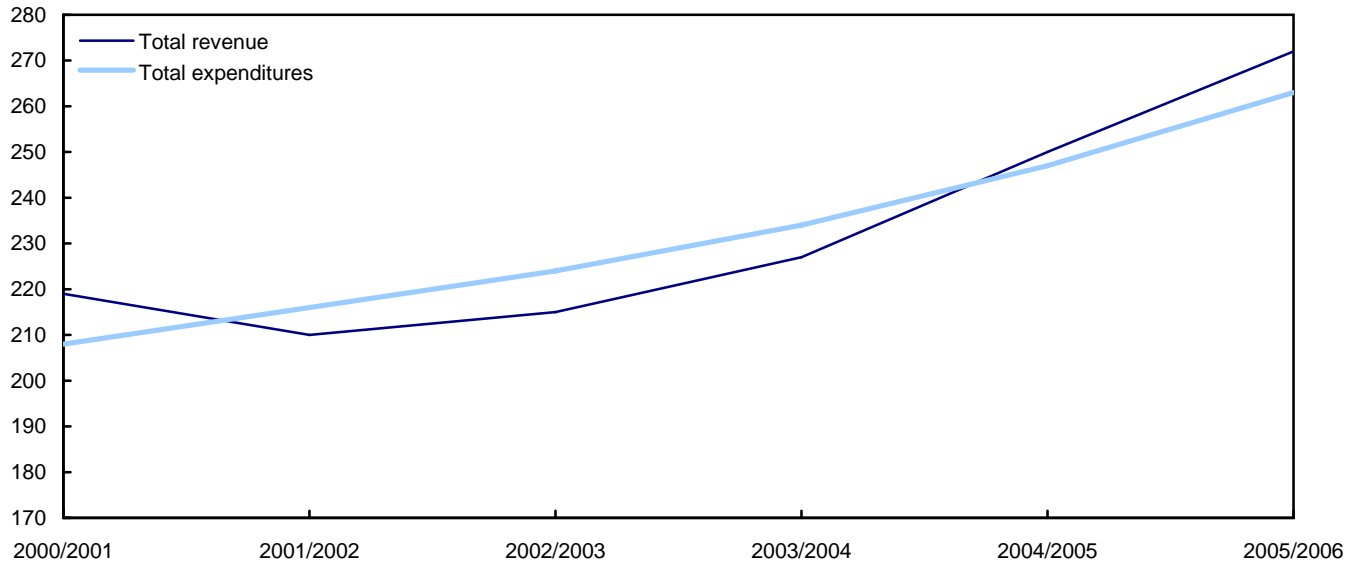


**Chart 17**  
**Provincial and territorial general government surplus (+) / deficit (-)**



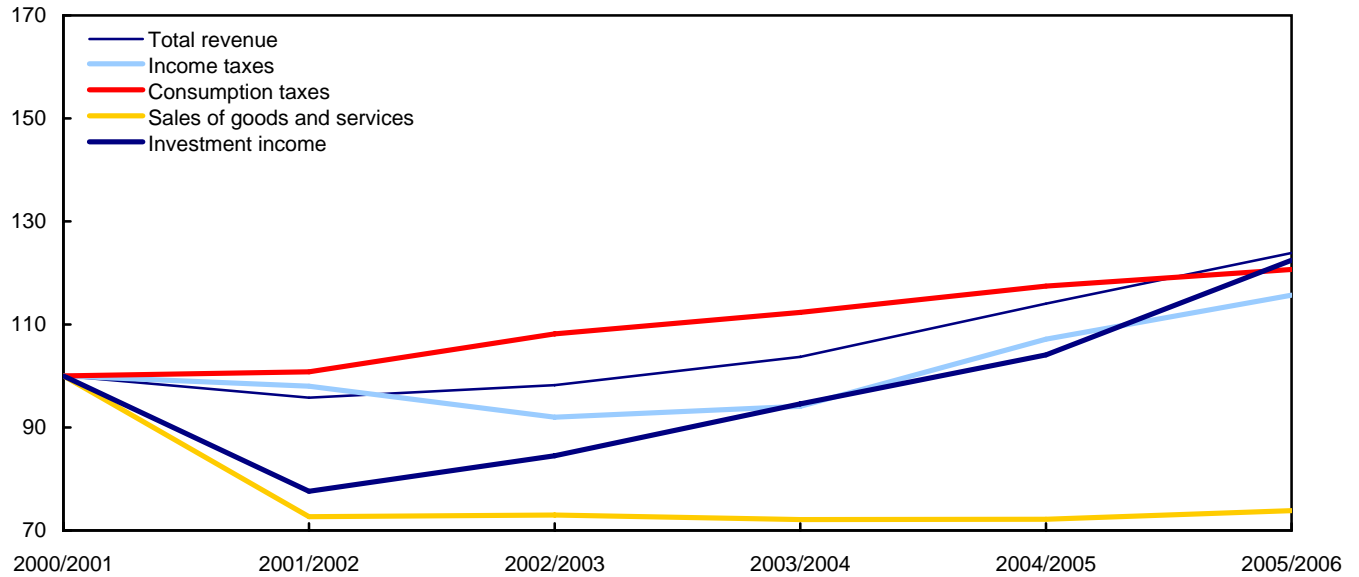
**Chart 18**  
**Provincial and territorial general government revenue and expenditures**

\$ billions



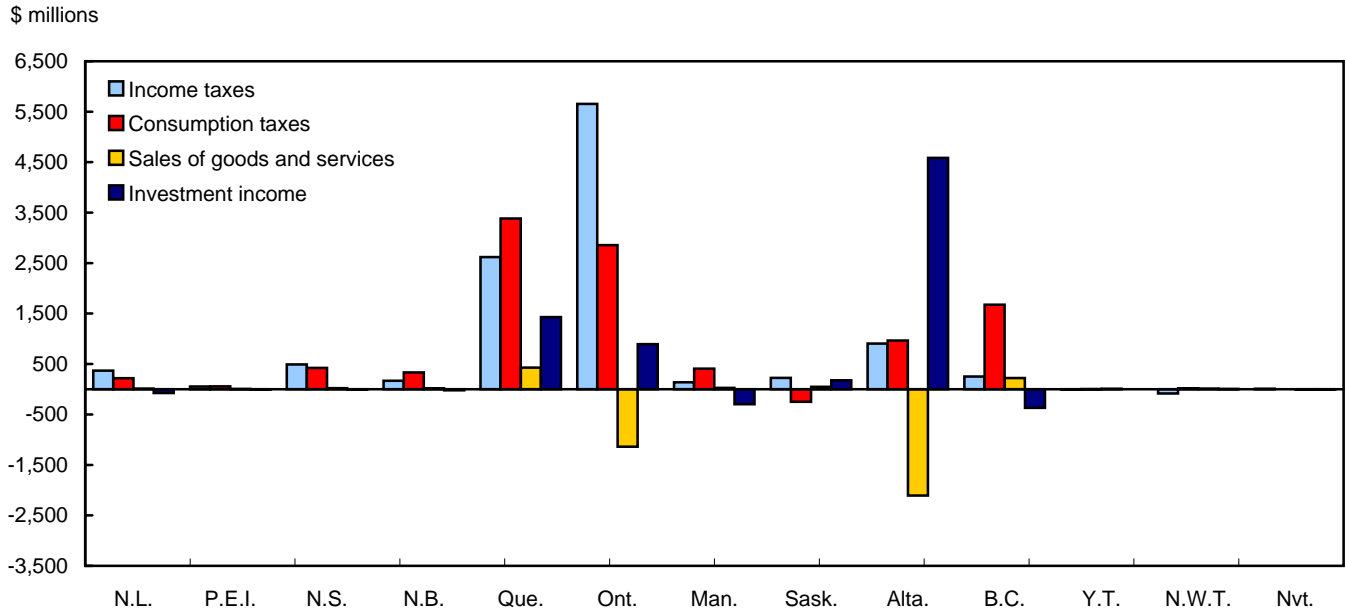
**Chart 19**  
**Growth in selected provincial and territorial general government revenue by source**

Index: 2000/2001=100



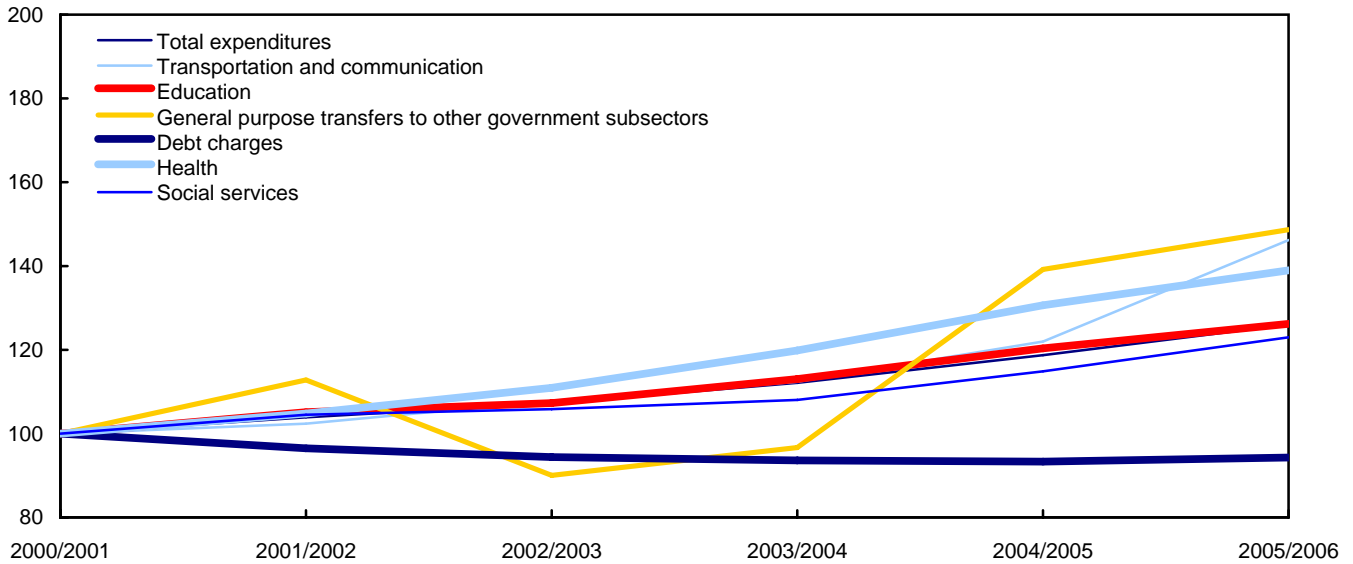


**Chart 20**  
**Growth in selected provincial and territorial general government revenue by source (2000/2001 to 2005/2006)**

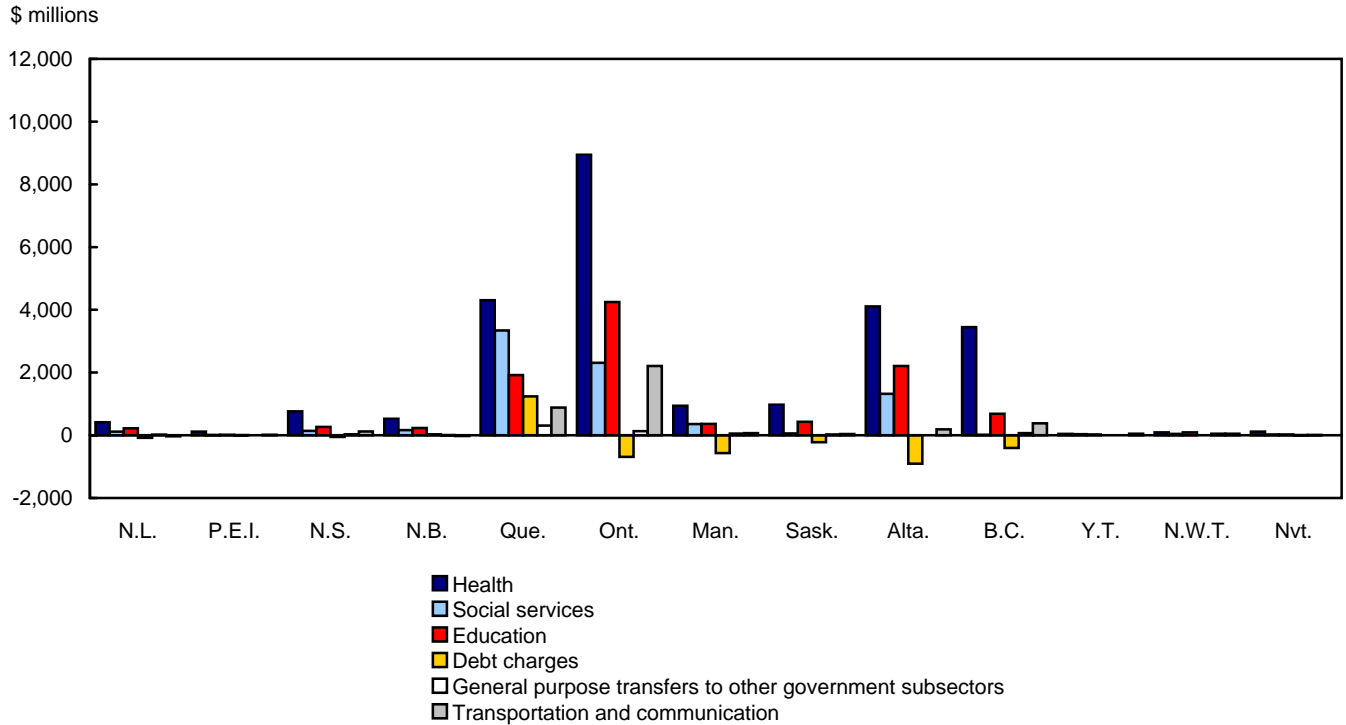


**Chart 21**  
**Provincial and territorial general government expenditures by function**

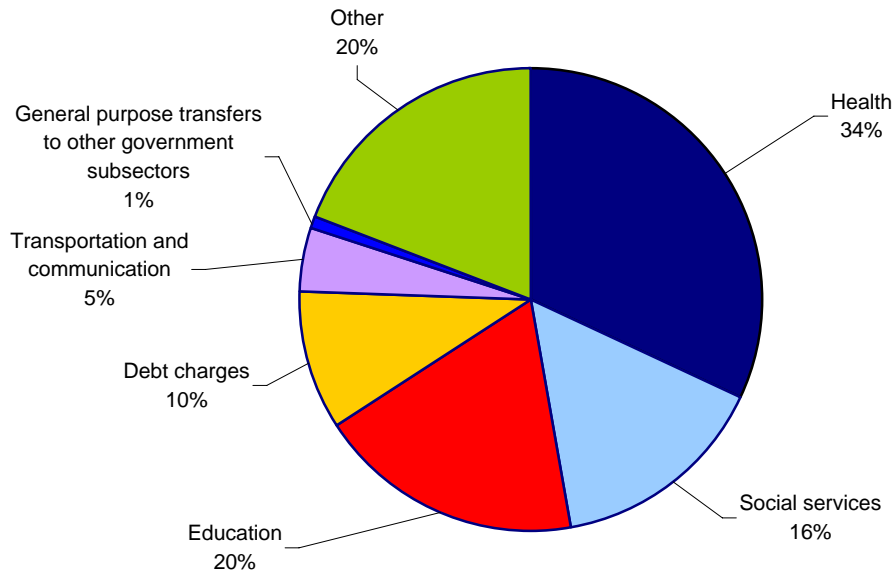
Index: 2000/2001=100



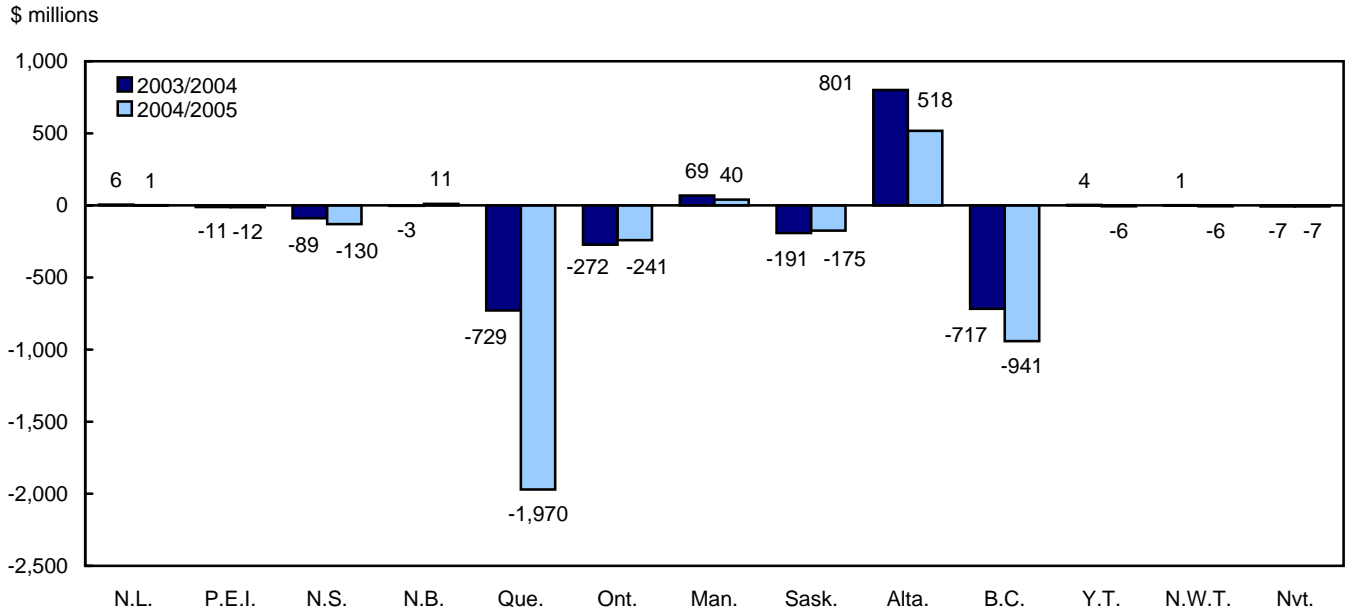
**Chart 22**  
**Growth in provincial and territorial general government expenditures by function (2000/2001 to 2005/2006)**



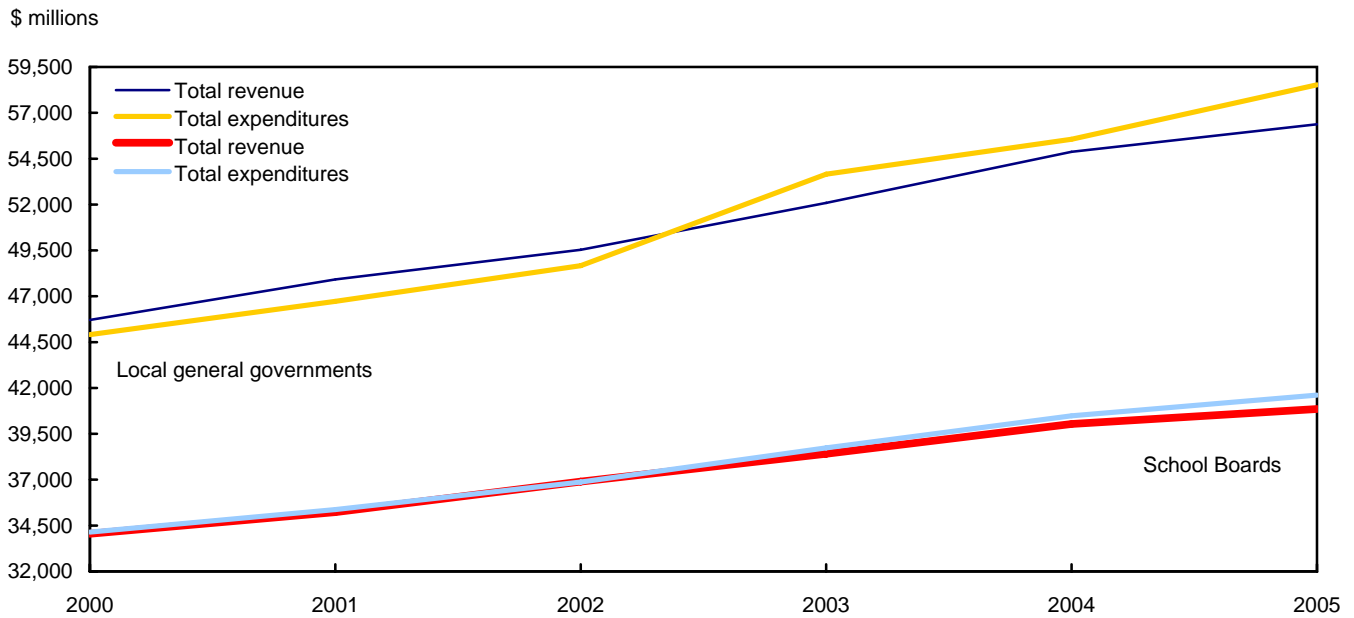
**Chart 23**  
**Provincial and territorial general government expenditures by function - 2005/2006**



**Chart 24**  
Local government surplus (+) / deficit (-)

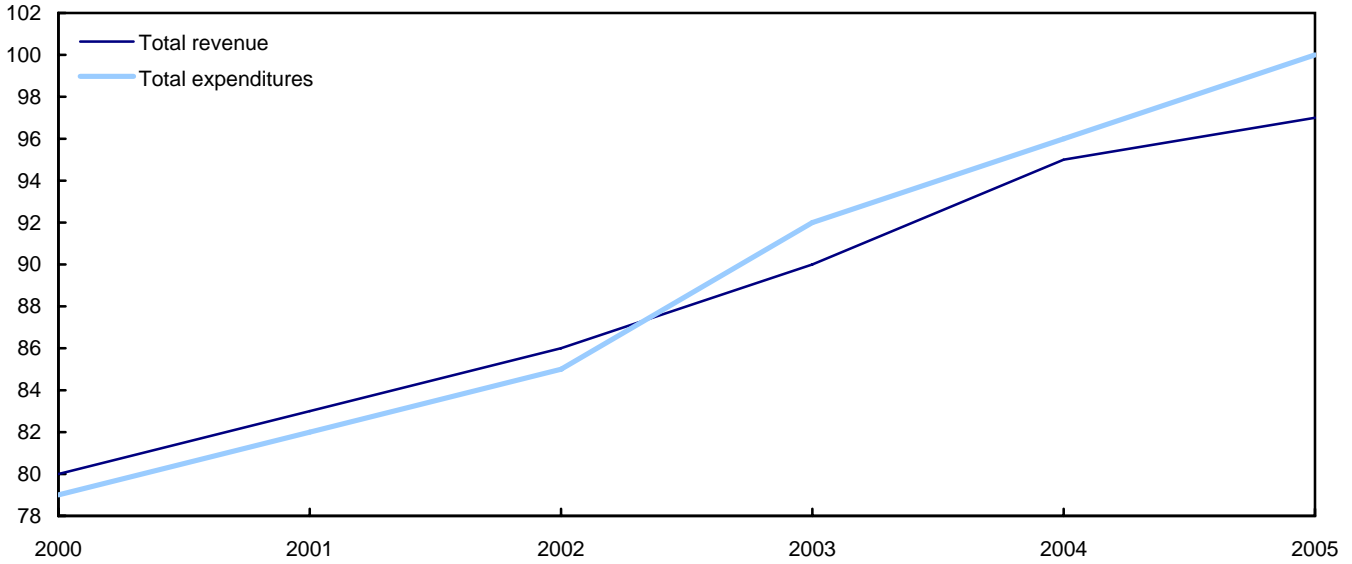


**Chart 25**  
Surplus (+) / deficit (-) of local general governments vs. school boards



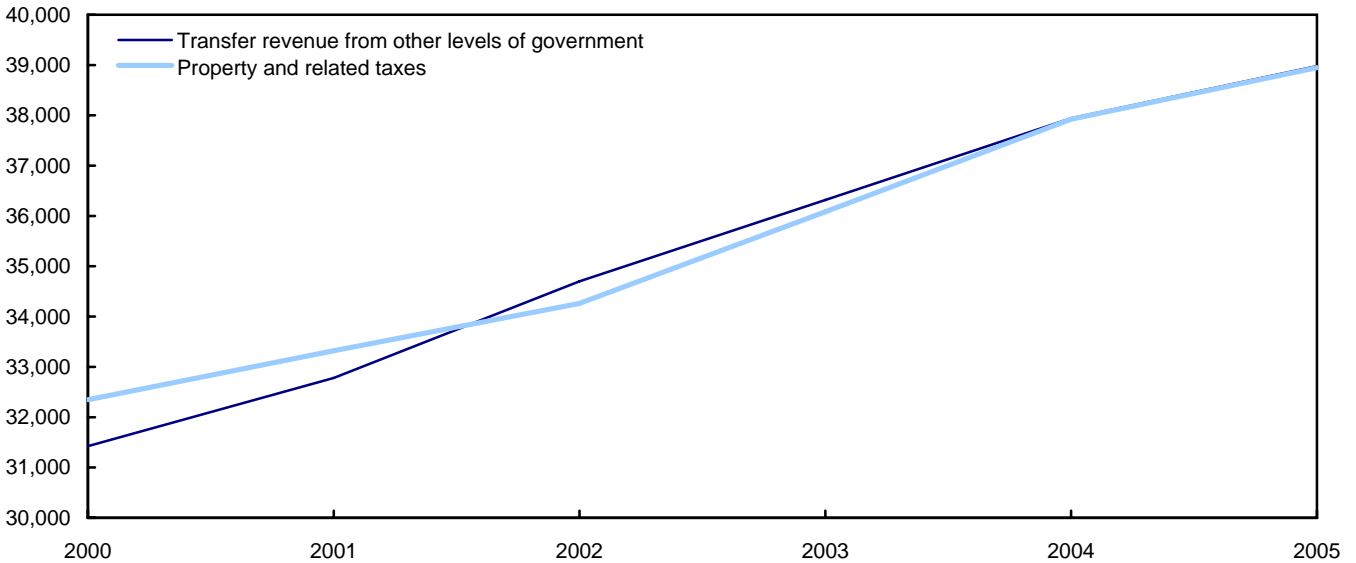
**Chart 26**  
**Local government revenue and expenditures**

\$ billions

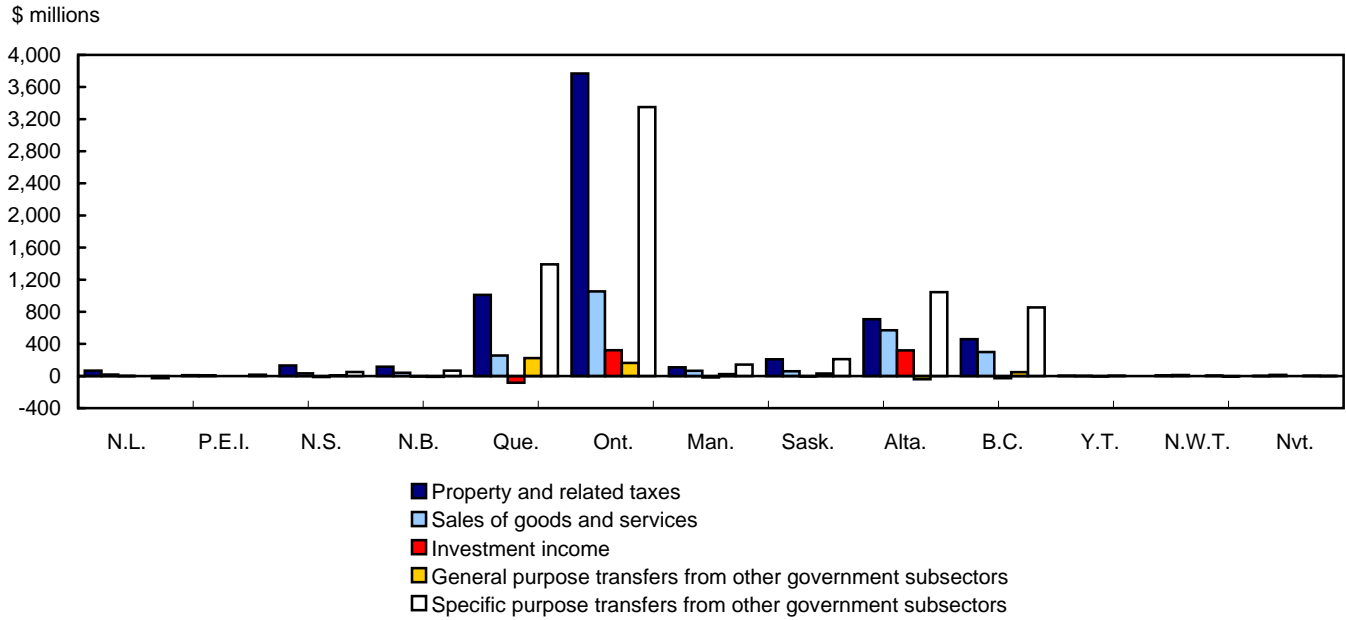


**Chart 27**  
**Local governments: transfer revenue vs. property and related tax revenue**

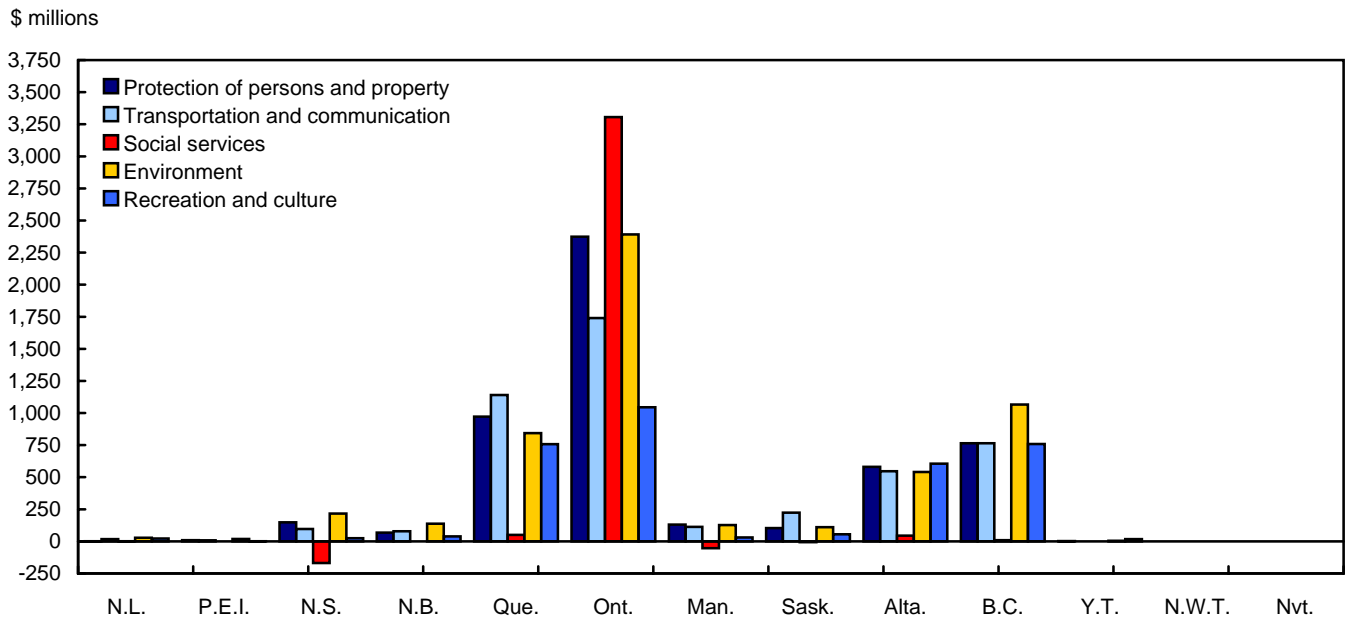
\$ millions



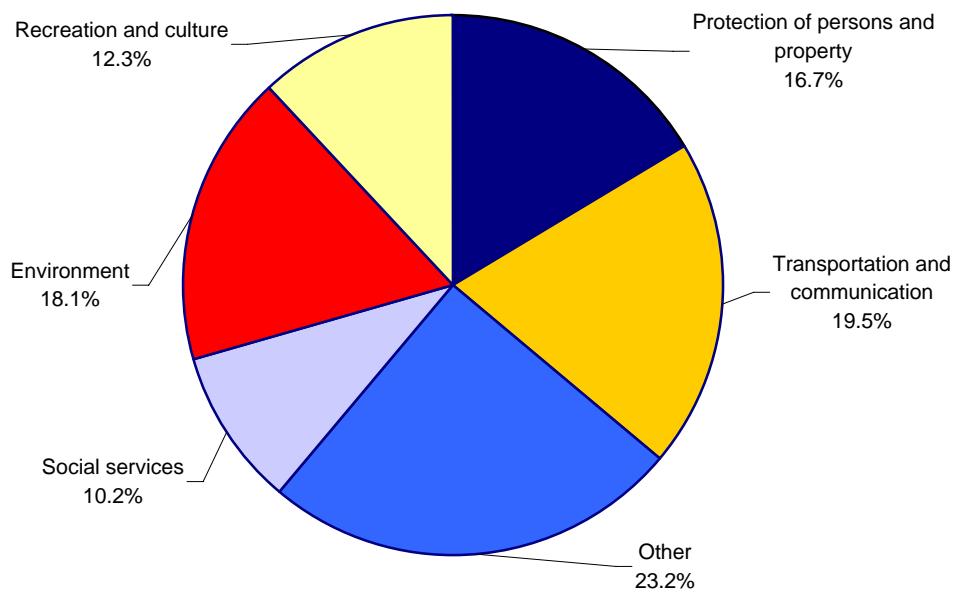
**Chart 28**  
**Growth in selected local government revenue by source (2000 to 2005)**



**Chart 29**  
**Growth in selected local government expenditures by function (2000 to 2005)**



**Chart 30**  
**Local general government expenditures by function - 2004/2005**



# Related products

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## Selected publications from Statistics Canada

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12-589-X	Guide to the Pulbic Sector of Canada (forthcoming)
63-202-X	The Control and Sale of Alcoholic Beverages in Canada
68-213-S	Public Sector Statistics: Supplement
68F0023X	Financial Management System (FMS)

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**Selected CANSIM tables from Statistics Canada**

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183-0002	Public sector employment, wages and salaries
183-0003	Federal government employment, wages and salaries in census metropolitan areas for the month of September
183-0004	Department of National Defence, military personnel and wages and salaries
183-0021	Federal public sector employment reconciliation of Treasury Board of Canada Secretariat, Public Service Commission of Canada and Statistics Canada statistical universes, as at December 31
183-0022	Reconciliation of public sector employment and public administration employment
385-0001	Consolidated federal, provincial, territorial and local government revenue and expenditures, for fiscal year ending March 31
385-0002	Federal, provincial and territorial general government revenue and expenditures, for fiscal year ending March 31
385-0003	Local government revenue and expenditures, year ending December 31
385-0004	Local general government revenue and expenditures, year ending December 31
385-0005	Federal, provincial and territorial non-autonomous pension plans, revenue and expenditures, for fiscal year ending March 31
385-0006	Canada and Quebec Pension Plans revenue and expenditures, for fiscal year ending March 31
385-0007	University and college revenue and expenditures, for fiscal year ending March 31
385-0008	Health and social service institutions revenue and expenditures, for fiscal year ending March 31
385-0009	School board revenue and expenditures, year ending December 31
385-0010	Federal government debt, for fiscal year ending March 31
385-0011	Federal government enterprise finance, income and expenses, year ending December 31
385-0012	Federal government enterprise finance, unappropriated surplus, year ending December 31
385-0013	Federal government enterprise finance, balance sheet, year ending December 31
385-0014	Balance sheet of federal, provincial and territorial general and local governments
385-0015	Income and expenses of provincial, territorial and local government enterprises, by industry
385-0016	Assets, liabilities and net worth of provincial and territorial government enterprises, by industry, year ending January 1
385-0017	Net financial debt of federal, provincial and territorial general and local governments
385-0018	Federal, provincial and territorial non-autonomous pension plans balance sheet, for fiscal year ending March 31
385-0019	Canada and Quebec Pension Plans (CPP and QPP) balance sheet, for fiscal year ending March 31



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385-0021	Reconciliation of expenditures of universities and colleges on a Financial Management System (FMS) basis to expenditures on postsecondary education as per Centre for education statistics (CES), for fiscal year ending March 31
385-0022	Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to the Financial Management System (FMS), for fiscal year ending March 31
385-0023	Reconciliation of federal government revenue and expenditures from public accounts to the Financial Management System (FMS), for fiscal year ending March 31
385-0024	Local general government revenue and expenditures, current and capital accounts, year ending December 31
385-0025	Reconciliation of federal general government balance sheet from public accounts to the Financial Management System (FMS), as at March 31
385-0026	Debt guaranteed by provincial and territorial general government
385-0027	Provincial and territorial general government capital transfers for debt repayment to other government sub-sectors
385-0028	Provincial and territorial government debt charges due to borrowing on behalf of government business enterprises, municipalities and school boards, for fiscal year ending March 31
385-0029	Reconciliation of provincial and territorial general government balance sheet from public accounts to the Financial Management System (FMS), as at March 31

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### **Selected surveys from Statistics Canada**

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1709	Consolidated Government Financial Assets and Liabilities
1713	Public Sector Employment
1730	Federal, Provincial, Territorial and Local Government Business Enterprises Finance
1735	Consolidated Government Revenue and Expenditure

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### **Selected tables of Canadian statistics from Statistics Canada**

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

- *Local governments, financial assets and liabilities*
- *Local governments, financial assets and liabilities, by province and territory*
- *Consolidated provincial and territorial general and local governments, financial assets and liabilities*
- *Military personnel and pay*
- *Public sector employment, wages and salaries*
- *Federal government employment, wages and salaries, by census metropolitan area*
- *Public sector employment, wages and salaries, by province and territory*
- *University and college revenue, by province and territory*
- *Consolidated federal, provincial, territorial and local government revenue and expenditures*
- *Federal general government revenue and expenditures*
- *Provincial and territorial general government revenue and expenditures, Canada*
- *Local general government revenue and expenditures*
- *Provincial and territorial general government revenue and expenditures, by province and territory*
- *Non-autonomous federal pension plans revenue and expenditures*
- *Universities and colleges revenue and expenditures*
- *Health and social service institutions revenue and expenditures*
- *Provincial non-autonomous pension plans revenue and expenditures*
- *School boards revenue and expenditures*
- *Universities and colleges revenue and expenditures, by province and territory*
- *Health and social service institutions revenue and expenditures, by province and territory*
- *School boards revenue and expenditures, by province and territory*
- *Local general government revenue and expenditures, by province and territory*
- *Consolidated government revenue and expenditures*
- *Federal government revenue and expenditures*
- *Consolidated provincial, territorial and local government revenue and expenditures*
- *Consolidated provincial, territorial and local government revenue and expenditures, by province and territory*
- *Local government revenue and expenditures*
- *Local government revenue and expenditures, by province and territory*
- *Consolidated provincial and territorial government revenue and expenditures*

- *Consolidated provincial and territorial government revenue and expenditures, by province and territory*
- *Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to Statistics Canada's Financial Management System*
- *Reconciliation of federal government revenue and expenditures from public accounts to Statistics Canada's Financial Management System*

# Statistical tables

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**Table 1-1**  
**Summary tables — Public sector employment and wages and salaries - distribution among components of the public sector**

	1994	1995	1996	1997	1998	1999
	average number of employees					
<b>Public sector employment</b>						
<b>Public sector</b>	<b>3,002,690</b>	<b>2,957,835</b>	<b>2,851,331</b>	<b>2,789,402</b>	<b>2,778,970</b>	<b>2,769,871</b>
<b>Government</b>	<b>2,679,068</b>	<b>2,648,900</b>	<b>2,578,503</b>	<b>2,530,976</b>	<b>2,518,067</b>	<b>2,508,044</b>
Federal general government	394,106	371,053	356,099	337,713	330,981	328,154
Provincial and territorial general government	360,370	358,416	335,063	338,857	334,203	336,158
Health and social service institutions, provincial and territorial	739,279	737,226	707,571	692,242	695,118	689,762
Universities, colleges, vocational and trade institutions, provincial and territorial	276,153	274,800	272,623	270,740	270,238	269,145
Local general government	366,132	366,470	358,942	350,426	341,046	341,485
Local school boards	543,029	540,935	548,205	540,999	546,481	543,340
<b>Government business enterprises</b>	<b>323,622</b>	<b>308,935</b>	<b>272,828</b>	<b>258,426</b>	<b>260,903</b>	<b>261,827</b>
Federal government business enterprises	143,784	135,763	101,340	92,311	91,359	89,990
Provincial and territorial government business enterprises	130,280	126,371	124,542	119,690	122,758	124,422
Local government business enterprises	49,557	46,802	46,945	46,425	46,786	47,414
	millions of dollars					
<b>Public sector wages and salaries</b>						
<b>Public sector</b>	<b>107,499</b>	<b>106,450</b>	<b>102,525</b>	<b>101,356</b>	<b>103,039</b>	<b>107,969</b>
<b>Government</b>	<b>94,204</b>	<b>93,458</b>	<b>91,285</b>	<b>90,308</b>	<b>91,825</b>	<b>96,374</b>
Federal general government	16,481	15,703	14,821	14,471	14,474	16,013
Provincial and territorial general government	15,187	15,315	13,623	13,645	13,701	14,156
Health and social service institutions, provincial and territorial	19,911	19,673	20,267	20,137	21,131	22,407
Universities, colleges, vocational and trade institutions, provincial and territorial	9,359	9,376	9,462	9,304	9,566	10,053
Local general government	12,432	12,534	12,559	12,313	12,045	12,125
Local school boards	20,834	20,856	20,553	20,437	20,909	21,620
<b>Government business enterprises</b>	<b>13,295</b>	<b>12,992</b>	<b>11,240</b>	<b>11,048</b>	<b>11,214</b>	<b>11,594</b>
Federal government business enterprises	5,244	5,103	3,475	3,425	3,472	3,465
Provincial and territorial government business enterprises	5,911	5,813	5,694	5,596	5,640	5,956
Local government business enterprises	2,140	2,077	2,071	2,027	2,102	2,173

Table 1-1 – continued

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

	2000	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	average number of employees					
<b>Public sector employment</b>						
<b>Public sector</b>	<b>2,786,728</b>	<b>2,813,604</b>	<b>2,843,465</b>	<b>2,908,107</b>	<b>2,940,859</b>	<b>2,979,727</b>
<b>Government</b>	<b>2,520,624</b>	<b>2,547,264</b>	<b>2,579,564</b>	<b>2,640,867</b>	<b>2,675,900</b>	<b>2,716,265</b>
Federal general government	335,317	351,331	359,477	366,428	366,654	370,606
Provincial and territorial general government	339,285	340,378	332,986	346,320	344,792	346,109
Health and social service institutions, provincial and territorial	691,144	696,321	714,988	738,525	744,570	755,715
Universities, colleges, vocational and trade institutions, provincial and territorial	273,136	277,030	284,685	296,380	303,494	310,754
Local general government	340,927	341,564	344,580	361,865	373,332	380,285
Local school boards	540,815	540,639	542,848	531,348	543,058	552,796
<b>Government business enterprises</b>	<b>266,104</b>	<b>266,340</b>	<b>263,901</b>	<b>267,240</b>	<b>264,958</b>	<b>263,461</b>
Federal government business enterprises	89,743	89,131	88,429	88,366	87,911	87,502
Provincial and territorial government business enterprises	128,156	128,047	125,185	127,292	123,988	121,243
Local government business enterprises	48,206	49,162	50,287	51,582	53,060	54,717
	millions of dollars					
<b>Public sector wages and salaries</b>						
<b>Public sector</b>	<b>115,496</b>	<b>120,116</b>	<b>126,128</b>	<b>132,520</b>	<b>137,211</b>	<b>143,283</b>
<b>Government</b>	<b>103,421</b>	<b>107,578</b>	<b>113,719</b>	<b>119,734</b>	<b>124,341</b>	<b>130,268</b>
Federal general government	19,181	18,689	20,384	21,019	21,500	23,126
Provincial and territorial general government	14,827	15,517	16,127	17,151	16,939	17,410
Health and social service institutions, provincial and territorial	24,125	26,054	27,443	29,068	31,175	32,616
Universities, colleges, vocational and trade institutions, provincial and territorial	10,642	11,375	12,231	13,099	13,772	14,367
Local general government	12,455	13,028	13,831	14,826	15,492	16,224
Local school boards	22,190	22,916	23,703	24,570	25,463	26,524
<b>Government business enterprises</b>	<b>12,075</b>	<b>12,538</b>	<b>12,409</b>	<b>12,786</b>	<b>12,870</b>	<b>13,015</b>
Federal government business enterprises	3,647	3,682	3,721	3,776	3,831	3,910
Provincial and territorial government business enterprises	6,173	6,511	6,240	6,448	6,349	6,276
Local government business enterprises	2,254	2,345	2,448	2,562	2,689	2,829

Source: Statistics Canada, Financial Management System

Table 1-2

**Summary tables — Public sector employment and wages and salaries<sup>1</sup>, by province, territory and outside Canada, 2005<sup>2</sup>**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
average number of employees							
<b>Public sector employment</b>							
<b>Public sector<sup>2</sup></b>	<b>56,174</b>	<b>17,696</b>	<b>109,492</b>	<b>78,534</b>	<b>700,484</b>	<b>1,067,752</b>	<b>144,656</b>
<b>Government</b>	<b>52,610</b>	<b>17,148</b>	<b>102,196</b>	<b>71,962</b>	<b>647,742</b>	<b>960,310</b>	<b>128,654</b>
Federal general government	7,011	3,591	23,705	13,786	75,232	153,419	16,166
Provincial and territorial general government	10,165	3,209	11,252	27,754	86,600	99,598	16,366
Health and social service institutions, provincial and territorial	16,287	4,277	29,611	21,935	230,915	216,027	39,597
Universities, colleges, vocational and trade institutions, provincial and territorial	5,795	1,848	9,294	2,308	61,646	107,887	14,929
Local general government	4,329	1,075	11,387	6,179	69,755	158,361	16,229
Local school boards	9,023	3,147	16,947	. <sup>3</sup>	123,594	225,019	25,366
<b>Government business enterprises</b>	<b>3,564</b>	<b>548</b>	<b>7,297</b>	<b>6,572</b>	<b>52,743</b>	<b>107,442</b>	<b>16,002</b>
Federal government business enterprises	1,368	246	4,483	2,053	17,536	36,810	5,365
Provincial and territorial government business enterprises	2,196	302	2,325	4,082	28,122	30,820	8,853
Local government business enterprises	.	.	488	438	7,086	39,812	1,784
millions of dollars							
<b>Public sector wages and salaries</b>							
<b>Public sector</b>	<b>2,593.0</b>	<b>741.6</b>	<b>5,068.7</b>	<b>3,568.8</b>	<b>32,986.9</b>	<b>54,686.5</b>	<b>6,081.1</b>
<b>Government</b>	<b>2,437.1</b>	<b>722.8</b>	<b>4,698.3</b>	<b>3,286.2</b>	<b>30,072.3</b>	<b>49,110.8</b>	<b>5,310.1</b>
Federal general government	399.3	195.1	1,437.8	781.2	4,477.2	10,025.1	927.2
Provincial and territorial general government	363.1	136.6	470.1	1,192.8	4,207.8	4,869.8	863.5
Health and social service institutions, provincial and territorial	866.3	182.5	1,289.7	851.8	9,243.3	10,264.0	1,426.2
Universities, colleges, vocational and trade institutions, provincial and territorial	262.6	63.7	507.1	246.1	3,472.5	5,072.5	487.8
Local general government	112.9	17.4	277.2	214.2	3,246.7	7,403.5	487.4
Local school boards	432.9	127.5	716.5	. <sup>3</sup>	5,424.7	11,475.8	1,118.0
<b>Government business enterprises</b>	<b>155.9</b>	<b>18.8</b>	<b>370.4</b>	<b>282.5</b>	<b>2,914.5</b>	<b>5,575.8</b>	<b>771.0</b>
Federal government business enterprises	55.5	10.0	287.3	66.8	774.9	1,709.1	231.5
Provincial and territorial government business enterprises	100.4	8.7	68.4	201.0	1,769.1	1,781.1	465.4
Local government business enterprises	.	.	14.7	14.7	370.5	2,085.5	74.1

See footnotes at the end of the table.

Table 1-2 – continued

**Summary tables — Public sector employment and wages and salaries<sup>1</sup>, by province, territory and outside Canada, 2005<sup>2</sup>**

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Outside Canada	Total
average number of employees								
<b>Public sector employment</b>								
<b>Public sector <sup>2</sup></b>	<b>136,674</b>	<b>271,540</b>	<b>373,605</b>	<b>5,193</b>	<b>7,871</b>	<b>6,223</b>	<b>3,149</b>	<b>2,979,727</b>
<b>Government</b>	<b>119,378</b>	<b>256,277</b>	<b>337,555</b>	<b>5,193</b>	<b>7,871</b>	<b>6,223</b>	<b>3,149</b>	<b>2,716,265</b>
Federal general government	9,067	26,543	36,863	585	1,184	306	3,149	370,606
Provincial and territorial general government	14,482	30,319	34,278	3,865	4,085	4,136	.	346,109
Health and social service institutions, provincial and territorial	40,619	69,031	85,936	321	1,159	x	.	755,715
Universities, colleges, vocational and trade institutions, provincial and territorial	11,665	31,579	63,802	.	.	.	.	310,754
Local general government	20,805	42,202	46,720	421	1,041	1,781	.	380,285
Local school boards	22,739	56,603	69,957	. <sup>3</sup>	402	. <sup>3</sup>	.	552,796
<b>Government business enterprises</b>	<b>17,296</b>	<b>15,263</b>	<b>36,050</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>..</b>	<b>263,461</b>
Federal government business enterprises	3,229	7,667	8,215	x	x	x	..	87,502
Provincial and territorial government business enterprises	13,632	3,131	27,688	x	x	x	.	121,243
Local government business enterprises	435	4,466	147	.	.	.	.	54,717
millions of dollars								
<b>Public sector wages and salaries</b>								
<b>Public sector</b>	<b>5,242.7</b>	<b>14,070.0</b>	<b>16,648.9</b>	<b>344.3</b>	<b>576.3</b>	<b>364.9</b>	<b>279.6</b>	<b>143,283.4</b>
<b>Government</b>	<b>4,515.9</b>	<b>13,428.5</b>	<b>15,121.3</b>	<b>344.3</b>	<b>576.3</b>	<b>364.9</b>	<b>279.6</b>	<b>130,268.4</b>
Federal general government	537.2	1,559.9	2,319.4	46.4	103.2	37.5	279.6	23,126.2
Provincial and territorial general government	772.3	1,586.0	2,112.7	261.5	307.5	266.6	.	17,410.4
Health and social service institutions, provincial and territorial	1,226.6	3,537.6	3,611.9	17.3	98.4	x	.	32,615.6
Universities, colleges, vocational and trade institutions, provincial and territorial	537.4	1,700.0	2,017.5	.	.	.	.	14,367.2
Local general government	488.5	1,973.6	1,885.2	19.1	37.9	60.8	.	16,224.5
Local school boards	953.9	3,071.4	3,174.5	. <sup>3</sup>	29.3	. <sup>3</sup>	.	26,524.5
<b>Government business enterprises</b>	<b>726.8</b>	<b>641.5</b>	<b>1,527.6</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>..</b>	<b>13,015.1</b>
Federal government business enterprises	74.4	318.8	374.2	x	x	x	..	3,909.7
Provincial and territorial government business enterprises	635.0	81.4	1,146.7	x	x	x	.	6,276.1
Local government business enterprises	17.4	241.3	6.7	.	.	.	.	2,829.3

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

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

3. Included in provincial general government administration.

Source: Statistics Canada, Financial Management System



Table 1-3

**Summary tables — Public sector employment and employment per 1,000 population<sup>1</sup>, by province, territory and outside Canada**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
average number of employees							
<b>Public sector employment</b>							
1994	58,989	15,711	114,492	82,202	785,985	1,051,084	141,403
1995	57,933	15,522	110,747	81,720	771,116	1,031,274	139,846
1996	55,861	16,134	108,106	78,956	734,071	978,767	134,836
1997	55,376	16,268	106,463	77,842	722,899	955,312	128,406
1998	55,655	15,267	105,308	77,922	713,065	949,401	129,346
1999	52,372	15,234	104,628	78,531	699,409	947,246	133,703
2000	52,624	15,753	103,556	78,082	692,810	961,091	134,969
2001	53,250	16,020	102,800	78,969	694,431	975,210	139,277
2002 r	55,221	16,101	103,812	79,418	700,700	986,457	139,642
2003 r	57,273	16,772	108,685	81,280	710,054	1,012,512	142,544
2004 r	56,758	17,282	107,066	77,960	706,980	1,041,610	143,789
2005 p	56,174	17,696	109,492	78,534	700,484	1,067,752	144,656
<b>Public sector employment per 1,000 population<sup>4</sup></b>							
1994	103	118	124	110	109	97	126
1995	102	115	119	109	107	94	124
1996	100	119	116	105	101	88	119
1997	100	120	114	103	99	85	113
1998	103	112	113	104	98	84	114
1999	98	112	112	105	96	82	117
2000	100	115	111	104	94	82	118
2001	102	117	110	105	94	82	121
2002 r	106	118	111	106	94	82	121
2003 r	110	122	116	108	95	83	123
2004 r	110	125	114	104	94	84	123
2005 p	109	128	117	104	92	85	123
percent							
<b>Public sector employment per 1,000 population percent change from previous year<sup>4</sup></b>							
1995	-0.6	-1.9	-3.4	-0.7	-2.3	-3.1	-1.6
1996	-2.3	2.9	-2.7	-3.6	-5.2	-6.2	-4.0
1997	0.7	0.6	-1.6	-1.4	-1.9	-3.7	-4.9
1998	2.6	-6.0	-1.0	0.4	-1.6	-1.8	0.6
1999	-4.7	-0.6	-0.9	0.8	-2.3	-1.4	2.9
2000	1.5	3.3	-1.0	-0.6	-1.4	-0.1	0.5
2001	2.4	1.6	-0.6	1.2	-0.3	-0.3	2.8
2002 r	4.2	0.3	0.8	0.5	0.2	-0.6	-0.1
2003 r	3.9	3.9	4.5	2.2	0.7	1.3	1.5
2004 r	-0.7	2.6	-1.6	-4.2	-1.1	1.6	0.1
2005 p	-0.8	2.2	2.2	0.7	-1.6	1.4	0.0

See footnotes at the end of the table.

Table 1-3 – continued

Summary tables — Public sector employment and employment per 1,000 population<sup>1</sup>, by province, territory and outside Canada

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest <sup>2</sup> Territories	Nunavut	Outside <sup>3</sup> Canada	Total
average number of employees								
<b>Public sector employment</b>								
1994	115,481	274,526	339,647	4,312	11,505		6,790	3,002,690
1995	112,882	267,970	346,477	4,349	11,390		6,080	2,957,835
1996	114,496	258,225	352,601	4,475	11,196		3,126	2,851,331
1997	111,188	248,206	348,078	4,760	10,838		3,032	2,789,402
1998	112,844	252,128	348,697	4,904	10,773		2,935	2,778,970
1999	115,097	253,872	350,328	4,740	7,056	4,246	2,878	2,769,871
2000	116,488	256,242	354,675	4,824	7,144	4,807	3,020	2,786,728
2001	116,642	255,710	360,242	4,933	7,384	5,193	3,031	2,813,604
2002 <sup>r</sup>	118,733	259,749	362,099	4,892	7,682	5,493	3,053	2,843,465
2003 <sup>r</sup>	126,165	264,161	365,747	5,016	8,139	5,929	3,145	2,908,107
2004 <sup>r</sup>	129,811	264,718	371,734	5,127	7,980	6,219	3,139	2,940,859
2005 <sup>p</sup>	136,674	271,540	373,605	5,193	7,871	6,223	3,149	2,979,727
<b>Public sector employment per 1,000 population<sup>4</sup></b>								
1994	114	102	92	145	177	...	...	104
1995	111	98	92	143	172	...	...	101
1996	112	93	91	143	166	...	...	96
1997	109	88	88	150	161	...	...	93
1998	111	87	88	157	160	...	...	92
1999	113	86	87	154	174	158	...	91
2000	116	85	88	159	176	175	...	91
2001	117	84	88	164	181	185	...	91
2002 <sup>r</sup>	119	83	88	162	185	191	...	91
2003 <sup>r</sup>	127	84	88	164	193	203	...	92
2004 <sup>r</sup>	131	83	88	166	186	210	...	92
2005 <sup>p</sup>	137	83	88	168	183	207	...	92
percent								
<b>Public sector employment per 1,000 population percent change from previous year<sup>4</sup></b>								
1995	-2.7	-3.6	-0.7	-1.6	-3.1	...	...	-2.5
1996	0.9	-5.0	-0.8	-0.2	-3.2	...	...	-4.6
1997	-2.8	-5.7	-3.1	5.0	-3.3	...	...	-3.1
1998	1.5	-0.9	-0.7	5.2	-0.1	...	...	-1.2
1999	2.3	-1.1	-0.2	-2.2	8.2	...	...	-1.1
2000	1.9	-0.8	0.5	3.0	1.6	10.4	...	-0.3
2001	0.9	-1.9	0.6	3.2	2.5	5.6	...	-0.1
2002 <sup>r</sup>	2.2	-0.4	-0.4	-0.8	2.4	3.5	...	-0.1
2003 <sup>r</sup>	6.4	0.3	0.1	1.0	4.1	6.4	...	1.3
2004 <sup>r</sup>	2.9	-1.2	0.5	1.3	-3.3	3.1	...	0.2
2005 <sup>p</sup>	5.3	0.9	-0.7	0.8	-1.7	-1.0	...	0.4

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

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

3. Data are for federal government.

4. See table 6-4 for population figures.

Source: Statistics Canada, Financial Management System

**Table 1-4**  
**Summary tables — Public sector wages and salaries<sup>1</sup>, by province, territory and outside Canada**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
<b>Public sector wages and salaries</b>							
1994	2,034.4	487.9	3,668.1	2,785.3	26,699.1	40,565.9	4,646.1
1995	2,006.9	480.5	3,508.0	2,791.7	26,468.0	40,181.0	4,579.3
1996	1,907.0	499.4	3,407.5	2,599.0	25,387.9	38,610.1	4,337.5
1997	1,874.8	505.9	3,477.8	2,611.4	24,755.6	37,896.2	4,104.3
1998	1,906.3	516.1	3,550.9	2,664.8	24,913.6	38,474.4	4,200.2
1999	1,959.2	540.7	3,837.3	2,833.1	26,239.9	40,276.5	4,419.8
2000	2,098.1	601.2	4,050.4	2,990.4	27,805.5	43,464.5	4,795.6
2001	2,164.3	609.5	4,148.4	3,060.4	29,054.8	44,826.1	5,007.7
2002 <sup>r</sup>	2,317.6	655.0	4,350.1	3,198.5	30,386.7	47,178.3	5,322.7
2003 <sup>r</sup>	2,429.6	690.6	4,538.1	3,312.6	31,506.3	50,421.8	5,569.5
2004 <sup>r</sup>	2,477.2	712.7	4,741.7	3,375.7	32,274.2	52,156.0	5,769.4
2005 <sup>p</sup>	2,593.0	741.6	5,068.7	3,568.8	32,986.9	54,686.5	6,081.1
percent							
<b>Public sector wages and salaries percent change from previous year</b>							
1995	-1.4	-1.5	-4.4	0.2	-0.9	-0.9	-1.4
1996	-5.0	3.9	-2.9	-6.9	-4.1	-3.9	-5.3
1997	-1.7	1.3	2.1	0.5	-2.5	-1.8	-5.4
1998	1.7	2.0	2.1	2.0	0.6	1.5	2.3
1999	2.8	4.8	8.1	6.3	5.3	4.7	5.2
2000	7.1	11.2	5.6	5.6	6.0	7.9	8.5
2001	3.2	1.4	2.4	2.3	4.5	3.1	4.4
2002 <sup>r</sup>	7.1	7.5	4.9	4.5	4.6	5.2	6.3
2003 <sup>r</sup>	4.8	5.4	4.3	3.6	3.7	6.9	4.6
2004 <sup>r</sup>	2.0	3.2	4.5	1.9	2.4	3.4	3.6
2005 <sup>p</sup>	4.7	4.1	6.9	5.7	2.2	4.9	5.4

See footnotes at the end of the table.

Table 1-4 – continued

Summary tables — Public sector wages and salaries<sup>1</sup>, by province, territory and outside Canada

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest <sup>2</sup> Territories	Nunavut	Outside <sup>3</sup> Canada	Total
millions of dollars								
<b>Public sector wages and salaries</b>								
1994	3,496.8	9,180.6	12,687.8	232.8	604.1		373.8	107,499.5
1995	3,539.5	8,635.0	13,052.7	238.5	602.6		334.3	106,450.3
1996	3,512.0	8,236.0	12,988.4	242.5	572.3		195.0	102,525.3
1997	3,554.2	8,413.0	13,142.7	235.6	552.5		195.8	101,355.9
1998	3,663.3	8,824.4	13,291.2	234.4	554.9		206.2	103,039.1
1999	3,740.2	9,364.3	13,583.6	258.7	431.1	222.0	224.7	107,968.7
2000	4,026.4	10,115.7	14,312.4	273.5	442.8	238.4	240.9	115,496.0
2001	4,277.8	10,805.8	14,847.5	279.4	461.8	272.7	267.1	120,116.4
2002 <sup>r</sup>	4,510.9	11,520.4	15,288.0	296.3	496.0	301.7	275.5	126,127.9
2003 <sup>r</sup>	4,715.0	12,259.0	15,605.6	303.1	531.4	322.4	284.5	132,519.7
2004 <sup>r</sup>	4,945.5	13,121.7	16,108.5	325.4	559.1	349.1	264.2	137,210.7
2005 <sup>p</sup>	5,242.7	14,070.0	16,648.9	344.3	576.3	364.9	279.6	143,283.4
percent								
<b>Public sector wages and salaries percent change from previous year</b>								
1995	1.2	-5.9	2.9	2.5	-0.3	...	-10.6	-1.0
1996	-0.8	-4.6	-0.5	1.7	-5.0	...	-41.7	-3.7
1997	1.2	2.1	1.2	-2.8	-3.5	...	0.4	-1.1
1998	3.1	4.9	1.1	-0.5	0.4	...	5.3	1.7
1999	2.1	6.1	2.2	10.4	-22.3	...	9.0	4.8
2000	7.7	8.0	5.4	5.7	2.7	7.4	7.2	7.0
2001	6.2	6.8	3.7	2.1	4.3	14.4	10.9	4.0
2002 <sup>r</sup>	5.5	6.6	3.0	6.0	7.4	10.6	3.2	5.0
2003 <sup>r</sup>	4.5	6.4	2.1	2.3	7.1	6.9	3.3	5.1
2004 <sup>r</sup>	4.9	7.0	3.2	7.3	5.2	8.3	-7.1	3.5
2005 <sup>p</sup>	6.0	7.2	3.4	5.8	3.1	4.5	5.8	4.4

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

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

3. Data are for federal government.

Source: Statistics Canada, Financial Management System

Table 1-5

**Summary tables — Consolidated provincial, territorial and local government expenditures per capita, fiscal year 2005/2006<sup>p</sup>**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
	dollars						
General government services	362.7	513.5	235.6	243.4	421.8	288.4	376.9
Protection of persons and property	512.0	397.7	610.8	482.9	581.8	631.9	601.8
Transportation and communication	779.7	810.0	575.6	790.2	720.9	551.6	570.4
Health	3,456.2	3,080.8	3,138.2	3,042.3	2,746.5	3,063.9	3,345.2
Hospital care	1,280.1	1,337.9	1,215.2	1,201.2	1,004.1	1,046.2	1,117.0
Medical care	1,565.2	867.8	1,240.8	1,257.1	1,218.0	1,347.8	1,305.5
Preventive care	25.2	21.7	82.1	10.6	138.2	99.2	18.7
Other health services	585.7	846.1	600.1	573.3	386.1	570.8	903.1
Social services	1,305.3	781.0	1,000.9	1,021.6	2,497.7	1,396.6	1,350.5
Social assistance	481.0	448.4	418.9	325.9	761.1	555.5	589.1
Workers' compensation benefits	159.0	122.9	120.5	157.0	243.7	238.3	135.8
Employee pension plan benefits and changes in equity	..	..	8.5	..	742.7	5.6	1.7
Veterans' benefits	..	..	..	..	..	..	..
Motor vehicle accident compensation	..	..	..	..	91.9	0.6	..
Other social services	665.3	209.7	454.1	538.8	658.4	596.7	624.7
Education	2,631.9	2,372.0	2,282.2	2,234.9	2,362.1	2,472.7	2,403.0
Elementary and secondary education	1,518.6	1,193.2	1,121.4	1,243.8	1,259.2	1,414.5	1,453.2
Postsecondary education	1,020.2	1,005.2	1,072.4	846.1	922.7	982.4	846.3
Special retraining services	44.6	101.2	34.1	127.7	173.6	64.2	77.2
Other education	48.5	65.1	54.4	17.3	6.6	11.6	26.3
Resource conservation and industrial development	368.5	824.4	292.1	327.2	487.0	191.2	410.8
Environment	271.5	347.1	352.8	315.3	300.8	376.3	256.3
Recreation and culture	271.5	238.6	173.8	184.9	331.2	247.4	231.7
Labour, employment and immigration	21.3	36.2	12.8	73.2	75.4	11.8	26.3
Housing	89.2	43.4	106.6	97.1	84.6	100.5	67.9
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	62.1	65.1	51.2	77.2	87.3	40.7	78.1
Research establishments	..	..	1.1	..	55.1	8.0	8.5
General purpose transfers to other government subsectors	23.3	14.5	0.0	0.0	81.7	0.1	1.7
Debt charges	1,070.6	918.4	1,213.1	1,265.1	996.0	808.4	1,116.2
Other expenditures	95.0	0.0	59.7	4.0	52.5	55.1	1.7
<b>Total expenditures</b>	<b>11,319.0</b>	<b>10,428.3</b>	<b>10,108.6</b>	<b>10,156.6</b>	<b>11,882.3</b>	<b>10,244.5</b>	<b>10,846.2</b>
<b>Population at October 1, 2005</b>	<b>515,591</b>	<b>138,278</b>	<b>938,116</b>	<b>751,726</b>	<b>7,616,645</b>	<b>12,589,823</b>	<b>1,178,109</b>

Table 1-5 – continued

**Summary tables — Consolidated provincial, territorial and local government expenditures per capita, fiscal year 2005/2006<sup>P</sup>**

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada total
	dollars						
General government services	367.6	365.1	273.7	2,785.3	2,536.9	5,177.0	340.8
Protection of persons and property	681.8	561.1	636.4	2,273.1	2,304.2	2,256.7	612.3
Transportation and communication	813.7	708.6	669.6	4,386.1	3,351.6	2,090.7	651.4
Health	3,243.7	3,534.0	3,030.1	4,194.0	6,889.3	8,396.1	3,065.6
Hospital care	1,230.6	1,179.1	1,095.9	1,824.9	2,862.8	3,949.2	1,083.4
Medical care	1,157.1	1,270.2	1,378.3	1,888.9	2,234.4	962.4	1,302.8
Preventive care	19.1	99.0	184.5	224.1	302.6	896.0	111.3
Other health services	835.9	985.3	371.1	256.1	1,466.3	2,588.5	568.0
Social services	1,065.5	1,356.5	1,272.2	3,393.6	3,049.0	2,920.4	1,604.4
Social assistance	280.0	442.2	396.1	832.4	814.6	1,161.5	554.3
Workers' compensation benefits	188.3	147.8	227.1	672.3	861.2	0.0	217.5
Employee pension plan benefits and changes in equity	103.7	..	..	..	0.0	..	180.3
Veterans' benefits	..	..	..	..	..	..	..
Motor vehicle accident compensation	..	..	..	..	..	..	21.8
Other social services	494.5	766.5	649.0	1,888.9	1,396.5	1,758.9	630.4
Education	2,984.9	2,902.5	2,151.4	4,450.1	6,260.9	6,537.7	2,461.4
Elementary and secondary education	1,534.8	1,519.5	1,106.2	2,977.4	3,886.9	4,911.6	1,349.2
Postsecondary education	1,342.4	1,234.6	977.5	1,184.6	1,256.8	1,227.9	999.0
Special retraining services	96.7	134.1	44.7	96.0	488.8	165.9	97.0
Other education	11.1	14.6	23.2	224.1	651.7	232.3	16.2
Resource conservation and industrial development	1,156.1	599.8	365.5	2,337.1	2,723.1	1,792.1	381.2
Environment	351.5	443.1	385.4	512.2	907.7	1,858.4	359.7
Recreation and culture	293.1	455.3	393.6	1,856.9	721.5	1,028.8	308.0
Labour, employment and immigration	14.1	26.8	17.3	0.0	256.0	132.7	31.7
Housing	142.0	76.8	45.4	448.2	1,699.1	4,646.1	93.5
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	60.4	73.1	54.8	448.2	1,466.3	1,559.8	64.1
Research establishments	12.1	29.6	14.7	..	..	..	21.7
General purpose transfers to other government subsectors	12.1	0.0	0.0	0.0	-69.8	0.0	20.0
Debt charges	828.8	303.2	702.6	128.1	325.8	1,062.0	825.1
Other expenditures	1.0	221.6	15.0	0.0	791.3	0.0	62.6
<b>Total expenditures</b>	<b>12,028.3</b>	<b>11,657.0</b>	<b>10,027.6</b>	<b>27,181.0</b>	<b>33,236.4</b>	<b>39,458.4</b>	<b>10,903.4</b>
<b>Population at October 1, 2005</b>	<b>992,995</b>	<b>3,281,296</b>	<b>4,271,210</b>	<b>31,235</b>	<b>42,965</b>	<b>30,133</b>	<b>32,378,122</b>

Source: Statistics Canada, Financial Management System

**Table 1-6**  
**Summary tables — Federal general government total revenue, expenditures and surplus (+) / deficit (-), fiscal years**

Fiscal year	Total revenue	Total expenditures	Surplus (+) / deficit (-)	Program spending	Debt charges	Program spending as a percentage of revenue
millions of dollars						percent
<b>Canada</b>						
1995/1996	142,553	175,765	-33,211	129,073	46,692	90.5
1996/1997	152,541	166,041	-13,499	121,125	44,916	79.4
1997/1998	165,179	160,672	4,507	117,229	43,443	71.0
1998/1999	169,379	166,593	2,786	122,626	43,967	72.4
1999/2000	180,336	173,337	6,999	129,197	44,140	71.6
2000/2001	193,825	184,612	9,213	138,962	45,650	71.7
2001/2002	192,288	184,941	7,348	144,802	40,139	75.3
2002/2003 <sup>r</sup>	190,914	189,249	1,665	152,776	36,473	80.0
2003/2004 <sup>r</sup>	199,107	196,992	2,115	162,322	34,670	81.5
2004/2005 <sup>r</sup>	211,800	206,680	5,120	173,927	32,753	82.1
2005/2006 <sup>p</sup>	224,607	211,103	13,504	179,099	32,004	79.7
dollars						
<b>Per capita <sup>1</sup></b>						
1995/1996	4,849	5,979	-1,130	4,391	1,588	...
1996/1997	5,135	5,589	-454	4,077	1,512	...
1997/1998	5,507	5,356	150	3,908	1,448	...
1998/1999	5,602	5,510	92	4,056	1,454	...
1999/2000	5,914	5,684	230	4,237	1,447	...
2000/2001	6,296	5,996	299	4,514	1,483	...
2001/2002	6,176	5,940	236	4,651	1,289	...
2002/2003 <sup>r</sup>	6,067	6,014	53	4,855	1,159	...
2003/2004 <sup>r</sup>	6,269	6,202	67	5,111	1,092	...
2004/2005 <sup>r</sup>	6,604	6,445	160	5,423	1,021	...
2005/2006 <sup>p</sup>	6,937	6,520	417	5,531	988	...
percent						
<b>Per capita percent change from previous year</b>						
1996/1997	5.9	-6.5	59.8	-7.1	-4.8	...
1997/1998	7.2	-4.2	133.1	-4.1	-4.2	...
1998/1999	1.7	2.9	-38.7	3.8	0.4	...
1999/2000	5.6	3.2	149.1	4.5	-0.5	...
2000/2001	6.5	5.5	30.4	6.5	2.4	...
2001/2002	-1.9	-0.9	-21.1	3.0	-13.1	...
2002/2003 <sup>r</sup>	-1.8	1.2	-77.6	4.4	-10.1	...
2003/2004 <sup>r</sup>	3.3	3.1	25.9	5.3	-5.8	...
2004/2005 <sup>r</sup>	5.4	3.9	139.8	6.1	-6.4	...
2005/2006 <sup>p</sup>	5.0	1.2	161.2	2.0	-3.2	...

1. See table 6-3 for population figures.

**Source:** Statistics Canada, *Financial Management System*

Table 1-7

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

Year	Total financial assets	Total liabilities	Net debt
millions of dollars			
<b>Net debt</b>			
1995	45,192	595,877	550,685
1996	56,221	634,939	578,718
1997	62,722	651,124	588,402
1998	64,144	645,725	581,581
1999	73,921	648,389	574,468
2000	86,479	648,212	561,733
2001	99,600	644,900	545,300
2002	105,836	640,526	534,690
2003	103,146	629,638	526,492
2004	105,182	628,830	523,648
2005	102,873	626,217	523,344
dollars			
<b>Net debt per capita <sup>1</sup></b>			
1995	...	...	18,852
1996	...	...	19,607
1997	...	...	19,732
1998	...	...	19,333
1999	...	...	18,949
2000	...	...	18,359
2001	...	...	17,640
2002	...	...	17,101
2003	...	...	16,675
2004	...	...	16,427
2005	...	...	16,266
percent			
<b>Net debt as a percentage of GDP <sup>2</sup></b>			
1995	...	...	68.7
1996	...	...	70.6
1997	...	...	67.8
1998	...	...	64.1
1999	...	...	60.5
2000	...	...	53.9
2001	...	...	48.9
2002	...	...	47.8
2003	...	...	43.5
2004	...	...	41.8
2005	...	...	39.3

1. See table 6-2 for population figures.

2. See table 7 for GDP.

**Source:** Statistics Canada, *Financial Management System*



Table 1-8

**Summary tables — Provincial and territorial general government revenue and expenditures, by province and territory, fiscal year 2005/2006<sup>a</sup>**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
Own source revenue	2,902	746	4,985	4,177	57,354	73,393	6,950
Income taxes	1,092	233	2,004	1,263	23,234	32,368	2,454
Consumption taxes	1,086	295	1,836	1,414	14,858	23,723	2,161
Property and related taxes	8	65	89	374	1,846	2,628	361
Other taxes <sup>1</sup>	230	33	181	150	6,900	6,422	552
Health and drug insurance premiums	..	..	17	..	878	..	..
Contributions to social security plans	162	27	192	155	2,554	2,902	188
Sales of goods and services	136	56	303	171	2,180	2,087	207
Investment income	180	36	357	639	4,660	3,162	1,004
Other revenue from own sources	9	1	6	11	246	102	23
General purpose transfers from other government subsectors <sup>2</sup>	3,348	319	2,492	1,557	7,497	4,035	1,923
Specific purpose transfers from other government subsectors <sup>2</sup>	777	132	766	772	4,460	9,382	1,086
<b>Total revenue</b>	<b>7,027</b>	<b>1,196</b>	<b>8,243</b>	<b>6,507</b>	<b>69,311</b>	<b>86,811</b>	<b>9,959</b>
General government services	106	61	68	113	1,605	1,494	196
Protection of persons and property	245	40	341	200	2,397	3,679	425
Transportation and communication	329	101	360	420	2,950	4,335	309
Health	1,550	365	2,672	1,960	19,340	33,172	3,324
Social services	651	107	864	760	13,004	14,873	1,589
Education	1,088	232	1,429	1,422	13,052	16,861	1,802
Resource conservation and industrial development	188	112	266	223	3,376	2,073	451
Environment	80	27	39	55	529	409	53
Recreation and culture	88	24	70	44	969	678	123
Labour, employment and immigration	11	5	12	56	575	148	31
Housing	42	3	100	69	370	623	75
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	26	8	30	41	477	322	101
Research establishments	..	..	1	..	420	101	10
General purpose transfers to other government subsectors	65	5	56	108	922	350	250
Debt charges	538	124	1,092	942	9,847	9,262	1,171
Other expenditures	..	..	..	..	..	680	..
<b>Total expenditures</b>	<b>5,010</b>	<b>1,213</b>	<b>7,399</b>	<b>6,413</b>	<b>69,832</b>	<b>89,061</b>	<b>9,911</b>
<b>Surplus (+) / deficit (-)</b>	<b>2,017</b>	<b>-16</b>	<b>844</b>	<b>93</b>	<b>-521</b>	<b>-2,250</b>	<b>48</b>

See footnotes at the end of the table.

Table 1-8 – continued

**Summary tables — Provincial and territorial general government revenue and expenditures, by province and territory, fiscal year 2005/2006<sup>p</sup>**

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
millions of dollars							
Own source revenue	7,586	32,260	28,333	136	268	111	219,202
Income taxes	1,945	7,225	7,622	43	100	43	79,627
Consumption taxes	2,048	3,406	7,997	22	57	14	58,918
Property and related taxes	506	1,284	2,655	3	16	2	9,837
Other taxes <sup>1</sup>	587	1,178	801	8	9	2	17,053
Health and drug insurance premiums	..	927	1,432	..	..	..	3,253
Contributions to social security plans	237	950	1,250	6	28	0	8,649
Sales of goods and services	381	460	842	20	25	38	6,906
Investment income	1,858	16,776	5,625	33	30	7	34,365
Other revenue from own sources	24	55	109	0	3	4	592
General purpose transfers from other government subsectors <sup>2</sup>	511	931	2,086	545	801	877	26,923
Specific purpose transfers from other government subsectors <sup>2</sup>	1,144	2,805	3,651	95	190	192	25,453
<b>Total revenue</b>	<b>9,241</b>	<b>35,997</b>	<b>34,070</b>	<b>776</b>	<b>1,259</b>	<b>1,181</b>	<b>271,577</b>
General government services	141	422	562	76	90	136	5,068
Protection of persons and property	453	867	1,430	66	92	70	10,304
Transportation and communication	348	1,408	1,671	124	119	34	12,506
Health	2,877	9,998	12,468	125	264	256	88,372
Social services	1,100	4,261	4,923	107	137	90	42,466
Education	1,609	7,048	6,562	129	251	192	51,676
Resource conservation and industrial development	1,117	1,819	1,452	72	117	55	11,323
Environment	116	514	259	8	5	17	2,111
Recreation and culture	130	444	484	36	12	18	3,120
Labour, employment and immigration	14	88	74	0	11	4	1,031
Housing	140	179	162	14	70	145	1,993
Foreign affairs and international assistance	..	..	..	..	..	..	..
Regional planning and development	52	41	105	13	61	42	1,321
Research establishments	12	99	63	..	..	..	706
General purpose transfers to other government subsectors	92	74	94	13	90	29	2,147
Debt charges	797	598	2,602	3	13	32	27,020
Other expenditures	..	726	0	..	..	..	1,406
<b>Total expenditures</b>	<b>8,998</b>	<b>28,586</b>	<b>32,910</b>	<b>784</b>	<b>1,333</b>	<b>1,119</b>	<b>262,569</b>
<b>Surplus (+) / deficit (-)</b>	<b>243</b>	<b>7,411</b>	<b>1,160</b>	<b>-8</b>	<b>-73</b>	<b>61</b>	<b>9,009</b>

1. The procedure used to classify the expenditures of provincial and territorial general governments and health and social service institutions to the functions Health and Social Services and their sub-functions changed commencing in 1997/1998. Therefore, the data for these functions, for years prior to 1997/1998 are not comparable.
2. The Canada Health and Social Transfer (CHST), general purpose transfer, was replaced by the Canada Social Transfer (CST) and the Canada Health Transfer (CHT) beginning April 1, 2004. The Canada Social Transfer (CST) is classified as a general purpose transfer and the Canada Health Transfer (CHT) is classified to the health function.

**Source:** Statistics Canada, *Financial Management System*

Table 1-9

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

Fiscal year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
<b>Surplus (+) / deficit (-)</b>							
1995/1996	30	-3	-156	-56	-3,791	-7,278	281
1996/1997	-14	-41	106	57	-3,792	-4,831	90
1997/1998	383	-28	142	23	-2,534	-3,464	127
1998/1999	101	5	49	121	410	-4,505	110
1999/2000	-118	29	-61	-337	-1,142	1,164	-2
2000/2001	-126	-35	180	17	1,063	25	293
2001/2002	-328	-57	217	84	-3,269	-37	43
2002/2003 <sup>r</sup>	-244	-88	-17	-35	-4,467	-3,573	94
2003/2004 <sup>r</sup>	-302	-101	-31	-62	-3,234	-5,851	-66
2004/2005 <sup>r</sup>	-354	-30	103	44	-1,585	-2,744	402
2005/2006 <sup>p</sup>	2,017	-16	844	93	-521	-2,250	48
dollars							
<b>Surplus (+) / deficit (-) per capita <sup>2</sup></b>							
1995/1996	53	-22	-168	-75	-524	-662	249
1996/1997	-25	-301	114	76	-522	-434	79
1997/1998	699	-206	152	31	-348	-307	112
1998/1999	188	37	53	161	56	-395	97
1999/2000	-222	213	-65	-449	-156	101	-2
2000/2001	-239	-257	193	23	144	2	255
2001/2002	-629	-416	233	112	-441	-3	37
2002/2003 <sup>r</sup>	-470	-642	-18	-47	-599	-294	81
2003/2004 <sup>r</sup>	-582	-734	-33	-83	-431	-475	-57
2004/2005 <sup>r</sup>	-685	-218	110	58	-209	-220	343
2005/2006 <sup>p</sup>	3,912	-116	900	124	-68	-179	41

See footnotes at the end of the table.

Table 1-9 – continued

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

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest <sup>1</sup> Territories	Nunavut	Canada
	millions of dollars						
<b>Surplus (+) / deficit (-)</b>							
1995/1996	78	1,149	50	24	-14	..	-9,686
1996/1997	356	2,530	-360	2	4	..	-5,893
1997/1998	289	2,764	-101	6	46	..	-2,344
1998/1999	256	1,134	-9,634	60	-24	..	-11,914
1999/2000	126	2,620	-1,317	5	-55	27	939
2000/2001	1,126	7,923	153	43	103	75	10,839
2001/2002	-528	-426	-2,249	-17	73	-17	-6,510
2002/2003 <sup>r</sup>	-586	3,044	-2,203	-19	-93	-10	-8,196
2003/2004 <sup>r</sup>	-194	4,595	-868	-9	-122	-43	-6,289
2004/2005 <sup>r</sup>	703	4,979	1,262	-23	-84	-23	2,649
2005/2006 <sup>p</sup>	243	7,411	1,160	-8	-73	61	9,009
	dollars						
<b>Surplus (+) / deficit (-) per capita<sup>2</sup></b>							
1995/1996	77	419	13	777	-210	...	-329
1996/1997	349	907	-92	63	59	...	-198
1997/1998	284	971	-25	190	682	...	-78
1998/1999	251	389	-2,414	1,944	-358	...	-394
1999/2000	124	883	-327	163	-1,355	1,000	31
2000/2001	1,119	2,625	38	1,420	2,537	2,709	352
2001/2002	-529	-139	-550	-566	1,774	-604	-209
2002/2003 <sup>r</sup>	-589	973	-534	-628	-2,232	-346	-260
2003/2004 <sup>r</sup>	-195	1,449	-208	-292	-2,874	-1,473	-198
2004/2005 <sup>r</sup>	706	1,548	299	-747	-1,955	-776	83
2005/2006 <sup>p</sup>	245	2,259	272	-256	-1,699	2,024	278

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

2. See table 6-3 for population figures.

**Source:** Statistics Canada, *Financial Management System*

**Table 1-10**  
**Summary tables — Provincial and territorial general government net debt and net debt per capita, as at March 31**

Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
<b>Net debt</b>							
1995	7,910	1,078	9,419	5,937	77,005	86,045	9,281
1996	7,888	1,045	8,917	5,743	80,312	97,016	8,918
1997	7,780	1,021	8,627	5,570	84,976	104,163	8,571
1998	7,651	1,045	8,616	5,694	87,587	108,137	8,622
1999	8,150	1,003	9,158	5,546	91,148	108,761	9,112
2000	8,389	1,034	10,158	6,393	90,161	107,409	9,050
2001	8,702	1,021	11,051	6,151	88,122	103,140	9,277
2002	9,082	1,082	11,286	5,998	91,717	103,510	9,969
2003	9,511	1,150	11,888	5,921	95,330	102,611	10,217
2004	9,938	1,291	11,730	5,909	97,647	108,703	11,047
dollars							
<b>Net debt per capita <sup>2</sup></b>							
1995	13,899	8,035	10,153	7,908	10,680	7,889	8,233
1996	14,042	7,723	9,588	7,638	11,096	8,789	7,878
1997	14,063	7,510	9,257	7,402	11,692	9,317	7,546
1998	14,101	7,704	9,244	7,581	12,014	9,550	7,588
1999	15,246	7,373	9,824	7,394	12,460	9,495	7,989
2000	15,839	7,586	10,872	8,518	12,271	9,241	7,898
2001	16,628	7,479	11,845	8,204	11,934	8,720	8,069
2002	17,472	7,907	12,087	8,001	12,340	8,599	8,642
2003	18,337	8,386	12,706	7,884	12,747	8,405	8,814
2004	19,191	9,370	12,520	7,860	12,966	8,797	9,462
percent							
<b>Net debt per capita percent change from previous year</b>							
1996	1.0	-3.9	-5.6	-3.4	3.9	11.4	-4.3
1997	0.1	-2.8	-3.5	-3.1	5.4	6.0	-4.2
1998	0.3	2.6	-0.1	2.4	2.8	2.5	0.6
1999	8.1	-4.3	6.3	-2.5	3.7	-0.6	5.3
2000	3.9	2.9	10.7	15.2	-1.5	-2.7	-1.1
2001	5.0	-1.4	9.0	-3.7	-2.7	-5.6	2.2
2002	5.1	5.7	2.0	-2.5	3.4	-1.4	7.1
2003	4.9	6.1	5.1	-1.5	3.3	-2.3	2.0
2004	4.7	11.7	-1.5	-0.3	1.7	4.7	7.4

See footnotes at the end of the table.

Table 1-10 – continued

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

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest <sup>1</sup> Territories	Nunavut	Canada
millions of dollars							
<b>Net debt</b>							
1995	11,083	8,513	7,980	-151	-59	..	224,041
1996	11,046	7,084	8,166	-186	-53	..	235,896
1997	9,776	4,022	7,510	-191	-79	..	241,746
1998	9,890	1,603	6,556	-198	20	..	245,223
1999	10,017	391	15,162	-238	61	..	258,271
2000	10,037	-2,504	16,123	-231	-136	283	256,166
2001	9,147	-9,983	15,448	-278	-227	242	241,813
2002	9,632	-9,118	16,554	-272	-283	274	249,431
2003	9,877	-10,575	20,119	-262	-184	278	255,881
2004	10,134	-14,345	21,255	-265	-84	317	263,277
dollars							
<b>Net debt per capita<sup>2</sup></b>							
1995	10,944	3,124	2,127	-5,008	-890	...	7,670
1996	10,853	2,564	2,121	-5,973	-791	...	7,992
1997	9,605	1,430	1,910	-6,034	-1,170	...	8,107
1998	9,722	557	1,648	-6,323	298	...	8,152
1999	9,860	133	3,788	-7,779	904	...	8,519
2000	9,944	-838	3,997	-7,605	-3,360	10,393	8,372
2001	9,130	-3,282	3,799	-9,232	-5,586	8,664	7,822
2002	9,662	-2,941	4,032	-9,039	-6,862	9,705	7,978
2003	9,931	-3,360	4,858	-8,603	-4,382	9,563	8,104
2004	10,192	-4,493	5,075	-8,587	-1,965	10,785	8,259
percent							
<b>Net debt per capita percent change from previous year</b>							
1996	-0.8	-17.9	-0.3	-19.3	11.1	...	4.2
1997	-11.5	-44.2	-9.9	-1.0	-47.9	...	1.4
1998	1.2	-61.0	-13.7	-4.8	125.4	...	0.6
1999	1.4	-76.1	129.9	-23.0	203.7	...	4.5
2000	0.8	-729.4	5.5	2.2	-471.5	...	-1.7
2001	-8.2	-291.8	-5.0	-21.4	-66.2	-16.6	-6.6
2002	5.8	10.4	6.1	2.1	-22.9	12.0	2.0
2003	2.8	-14.3	20.5	4.8	36.1	-1.5	1.6
2004	2.6	-33.7	4.5	0.2	55.2	12.8	1.9

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

2. See table 6-2 for population figures.

Source: Statistics Canada, Financial Management System

**Table 1-11**  
**Summary tables — Local general government revenue and expenditures, by province and territory, fiscal year 2005<sup>P</sup>**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
Own source revenue	354,735	66,998	1,054,386	662,086	9,769,326	20,967,324	1,160,912
Property and related taxes	259,084	47,149	829,263	445,195	7,431,726	13,391,085	632,939
Consumption taxes	0	..	2,032	..	..	..	21,200
Other taxes	5,068	840	6,343	4,426	38,802	356,988	17,501
Sales of goods and services	81,313	17,599	185,047	205,575	1,861,918	5,722,652	361,019
Investment income	7,065	299	23,449	3,449	188,358	1,132,127	106,434
Other revenue from own sources	2,205	1,111	8,252	3,441	248,522	364,472	21,819
General purpose transfers	22,776	1,852	35,097	66,427	294,262	716,585	211,070
Specific purpose transfers	64,730	2,876	41,790	93,714	1,151,635	5,216,804	150,761
<b>Total revenue</b>	<b>442,241</b>	<b>71,726</b>	<b>1,131,273</b>	<b>822,227</b>	<b>11,215,223</b>	<b>26,900,713</b>	<b>1,522,743</b>
General government services	81,738	10,784	162,284	71,638	1,645,631	2,159,753	247,917
Protection of persons and property	23,546	15,873	245,511	165,610	2,093,692	4,299,818	289,373
Transportation and communication	107,141	14,007	190,853	177,244	2,858,458	4,498,611	376,089
Health	345	10	1,038	3,406	15,277	1,267,885	37,256
Social services	949	44	29,968	..	89,619	5,232,755	4,189
Education	152	..	157,698	28	11,280	12,129	21
Resource conservation and industrial development	3,783	1,532	9,285	23,241	364,200	384,858	35,801
Environment	98,256	23,509	308,204	215,884	2,096,151	4,331,149	266,265
Recreation and culture	54,037	10,500	112,503	96,225	1,629,909	2,472,236	150,827
Housing	3,228	9	178	3,557	400,680	1,407,874	5,426
Regional planning and development	5,567	2,040	19,990	18,387	344,149	275,160	19,606
Debt charges	36,498	2,077	36,999	31,113	785,876	530,476	73,797
Other expenditures	485	0	1,031	4,399	400,000	14,429	1,599
<b>Total expenditures</b>	<b>415,725</b>	<b>80,385</b>	<b>1,275,542</b>	<b>810,732</b>	<b>12,734,922</b>	<b>26,887,133</b>	<b>1,508,166</b>
<b>Surplus (+) / deficit (-)</b>	<b>26,516</b>	<b>-8,659</b>	<b>-144,269</b>	<b>11,495</b>	<b>-1,519,699</b>	<b>13,580</b>	<b>14,577</b>

Table 1-11 – continued

Summary tables — Local general government revenue and expenditures, by province and territory, fiscal year 2005<sup>p</sup>

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Canada
	thousands of dollars						
Own source revenue	1,106,824	6,104,650	5,294,208	37,074	71,730	63,925	46,714,178
Property and related taxes	633,944	2,917,117	3,058,274	23,552	28,386	7,567	29,705,281
Consumption taxes	69,210	..	8,657	..	..	..	101,099
Other taxes	11,839	124,879	152,341	881	1,435	559	721,902
Sales of goods and services	323,909	2,020,245	1,633,325	11,319	37,892	54,028	12,515,841
Investment income	53,841	923,546	414,627	1,031	2,703	1,407	2,858,336
Other revenue from own sources	14,081	118,863	26,984	291	1,314	364	811,719
General purpose transfers	80,290	21,980	113,479	12,025	21,309	21,822	1,618,974
Specific purpose transfers	163,401	827,539	233,739	10,751	23,172	61,252	8,042,164
<b>Total revenue</b>	<b>1,350,515</b>	<b>6,954,169</b>	<b>5,641,426</b>	<b>59,850</b>	<b>116,211</b>	<b>146,999</b>	<b>56,375,316</b>
General government services	224,812	775,940	629,775	11,135	19,716	20,972	6,062,095
Protection of persons and property	231,997	983,835	1,298,505	5,214	7,526	5,121	9,665,621
Transportation and communication	473,582	1,590,055	1,190,497	13,701	25,476	29,398	11,545,112
Health	8,490	112,855	65,584	206	917	3,841	1,517,110
Social services	9,380	108,576	13,258	..	678	3,847	5,493,263
Education	443	15,812	586	0	0	..	198,149
Resource conservation and industrial development	32,028	183,702	111,102	1,066	1,402	578	1,152,578
Environment	265,939	949,948	1,492,423	8,799	36,234	42,326	10,135,087
Recreation and culture	176,822	1,069,988	1,217,740	23,628	19,017	16,854	7,050,286
Housing	1,395	78,544	31,626	62	3,203	22,575	1,958,357
Regional planning and development	23,539	198,953	144,300	1,213	6,528	6,842	1,066,274
Debt charges	17,252	324,891	355,307	508	1,271	774	2,196,839
Other expenditures	482	1,521	64,863	731	30	997	490,567
<b>Total expenditures</b>	<b>1,466,161</b>	<b>6,394,620</b>	<b>6,615,566</b>	<b>66,263</b>	<b>121,998</b>	<b>154,125</b>	<b>58,531,338</b>
<b>Surplus (+) / deficit (-)</b>	<b>-115,646</b>	<b>559,549</b>	<b>-974,140</b>	<b>-6,413</b>	<b>-5,787</b>	<b>-7,126</b>	<b>-2,156,022</b>

Source: Statistics Canada, Financial Management System



Table 1-12

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

Fiscal year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
<b>Surplus (+) / deficit (-)</b>							
1995	12.8	2.9	-19.0	-13.7	-384.9	-33.3	-61.5
1996	30.2	7.2	-16.1	-31.9	-340.5	-31.0	12.4
1997	17.3	5.6	-76.3	-29.0	-156.7	-177.6	64.2
1998	43.3	4.9	-40.8	-27.5	338.6	1,470.9	92.8
1999	37.6	0.7	6.8	-16.2	274.3	865.2	61.3
2000	-9.1	-4.4	45.1	-39.2	602.0	-421.0	146.4
2001	-25.2	-1.0	5.1	-24.6	-46.4	609.3	114.5
2002 <sup>r</sup>	30.4	-7.0	9.5	-31.2	116.0	505.2	51.2
2003 <sup>r</sup>	-2.1	-13.5	27.3	-7.3	-1,407.9	-107.6	13.1
2004 <sup>r</sup>	20.5	-4.0	-104.6	-2.8	-388.8	-203.4	32.8
2005 <sup>p</sup>	26.5	-8.7	-144.3	11.5	-1,519.7	13.6	14.6
dollars							
<b>Surplus (+) / deficit (-) per capita<sup>2</sup></b>							
1995	23	22	-20	-18	-53	-3	-54
1996	54	53	-17	-42	-47	-3	11
1997	32	41	-82	-39	-22	-16	56
1998	81	36	-44	-37	46	129	82
1999	71	5	7	-22	37	75	54
2000	-17	-32	48	-52	82	-36	128
2001	-48	-7	5	-33	-6	51	99
2002 <sup>r</sup>	59	-51	10	-42	16	42	44
2003 <sup>r</sup>	-4	-98	29	-10	-187	-9	11
2004 <sup>r</sup>	40	-29	-111	-4	-51	-16	28
2005 <sup>p</sup>	51	-63	-154	15	-200	1	12

See footnotes at the end of the table.

Table 1-12 – continued

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

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest <sup>1</sup> Territories	Nunavut	Canada
	millions of dollars						
<b>Surplus (+) / deficit (-)</b>							
1995	-111.4	566.4	-243.5	-5.2	1.8	..	-288.5
1996	-30.9	457.9	-248.8	-2.2	2.6	..	-191.3
1997	-45.2	423.1	-197.7	-0.2	-2.8	..	-175.3
1998	-30.6	563.7	-344.0	3.4	7.0	..	2,081.7
1999	-24.4	487.1	1,588.6	7.7	-5.1	1.1	3,284.8
2000	-38.8	578.0	-65.7	-4.3	9.7	-2.9	795.8
2001	8.1	568.9	-23.7	-1.0	10.1	-4.2	1,189.9
2002 <sup>r</sup>	-3.2	521.8	-341.8	8.9	4.2	-3.7	860.3
2003 <sup>r</sup>	-1.4	475.5	-541.9	1.9	-1.0	-4.8	-1,569.7
2004 <sup>r</sup>	-130.2	853.2	-755.3	3.6	-0.5	-7.1	-686.6
2005 <sup>p</sup>	-115.6	559.5	-974.1	-6.4	-5.8	-7.1	-2,156.0
	dollars						
<b>Surplus (+) / deficit (-) per capita<sup>2</sup></b>							
1995	-110	206	-64	-169	27	...	-10
1996	-30	164	-64	-71	39	...	-6
1997	-44	149	-50	-6	-42	...	-6
1998	-30	193	-86	109	104	...	69
1999	-24	164	395	252	-125	42	108
2000	-39	192	-16	-142	239	-103	26
2001	8	185	-6	-34	246	-149	38
2002 <sup>r</sup>	-3	167	-83	293	100	-127	27
2003 <sup>r</sup>	-1	150	-130	62	-24	-165	-49
2004 <sup>r</sup>	-131	265	-179	118	-13	-240	-21
2005 <sup>p</sup>	-116	171	-228	-205	-135	-236	-67

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

2. See table 6-3 for population figures.

Source: Statistics Canada, *Financial Management System*

**Table 1-13**  
**Summary tables — Local government net debt and net debt per capita, as at December 31**

Year	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
<b>Net debt</b>							
1994	680	126	220	329	14,643	1,619	788
1995	648	34	205	332	14,577	1,444	818
1996	675	38	275	356	14,936	1,531	828
1997	681	37	366	373	15,187	1,251	765
1998	731	33	417	380	14,568	141	671
1999	731	43	360	357	15,075	-65	471
2000	726	47	326	328	14,763	378	558
2001	729	45	357	355	15,719	-1,995	437
2002	768	64	334	394	16,276	-2,925	312
2003	767	70	309	421	15,027	-1,678	451
dollars							
<b>Net debt per capita <sup>2</sup></b>							
1994	1,178	949	238	439	2,040	151	704
1995	1,136	254	221	442	2,023	133	727
1996	1,197	281	296	474	2,065	139	733
1997	1,226	272	393	496	2,091	112	674
1998	1,339	243	447	505	1,999	12	591
1999	1,362	316	386	476	2,062	-6	414
2000	1,365	344	349	437	2,011	33	488
2001	1,388	330	382	474	2,132	-169	380
2002	1,473	468	358	526	2,193	-244	271
2003	1,478	511	330	561	2,012	-138	389
percent							
<b>Net debt per capita percent change from previous year</b>							
1995	-3.6	-73.3	-7.0	0.7	-0.8	-11.9	3.3
1996	5.4	10.9	33.8	7.1	2.1	4.7	0.7
1997	2.4	-3.2	32.7	4.7	1.3	-19.3	-8.0
1998	9.2	-10.8	13.9	1.9	-4.4	-88.9	-12.3
1999	1.7	30.2	-13.6	-5.8	3.1	-145.6	-30.0
2000	0.2	8.9	-9.7	-8.2	-2.5	673.6	17.9
2001	1.7	-4.2	9.6	8.4	6.0	-619.0	-22.0
2002	6.2	41.8	-6.5	11.0	2.9	-44.0	-28.8
2003	0.3	9.2	-7.7	6.6	-8.2	43.5	43.8

See footnotes at the end of the table.

Table 1-13 – continued

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

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest <sup>1</sup> Territories	Nunavut	Canada
millions of dollars							
<b>Net debt</b>							
1994	-496	2,297	2,649	-21	22	..	22,856
1995	-506	2,114	2,721	-19	11	..	22,379
1996	-561	648	2,248	-20	16	..	20,970
1997	-636	277	2,217	-18	14	..	20,514
1998	-719	-36	-252	-21	8	..	15,921
1999	-707	383	-1,851	-27	25	-7	14,788
2000	-730	-668	-2,443	-21	9	-13	13,260
2001	-734	-1,194	-1,074	-16	3	-10	12,622
2002	-859	-961	-1,248	-16	3	-6	12,136
2003	-892	-1,275	-1,742	-16	2	-8	11,436
dollars							
<b>Net debt per capita<sup>2</sup></b>							
1994	-492	856	731	-707	342	...	793
1995	-500	778	729	-636	167	...	768
1996	-552	235	588	-646	240	...	712
1997	-624	99	566	-569	208	...	689
1998	-707	-13	-63	-667	119	...	530
1999	-695	131	-463	-878	615	-263	489
2000	-722	-225	-607	-689	221	-479	434
2001	-731	-394	-265	-531	74	-360	409
2002	-861	-311	-305	-531	73	-213	389
2003	-897	-406	-422	-527	48	-277	363
percent							
<b>Net debt per capita percent change from previous year</b>							
1995	-1.6	-9.1	-0.2	10.1	-51.2	...	-3.1
1996	-10.4	-69.8	-19.5	-1.6	43.3	...	-7.3
1997	-13.1	-58.0	-3.6	11.9	-13.1	...	-3.2
1998	-13.1	-112.7	-111.2	-17.1	-42.9	...	-23.1
1999	1.6	1,139.5	-630.3	-31.8	417.5	...	-7.8
2000	-3.8	-271.6	-31.0	21.6	-64.0	-81.8	-11.1
2001	-1.3	-75.6	56.3	22.9	-66.7	24.9	-5.7
2002	-17.7	21.0	-15.0	0.1	-1.1	40.9	-4.9
2003	-4.2	-30.6	-38.4	0.6	-34.4	-30.1	-6.7

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

2. See table 6-1 for population figures.

Source: Statistics Canada, Financial Management System

**Table 2-1**  
**Employment — Employment, annual average<sup>1</sup>**

	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	average number of employees				
Public sector	2,813,604	2,843,465	2,908,107	2,940,859	2,979,727
Government	2,547,264	2,579,564	2,640,867	2,675,900	2,716,265
Provincial, territorial and local governments	2,195,933	2,220,087	2,274,438	2,309,246	2,345,660
Federal general government <sup>2</sup>	351,331	359,477	366,428	366,654	370,606
Military	81,637	82,217	83,766	84,059	85,706
<b>Provincial and territorial governments</b>	<b>1,313,730</b>	<b>1,332,659</b>	<b>1,381,225</b>	<b>1,392,857</b>	<b>1,412,578</b>
Provincial and territorial general government	340,378	332,986	346,320	344,792	346,109
Universities, colleges, vocational and trade institutions, provincial and territorial	277,030	284,685	296,380	303,494	310,754
Health and social service institutions, provincial and territorial	696,321	714,988	738,525	744,570	755,715
<b>Local governments</b>	<b>882,203</b>	<b>887,428</b>	<b>893,213</b>	<b>916,390</b>	<b>933,082</b>
Local general government	341,564	344,580	361,865	373,332	380,285
Local school boards	540,639	542,848	531,348	543,058	552,796
Federal government business enterprises	89,131	88,429	88,366	87,911	87,502
Provincial and territorial government business enterprises	128,047	125,185	127,292	123,988	121,243
Local government business enterprises	49,162	50,287	51,582	53,060	54,717

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

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

*Source: Statistics Canada, Financial Management System*

**Table 2-2**  
**Employment — Wages and salaries, annual total**

	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	millions of dollars				
Public sector	120,116.4	126,127.9	132,519.7	137,210.7	143,283.4
Government	107,578.0	113,719.4	119,733.6	124,340.9	130,268.4
Provincial, territorial and local governments	88,889.2	93,335.2	98,714.6	102,841.4	107,142.1
Federal general government <sup>1</sup>	18,688.8	20,384.2	21,019.1	21,499.5	23,126.2
Military	3,832.9	3,949.2	4,072.6	4,131.0	4,506.5
<b>Provincial and territorial governments</b>	<b>52,945.3</b>	<b>55,800.8</b>	<b>59,318.4</b>	<b>61,886.0</b>	<b>64,393.2</b>
Provincial and territorial general government	15,516.7	16,126.5	17,151.3	16,939.4	17,410.4
Universities, colleges, vocational and trade institutions, provincial and territorial	11,375.0	12,231.4	13,098.9	13,772.1	14,367.2
Health and social service institutions, provincial and territorial	26,053.6	27,442.9	29,068.2	31,174.6	32,615.6
<b>Local governments</b>	<b>35,943.9</b>	<b>37,534.4</b>	<b>39,396.1</b>	<b>40,955.3</b>	<b>42,748.9</b>
Local general government	13,028.1	13,831.2	14,826.2	15,491.8	16,224.5
Local school boards	22,915.8	23,703.1	24,569.9	25,463.5	26,524.5
Federal government business enterprises	3,681.5	3,720.8	3,776.2	3,831.4	3,909.7
Provincial and territorial government business enterprises	6,511.3	6,239.8	6,447.6	6,349.3	6,276.1
Local government business enterprises	2,345.5	2,447.9	2,562.2	2,689.1	2,829.3

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

*Source: Statistics Canada, Financial Management System*

Table 3-1

Revenue and expenditures — Consolidated<sup>1</sup> federal, provincial, territorial and local government revenue and expenditures

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>437,288</b>	<b>447,861</b>	<b>468,040</b>	<b>500,411</b>	<b>532,183</b>
Income taxes	188,011	178,173	188,594	206,995	224,189
Personal income taxes	144,746	139,836	145,315	155,154	167,596
Corporation income taxes <sup>2</sup>	38,819	33,608	38,908	46,488	49,971
Mining and logging taxes	297	352	215	531	490
Taxes on payments to non-residents	4,150	4,377	4,156	4,822	6,132
Other income taxes	.	.	.	.	.
Consumption taxes	88,987	96,431	98,929	104,746	107,510
General sales tax	56,076	60,210	62,174	66,427	69,001
Alcoholic beverages and tobacco taxes	7,201	8,800	9,260	9,651	9,013
Amusement tax	592	592	552	557	554
Gasoline and motive fuel taxes	11,743	12,337	12,760	12,788	13,202
Custom duties	3,018	3,189	2,804	3,041	3,409
Liquor profits	3,144	3,334	3,551	3,728	3,803
Remitted gaming profits	5,926	6,095	5,969	6,484	6,599
Other consumption taxes	1,288	1,873	1,860	2,071	1,931
Property and related taxes	41,730	42,529	44,345	47,147	48,784
General property taxes	34,423	35,399	37,829	39,945	41,098
Capital taxes	3,744	3,328	3,035	3,625	3,795
Other property and related taxes	3,563	3,802	3,481	3,577	3,890
Other taxes <sup>3</sup>	14,940	16,083	16,952	17,705	18,446
Payroll taxes	7,733	8,290	8,624	8,933	9,444
Motor vehicle licences <sup>3</sup>	2,768	2,911	3,025	3,105	3,175
Natural resource taxes and licences	639	605	638	671	768
Miscellaneous taxes	3,801	4,278	4,665	4,996	5,059
Health and drug insurance premiums	2,282	3,000	3,132	3,206	3,253
Contributions to social security plans	29,723	31,013	31,290	31,658	32,458
Sales of goods and services <sup>3</sup>	34,913	37,653	39,055	41,274	42,592
Investment income	31,258	33,406	36,284	39,712	44,954
Other revenue from own sources	5,443	9,574	9,460	7,968	9,997
<b>General purpose transfers from other government subsectors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Specific purpose transfers from other government subsectors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total revenue</b>	<b>437,288</b>	<b>447,861</b>	<b>468,040</b>	<b>500,411</b>	<b>532,183</b>

See footnotes at the end of the table.

Table 3-1 – continued

**Revenue and expenditures — Consolidated<sup>1</sup> federal, provincial, territorial and local government revenue and expenditures**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Expenditures</b>					
General government services	15,765	17,520	18,518	18,748	19,797
Protection of persons and property	35,218	37,193	38,759	41,583	42,805
Transportation and communication	18,628	19,148	20,153	21,940	22,972
Health	76,935	83,315	89,910	98,020	102,286
Hospital care	25,957	27,795	30,224	33,456	35,156
Medical care	32,404	35,144	37,433	40,403	42,884
Preventive care	3,537	3,546	3,682	4,337	4,613
Other health services	15,037	16,829	18,572	19,824	19,632
Social services	114,753	117,020	121,006	126,018	131,146
Social assistance	67,990	69,796	72,239	74,299	77,891
Workers' compensation benefits	6,275	6,652	6,317	6,803	7,096
Employee pension plan benefits and changes in equity	20,814	20,116	20,878	20,966	21,576
Veterans' benefits	2,264	2,504	2,604	2,700	2,878
Motor vehicle accident compensation	520	581	636	684	707
Other social services	16,890	17,371	18,332	20,565	20,998
Education	66,559	70,533	75,128	79,817	82,762
Elementary and secondary education	37,006	38,596	40,604	42,854	44,223
Postsecondary education	25,248	27,253	29,757	31,927	33,469
Special retraining services	3,628	3,644	3,664	3,880	4,049
Other education	677	1,040	1,103	1,156	1,021
Resource conservation and industrial development	16,329	18,784	19,105	18,521	18,824
Environment	9,853	10,259	11,148	11,891	13,578
Recreation and culture	11,347	11,690	13,000	13,711	13,858
Labour, employment and immigration	3,019	3,395	3,440	2,464	2,465
Housing	3,420	3,624	3,822	3,599	3,750
Foreign affairs and international assistance	4,562	5,128	4,611	5,554	6,048
Regional planning and development	2,099	2,111	2,130	2,144	2,355
Research establishments	1,767	1,881	1,890	1,939	2,273
General purpose transfers to other government subsectors	0	0	0	0	0
Debt charges	55,335	52,380	50,037	48,730	48,068
Other expenditures	1,979	1,463	3,627	1,435	2,035
<b>Total expenditures</b>	<b>437,568</b>	<b>455,442</b>	<b>476,284</b>	<b>496,111</b>	<b>515,019</b>
<b>Surplus (+) / deficit (-)</b>	<b>-280</b>	<b>-7,581</b>	<b>-8,244</b>	<b>4,299</b>	<b>17,163</b>

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

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

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

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

**Source:** Statistics Canada, Financial Management System

Table 3-2

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

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>242,457</b>	<b>252,060</b>	<b>263,943</b>	<b>285,780</b>	<b>300,541</b>
Income taxes	67,451	63,314	64,773	73,746	79,627
Personal income taxes	53,311	51,465	52,611	56,814	61,854
Corporation income taxes	13,843	11,498	11,947	16,402	17,282
Mining and logging taxes	297	352	215	531	490
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	49,312	52,913	54,950	57,434	59,020
General sales tax	28,212	29,642	30,997	32,262	33,733
Alcoholic beverages and tobacco taxes	3,463	4,682	5,024	5,230	5,057
Amusement tax	578	576	537	542	541
Gasoline and motive fuel taxes	6,985	7,464	7,679	7,924	8,030
Custom duties	.	.	.	.	.
Liquor profits	3,144	3,334	3,551	3,728	3,803
Remitted gaming profits	5,926	6,095	5,969	6,484	6,599
Other consumption taxes	1,005	1,119	1,193	1,263	1,259
Property and related taxes	41,730	42,529	44,345	47,147	48,784
General property taxes	34,423	35,399	37,829	39,945	41,098
Capital taxes	3,744	3,328	3,035	3,625	3,795
Other property and related taxes	3,563	3,802	3,481	3,577	3,890
Other taxes <sup>1</sup>	14,422	15,566	16,343	17,046	17,776
Payroll taxes	7,733	8,290	8,624	8,933	9,444
Motor vehicle licences <sup>1</sup>	2,768	2,911	3,025	3,105	3,175
Natural resource taxes and licences	634	602	635	668	768
Miscellaneous taxes	3,287	3,764	4,058	4,340	4,389
Health and drug insurance premiums	2,282	3,000	3,132	3,206	3,253
Contributions to social security plans	7,770	8,289	9,244	9,773	10,395
Sales of goods and services <sup>1</sup>	31,109	33,715	35,099	37,188	38,338
Investment income	24,306	25,921	29,445	33,140	38,341
Other revenue from own sources	4,077	6,816	6,614	7,099	5,008
<b>General purpose transfers from other government subsectors</b>	<b>27,829</b>	<b>28,899</b>	<b>30,972</b>	<b>25,650</b>	<b>26,910</b>
<b>Specific purpose transfers from other government subsectors</b>	<b>7,764</b>	<b>9,165</b>	<b>11,547</b>	<b>23,487</b>	<b>29,238</b>
<b>Total revenue</b>	<b>278,053</b>	<b>290,126</b>	<b>306,463</b>	<b>334,917</b>	<b>356,690</b>

See footnotes at the end of the table.



Table 3-2 – continued

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

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Expenditures</b>					
General government services	8,504	9,524	10,473	10,482	11,034
Protection of persons and property	16,155	16,967	17,856	18,795	19,824
Transportation and communication	16,424	17,120	18,204	19,952	21,091
Health	74,319	79,948	86,098	93,916	99,257
Hospital care	25,883	27,734	30,188	33,363	35,078
Medical care	32,118	34,666	36,921	39,742	42,183
Preventive care	2,600	2,723	2,887	3,386	3,605
Other health services	13,718	14,825	16,103	17,425	18,391
Social services	44,094	44,952	46,247	49,081	51,947
Social assistance	15,739	15,568	15,692	16,655	17,947
Workers' compensation benefits	6,191	6,650	6,315	6,801	7,043
Employee pension plan benefits and changes in equity	4,948	5,067	5,525	5,585	5,838
Veterans' benefits	.	.	.	.	.
Motor vehicle accident compensation	520	581	636	684	707
Other social services	16,696	17,086	18,079	19,356	20,412
Education	63,660	67,240	71,756	76,514	79,695
Elementary and secondary education	36,435	37,972	39,914	42,167	43,684
Postsecondary education	24,077	26,140	28,651	30,806	32,345
Special retraining services	2,700	2,697	2,738	3,034	3,141
Other education	448	432	453	506	525
Resource conservation and industrial development	10,648	12,269	11,151	11,942	12,344
Environment	8,233	8,638	9,456	10,203	11,646
Recreation and culture	7,903	8,055	9,088	9,736	9,972
Labour, employment and immigration	893	919	902	1,004	1,027
Housing	2,820	2,894	3,036	2,834	3,027
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,706	1,718	1,714	1,908	2,074
Research establishments	439	575	614	660	704
General purpose transfers to other government subsectors	671	312	330	652	647
Debt charges	27,432	26,743	26,244	26,678	26,716
Other expenditures	1,782	1,498	3,654	1,381	2,028
<b>Total expenditures</b>	<b>285,681</b>	<b>299,372</b>	<b>316,822</b>	<b>335,738</b>	<b>353,031</b>
<b>Surplus (+) / deficit (-)</b>	<b>-7,628</b>	<b>-9,246</b>	<b>-10,359</b>	<b>-820</b>	<b>3,660</b>

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

Source: Statistics Canada, Financial Management System

**Table 3-3**  
**Revenue and expenditures — Federal government, fiscal year ending March 31**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>195,272</b>	<b>194,545</b>	<b>202,864</b>	<b>215,743</b>	<b>228,968</b>
Income taxes	120,560	114,859	123,821	133,248	144,562
Personal income taxes	91,435	88,372	92,704	98,340	105,742
Corporation income taxes <sup>1</sup>	24,976	22,110	26,961	30,087	32,689
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,150	4,377	4,156	4,822	6,132
Other income taxes	.	.	.	.	.
Consumption taxes	39,675	43,518	43,979	47,312	48,490
General sales tax	27,864	30,568	31,177	34,165	35,268
Alcoholic beverages and tobacco taxes	3,738	4,118	4,236	4,420	3,956
Amusement tax	14	16	14	14	13
Gasoline and motive fuel taxes	4,758	4,873	5,081	4,864	5,172
Custom duties	3,018	3,189	2,804	3,041	3,409
Liquor profits	..	..	..	..	..
Remitted gaming profits	..	..	..	..	..
Other consumption taxes	284	754	667	808	672
Property and related taxes	..	..	..	..	..
General property taxes	..	..	..	..	..
Capital taxes	..	..	..	..	..
Other property and related taxes	..	..	..	..	..
Other taxes	518	517	609	658	670
Payroll taxes	..	..	..	..	..
Motor vehicle licences	..	..	..	..	..
Natural resource taxes and licences	5	3	3	3	0
Miscellaneous taxes	514	514	606	656	670
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	21,954	22,724	22,046	21,884	22,063
Sales of goods and services	5,028	5,058	5,101	5,452	6,016
Investment income	6,952	7,485	6,839	6,572	6,613
Other revenue from own sources	584	385	468	616	553
<b>General purpose transfers from other government subsectors</b>	<b>591</b>	<b>524</b>	<b>601</b>	<b>612</b>	<b>603</b>
<b>Specific purpose transfers from other government subsectors</b>	<b>18</b>	<b>22</b>	<b>84</b>	<b>88</b>	<b>88</b>
<b>Total revenue</b>	<b>195,881</b>	<b>195,091</b>	<b>203,549</b>	<b>216,443</b>	<b>229,660</b>

See footnotes at the end of the table.

Table 3-3 – continued

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

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Expenditures</b>					
General government services	7,474	8,198	8,260	8,491	9,059
Protection of persons and property	20,204	21,178	22,015	23,928	24,275
Transportation and communication	2,393	2,236	2,149	2,299	2,266
Health <sup>2</sup>	3,292	3,497	6,811	23,774	21,531
Hospital care	76	65	1,578	4,874	80
Medical care	335	508	686	716	756
Preventive care	997	851	853	1,374	1,019
Other health services	1,884	2,072	3,695	16,810	19,675
Social services <sup>2</sup>	70,824	72,336	75,054	77,245	80,281
Social assistance	52,391	54,473	56,812	57,939	60,275
Workers' compensation benefits	84	2	2	2	53
Employee pension plan benefits and changes in equity	15,866	15,049	15,352	15,380	15,738
Veterans' benefits	2,267	2,504	2,604	2,701	2,880
Other social services	217	308	283	1,224	1,334
Education <sup>2</sup>	4,976	5,000	5,219	5,044	4,937
Elementary and secondary education	953	962	1,054	1,064	955
Postsecondary education	1,476	1,429	1,523	1,424	1,432
Special retraining services	1,823	1,840	1,820	1,743	1,847
Other education	724	767	822	814	703
Resource conservation and industrial development	7,178	8,005	9,606	8,763	8,206
Environment	1,635	1,733	1,803	1,823	2,100
Recreation and culture	3,467	3,747	4,053	4,116	4,044
Labour, employment and immigration	2,487	2,735	2,861	1,926	1,857
Housing	1,910	1,979	2,092	2,072	2,033
Foreign affairs and international assistance	4,575	5,157	4,615	5,559	6,065
Regional planning and development	451	464	520	274	339
Research establishments	2,418	2,516	2,875	2,926	3,013
General purpose transfers to other government subsectors <sup>2</sup>	27,148	28,940	29,631	20,971	24,785
Debt charges	27,903	25,637	23,794	22,051	21,353
Other expenditures	199	71	76	61	14
<b>Total expenditures</b>	<b>188,533</b>	<b>193,427</b>	<b>201,433</b>	<b>211,324</b>	<b>216,156</b>
<b>Surplus (+) / deficit (-)</b>	<b>7,348</b>	<b>1,665</b>	<b>2,115</b>	<b>5,120</b>	<b>13,504</b>

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

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

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

**Source:** Statistics Canada, Financial Management System

**Table 3-4**  
**Revenue and expenditures — Federal general government revenue and expenditures**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
Own source revenue	191,679	190,368	198,422	211,099	223,915
Income taxes	120,560	114,859	123,821	133,248	144,562
Personal income taxes	91,435	88,372	92,704	98,340	105,742
Corporation income taxes <sup>1</sup>	24,976	22,110	26,961	30,087	32,689
Mining and logging taxes	..	..	..	..	..
Taxes on payments to non-residents	4,150	4,377	4,156	4,822	6,132
Other income taxes	..	..	..	..	..
Consumption taxes	39,675	43,518	43,979	47,312	48,490
General sales tax	27,864	30,568	31,177	34,165	35,268
Alcoholic beverages and tobacco taxes	3,738	4,118	4,236	4,420	3,956
Liquor gallonage taxes	..	..	..	..	..
Other liquor taxes	1,273	1,208	1,199	1,096	1,136
Tobacco taxes	2,465	2,910	3,037	3,324	2,820
Amusement tax	14	16	14	14	13
Racetrack betting tax	14	16	14	14	13
Other amusement taxes	..	..	..	..	..
Gasoline and motive fuel taxes	4,758	4,873	5,081	4,864	5,172
Custom duties	3,018	3,189	2,804	3,041	3,409
Remitted gaming profits <sup>2</sup>	..	..	..	..	..
Other consumption taxes	284	754	667	808	672
Air transportation tax <sup>3</sup>	0	446	406	387	350
Miscellaneous consumption taxes	284	308	260	421	322
Other taxes	518	517	609	658	670
Natural resource taxes and licences	5	3	3	3	0
Miscellaneous taxes	514	514	606	656	670
Health and drug insurance premiums	..	..	..	..	..
Contributions to social security plans	18,496	18,753	17,906	17,657	17,527
Employment insurance contributions	18,414	18,661	17,809	17,559	17,443
Other social security plan contributions	82	92	96	98	84
Sales of goods and services	5,028	5,058	5,101	5,452	6,016
Investment income	6,817	7,278	6,538	6,156	6,096
Natural resource royalties	415	288	352	651	883
Oil and gas royalties	127	133	183	249	598
Forestry royalties	..	..	..	..	..
Mineral royalties	6	25	62	144	76
Water power royalties	..	..	..	..	..
Other natural resource royalties	283	130	107	258	209
Remitted trading profits	2,109	2,017	1,989	1,773	1,812
Interest income	3,783	4,397	3,613	3,115	2,803
Interest income from own enterprises	3,092	3,762	2,854	2,373	2,032
Other interest income	691	634	759	741	771
Other investment income	511	577	585	617	598
Other revenue from own sources	584	385	468	616	553
Other fines and penalties	28	55	97	153	115
Capital transfers from own sources	..	..	..	..	..
Other donations	10	12	13	14	13
Miscellaneous revenue from own sources	546	317	359	449	425
General purpose transfers from other government subsectors	591	524	601	612	603
Specific purpose transfers from other government subsectors	18	22	84	88	88
<b>Total revenue</b>	<b>192,288</b>	<b>190,914</b>	<b>199,107</b>	<b>211,800</b>	<b>224,607</b>

See footnotes at the end of the table.

Table 3-4 – continued

## Revenue and expenditures — Federal general government revenue and expenditures

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
millions of dollars					
<b>Expenditures</b>					
General government services	7,474	8,198	8,260	8,491	9,059
Executive and legislature	619	706	754	1,003	942
General administrative	5,650	6,315	6,299	6,280	6,614
Other general government services	1,205	1,177	1,208	1,209	1,504
Protection of persons and property	20,204	21,178	22,015	23,928	24,275
National defence	12,576	12,818	13,304	14,360	14,468
Courts of law	448	473	484	501	517
Correction and rehabilitation services	1,985	1,992	1,960	2,032	1,956
Policing	2,782	3,027	3,093	3,260	3,406
Regulatory measures	799	1,165	1,154	1,211	1,320
Other protection of persons and property	1,614	1,703	2,019	2,564	2,608
Transportation and communication	2,393	2,236	2,149	2,299	2,266
Air transport	574	488	490	487	531
Road transport	313	351	301	418	357
Rail transport	403	303	307	248	150
Water transport	464	356	363	411	401
Telecommunications	234	225	183	227	288
Other transportation and communication	405	514	505	508	540
Health <sup>4</sup>	3,292	3,497	6,811	23,774	21,531
Hospital care	76	65	1,578	4,874	80
Medical care	335	508	686	716	756
Preventive care	997	851	853	1,374	1,019
Other health services	1,884	2,072	3,695	16,810	19,675
Social services <sup>4</sup>	54,996	57,323	59,736	61,900	64,577
Social assistance	52,391	54,473	56,812	57,939	60,275
Income maintenance	13,236	14,003	14,648	13,996	14,103
Other social assistance	39,155	40,470	42,165	43,942	46,172
Social security	25,554	26,673	27,978	28,831	30,246
Family allowances	7,682	7,996	8,272	8,899	9,447
Miscellaneous social assistance	5,918	5,800	5,914	6,212	6,480
Workers' compensation benefits	84	2	2	2	53
Employee pension plan benefits and changes in equity	37	36	35	35	35
Veterans' benefits	2,267	2,504	2,604	2,701	2,880
Other social services	217	308	283	1,224	1,334
Education <sup>4</sup>	4,976	5,000	5,219	5,044	4,937
Elementary and secondary education	953	962	1,054	1,064	955
Postsecondary education	1,476	1,429	1,523	1,424	1,432
Special retraining services	1,823	1,840	1,820	1,743	1,847
Other education	724	767	822	814	703
Resource conservation and industrial development	7,178	8,005	9,606	8,763	8,206
Agriculture	2,733	3,472	5,079	3,768	2,893
Fish and game	631	588	536	559	601
Oil and gas	138	183	265	359	672
Forestry	121	27	49	112	203
Mining	0	0	0	0	73
Water power	0	2	4	0	0
Tourism promotion	102	128	121	95	95
Trade and industry	2,309	2,434	2,517	2,695	2,532
Other resource conservation and industrial development	1,144	1,171	1,034	1,175	1,137
Environment	1,635	1,733	1,803	1,823	2,100
Water purification and supply	609	656	629	620	649
Pollution control	419	400	452	506	882
Other environmental services	606	677	722	697	568
Recreation and culture	3,467	3,747	4,053	4,116	4,044
Recreation	365	354	412	466	439
Culture	980	1,100	1,222	1,242	1,222
Libraries	77	86	83	95	139
Art galleries and museums	177	205	284	283	279
Other culture	726	809	855	864	804
Broadcasting	1,393	1,550	1,668	1,719	1,717
Other recreation and culture	729	743	751	689	665

See footnotes at the end of the table.

Table 3-4 – continued

## Revenue and expenditures — Federal general government revenue and expenditures

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
Labour, employment and immigration	2,487	2,735	2,861	1,926	1,857
Labour and employment	1,523	1,676	1,743	959	1,006
Immigration	939	1,059	1,118	965	851
Other labour, employment and immigration	25	0	0	2	0
Housing	1,910	1,979	2,092	2,072	2,033
Foreign affairs and international assistance	4,575	5,157	4,615	5,559	6,065
Regional planning and development	451	464	520	274	339
Research establishments	2,418	2,516	2,875	2,926	3,013
General purpose transfers to other government subsectors <sup>4</sup>	27,148	28,940	29,631	20,971	24,785
General purpose transfers to provincial and territorial governments	27,148	28,940	29,615	20,967	24,651
Statutory subsidies	31	31	32	32	32
Equalization	11,108	10,909	7,651	11,032	13,754
Canada health and social transfer <sup>4,6</sup>	14,638	16,279	19,732	..	..
Reciprocal taxation agreement	..	..	..	..	..
Other general purpose transfers to provincial and territorial governments	1,372	1,721	2,201	2,517	3,679
Debt charges	40,139	36,473	34,670	32,753	32,004
Other interest expense	39,998	36,344	34,560	32,654	31,887
Other debt charges	141	129	110	99	117
Other expenditures	199	71	76	61	14
<b>Total expenditures</b>	<b>184,941</b>	<b>189,249</b>	<b>196,992</b>	<b>206,680</b>	<b>211,103</b>
<b>Surplus (+) / deficit (-)</b>	<b>7,348</b>	<b>1,665</b>	<b>2,115</b>	<b>5,120</b>	<b>13,504</b>

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

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

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

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

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

6. Includes Canada Health and Social Transfer (CHST) Supplement for Health for the fiscal years 1999/2000, 2000/2001 and 2003/2004.

**Source:** Statistics Canada, Financial Management System

**Table 3-5**  
**Revenue and expenditures — Federal non-autonomous pension plans**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	thousands of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>15,829,000</b>	<b>15,013,000</b>	<b>15,318,000</b>	<b>15,345,000</b>	<b>15,704,000</b>
Contributions to social security plans	3,458,000	3,971,000	4,141,000	4,228,000	4,536,000
Non-autonomous pension plan employee contributions	931,000	1,047,000	1,102,000	1,150,000	1,248,000
Non-autonomous pension plan employer contributions	2,527,000	2,923,000	3,039,000	3,077,000	3,288,000
Investment income	12,371,000	11,043,000	11,177,000	11,118,000	11,168,000
<b>Total revenue</b>	<b>15,829,000</b>	<b>15,013,000</b>	<b>15,318,000</b>	<b>15,345,000</b>	<b>15,704,000</b>
<b>Expenditures</b>					
<b>Social services</b>	<b>15,829,000</b>	<b>15,013,000</b>	<b>15,318,000</b>	<b>15,345,000</b>	<b>15,704,000</b>
Employee pension plan benefits and other expenditures	10,458,000	8,238,000	6,530,000	6,750,000	6,922,000
Changes in pension equity of households	5,371,000	6,775,000	8,788,000	8,595,000	8,781,000
<b>Total expenditures <sup>1</sup></b>	<b>15,829,000</b>	<b>15,013,000</b>	<b>15,318,000</b>	<b>15,345,000</b>	<b>15,704,000</b>
<b>Surplus (+) / deficit (-)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**Source:** Statistics Canada, Financial Management System

**Table 3-6**  
**Revenue and expenditures — Provincial and territorial government - Canada total**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>194,330</b>	<b>201,438</b>	<b>210,900</b>	<b>229,676</b>	<b>245,258</b>
Income taxes	67,451	63,314	64,773	73,746	79,627
Personal income taxes	53,311	51,465	52,611	56,814	61,854
Corporation income taxes	13,843	11,498	11,947	16,402	17,282
Mining and logging taxes	297	352	215	531	490
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	49,221	52,817	54,848	57,337	58,918
General sales tax	28,136	29,564	30,912	32,180	33,648
Alcoholic beverages and tobacco taxes	3,463	4,682	5,024	5,230	5,057
Amusement tax	573	571	532	537	535
Gasoline and motive fuel taxes	6,985	7,464	7,679	7,924	8,030
Custom duties	.	.	.	.	.
Liquor profits	3,144	3,334	3,551	3,728	3,803
Remitted gaming profits	5,926	6,095	5,969	6,484	6,599
Other consumption taxes	994	1,107	1,181	1,253	1,248
Property and related taxes	8,408	8,266	8,260	9,225	9,837
General property taxes	3,112	3,200	3,290	3,507	3,561
Capital taxes	3,744	3,328	3,035	3,625	3,795
Other property and related taxes	1,552	1,737	1,935	2,093	2,481
Other taxes <sup>1</sup>	13,866	14,946	15,710	16,352	17,053
Payroll taxes	7,733	8,290	8,624	8,933	9,444
Motor vehicle licences <sup>1</sup>	2,768	2,911	3,025	3,105	3,175
Natural resource taxes and licences	634	602	635	668	768
Miscellaneous taxes	2,731	3,143	3,426	3,646	3,666
Health and drug insurance premiums	2,282	3,000	3,132	3,206	3,253
Contributions to social security plans	7,770	8,289	9,244	9,773	10,395
Sales of goods and services <sup>1</sup>	20,309	21,943	23,149	24,648	25,636
Investment income	21,933	23,820	27,097	30,249	35,456
Other revenue from own sources	3,090	5,045	4,687	5,140	5,082
<b>General purpose transfers from other government subsectors <sup>2</sup></b>	<b>27,845</b>	<b>28,912</b>	<b>30,989</b>	<b>25,664</b>	<b>26,923</b>
<b>Specific purpose transfers from other government subsectors <sup>2</sup></b>	<b>7,648</b>	<b>8,695</b>	<b>11,165</b>	<b>23,044</b>	<b>28,703</b>
<b>Total revenue</b>	<b>229,823</b>	<b>239,046</b>	<b>253,054</b>	<b>278,384</b>	<b>300,884</b>

See footnotes at the end of the table.



Table 3-6 – continued

## Revenue and expenditures — Provincial and territorial government - Canada total

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Expenditures</b>					
General government services	4,141	4,433	4,810	4,843	5,067
Protection of persons and property	8,681	9,041	9,375	9,713	10,302
Transportation and communication	8,755	9,224	9,611	10,434	12,504
Health	73,669	79,229	85,388	93,002	98,324
Hospital care	25,831	27,654	30,112	33,295	35,018
Medical care	32,120	34,668	36,923	39,745	42,185
Preventive care	2,286	2,395	2,558	2,979	3,153
Other health services	13,431	14,511	15,795	16,983	17,967
Social services	41,804	42,440	43,657	46,293	49,534
Social assistance	14,252	13,833	13,981	14,810	16,257
Workers' compensation benefits	6,191	6,651	6,316	6,802	7,043
Employee pension plan benefits and changes in equity	4,948	5,067	5,525	5,585	5,838
Veterans' benefits	.	.	.	.	.
Other social services	15,892	16,309	17,199	18,412	19,690
Motor vehicle accident compensation	520	581	636	684	707
Education	55,511	58,243	62,085	66,334	69,535
Elementary and secondary education	28,563	29,258	30,576	32,350	33,901
Postsecondary education	24,079	26,141	28,653	30,808	32,346
Special retraining services	2,399	2,390	2,385	2,659	2,751
Other education	471	454	472	517	537
Resource conservation and industrial development	9,797	11,459	10,188	10,935	11,311
Environment	1,525	1,715	1,643	1,753	2,111
Recreation and culture	2,245	2,461	2,819	2,919	3,120
Labour, employment and immigration	899	922	906	1,007	1,030
Housing	2,085	1,790	1,875	1,818	1,995
Foreign affairs and international assistance	.	.	.	.	.
Regional planning and development	1,067	1,089	1,123	1,186	1,320
Research establishments	439	578	615	662	706
General purpose transfers to other government subsectors	1,629	1,300	1,396	2,010	2,147
Debt charges	24,597	23,961	23,580	23,813	23,884
Other expenditures	1,662	1,293	2,444	1,344	1,417
<b>Total expenditures</b>	<b>238,505</b>	<b>249,176</b>	<b>261,517</b>	<b>278,067</b>	<b>294,306</b>
<b>Surplus (+) / deficit (-)</b>	<b>-8,682</b>	<b>-10,131</b>	<b>-8,463</b>	<b>317</b>	<b>6,578</b>

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

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

Source: Statistics Canada, Financial Management System

**Table 3-7**  
**Revenue and expenditures — Provincial and territorial general government revenue and expenditures - Canada total**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>176,640</b>	<b>180,197</b>	<b>188,037</b>	<b>204,412</b>	<b>219,202</b>
Income taxes	67,451	63,314	64,773	73,746	79,627
Personal income taxes	53,311	51,465	52,611	56,814	61,854
Corporation income taxes	13,843	11,498	11,947	16,402	17,282
Mining and logging taxes	297	352	215	531	490
Taxes on payments to non-residents	.	.	.	.	.
Other income taxes	.	.	.	.	.
Consumption taxes	49,221	52,817	54,848	57,337	58,918
General sales tax	28,136	29,564	30,912	32,180	33,648
Alcoholic beverages and tobacco taxes	3,463	4,682	5,024	5,230	5,057
Amusement tax	573	571	532	537	535
Gasoline and motive fuel taxes	6,985	7,464	7,679	7,924	8,030
Liquor profits	3,144	3,334	3,551	3,728	3,803
Remitted gaming profits	5,926	6,095	5,969	6,484	6,599
Other consumption taxes	994	1,107	1,181	1,253	1,248
Property and related taxes	8,408	8,266	8,260	9,225	9,837
General property taxes	3,112	3,200	3,290	3,507	3,561
Capital taxes	3,744	3,328	3,035	3,625	3,795
Other property and related taxes	1,552	1,737	1,935	2,093	2,481
Other taxes <sup>1</sup>	13,866	14,946	15,710	16,352	17,053
Payroll taxes	7,733	8,290	8,624	8,933	9,444
Motor vehicle licences <sup>1</sup>	2,768	2,911	3,025	3,105	3,175
Natural resource taxes and licences	634	602	635	668	768
Miscellaneous taxes	2,731	3,143	3,426	3,646	3,666
Health and drug insurance premiums	2,282	3,000	3,132	3,206	3,253
Contributions to social security plans	6,267	6,738	7,457	8,037	8,649
Sales of goods and services <sup>1</sup>	6,797	6,826	6,744	6,750	6,906
Investment income	21,771	23,705	26,531	29,209	34,365
Other revenue from own sources	578	587	582	549	592
<b>General purpose transfers from other government subsectors <sup>2</sup></b>	<b>27,845</b>	<b>28,912</b>	<b>30,989</b>	<b>25,664</b>	<b>26,923</b>
<b>Specific purpose transfers from other government subsectors <sup>2</sup></b>	<b>5,479</b>	<b>6,207</b>	<b>8,301</b>	<b>19,951</b>	<b>25,453</b>
<b>Total revenue</b>	<b>209,964</b>	<b>215,316</b>	<b>227,326</b>	<b>250,027</b>	<b>271,577</b>

See footnotes at the end of the table.

Table 3-7 – continued

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

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Expenditures</b>					
General government services	4,143	4,439	4,812	4,844	5,068
Protection of persons and property	8,684	9,050	9,385	9,715	10,304
Transportation and communication	8,757	9,226	9,613	10,436	12,506
Health	66,628	70,536	76,191	83,065	88,372
Hospital care	22,048	23,479	25,073	27,424	29,115
Medical care	30,373	31,917	34,230	37,143	39,597
Preventive care	2,399	2,550	2,797	3,062	3,249
Other health services	11,808	12,590	14,092	15,437	16,412
Social services	36,083	36,546	37,303	39,653	42,466
Social assistance	14,250	13,831	13,990	14,809	16,256
Workers' compensation benefits	6,192	6,652	6,317	6,803	7,045
Employee pension plan benefits and changes in equity	95	96	100	100	104
Veterans' benefits	..	..	..	..	..
Motor vehicle accident compensation	520	581	636	684	707
Other social services	15,026	15,386	16,259	17,256	18,354
Education	43,045	43,929	46,288	49,281	51,676
Elementary and secondary education	28,570	29,265	30,584	32,355	33,907
Postsecondary education	11,601	11,794	12,823	13,921	14,664
Special retraining services	2,403	2,412	2,406	2,487	2,567
Other education	472	458	476	517	537
Resource conservation and industrial development	9,833	11,508	10,260	10,947	11,323
Environment	1,526	1,717	1,645	1,753	2,111
Recreation and culture	2,249	2,465	2,824	2,920	3,120
Labour, employment and immigration	905	925	912	1,007	1,031
Housing	2,087	1,792	1,874	1,816	1,993
Foreign affairs and international assistance	..	..	..	..	..
Regional planning and development	1,069	1,091	1,127	1,186	1,321
Research establishments	554	655	718	662	706
General purpose transfers to other government subsectors	1,629	1,300	1,396	2,010	2,147
Debt charges	27,651	27,056	26,827	26,744	27,020
Other expenditures	1,632	1,278	2,442	1,339	1,406
<b>Total expenditures</b>	<b>216,474</b>	<b>223,512</b>	<b>233,615</b>	<b>247,378</b>	<b>262,569</b>
<b>Surplus (+) / deficit (-)</b>	<b>-6,510</b>	<b>-8,196</b>	<b>-6,289</b>	<b>2,649</b>	<b>9,009</b>

1. Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988/1989 to 1997/1998. From 1998/1999 onward, these fees are included under other taxes - motor vehicle licences.
2. The Canada Health and Social Transfer (CHST), general purpose transfer, was replaced by the Canada Social Transfer (CST) and the Canada Health Transfer (CHT) beginning April 1, 2004. The Canada Social Transfer (CST) is classified as a general purpose transfer and the Canada Health Transfer (CHT) is classified to the health function.

Source: Statistics Canada, Financial Management System

**Table 3-8**  
**Revenue and expenditures — Provincial and territorial non-autonomous pension plans - Canada total**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
Contributions to social security plans	1,503	1,551	1,787	1,736	1,746
Investment income	3,351	3,421	3,638	3,750	3,988
<b>Total revenue</b>	<b>4,854</b>	<b>4,972</b>	<b>5,426</b>	<b>5,486</b>	<b>5,734</b>
<b>Expenditures</b>					
<b>Social services</b>	<b>4,854</b>	<b>4,972</b>	<b>5,426</b>	<b>5,486</b>	<b>5,734</b>
Employee pension plan benefits and other expenditures	2,739	2,933	3,175	3,307	3,550
Changes in pension equity of households	2,115	2,039	2,250	2,179	2,184
<b>Total expenditures</b>	<b>4,854</b>	<b>4,972</b>	<b>5,426</b>	<b>5,486</b>	<b>5,734</b>
<b>Surplus (+) / deficit (-)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Source: Statistics Canada, Financial Management System

**Table 3-9**  
**Revenue and expenditures — Universities and colleges - Canada total<sup>1</sup>**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	thousands of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>10,339,207</b>	<b>11,244,357</b>	<b>12,708,921</b>	<b>13,944,883</b>	<b>14,578,584</b>
Sales of goods and services	8,132,232	9,026,491	9,865,103	10,843,777	11,333,439
Tuition fees	4,486,787	5,085,897	5,765,824	6,366,403	6,649,086
Other sales of goods and services	3,645,445	3,940,594	4,099,279	4,477,374	4,684,353
Investment income	396,046	370,231	821,554	900,089	945,312
Other revenue from own sources	1,810,929	1,847,635	2,022,264	2,201,017	2,299,833
<b>Transfers from other levels of government</b>	<b>12,923,599</b>	<b>14,114,778</b>	<b>15,339,551</b>	<b>16,445,827</b>	<b>17,272,331</b>
Transfers from federal government	1,922,197	2,270,560	2,564,931	2,767,845	2,902,432
Transfers from provincial and territorial governments	10,947,140	11,817,345	12,745,152	13,645,770	14,335,434
Transfers from local governments	54,262	26,873	29,468	32,212	34,465
<b>Total revenue</b>	<b>23,262,806</b>	<b>25,359,135</b>	<b>28,048,472</b>	<b>30,390,710</b>	<b>31,850,915</b>
<b>Expenditures</b>					
<b>Education</b>	<b>22,989,436</b>	<b>25,091,972</b>	<b>27,475,075</b>	<b>29,781,257</b>	<b>31,211,530</b>
Postsecondary education	22,717,330	24,820,214	27,206,559	29,483,800	30,902,499
Administration	4,662,921	4,717,093	5,161,947	5,580,693	5,861,237
Education	11,372,063	12,485,313	13,749,835	14,886,311	15,600,477
Support to students	718,845	818,445	960,656	1,063,972	1,111,258
Other postsecondary education expenses	5,963,501	6,799,363	7,334,121	7,952,824	8,329,527
Special retraining services	272,106	271,758	268,516	297,457	309,031
<b>Debt charges</b>	<b>464,815</b>	<b>498,369</b>	<b>575,650</b>	<b>604,736</b>	<b>630,616</b>
<b>Total expenditures</b>	<b>23,454,251</b>	<b>25,590,341</b>	<b>28,050,725</b>	<b>30,385,993</b>	<b>31,842,146</b>
<b>Surplus (+) / deficit (-)</b>	<b>-191,445</b>	<b>-231,206</b>	<b>-2,253</b>	<b>4,718</b>	<b>8,769</b>

1. Excludes "Yukon College" for confidentiality purposes.  
Source: Statistics Canada, Financial Management System

**Table 3-10**  
**Revenue and expenditures — Health and social service institutions - Canada total<sup>1</sup>**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
	thousands of dollars				
<b>Revenue</b>					
<b>Own source revenue</b>	<b>7,229,616</b>	<b>8,066,583</b>	<b>8,359,307</b>	<b>8,997,345</b>	<b>9,412,969</b>
Sales of goods and services	6,183,935	6,742,844	7,178,413	7,740,993	8,110,760
Investment income	120,573	122,103	146,340	155,878	161,905
Other revenue from own sources	925,108	1,201,636	1,034,554	1,100,474	1,140,304
<b>Transfers from other levels of government</b>	<b>42,665,380</b>	<b>45,296,535</b>	<b>48,764,296</b>	<b>52,495,698</b>	<b>55,021,069</b>
Transfers from federal government	1,404	857	6,334	7,517	8,240
Transfers from provincial and territorial governments	42,473,497	45,105,809	48,493,244	52,202,466	54,707,533
Transfers from local governments	190,479	189,869	264,718	285,715	305,296
Transfers from other health and social service institutions	0	0	0	0	0
<b>Total revenue</b>	<b>49,894,996</b>	<b>53,363,118</b>	<b>57,123,603</b>	<b>61,493,043</b>	<b>64,434,038</b>
<b>Expenditures</b>					
<b>Health</b>	<b>46,014,432</b>	<b>48,856,865</b>	<b>52,664,516</b>	<b>56,704,005</b>	<b>59,413,393</b>
Hospital care	24,184,359	25,624,256	27,552,995	29,644,001	31,004,024
Medical care	10,452,910	11,272,160	12,110,117	13,040,986	13,680,634
Preventive care	927,298	953,514	1,077,249	1,169,705	1,220,793
Other health services	10,449,865	11,006,935	11,924,155	12,849,313	13,507,942
<b>Social services</b>	<b>5,668,929</b>	<b>5,998,135</b>	<b>6,405,741</b>	<b>6,888,238</b>	<b>7,214,552</b>
Social assistance	57,131	58,051	47,541	48,390	49,790
Other social services	5,611,798	5,940,084	6,358,200	6,839,848	7,164,762
<b>Housing</b>	<b>4,209</b>	<b>4,634</b>	<b>4,893</b>	<b>4,968</b>	<b>5,092</b>
<b>Debt charges</b>	<b>187,847</b>	<b>205,220</b>	<b>218,531</b>	<b>230,767</b>	<b>238,285</b>
<b>Total expenditures</b>	<b>51,875,417</b>	<b>55,064,854</b>	<b>59,293,681</b>	<b>63,827,978</b>	<b>66,871,322</b>
<b>Surplus (+) / deficit (-)</b>	<b>-1,980,420</b>	<b>-1,701,734</b>	<b>-2,170,077</b>	<b>-2,334,934</b>	<b>-2,437,282</b>

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.

**Source:** Statistics Canada, *Financial Management System*

**Table 3-11**  
**Revenue and expenditures — Local government - Canada total**

	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	millions of dollars				
<b>Revenue</b>					
Own source revenue	50,196.0	51,548.5	54,004.0	56,790.8	58,082.1
Consumption taxes	91.4	96.4	102.3	97.7	101.1
General sales tax	75.6	78.1	84.9	81.7	84.4
Other consumption taxes	15.8	18.3	17.4	16.0	16.7
Property and related taxes	33,321.8	34,263.3	36,085.0	37,921.9	38,946.8
General property taxes	31,311.0	32,198.8	34,539.0	36,438.5	37,537.1
Real property taxes	27,995.1	28,756.1	30,834.6	32,543.0	33,659.0
Lot levies	1,096.5	1,241.7	1,500.6	1,562.4	1,549.0
Special assessments	665.4	764.5	745.6	836.2	801.4
Grants in lieu of taxes	1,554.0	1,436.4	1,458.3	1,496.8	1,527.7
Miscellaneous general property taxes	.	.	.	.	.
Capital taxes	.	.	.	.	.
Other property and related taxes	2,010.8	2,064.5	1,546.0	1,483.4	1,409.7
Land transfer tax	209.5	259.8	274.0	334.3	250.8
Business taxes	1,295.1	1,299.0	740.8	585.6	535.3
Wealth transfer taxes	.	.	.	.	.
Miscellaneous property and related taxes	506.2	505.7	531.2	563.5	623.6
Other taxes	556.5	620.4	632.4	694.5	722.6
Natural resource taxes and licences	.	.	.	.	.
Miscellaneous taxes	556.5	620.4	632.4	694.5	722.6
Sales of goods and services	12,861.5	13,464.4	13,718.7	14,293.8	14,530.1
Investment income	2,609.7	2,332.8	2,620.8	2,943.1	2,937.6
Other revenue from own sources	755.1	771.3	844.9	839.9	843.9
General purpose transfers from other government subsectors	1,335.7	1,474.2	1,540.8	1,617.4	1,619.0
Specific purpose transfers from other government subsectors	31,444.1	33,227.3	34,778.6	36,324.7	37,359.8
<b>Total revenue</b>	<b>82,975.7</b>	<b>86,250.1</b>	<b>90,323.4</b>	<b>94,733.0</b>	<b>97,060.9</b>

Table 3-11 – continued

## Revenue and expenditures — Local government - Canada total

	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	millions of dollars				
<b>Expenditures</b>					
General government services	4,359.6	5,165.1	5,688.6	5,719.4	6,062.1
Executive and legislative	303.5	418.8	462.2	466.0	471.7
General administrative	3,755.1	4,356.0	4,819.3	4,836.9	5,055.8
Other general government services	301.0	390.4	407.1	416.5	534.6
Protection of persons and property	7,707.3	8,096.5	8,632.6	9,225.0	9,665.6
Courts of law	184.3	220.4	241.9	261.7	262.9
Policing	4,593.2	4,804.0	5,106.9	5,437.8	5,704.5
Firefighting	2,464.2	2,584.0	2,736.4	2,934.3	3,043.9
Regulatory measures	331.1	309.1	342.4	389.8	391.7
Other protection of persons and property	134.5	178.9	204.9	201.4	262.7
Transportation and communication	9,094.3	9,245.7	10,078.7	10,980.7	11,545.1
Road transport	7,329.5	7,424.0	8,101.6	8,882.0	9,302.5
Snow removal	987.6	940.2	1,106.7	1,164.8	1,137.1
Parking	189.6	230.9	209.1	266.5	206.6
Other road transport	6,152.3	6,253.0	6,785.8	7,450.7	7,958.8
Public transit	1,559.8	1,598.0	1,736.4	1,843.8	1,895.7
Other transportation and communication	205.0	223.7	240.7	254.9	346.8
Health	1,142.8	1,248.7	1,358.1	1,468.3	1,517.1
Hospital care	70.7	86.3	82.4	74.4	66.5
Medical care	0.2	0.3	0.4	0.4	0.4
Preventive care	543.5	575.4	609.6	663.8	722.6
Other health services	528.4	586.8	665.7	729.7	727.6
Social services	5,187.9	5,285.6	5,510.6	5,704.2	5,493.3
Social assistance	3,398.2	3,365.2	3,434.3	3,509.7	3,460.2
Other social services	1,789.6	1,920.3	2,076.4	2,194.5	2,033.1
Education	34,679.1	36,178.1	38,035.0	39,812.2	40,956.8
Elementary and secondary education	34,027.0	35,538.5	37,365.3	39,113.9	40,241.9
Other education	652.1	639.6	669.7	698.3	714.9
Resource conservation and industrial development	970.9	937.8	1,054.8	1,124.4	1,152.6
Environment	7,168.3	7,432.8	8,351.0	8,981.7	10,135.1
Water purification and supply, sewage collection and disposal	5,131.6	5,415.8	6,125.9	6,798.3	7,720.1
Water purification and supply	2,643.9	2,926.9	3,497.1	3,710.2	4,113.6
Sewage collection and disposal	2,487.8	2,488.9	2,628.8	3,088.1	3,606.5
Garbage, waste collection and disposal	1,907.5	1,873.1	2,095.6	2,027.6	2,267.9
Other environmental services	129.2	143.9	129.5	155.8	147.1
Recreation and culture	5,846.7	5,751.2	6,472.8	7,015.6	7,050.3
Recreation	4,234.2	4,149.8	4,821.3	5,168.5	5,032.0
Culture	1,553.9	1,537.2	1,590.7	1,794.2	1,775.3
Other recreation and culture	58.7	64.2	60.7	53.0	243.0
Housing	1,721.9	1,901.0	2,005.9	1,879.8	1,958.4
Regional planning and development	859.5	903.4	877.4	989.2	1,066.3
Debt charges	3,072.0	3,014.3	2,936.5	2,917.7	2,884.5
Other expenditures	113.0	207.8	1,217.9	51.1	490.6
<b>Total expenditures</b>	<b>81,923.2</b>	<b>85,368.0</b>	<b>92,219.8</b>	<b>95,869.4</b>	<b>99,977.7</b>
<b>Surplus (+) / deficit (-)</b>	<b>1,052.5</b>	<b>882.1</b>	<b>-1,896.4</b>	<b>-1,136.4</b>	<b>-2,916.8</b>

Source: Statistics Canada, Financial Management System



**Table 3-12**  
**Revenue and expenditures — Local general government revenue and expenditures - Canada total**

	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	thousands of dollars				
<b>Revenue</b>					
Own source revenue	40,344,645	41,427,165	43,459,745	45,711,851	46,714,178
Property and related taxes	25,216,004	26,066,057	27,561,288	28,936,177	29,705,281
Real property taxes	20,087,669	20,743,044	22,503,464	23,760,338	24,620,349
Lot levies	1,096,545	1,241,670	1,500,604	1,562,436	1,549,003
Special assessments	665,373	764,538	745,574	836,153	801,375
Grants in lieu of taxes	1,469,708	1,358,216	1,376,398	1,411,265	1,443,863
Federal government	398,364	417,616	432,791	432,463	438,339
Federal government enterprises	114,301	79,832	72,942	88,344	92,105
Provincial and territorial governments	624,671	578,007	588,368	601,404	612,643
Universities	19,514	20,005	19,722	22,331	23,001
Colleges	11,461	8,573	8,796	9,960	10,259
Hospitals	4,173	4,296	4,408	4,991	5,141
Provincial and territorial government enterprises	133,348	117,602	117,977	115,504	120,500
Local government enterprises	163,876	132,285	131,394	136,268	141,875
Land transfer tax	209,536	259,757	273,994	334,304	250,803
Business taxes	1,263,932	1,266,951	706,766	549,606	500,861
Other property-related taxes	423,241	431,881	454,488	482,075	539,027
Consumption taxes	91,430	96,387	102,279	97,668	101,099
General sales tax	86,442	90,947	96,940	91,920	95,116
Amusement tax	4,988	5,440	5,339	5,748	5,983
Other taxes	555,742	619,738	631,634	693,747	721,902
Other licences and permits	539,065	595,004	608,087	650,800	679,036
Other miscellaneous taxes	16,677	24,734	23,547	42,947	42,866
Sales of goods and services	11,217,092	11,641,456	11,804,220	12,311,861	12,515,841
Intergovernment	23,330	25,179	26,400	28,477	29,332
General	11,193,762	11,616,277	11,777,820	12,283,384	12,486,509
Water	2,697,671	2,847,391	2,963,645	3,077,762	3,149,050
Rentals	408,001	475,677	468,557	494,196	501,522
Concessions and franchises	86,904	88,477	97,443	112,733	117,778
Other sales of goods and services	8,001,186	8,204,732	8,248,175	8,599,053	8,718,159
Investment income	2,535,109	2,260,957	2,545,493	2,864,104	2,858,336
Remitted trading profits	195,683	172,202	217,322	217,900	220,000
Interest income from own enterprises	256,639	253,032	251,052	320,184	318,663
Other interest income	286,544	291,886	298,695	282,886	298,586
Other investment income	1,796,243	1,543,837	1,778,424	2,043,134	2,021,087
Other revenue from own sources	729,268	742,570	814,831	808,294	811,719
Other fines and penalties	588,193	615,401	639,187	672,308	685,066
Miscellaneous revenue from own sources	141,075	127,169	175,644	135,986	126,653
Transfers	7,569,634	8,102,508	8,628,705	9,161,227	9,661,138
General purpose transfers	1,335,653	1,474,235	1,540,818	1,617,394	1,618,974
Provincial and territorial governments	1,335,653	1,474,235	1,540,818	1,617,394	1,618,974
Specific purpose transfers	6,233,981	6,628,273	7,087,887	7,543,833	8,042,164
Federal government	331,767	645,828	647,329	729,673	841,009
General services	13,575	14,972	24,508	22,576	49,750
Protection of persons and property	8,737	10,357	16,349	18,407	19,155
Transportation and communication	43,548	132,074	72,578	88,360	153,027
Health	931	1,337	1,851	5,411	1,146
Social services	40,298	63,674	52,442	44,474	46,923
Resource conservation and industrial development	18,404	23,781	16,589	15,452	16,468
Environment	10,404	25,136	78,476	102,923	103,069
Recreation and culture	19,569	26,766	34,120	61,044	58,516
Housing	160,455	333,343	341,760	361,439	378,431
Regional planning and development	3,508	6,673	5,122	2,692	1,820
Other federal government specific purpose transfers	12,338	7,715	3,534	6,895	12,704
Provincial and territorial governments	5,902,214	5,982,445	6,440,558	6,814,160	7,201,155
General services	215,621	118,480	207,474	144,435	159,702
Protection of persons and property	87,833	97,836	110,540	104,418	119,458
Transportation and communication	785,505	899,328	938,957	1,116,972	1,244,828
Health	459,796	474,670	548,455	559,594	614,953
Social services	3,020,533	3,134,050	3,276,303	3,330,452	3,382,229
Resource conservation and industrial development	111,114	129,266	121,874	203,496	180,675
Environment	440,194	477,925	541,380	589,794	644,702
Recreation and culture	286,372	281,439	305,065	339,193	390,203
Housing	245,122	254,875	259,677	269,032	300,058
Regional planning and development	17,089	31,054	47,849	69,387	79,849
Debt charges (interest)	187,987	44,286	57,205	46,263	44,332
Other provincial and territorial government specific purpose transfers	45,048	39,236	25,779	41,124	40,166
<b>Total revenue</b>	<b>47,914,279</b>	<b>49,529,673</b>	<b>52,088,450</b>	<b>54,873,078</b>	<b>56,375,316</b>

Table 3-12 – continued

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

	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	thousands of dollars				
<b>Expenditures</b>					
General government services	4,359,578	5,165,139	5,688,639	5,719,359	6,062,095
Executive and legislature	303,479	418,801	462,227	466,013	471,681
General administrative	3,755,144	4,355,965	4,819,291	4,836,883	5,055,825
Other general government services	300,955	390,373	407,121	416,463	534,589
Protection of persons and property	7,707,272	8,096,465	8,632,608	9,225,001	9,665,621
Courts of law	184,268	220,432	241,913	261,720	262,877
Policing	4,593,197	4,804,034	5,106,898	5,437,786	5,704,469
Firefighting	2,464,224	2,584,037	2,736,449	2,934,329	3,043,892
Regulatory measures	331,123	309,107	342,434	389,804	391,720
Other protection of persons and property	134,460	178,855	204,914	201,362	262,663
Transportation and communication	9,094,338	9,245,703	10,078,677	10,980,749	11,545,112
Roads and streets	6,152,254	6,253,001	6,785,758	7,450,682	7,958,797
Snow and ice removal	987,564	940,169	1,106,704	1,164,823	1,137,123
Parking	189,645	230,858	209,104	266,544	206,623
Public transit	1,559,840	1,598,007	1,736,410	1,843,812	1,895,723
Other transportation and communication	205,035	223,668	240,701	254,888	346,846
Health	1,142,819	1,248,668	1,358,072	1,468,330	1,517,110
Hospital care	70,746	86,255	82,438	74,357	66,493
Medical care	238	272	351	438	446
Preventive care	543,468	575,371	609,619	663,786	722,592
Other health services	528,367	586,770	665,664	729,749	727,579
Social services	5,187,874	5,285,551	5,510,649	5,704,180	5,493,263
Social assistance	3,398,243	3,365,249	3,434,290	3,509,690	3,460,160
Other social services	1,789,631	1,920,302	2,076,359	2,194,490	2,033,103
Education	223,890	202,385	202,342	205,221	198,149
Resource conservation and industrial development	970,859	937,830	1,054,767	1,124,402	1,152,578
Agriculture	169,781	187,049	185,753	192,840	207,030
Tourism promotion	69,267	59,528	117,146	67,307	66,021
Trade and industry	373,281	354,419	372,461	402,705	400,524
Other resource conservation and industrial development	358,530	336,834	379,407	461,550	479,003
Environment	7,168,290	7,432,848	8,351,000	8,981,743	10,135,087
Water purification and supply	2,643,861	2,926,920	3,497,112	3,710,241	4,113,612
Sewage collection and disposal	2,487,776	2,488,922	2,628,797	3,088,081	3,606,507
Garbage and waste collection and disposal	1,907,482	1,873,100	2,095,554	2,027,596	2,267,875
Other environmental services	129,171	143,906	129,537	155,825	147,093
Recreation and culture	5,846,720	5,751,152	6,472,763	7,015,622	7,050,286
Recreation	4,234,182	4,149,763	4,821,338	5,168,451	5,031,970
Culture	1,553,872	1,537,216	1,590,737	1,794,218	1,775,288
Other recreation and culture	58,666	64,173	60,688	52,953	243,028
Housing	1,721,882	1,901,034	2,005,897	1,879,764	1,958,357
Regional planning and development	859,517	903,391	877,434	989,182	1,066,274
Planning and zoning	548,522	595,988	611,012	652,708	683,776
Community and regional development	310,995	307,403	266,422	336,474	382,498
Other regional planning and development	0	0	0	0	0
Debt charges	2,328,317	2,291,318	2,207,397	2,215,020	2,196,839
Interest	2,268,900	2,230,349	2,151,666	2,155,233	2,135,287
Other debt charges	59,417	60,969	55,731	59,787	61,552
Other expenditures	113,040	207,849	1,217,879	51,080	490,567
<b>Total expenditures</b>	<b>46,724,396</b>	<b>48,669,333</b>	<b>53,658,124</b>	<b>55,559,653</b>	<b>58,531,338</b>
<b>Surplus (+) / deficit (-)</b>	<b>1,189,883</b>	<b>860,340</b>	<b>-1,569,674</b>	<b>-686,575</b>	<b>-2,156,022</b>

Source: Statistics Canada, Financial Management System

**Table 3-13**  
**Revenue and expenditures — School boards - Canada total**

	2001	2002 <sup>r</sup>	2003 <sup>r</sup>	2004 <sup>r</sup>	2005 <sup>p</sup>
	thousands of dollars				
<b>Revenue</b>					
Own source revenue	9,851,322	10,121,370	10,544,256	11,078,982	11,368,047
Property and related taxes	8,105,789	8,197,216	8,523,696	8,985,717	9,241,478
Real property taxes	7,907,445	8,013,090	8,331,092	8,782,686	9,038,686
Grants in lieu of taxes	84,244	78,233	81,878	85,575	83,792
Federal government	32,480	30,971	32,443	33,855	33,230
Federal government business enterprises	876	469	484	510	516
Provincial and territorial governments	44,850	40,749	42,638	44,554	43,373
Provincial and territorial government business enterprises	3,758	4,322	4,479	4,722	4,737
Municipal governments	510	527	556	568	578
Local government business enterprises	1,770	1,195	1,278	1,366	1,358
Business taxes	31,123	32,065	34,011	36,040	34,461
Miscellaneous property and related taxes	82,977	73,828	76,715	81,416	84,539
Other taxes	723	695	737	781	747
Other licences and permits	723	695	737	781	747
Sales of goods and services	1,644,381	1,822,908	1,914,441	1,981,926	2,014,297
Intergovernment	519,393	515,877	544,415	561,978	568,725
General	1,124,988	1,307,031	1,370,026	1,419,948	1,445,572
Rentals	66,368	105,892	110,991	116,305	118,968
Other sales of goods and services	1,058,620	1,201,139	1,259,035	1,303,643	1,326,604
Investment income	74,635	71,844	75,310	78,953	79,241
Other interest income	6,324	6,985	7,409	7,851	7,507
Other investment income	68,311	64,859	67,901	71,102	71,734
Other revenue from own sources	25,794	28,707	30,072	31,605	32,284
Miscellaneous revenue from own sources	25,794	28,707	30,072	31,605	32,284
Specific purpose transfers from other government sub-sectors	25,379,329	26,773,645	27,865,262	28,956,652	29,486,194
Federal government	89,923	104,689	96,651	100,407	103,785
Education	89,923	104,689	96,651	100,407	103,785
Provincial and territorial governments	25,120,176	26,494,344	27,594,042	28,680,492	29,213,866
Education	24,701,947	26,089,163	27,166,603	28,241,666	28,771,044
Debt charges (interest)	418,229	405,181	427,439	438,826	442,822
Municipal governments	169,230	174,612	174,569	175,753	168,543
Education	169,230	174,612	174,569	175,753	168,543
<b>Total revenue</b>	<b>35,230,651</b>	<b>36,895,015</b>	<b>38,409,518</b>	<b>40,035,634</b>	<b>40,854,241</b>
<b>Expenditures</b>					
Education	34,624,407	36,150,312	38,007,178	39,782,766	40,927,379
Debt charges	743,666	722,988	729,095	702,691	687,683
Interest	734,845	712,633	718,205	691,582	676,489
Other debt charges	8,821	10,355	10,890	11,109	11,194
<b>Total expenditures</b>	<b>35,368,073</b>	<b>36,873,300</b>	<b>38,736,273</b>	<b>40,485,457</b>	<b>41,615,062</b>
<b>Surplus (+) / deficit (-)</b>	<b>-137,422</b>	<b>21,715</b>	<b>-326,755</b>	<b>-449,823</b>	<b>-760,821</b>

Source: Statistics Canada, Financial Management System

**Table 3-14**  
**Revenue and expenditures — Canada Pension Plan**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
millions of dollars					
<b>Revenue</b>					
Own source revenue	27,028	28,605	30,981	31,855	32,320
Contributions to social security plans	23,533	25,043	27,858	28,583	29,960
Investment income	3,495	3,563	3,123	3,273	2,360
Interest income	3,495	3,563	3,122	3,273	2,360
Interest income from federal government	535	508	524	473	21
Interest income from provincial and territorial governments	2,725	2,397	2,073	1,707	1,039
Other interest income	235	658	525	1,093	1,300
<b>Total revenue</b>	<b>27,028</b>	<b>28,605</b>	<b>30,981</b>	<b>31,855</b>	<b>32,320</b>
<b>Expenditures</b>					
Social services	20,872	21,864	22,949	24,117	25,358
Social assistance	20,872	21,864	22,949	24,117	25,358
<b>Total expenditures</b>	<b>20,872</b>	<b>21,864</b>	<b>22,949</b>	<b>24,117</b>	<b>25,358</b>
<b>Surplus (+) / deficit (-)</b>	<b>6,156</b>	<b>6,741</b>	<b>8,032</b>	<b>7,739</b>	<b>6,962</b>

Source: Statistics Canada, Financial Management System

**Table 3-15**  
**Revenue and expenditures — Quebec Pension Plan**

	2001/2002	2002/2003 <sup>r</sup>	2003/2004 <sup>r</sup>	2004/2005 <sup>r</sup>	2005/2006 <sup>p</sup>
millions of dollars					
<b>Revenue</b>					
<b>Own source revenue</b>	<b>7,473</b>	<b>8,209</b>	<b>8,922</b>	<b>9,293</b>	<b>9,875</b>
Contributions to social security plans	6,697	7,434	8,163	8,461	8,882
Sales of goods and services	0	1	2	2	3
Investment income	776	774	757	830	991
<b>Total revenue</b>	<b>7,473</b>	<b>8,209</b>	<b>8,922</b>	<b>9,293</b>	<b>9,875</b>
<b>Expenditures</b>					
<b>Social services</b>	<b>6,506</b>	<b>6,874</b>	<b>7,248</b>	<b>7,657</b>	<b>7,998</b>
Social assistance	6,506	6,874	7,248	7,657	7,998
<b>Total expenditures</b>	<b>6,506</b>	<b>6,874</b>	<b>7,248</b>	<b>7,657</b>	<b>7,998</b>
<b>Surplus (+) / deficit (-)</b>	<b>967</b>	<b>1,336</b>	<b>1,674</b>	<b>1,636</b>	<b>1,877</b>

Source: Statistics Canada, Financial Management System

**Table 4-1**  
**Government business enterprises — Federal income and expenses, for the fiscal year ended nearest to December 31<sup>1</sup>**

	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Income</b>					
Sales of goods and services	12,562,135	10,830,751	13,497,939	13,106,559	14,633,783
Investment income	9,853,395	9,485,643	8,748,409	8,452,456	7,643,098
Subsidies	529,493	509,584	483,275	613,835	528,987
Other income	205,428	90,067	376,104	995,846	580,285
<b>Total income</b>	<b>23,150,451</b>	<b>20,916,045</b>	<b>23,105,727</b>	<b>23,168,696</b>	<b>23,386,153</b>
<b>Expenses</b>					
Cost of goods and services including salaries and wages	13,309,887	11,359,342	13,098,060	12,493,602	12,805,327
Debt charges	3,028,530	2,675,710	2,150,384	1,942,532	1,437,478
Grants in lieu of taxes	13,441	12,150	14,672	11,380	9,263
Provision for depreciation and depletion	372,693	321,369	423,386	373,753	397,396
Other expenses	1,197,985	1,571,413	1,129,377	1,172,704	1,883,109
<b>Total expense</b>	<b>17,922,536</b>	<b>15,939,984</b>	<b>16,815,879</b>	<b>15,993,971</b>	<b>16,532,573</b>
<b>Net income (loss)</b>					
Net income (loss) before provision for income tax	5,227,915	4,976,061	6,289,848	7,174,725	6,853,580
Provision for income tax	254,245	329,806	376,799	271,820	557,649
Net income (loss) after provision for income tax	4,973,670	4,646,255	5,913,049	6,902,905	6,295,931

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

**Source:** Statistics Canada, Financial Management System

**Table 4-2**  
**Government business enterprises — Provincial and territorial income and expenses, for the fiscal year ended nearest to December 31 - Canada total**

	1999 <sup>r</sup>	2000 <sup>r</sup>	2001 <sup>r</sup>	2002 <sup>r</sup>	2003 <sup>p</sup>
	thousands of dollars				
<b>Income</b>					
Sales of goods and services	65,669,098	74,575,628	77,255,614	78,522,540	82,462,089
Investment income	4,937,977	5,804,092	4,139,607	4,086,225	3,654,083
Subsidies	1,338,668	1,464,630	899,416	1,298,369	1,362,917
Other income	490,256	1,059,594	348,344	589,126	391,465
<b>Total income</b>	<b>72,435,999</b>	<b>82,903,945</b>	<b>82,642,981</b>	<b>84,496,260</b>	<b>87,870,554</b>
<b>Expenses</b>					
Cost of goods and services including salaries and wages	44,422,393	52,254,752	55,779,715	56,450,841	59,512,235
Debt charges <sup>1</sup>	11,063,129	11,256,605	9,444,926	8,542,115	7,624,754
Grants in lieu of taxes	15,302	15,281	16,161	16,128	17,135
Provision for depreciation and depletion	4,491,833	4,423,044	4,499,409	4,795,010	4,829,162
Other expenses	2,302,139	2,002,483	1,758,263	2,868,486	2,623,028
<b>Total expenses</b>	<b>62,294,796</b>	<b>69,952,166</b>	<b>71,498,474</b>	<b>72,672,580</b>	<b>74,606,314</b>
<b>Net income (loss)</b>					
Net income (loss) before provision for income tax	10,141,203	12,951,779	11,144,507	11,823,680	13,264,240
Provision for income tax	8,734	12,705	13,295	7,996	6,653
Net income(loss) after provision for income tax	10,132,469	12,939,074	11,131,212	11,815,684	13,257,587

1. Excludes interest capitalized during construction of fixed assets.

**Source:** Statistics Canada, *Financial Management System*

**Table 4-3**  
**Government business enterprises — Federal government balance sheet, as at the end of the fiscal year nearest to December 31<sup>1</sup>**

	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Financial assets</b>					
Cash on hand and on deposit	10,655,834	11,908,116	8,658,863	6,779,108	6,363,012
Receivables	8,422,286	8,299,616	8,494,941	7,320,079	6,699,489
Accrued revenue and prepaid expenses	2,081,365	1,985,567	1,893,681	1,331,283	1,677,932
Advances	25,161,992	29,111,523	29,941,357	24,546,725	23,928,719
Securities	97,123,444	107,096,865	115,630,080	112,871,263	113,731,646
Other financial assets	3,741,765	2,428,221	2,978,738	4,804,613	5,318,903
<b>Total financial assets</b>	<b>147,186,686</b>	<b>160,829,908</b>	<b>167,597,660</b>	<b>157,653,071</b>	<b>157,719,701</b>
Inventories	1,840,287	1,276,534	1,132,874	1,491,856	1,243,111
Net fixed assets	5,634,194	6,998,560	7,225,870	7,033,992	6,840,033
Deferred charges	271,541	251,440	280,341	257,355	217,890
Other assets	198,108	159,974	216,025	320,977	393,434
<b>Total assets</b>	<b>155,130,816</b>	<b>169,516,416</b>	<b>176,452,771</b>	<b>166,757,251</b>	<b>166,414,169</b>
<b>Liabilities and net worth</b>					
<b>Liabilities</b>					
Bank overdrafts	5,109	332	18,483	252	282
Savings deposits	0	0	0	0	0
Payables	5,670,073	3,618,469	4,595,502	5,328,754	4,617,360
Accrued expenses and deferred credits	2,298,915	2,413,168	2,281,215	1,624,313	1,810,002
Advances	46,682,354	53,126,037	53,888,757	43,925,403	40,190,840
Bonds and debentures	30,703,875	33,522,022	36,500,105	35,566,168	32,494,302
Other securities	15,919,537	17,694,265	17,000,295	15,028,228	15,323,823
Deposits	2,064,864	2,634,378	2,203,012	1,410,512	1,946,512
Minority interests	0	0	0	0	0
Other liabilities	44,904,036	48,806,412	51,279,230	53,987,358	58,998,646
<b>Total liabilities</b>	<b>148,248,763</b>	<b>161,815,083</b>	<b>167,766,598</b>	<b>156,870,988</b>	<b>155,381,767</b>
<b>Net worth</b>					
<b>Surplus</b>	<b>4,918,823</b>	<b>5,602,061</b>	<b>6,422,664</b>	<b>7,610,959</b>	<b>8,281,578</b>
Unappropriated surplus	1,001,139	1,490,879	1,783,945	2,206,580	2,058,248
Appropriated surplus	680,506	961,355	1,428,124	2,279,565	3,127,258
Contributed surplus	3,237,178	3,149,827	3,210,595	3,124,814	3,096,072
Capital stock	1,963,230	2,099,272	2,263,509	2,275,304	2,750,824
<b>Total net worth</b>	<b>6,882,053</b>	<b>7,701,333</b>	<b>8,686,173</b>	<b>9,886,263</b>	<b>11,032,402</b>
<b>Total liabilities and net worth</b>	<b>155,130,816</b>	<b>169,516,416</b>	<b>176,452,771</b>	<b>166,757,251</b>	<b>166,414,169</b>

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

Source: Statistics Canada, Financial Management System

**Table 4-4**  
**Government business enterprises — Provincial and territorial government balance sheet, as at the end of the fiscal year nearest to December 31 - Canada total**

	1999 <sup>r</sup>	2000 <sup>r</sup>	2001 <sup>r</sup>	2002 <sup>r</sup>	2003 <sup>p</sup>
	thousands of dollars				
<b>Financial assets</b>					
Cash on hand, deposits and receivables	10,134,816	12,165,803	10,289,860	10,168,549	9,576,786
Advances	27,767,343	26,996,471	9,691,433	11,703,063	10,173,800
Securities	30,461,258	34,292,628	51,988,240	51,069,101	57,644,703
Other financial assets	3,484,115	3,002,374	3,284,756	2,110,464	2,315,474
<b>Total financial assets</b>	<b>71,847,532</b>	<b>76,457,276</b>	<b>75,254,289</b>	<b>75,051,177</b>	<b>79,710,763</b>
Inventories	2,402,857	2,232,306	2,556,337	2,621,745	2,792,578
Net fixed assets	105,157,478	106,639,476	108,470,307	111,108,268	112,592,109
Deferred charges and other assets	7,955,428	9,419,226	12,323,220	10,931,473	6,763,280
<b>Total assets</b>	<b>187,363,295</b>	<b>194,748,284</b>	<b>198,604,153</b>	<b>199,712,663</b>	<b>201,858,730</b>
<b>Liabilities and net worth</b>					
<b>Liabilities</b>					
Savings deposits	9,878,158	10,931,568	11,474,544	12,183,275	13,172,462
Payables	10,937,009	11,673,514	8,616,892	8,955,119	9,092,397
Advances	63,714,042	68,845,856	41,726,559	44,041,637	43,974,196
Bonds and debentures issued	48,249,034	45,581,940	72,839,342	70,573,758	70,938,912
Other securities	10,657,613	10,425,291	13,411,970	12,918,106	10,349,286
Other liabilities	26,494,593	26,859,582	29,852,890	30,201,107	33,164,406
<b>Total liabilities</b>	<b>169,930,449</b>	<b>174,317,751</b>	<b>177,922,197</b>	<b>178,873,002</b>	<b>180,691,659</b>
<b>Total net worth</b>	<b>17,432,847</b>	<b>20,430,533</b>	<b>20,681,956</b>	<b>20,839,661</b>	<b>21,167,071</b>
<b>Total liabilities and net worth</b>	<b>187,363,296</b>	<b>194,748,285</b>	<b>198,604,153</b>	<b>199,712,663</b>	<b>201,858,730</b>

*Source: Statistics Canada, Financial Management System*



**Table 5-1**  
**Balance sheets — Consolidated federal, provincial and territorial general government and local<sup>1</sup> government balance sheet, as at March 31**

	2000	2001	2002	2003	2004
	millions of dollars				
<b>Financial assets</b>					
Cash on hand and on deposit	32,520	37,653	35,104	36,751	40,965
Receivables	33,157	41,418	35,099	34,771	38,814
Advances	89,000	101,861	106,343	106,209	104,195
Securities	126,239	139,203	154,265	155,435	166,064
Other financial assets	8,353	8,029	8,118	8,461	8,795
<b>Total financial assets</b>	<b>289,269</b>	<b>328,164</b>	<b>338,929</b>	<b>341,627</b>	<b>358,833</b>
<b>Liabilities</b>					
Bank overdrafts	7,924	9,293	11,027	7,937	7,226
Payables	70,988	73,398	75,572	68,430	75,877
Advances	16,784	16,346	13,999	12,512	15,672
Coins in circulation	3,601	3,763	3,914	4,122	4,193
Treasury bills	104,090	92,280	96,843	107,902	112,392
Savings bonds	36,775	37,244	35,860	35,021	34,425
Bonds and debentures	538,075	544,966	547,904	547,204	527,578
Other securities	55,719	56,164	56,209	61,690	77,991
Deposits	59,716	59,517	60,369	57,195	61,985
Liabilities to pension plans	194,508	194,771	192,130	193,296	196,970
Other liabilities	33,776	40,795	41,845	40,827	42,885
<b>Total liabilities</b>	<b>1,121,956</b>	<b>1,128,537</b>	<b>1,135,672</b>	<b>1,136,136</b>	<b>1,157,194</b>
<b>Net financial debt</b>	<b>832,687</b>	<b>800,373</b>	<b>796,743</b>	<b>794,509</b>	<b>798,361</b>
<b>Per capita (\$)</b>	<b>27,215</b>	<b>25,891</b>	<b>25,483</b>	<b>25,164</b>	<b>25,044</b>
<b>Population at April 1</b>	<b>30,597,172</b>	<b>30,912,657</b>	<b>31,265,843</b>	<b>31,573,504</b>	<b>31,877,982</b>

1. Local governments include general government and school boards.

Source: Statistics Canada, Financial Management System

Table 5-2

**Balance sheets — Consolidated provincial and territorial general government and local<sup>1</sup> government balance sheet, as at March 31**

	2000	2001	2002	2003	2004
	millions of dollars				
<b>Financial assets</b>					
Cash on hand and on deposit	14,203	17,013	15,718	15,719	16,585
Receivables	29,841	38,352	30,891	34,706	37,701
Advances	38,225	40,318	42,452	43,858	46,056
Securities	144,749	156,678	169,996	167,938	179,765
Other financial assets	6,571	6,332	6,372	6,659	7,093
<b>Total financial assets</b>	<b>233,589</b>	<b>258,693</b>	<b>265,429</b>	<b>268,880</b>	<b>287,200</b>
<b>Liabilities</b>					
Bank overdrafts	4,020	4,692	5,181	2,989	3,103
Payables	39,919	39,249	43,445	45,457	51,355
Advances	15,390	15,373	13,052	11,827	15,096
Coins in circulation	.	.	.	.	.
Treasury bills	8,498	7,838	7,895	9,273	6,605
Savings bonds	9,876	10,828	11,839	12,437	13,095
Bonds and debentures	243,551	249,667	254,468	259,619	252,034
Other securities	44,417	43,594	48,444	54,566	70,271
Deposits	48,677	47,890	48,138	43,951	48,493
Liabilities to pension plans	66,162	65,586	65,209	67,588	69,410
Other liabilities	24,033	29,049	29,811	29,190	32,451
<b>Total liabilities</b>	<b>504,543</b>	<b>513,766</b>	<b>527,482</b>	<b>536,897</b>	<b>561,913</b>
<b>Net financial debt</b>	<b>270,954</b>	<b>255,073</b>	<b>262,053</b>	<b>268,017</b>	<b>274,713</b>
<b>Per capita (\$)</b>	<b>8,856</b>	<b>8,251</b>	<b>8,381</b>	<b>8,489</b>	<b>8,618</b>
<b>Population at April 1</b>	<b>30,597,172</b>	<b>30,912,657</b>	<b>31,265,843</b>	<b>31,573,504</b>	<b>31,877,982</b>

1. Local governments include general government and school boards.

Source: Statistics Canada, Financial Management System

**Table 5-3**  
**Balance sheets — Federal general government balance sheet, as at March 31**

	2001	2002	2003	2004	2005
	millions of dollars				
<b>Financial assets</b>					
Cash on hand and on deposit	20,640	19,386	21,032	24,380	24,684
Receivables	4,169	6,654	5,019	6,943	7,405
Advances	61,555	63,893	62,352	58,184	56,286
Securities	11,539	14,157	12,941	13,973	12,943
Other financial assets	1,697	1,746	1,802	1,702	1,555
<b>Total financial assets</b>	<b>99,600</b>	<b>105,836</b>	<b>103,146</b>	<b>105,182</b>	<b>102,873</b>
<b>Liabilities</b>					
Bank overdrafts	4,601	5,846	4,948	4,123	4,294
Payables	35,252	34,573	27,927	30,352	35,897
Advances	985	949	686	621	544
Coins in circulation	3,763	3,914	4,122	4,193	4,310
Treasury bills	88,700	94,201	104,600	113,400	127,200
Savings bonds	26,416	24,021	22,584	21,330	19,080
Bonds and debentures	320,055	318,071	307,058	295,605	280,011
Other securities	12,570	7,765	7,124	7,720	6,705
Deposits	11,627	12,231	13,244	13,492	8,202
Liabilities to pension plans	129,185	126,921	125,708	127,560	129,579
Other liabilities	11,746	12,034	11,637	10,434	10,395
<b>Total liabilities</b>	<b>644,900</b>	<b>640,526</b>	<b>629,638</b>	<b>628,830</b>	<b>626,217</b>
<b>Net financial debt</b>	<b>545,300</b>	<b>534,690</b>	<b>526,492</b>	<b>523,648</b>	<b>523,344</b>
<b>Per capita (\$)</b>	<b>17,640</b>	<b>17,101</b>	<b>16,675</b>	<b>16,427</b>	<b>16,266</b>
<b>Population at April 1</b>	<b>30,912,657</b>	<b>31,265,843</b>	<b>31,573,504</b>	<b>31,877,982</b>	<b>32,173,890</b>

Source: Statistics Canada, Financial Management System

**Table 5-4**  
**Balance sheets — Provincial and territorial general government balance sheet, as at March 31 - Canada total**

	2000	2001	2002	2003	2004
	millions of dollars				
<b>Financial assets</b>					
Cash on hand and on deposit	5,457	5,674	3,930	4,143	4,117
Receivables	24,075	28,763	22,642	24,411	26,459
Advances	36,195	38,485	39,911	41,282	43,352
Securities	166,423	178,636	188,960	184,940	201,526
Other financial assets	2,181	2,556	2,925	3,311	3,369
<b>Total financial assets</b>	<b>234,331</b>	<b>254,114</b>	<b>258,368</b>	<b>258,087</b>	<b>278,823</b>
<b>Liabilities</b>					
Bank overdrafts	3,504	4,153	4,689	2,594	2,642
Payables	34,084	32,541	33,764	34,655	39,160
Advances	8,346	9,211	8,879	6,947	9,825
Coins in circulation					
Treasury bills	10,393	9,733	10,213	11,508	8,932
Savings bonds	9,876	10,828	11,839	12,437	13,095
Bonds and debentures	243,632	249,389	255,768	257,763	256,011
Other securities	44,657	43,834	46,954	55,510	71,435
Deposits	48,718	47,931	48,282	44,097	48,655
Liabilities to pension plans	66,162	65,586	65,209	67,588	69,410
Other liabilities	21,125	22,721	22,202	20,869	22,935
<b>Total liabilities</b>	<b>490,497</b>	<b>495,927</b>	<b>507,799</b>	<b>513,968</b>	<b>542,100</b>
<b>Net financial debt</b>	<b>256,166</b>	<b>241,813</b>	<b>249,431</b>	<b>255,881</b>	<b>263,277</b>
<b>Per capita (\$)</b>	<b>8,372</b>	<b>7,822</b>	<b>7,978</b>	<b>8,104</b>	<b>8,259</b>
<b>Population at April 1</b>	<b>30,597,172</b>	<b>30,912,657</b>	<b>31,265,843</b>	<b>31,573,504</b>	<b>31,877,982</b>

Source: Statistics Canada, Financial Management System

**Table 5-5**  
**Balance sheets — Local government, as at December 31<sup>1</sup>**

	1999	2000	2001	2002	2003
	millions of dollars				
<b>Financial assets</b>					
Cash on hand and on deposit	8,746	11,339	11,788	11,576	12,468
Receivables	7,985	11,808	9,966	12,079	12,965
Advances	2,485	2,288	2,617	2,655	2,797
Securities	16,134	15,850	19,392	22,262	21,827
Other financial assets	4,432	3,818	3,590	3,494	3,888
<b>Total financial assets</b>	<b>39,782</b>	<b>45,103</b>	<b>47,353</b>	<b>52,066</b>	<b>53,945</b>
<b>Liabilities</b>					
Payables	8,570	9,466	11,890	12,981	14,379
Bank loans	2,142	3,066	2,420	1,750	2,057
Advances	5,358	3,552	3,828	3,209	3,307
Bonds and debentures	35,591	35,950	34,228	37,941	36,120
Other liabilities	2,909	6,329	7,609	8,321	9,518
<b>Total liabilities</b>	<b>54,570</b>	<b>58,363</b>	<b>59,975</b>	<b>64,202</b>	<b>65,381</b>
<b>Net financial debt</b>	<b>14,788</b>	<b>13,260</b>	<b>12,622</b>	<b>12,136</b>	<b>11,436</b>
<b>Per capita (\$)</b>	<b>484</b>	<b>430</b>	<b>405</b>	<b>385</b>	<b>360</b>
<b>Population at January 1</b>	<b>30,528,850</b>	<b>30,828,130</b>	<b>31,182,448</b>	<b>31,501,729</b>	<b>31,805,716</b>

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

**Source:** Statistics Canada, Financial Management System

**Table 5-6**  
**Balance sheets — Federal government non-autonomous employee pension plans<sup>1</sup>, as at March 31**

	2001	2002	2003	2004	2005
	millions of dollars				
<b>Assets</b>					
Advances to government	129,185	126,921	125,708	127,560	129,579
<b>Liabilities</b>					
Pension liabilities	129,185	126,921	125,708	127,560	129,579

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

**Source:** Statistics Canada, Financial Management System

**Table 5-7**  
**Balance sheets — Provincial and territorial non-autonomous employee pension plans, as at March 31 - Canada total**

	2000	2001	2002	2003	2004
	millions of dollars				
<b>Assets</b>					
Advances to government	44,737	46,557	48,676	50,744	53,044
<b>Liabilities</b>					
Pension liabilities	44,737	46,557	48,676	50,744	53,044

**Source:** Statistics Canada, Financial Management System

**Table 5-8**  
**Balance sheets — Canada Pension Plan, as at March 31**

	2001	2002	2003	2004	2005
	millions of dollars				
<b>Financial assets</b>					
<b>Securities</b>	<b>29,591</b>	<b>28,276</b>	<b>26,573</b>	<b>25,533</b>	<b>24,876</b>
Federal government bonds	3,403	3,386	3,369	3,352	3,335
Provincial and territorial government bonds	26,158	24,860	23,189	22,181	21,541
Provincial and territorial government enterprise bonds	30	30	15	0	0
Short term investments in Canada bonds	0	0	0	0	0
Deposits with Canada Pension Plan investment board	8,042	14,717	17,453	32,894	51,121
Receivables	2,624	2,692	2,685	2,872	2,894
Canada Pension Plan account	6,420	6,770	7,093	7,483	2,771
<b>Total financial assets</b>	<b>46,677</b>	<b>52,455</b>	<b>53,804</b>	<b>68,782</b>	<b>81,662</b>
<b>Total liabilities</b>	<b>102</b>	<b>102</b>	<b>131</b>	<b>205</b>	<b>310</b>
<b>Net financial wealth</b>	<b>46,575</b>	<b>52,353</b>	<b>53,673</b>	<b>68,577</b>	<b>81,352</b>

*Source: Statistics Canada, Financial Management System*

**Table 5-9**  
**Balance sheets — Quebec Pension Plan, as at March 31**

	2000	2001	2002	2003	2004
	millions of dollars				
<b>Financial assets</b>					
Deposits in government institutions	18,350	17,297	17,516	15,580	20,192
Receivables	30	158	79	19	201
<b>Total financial assets</b>	<b>18,380</b>	<b>17,455</b>	<b>17,595</b>	<b>15,599</b>	<b>20,393</b>
<b>Liabilities</b>					
Bank overdrafts, payables and advances	101	107	130	171	159
<b>Total liabilities</b>	<b>101</b>	<b>107</b>	<b>130</b>	<b>171</b>	<b>159</b>
<b>Net financial wealth</b>	<b>18,279</b>	<b>17,348</b>	<b>17,465</b>	<b>15,428</b>	<b>20,234</b>

*Source: Statistics Canada, Financial Management System*

**Table 6-1**  
**Estimates of population, Canada, provinces and territories — January 1<sup>st</sup> (person) <sup>1,2,3</sup>**

	1995	1996	1997	1998	1999	2000
<b>Canada</b>	<b>29,141,062</b>	<b>29,447,457</b>	<b>29,752,456</b>	<b>30,030,113</b>	<b>30,262,408</b>	<b>30,528,850</b>
Newfoundland and Labrador	570,594	563,752	555,545	545,873	536,610	531,859
Prince Edward Island	134,045	135,118	135,950	135,954	136,010	136,458
Nova Scotia	927,480	929,852	932,438	932,631	932,219	934,661
New Brunswick	750,850	751,631	752,375	751,999	750,146	750,794
Quebec	7,205,010	7,233,634	7,262,954	7,286,036	7,310,286	7,340,337
Ontario	10,874,839	11,009,591	11,146,670	11,292,943	11,420,957	11,578,845
Manitoba	1,124,944	1,130,281	1,134,997	1,135,787	1,138,980	1,144,479
Saskatchewan	1,011,721	1,016,127	1,018,499	1,017,687	1,017,075	1,011,343
Alberta	2,715,730	2,753,412	2,799,682	2,859,603	2,926,555	2,975,170
British Columbia	3,730,148	3,826,314	3,914,446	3,972,781	3,995,605	4,026,630
Yukon Territory	29,890	30,964	31,627	31,503	30,739	30,486
Northwest Territories <sup>4</sup>	41,112	41,494	41,538	41,234	40,650	40,641
Nunavut <sup>5</sup>	24,699	25,287	25,735	26,082	26,576	27,147
	2001	2002	2003	2004	2005	2006
<b>Canada</b>	<b>30,828,130</b>	<b>31,182,448</b>	<b>31,501,729</b>	<b>31,805,716</b>	<b>32,107,043</b>	<b>32,422,919</b>
Newfoundland and Labrador	525,380	521,229	519,040	518,677	517,339	514,409
Prince Edward Island	136,393	136,847	137,087	137,618	137,771	138,157
Nova Scotia	933,527	933,609	935,375	937,196	938,339	936,988
New Brunswick	749,715	749,286	750,935	751,375	752,266	751,111
Quebec	7,374,065	7,421,309	7,467,289	7,519,875	7,573,726	7,623,870
Ontario	11,774,286	11,986,887	12,169,065	12,320,329	12,462,445	12,599,364
Manitoba	1,148,525	1,152,079	1,157,962	1,165,161	1,174,959	1,178,348
Saskatchewan	1,003,688	998,219	994,789	994,167	994,687	990,930
Alberta	3,028,773	3,087,024	3,136,984	3,180,787	3,226,301	3,306,359
British Columbia	4,055,195	4,096,473	4,132,142	4,177,626	4,225,623	4,279,462
Yukon Territory	30,136	30,155	30,337	30,837	30,862	31,150
Northwest Territories <sup>4</sup>	40,646	41,107	41,797	42,741	43,015	42,526
Nunavut <sup>5</sup>	27,801	28,224	28,927	29,327	29,710	30,245

1. Postcensal estimates are based on the most recent census adjusted for net census undercoverage and estimates of the components of demographic growth since that last census. Intercensal estimates are based on postcensal estimates and data from censuses, adjusted for net undercount.
2. Quarterly population estimates: Quarter I= January 1; Quarter II= April 1; Quarter III= July 1; Quarter IV= October 1.
3. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2002, updated postcensal from October 1, 2002 to April 1, 2005 and preliminary postcensal from July 1, 2005.
4. Population estimates for Northwest Territories and Nunavut are provided separately from July 1, 1991.
5. Prior to July 1, 1991, only population estimates for Northwest Territories and Nunavut combined are available.

**Source:** CANSIM table number 051-0005

**Table 6-2**  
**Estimates of population, Canada, provinces and territories — April 1<sup>st</sup> (person) 1,2,3**

	1995	1996	1997	1998	1999	2000
<b>Canada</b>	<b>29,210,978</b>	<b>29,515,159</b>	<b>29,819,070</b>	<b>30,081,925</b>	<b>30,317,125</b>	<b>30,597,172</b>
Newfoundland and Labrador	569,103	561,728	553,218	542,573	534,582	529,655
Prince Edward Island	134,164	135,314	135,945	135,650	136,040	136,305
Nova Scotia	927,718	929,986	931,913	932,107	932,182	934,354
New Brunswick	750,724	751,925	752,482	751,104	750,088	750,547
Quebec	7,210,359	7,238,162	7,267,834	7,290,531	7,315,106	7,347,252
Ontario	10,906,573	11,037,856	11,180,472	11,323,035	11,454,338	11,623,226
Manitoba	1,127,230	1,132,017	1,135,851	1,136,199	1,140,541	1,145,929
Saskatchewan	1,012,735	1,017,800	1,017,847	1,017,279	1,015,900	1,009,378
Alberta	2,724,960	2,762,833	2,813,321	2,877,094	2,937,912	2,989,163
British Columbia	3,750,988	3,849,425	3,931,016	3,977,875	4,002,399	4,033,285
Yukon Territory	30,149	31,141	31,654	31,313	30,594	30,373
Northwest Territories <sup>4</sup>	41,404	41,516	41,678	40,981	40,720	40,474
Nunavut <sup>5</sup>	24,871	25,456	25,839	26,184	26,723	27,231
	2001	2002	2003	2004	2005	2006
<b>Canada</b>	<b>30,912,657</b>	<b>31,265,843</b>	<b>31,573,504</b>	<b>31,877,982</b>	<b>32,173,890</b>	<b>32,501,147</b>
Newfoundland and Labrador	523,321	519,790	518,683	517,844	516,374	512,509
Prince Edward Island	136,512	136,835	137,136	137,787	137,826	138,307
Nova Scotia	932,972	933,720	935,596	936,879	937,800	935,824
New Brunswick	749,794	749,618	751,011	751,827	752,345	750,504
Quebec	7,383,830	7,432,197	7,478,357	7,531,006	7,582,541	7,636,710
Ontario	11,828,337	12,036,968	12,208,499	12,357,421	12,494,228	12,630,547
Manitoba	1,149,718	1,153,533	1,159,212	1,167,505	1,176,402	1,179,681
Saskatchewan	1,001,830	996,916	994,555	994,342	994,551	988,980
Alberta	3,041,661	3,100,798	3,147,233	3,192,421	3,239,739	3,332,225
British Columbia	4,065,998	4,105,904	4,141,710	4,187,938	4,238,359	4,292,166
Yukon Territory	30,114	30,092	30,456	30,861	30,881	31,069
Northwest Territories <sup>4</sup>	40,638	41,239	41,987	42,758	43,042	42,179
Nunavut <sup>5</sup>	27,932	28,233	29,069	29,393	29,802	30,446

1. Postcensal estimates are based on the most recent census adjusted for net census undercoverage and estimates of the components of demographic growth since that last census. Intercensal estimates are based on postcensal estimates and data from censuses, adjusted for net undercount.
2. Quarterly population estimates: Quarter I= January 1; Quarter II= April 1; Quarter III= July 1; Quarter IV= October 1.
3. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2002, updated postcensal from October 1, 2002 to April 1, 2005 and preliminary postcensal from July 1, 2005.
4. Population estimates for Northwest Territories and Nunavut are provided separately from July 1, 1991.
5. Prior to July 1, 1991, only population estimates for Northwest Territories and Nunavut combined are available.

**Source:** CANSIM table number 051-0005



**Table 6-3**  
**Estimates of population, Canada, provinces and territories — October 1<sup>st</sup> (person) <sup>1,2,3</sup>**

	1994	1995	1996	1997	1998	1999
<b>Canada</b>	<b>29,095,125</b>	<b>29,396,463</b>	<b>29,708,936</b>	<b>29,996,204</b>	<b>30,233,741</b>	<b>30,494,888</b>
Newfoundland and Labrador	572,085	565,067	557,392	547,741	538,001	532,328
Prince Edward Island	133,782	134,967	136,019	136,180	135,923	136,439
Nova Scotia	927,865	930,099	932,364	932,815	932,812	936,005
New Brunswick	750,694	751,216	752,568	752,279	750,728	750,652
Quebec	7,200,815	7,229,055	7,257,620	7,282,895	7,305,345	7,334,785
Ontario	10,859,724	10,993,487	11,130,849	11,279,651	11,410,046	11,561,189
Manitoba	1,124,261	1,129,541	1,134,615	1,135,662	1,138,358	1,143,665
Saskatchewan	1,010,726	1,015,283	1,019,572	1,017,599	1,017,931	1,012,774
Alberta	2,709,063	2,745,229	2,789,766	2,847,779	2,916,212	2,967,290
British Columbia	3,711,072	3,805,056	3,899,213	3,964,637	3,990,414	4,021,567
Yukon Territory	29,616	30,877	31,591	31,549	30,870	30,599
Northwest Territories <sup>4</sup>	40,875	41,468	41,617	41,422	40,650	40,596
Nunavut <sup>5</sup>	24,547	25,118	25,750	25,995	26,451	26,999
	2000	2001	2002	2003	2004	2005
<b>Canada</b>	<b>30,787,468</b>	<b>31,135,823</b>	<b>31,468,449</b>	<b>31,761,823</b>	<b>32,069,999</b>	<b>32,378,122</b>
Newfoundland and Labrador	526,811	521,455	519,386	518,816	517,112	515,591
Prince Edward Island	136,416	136,872	137,066	137,519	137,762	138,278
Nova Scotia	934,521	933,245	935,554	937,133	938,821	938,116
New Brunswick	750,252	749,716	750,972	751,438	752,313	751,726
Quebec	7,368,854	7,413,392	7,461,563	7,512,119	7,566,136	7,616,645
Ontario	11,750,564	11,965,417	12,155,145	12,305,346	12,454,171	12,589,823
Manitoba	1,148,248	1,151,644	1,157,089	1,163,207	1,173,358	1,178,109
Saskatchewan	1,006,238	998,926	995,311	994,359	995,351	992,995
Alberta	3,017,734	3,075,186	3,128,945	3,171,735	3,215,869	3,281,296
British Columbia	4,049,264	4,090,659	4,126,608	4,167,719	4,215,695	4,271,210
Yukon Territory	30,284	30,032	30,267	30,788	30,791	31,235
Northwest Territories <sup>4</sup>	40,596	41,144	41,676	42,451	42,973	42,965
Nunavut <sup>5</sup>	27,686	28,135	28,867	29,193	29,647	30,133

1. Postcensal estimates are based on the most recent census adjusted for net census undercoverage and estimates of the components of demographic growth since that last census. Intercensal estimates are based on postcensal estimates and data from censuses, adjusted for net undercount.
2. Quarterly population estimates: Quarter I= January 1; Quarter II= April 1; Quarter III= July 1; Quarter IV= October 1.
3. Estimates are final intercensal and unadjusted for net census undercoverage prior to July 1, 1971. Estimates are revised intercensal from July 1, 1971 to April 1, 1996, final intercensal from July 1, 1996 to April 1, 2001, final postcensal from July 1, 2001 to July 1, 2002, updated postcensal from October 1, 2002 to April 1, 2005 and preliminary postcensal from July 1, 2005.
4. Population estimates for Northwest Territories and Nunavut are provided separately from July 1, 1991.
5. Prior to July 1, 1991, only population estimates for Northwest Territories and Nunavut combined are available.

**Source:** CANSIM table number 051-0005

**Table 6-4**  
**Estimates of population, Canada, provinces and territories — Annual (person) <sup>1,2</sup>**

	1994	1995	1996	1997	1998	1999
<b>Canada</b>	<b>28,999,006</b>	<b>29,302,091</b>	<b>29,610,757</b>	<b>29,907,172</b>	<b>30,157,082</b>	<b>30,403,878</b>
Newfoundland and Labrador	574,469	567,442	559,807	551,011	539,932	533,409
Prince Edward Island	133,416	134,407	135,751	136,109	135,819	136,296
Nova Scotia	926,959	928,193	931,413	932,481	931,907	933,847
New Brunswick	750,203	750,979	752,312	752,543	750,551	750,611
Quebec	7,191,884	7,219,446	7,246,896	7,274,630	7,295,973	7,323,308
Ontario	10,818,251	10,949,976	11,083,052	11,228,284	11,367,018	11,506,359
Manitoba	1,123,229	1,129,146	1,134,188	1,136,137	1,137,515	1,142,491
Saskatchewan	1,009,521	1,014,126	1,019,100	1,018,067	1,017,506	1,014,707
Alberta	2,700,682	2,734,515	2,775,163	2,830,056	2,899,452	2,953,255
British Columbia	3,675,699	3,777,004	3,874,276	3,948,544	3,983,077	4,011,342
Yukon Territory	29,695	30,445	31,383	31,791	31,142	30,777
Northwest Territories <sup>3</sup>	40,580	41,427	41,748	41,635	40,816	40,654
Nunavut <sup>4</sup>	24,418	24,985	25,668	25,884	26,374	26,822
	2000	2001	2002	2003	2004	2005
<b>Canada</b>	<b>30,689,035</b>	<b>31,021,251</b>	<b>31,372,587</b>	<b>31,669,150</b>	<b>31,974,363</b>	<b>32,270,507</b>
Newfoundland and Labrador	528,043	521,986	519,449	518,469	517,284	515,961
Prince Edward Island	136,486	136,672	136,934	137,300	137,861	138,113
Nova Scotia	933,881	932,389	934,507	936,302	937,509	937,889
New Brunswick	750,518	749,890	750,327	751,215	752,078	752,006
Quebec	7,357,029	7,396,990	7,445,745	7,493,958	7,547,728	7,598,146
Ontario	11,685,380	11,897,647	12,102,045	12,259,568	12,407,347	12,541,410
Manitoba	1,147,373	1,151,285	1,155,584	1,161,626	1,170,229	1,177,556
Saskatchewan	1,007,767	1,000,134	995,886	994,519	994,300	994,126
Alberta	3,004,940	3,056,739	3,116,332	3,159,620	3,204,780	3,256,816
British Columbia	4,039,198	4,078,447	4,115,413	4,154,591	4,201,867	4,254,522
Yukon Territory	30,421	30,129	30,137	30,577	30,856	30,988
Northwest Territories <sup>3</sup>	40,499	40,822	41,489	42,240	42,851	42,982
Nunavut <sup>4</sup>	27,500	28,121	28,739	29,165	29,673	29,992

1. Postcensal estimates are based on the latest census results adjusted for net census undercoverage and for the estimated population growth that occurred since that census. Intercensal estimates are based on postcensal estimates and data adjusted for net census undercoverage of the censuses preceding and following the considered year.
2. Estimates are revised intercensal from 1971 to 1995; final intercensal from 1996 to 2000; final postcensal for 2001 and 2002; updated postcensal for 2003 and 2004 and preliminary postcensal for 2005.
3. Population estimates for Northwest Territories and Nunavut are provided separately from July 1991.
4. Prior to July 1991, only estimates of population for Northwest Territories and Nunavut combined are available.

**Source:** CANSIM table number 051-0001

**Table 7**  
**Gross Domestic Product (GDP) at market prices, expenditure-based, seasonally adjusted, first quarter**

	Canada
	millions of dollars
1993	714,776
1994	750,696
1995	801,904
1996	819,976
1997	867,828
1998	906,904
1999	949,136
2000	1,042,100
2001	1,115,212
2002	1,119,204
2003	1,209,756
2004	1,253,940
2005	1,332,712
2006	1,417,276

**Source:** CANSIM table number 380-0002

**Table 8**  
**Reconciliation of estimated federal government revenue and expenditures from public accounts to a FMS basis, for the fiscal year 2005/2006<sup>1</sup>**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals on a public accounts basis</b>			
Budgetary documents <sup>1</sup>	204,062.0	192,033.0	12,029.0
<b>Deductions</b>			
Provision for valuation and other adjustments	0.0	451.6	-451.6
Consolidated crown corporations	..	..	..
Internal revenue or expenditures	0.0	1,376.6	-1,376.6
Full accrual adjustments	-1,339.0	-1,546.9	207.9
Other adjustments	..	..	..
<b>Total deductions</b>	<b>-1,339.0</b>	<b>281.3</b>	<b>-1,620.3</b>
<b>Addition of revenue and expenditures of special funds to reflect the Financial Management System (FMS) universe</b>	<b>6,088.3</b>	<b>6,119.4</b>	<b>-31.1</b>
<b>Deductions of transactions between ministries and special funds</b>			
Ministries	207.5	2,847.5	-2,640.0
Special funds	2,987.3	347.3	2,640.0
<b>Total deduction of transfers between ministries and special funds</b>	<b>3,194.8</b>	<b>3,194.8</b>	<b>0.0</b>
<b>Total revenue and expenditures before the gross convention and other adjustments</b>	<b>208,294.5</b>	<b>194,676.3</b>	<b>13,618.2</b>
<b>Conversion from net basis to a gross basis</b>			
Revenue credited to the vote	2,837.0	2,837.0	0.0
Tax credits adjustments	14,112.9	14,112.9	0.0
Interest paid on tax refunds	9.0	9.0	0.0
Other interest paid (on late payments of Goods and Services Tax (GST) rebates and refunds)	36.0	36.0	0.0
<b>Total conversion from net basis to a gross basis</b>	<b>16,994.9</b>	<b>16,994.9</b>	<b>0.0</b>
<b>Other adjustments</b>			
Refunds of prior years expenditures	-264.2	-264.2	0.0
Netting of recoveries	0.0	0.0	0.0
Other Financial Management System (FMS) adjustments	0.0	0.0	0.0
Out-of-scope revenue/expenditures:			
Domestic coinage	-212.6	0.0	-212.6
Net gain or loss on exchange	-49.1	0.0	-49.1
Gain or loss on investments	-12.0	0.0	-12.0
Provisional charges	..	..	..
Non-relevant items in special funds	-144.4	-303.7	159.3
<b>Total of other adjustments</b>	<b>-682.3</b>	<b>-567.9</b>	<b>-114.4</b>
<b>Total federal general government on a Financial Management System (FMS) basis</b>	<b>224,607.1</b>	<b>211,103.3</b>	<b>13,503.8</b>
<b>Additional government components</b>			
Additional government component: non-autonomous pension plans	15,703.7	15,703.7	0.0
Additional government component: deduction of interest paid to the plans by the federal general government	10,650.9	10,650.9	0.0
<b>Total federal government on a Financial Management System (FMS) basis</b>	<b>229,659.9</b>	<b>216,156.1</b>	<b>13,503.8</b>

1. Source: Fiscal Monitor, Finance Canada.

Table 9-1

**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Newfoundland and Labrador**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>4,979</b>	<b>4,523</b>	<b>456</b>
<b>Net addition of special funds not included in financial statements</b>	<b>373</b>	<b>321</b>	<b>52</b>
<b>Conversion from net basis to a gross basis</b>	<b>23</b>	<b>23</b>	<b>0</b>
<b>Other adjustments</b>	<b>1,653</b>	<b>144</b>	<b>1,509</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>7,028</b>	<b>5,011</b>	<b>2,017</b>
<b>Additional government components</b>	<b>421</b>	<b>508</b>	<b>-87</b>
Health and social services institutions	1,493	1,566	-73
Universities and colleges	530	544	-14
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,602	-1,602	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>7,448</b>	<b>5,519</b>	<b>1,929</b>

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

Table 9-2

**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Prince Edward Island**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>1,121</b>	<b>1,139</b>	<b>-18</b>
<b>Net addition of special funds not included in financial statements</b>	<b>67</b>	<b>83</b>	<b>-16</b>
<b>Conversion from net basis to a gross basis</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other adjustments</b>	<b>5</b>	<b>-10</b>	<b>15</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>1,193</b>	<b>1,212</b>	<b>-19</b>
<b>Additional government components</b>	<b>112</b>	<b>160</b>	<b>-46</b>
Health and social services institutions	354	391	-36
Universities and colleges	133	144	-10
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-375	-375	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>1,306</b>	<b>1,371</b>	<b>-65</b>

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

**Table 9-3**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Nova Scotia**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>6,650</b>	<b>6,499</b>	<b>151</b>
<b>Net addition of special funds not included in financial statements</b>	<b>612</b>	<b>554</b>	<b>58</b>
<b>Conversion from net basis to a gross basis</b>	<b>292</b>	<b>259</b>	<b>33</b>
<b>Other adjustments</b>	<b>690</b>	<b>88</b>	<b>602</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>8,244</b>	<b>7,400</b>	<b>844</b>
<b>Additional government components</b>	<b>870</b>	<b>968</b>	<b>-98</b>
Health and social services institutions	2,091	2,178	-87
Universities and colleges	960	971	-11
Non-autonomous pension plans	8	8	0
Transactions between components of provincial and territorial government	-2,189	-2,189	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>9,114</b>	<b>8,368</b>	<b>746</b>

1. Source: Publicly available: Nova Scotia budget.

**Table 9-4**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — New Brunswick**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>6,250</b>	<b>6,237</b>	<b>13</b>
<b>Net addition of special funds not included in financial statements</b>	<b>159</b>	<b>139</b>	<b>20</b>
<b>Conversion from net basis to a gross basis</b>	<b>227</b>	<b>227</b>	<b>0</b>
<b>Other adjustments</b>	<b>-130</b>	<b>-190</b>	<b>60</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>6,506</b>	<b>6,413</b>	<b>93</b>
<b>Additional government components</b>	<b>573</b>	<b>599</b>	<b>-26</b>
Health and social services institutions	1,559	1,574	-15
Universities and colleges	433	444	-11
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-1,419	-1,419	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>7,079</b>	<b>7,012</b>	<b>67</b>

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

**Table 9-5**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Quebec**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>55,448</b>	<b>55,789</b>	<b>-341</b>
<b>Net addition of special funds not included in financial statements</b>	<b>8,827</b>	<b>8,086</b>	<b>741</b>
<b>Conversion from net basis to a gross basis</b>	<b>4,947</b>	<b>4,947</b>	<b>0</b>
<b>Other adjustments</b>	<b>89</b>	<b>1,010</b>	<b>-921</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>69,311</b>	<b>69,832</b>	<b>-521</b>
<b>Additional government components</b>	<b>6,425</b>	<b>7,066</b>	<b>-642</b>
Health and social services institutions	15,530	16,086	-556
Universities and colleges	7,176	7,262	-86
Non-autonomous pension plans	5,657	5,656	0
Transactions between components of provincial and territorial government	-21,938	-21,938	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>75,736</b>	<b>76,896</b>	<b>-1,160</b>

1. Source: Publicly available: Québec budget.

**Table 9-6**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Ontario**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>83,939</b>	<b>85,308</b>	<b>-1,369</b>
<b>Net addition of special funds not included in financial statements</b>	<b>616</b>	<b>1,206</b>	<b>-590</b>
<b>Conversion from net basis to a gross basis</b>	<b>1,395</b>	<b>1,395</b>	<b>0</b>
<b>Other adjustments</b>	<b>861</b>	<b>1,151</b>	<b>-290</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>86,811</b>	<b>89,060</b>	<b>-2,249</b>
<b>Additional government components</b>	<b>12,123</b>	<b>13,153</b>	<b>-1,030</b>
Health and social services institutions	21,398	22,485	-1,087
Universities and colleges	12,606	12,549	57
Non-autonomous pension plans	70	70	0
Transactions between components of provincial and territorial government	-21,951	-21,951	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>98,934</b>	<b>102,214</b>	<b>-3,280</b>

1. Source: Publicly available: Ontario budget.

**Table 9-7**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Manitoba**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents</b> <sup>1</sup>	<b>8,449</b>	<b>8,446</b>	<b>3</b>
<b>Net addition of special funds not included in financial statements</b>	<b>570</b>	<b>595</b>	<b>-25</b>
<b>Conversion from net basis to a gross basis</b>	<b>926</b>	<b>926</b>	<b>0</b>
<b>Other adjustments</b>	<b>14</b>	<b>-56</b>	<b>70</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>9,959</b>	<b>9,911</b>	<b>48</b>
<b>Additional government components</b>	<b>928</b>	<b>1,128</b>	<b>-200</b>
Health and social services institutions	2,784	2,971	-187
Universities and colleges	934	947	-13
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-2,790	-2,790	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>10,887</b>	<b>11,040</b>	<b>-153</b>

1. Source: Publicly available: Manitoba budget.

**Table 9-8**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Saskatchewan**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents</b> <sup>1</sup>	<b>8,006</b>	<b>7,708</b>	<b>298</b>
<b>Net addition of special funds not included in financial statements</b>	<b>978</b>	<b>1,175</b>	<b>-197</b>
<b>Conversion from net basis to a gross basis</b>	<b>287</b>	<b>287</b>	<b>0</b>
<b>Other adjustments</b>	<b>-30</b>	<b>-171</b>	<b>141</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>9,241</b>	<b>8,999</b>	<b>242</b>
<b>Additional government components</b>	<b>998</b>	<b>976</b>	<b>24</b>
Health and social services institutions	2,469	2,414	56
Universities and colleges	1,213	1,246	-32
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-2,684	-2,684	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>10,239</b>	<b>9,973</b>	<b>266</b>

1. Source: Publicly available: Saskatchewan estimates.

**Table 9-9**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Alberta**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>34,601</b>	<b>27,226</b>	<b>7,375</b>
<b>Net addition of special funds not included in financial statements</b>	<b>1,243</b>	<b>829</b>	<b>414</b>
Alberta power pool, electricity energy rebates to consumers	0	0	0
Alberta's other special funds	1,243	829	414
<b>Conversion from net basis to a gross basis</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>
Alberta Treasury Branches unremitted profits	-195	0	-195
All other adjustments:	348	531	-183
Update since budget	0	0	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>35,997</b>	<b>28,586</b>	<b>7,411</b>
<b>Additional government components</b>	<b>3,743</b>	<b>3,899</b>	<b>-156</b>
Health and social services institutions	8,630	8,885	-255
Universities and colleges	3,801	3,702	99
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-8,688	-8,688	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>39,740</b>	<b>32,485</b>	<b>7,255</b>

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



**Table 9-10**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — British Columbia**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>35,484</b>	<b>32,709</b>	<b>2,775</b>
<b>Net addition of special funds not included in financial statements</b>	<b>-1,779</b>	<b>-1,858</b>	<b>79</b>
<b>Conversion from net basis to a gross basis</b>	<b>700</b>	<b>700</b>	<b>0</b>
<b>Other adjustments</b>	<b>-335</b>	<b>1,359</b>	<b>-1,694</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>34,070</b>	<b>32,910</b>	<b>1,160</b>
<b>Additional government components</b>	<b>3,164</b>	<b>3,340</b>	<b>-176</b>
Health and social services institutions	7,861	8,066	-205
Universities and colleges	3,998	3,969	29
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-8,695	-8,695	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>37,234</b>	<b>36,250</b>	<b>984</b>

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

**Table 9-11**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Yukon Territory**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>778</b>	<b>819</b>	<b>-41</b>
<b>Net addition of special funds not included in financial statements</b>	<b>17</b>	<b>24</b>	<b>-7</b>
<b>Conversion from net basis to a gross basis</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Other adjustments</b>	<b>-20</b>	<b>-60</b>	<b>40</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>777</b>	<b>785</b>	<b>-8</b>
<b>Additional government components</b>	<b>31</b>	<b>34</b>	<b>-3</b>
Health and social services institutions	31	34	-3
Universities and colleges	x	x	x
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	x	x	x
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>788</b>	<b>801</b>	<b>-13</b>

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

**Table 9-12**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Northwest Territories**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>1,084</b>	<b>1,071</b>	<b>13</b>
<b>Net addition of special funds not included in financial statements</b>	<b>127</b>	<b>125</b>	<b>2</b>
<b>Conversion from net basis to a gross basis</b>	<b>53</b>	<b>53</b>	<b>0</b>
<b>Other adjustments</b>	<b>-5</b>	<b>84</b>	<b>-89</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>1,259</b>	<b>1,333</b>	<b>-74</b>
<b>Additional government components</b>	<b>44</b>	<b>29</b>	<b>16</b>
Health and social services institutions	234	222	12
Universities and colleges	39	36	4
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-229	-229	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>1,303</b>	<b>1,360</b>	<b>-57</b>

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

**Table 9-13**  
**Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to a FMS basis, for the fiscal year 2005/2006 — Nunavut**

	Revenue	Expenditures	Revenue minus expenditures
millions of dollars			
<b>Totals from budgetary documents <sup>1</sup></b>	<b>990</b>	<b>952</b>	<b>38</b>
<b>Net addition of special funds not included in financial statements</b>	<b>128</b>	<b>128</b>	<b>0</b>
<b>Conversion from net basis to a gross basis</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>Other adjustments</b>	<b>57</b>	<b>34</b>	<b>23</b>
Update since budget	.	.	.
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial general government</b>	<b>1,180</b>	<b>1,119</b>	<b>61</b>
<b>Additional government components</b>	<b>11</b>	<b>12</b>	<b>0</b>
Health and social services institutions	0	0	0
Universities and colleges	27	28	0
Non-autonomous pension plans	0	0	0
Transactions between components of provincial and territorial government	-16	-16	0
<b>Totals on a Financial Management System (FMS) basis, provincial and territorial government</b>	<b>1,191</b>	<b>1,130</b>	<b>60</b>

1. Source: Publicly available: Nunavut budget address.

**Table 10**  
**Reconciliation of expenditures of universities and colleges on a FMS basis to expenditures on postsecondary education as per centre for education statistics (CES), for the fiscal year 2002/2003**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
thousands of dollars							
<b>Expenditures of universities and colleges, Financial Management System (FMS) basis <sup>2</sup></b>	<b>401,839</b>	<b>112,815</b>	<b>890,590</b>	<b>386,790</b>	<b>6,506,272</b>	<b>9,247,139</b>	<b>826,871</b>
Add: institutions embedded in the public accounts or financial statements <sup>3</sup>	6,526	.	33,037	113,451	139,040	34,988	.
Add: principal portion of debt repayments	.	0	0	0	0	0	0
Deduct: adjustment to report expenditures on a net basis	14,940	0	1,381	0	145,026	97,545	-412
<b>Expenditures of universities and colleges, Centre for education statistics (CES) basis <sup>4</sup></b>	<b>393,425</b>	<b>112,815</b>	<b>922,246</b>	<b>500,241</b>	<b>6,500,286</b>	<b>9,184,582</b>	<b>827,283</b>
Add: federal and provincial aid to students <sup>3</sup>	36,584	9,898	52,977	62,345	315,703	638,491	79,256
Add: other federal and provincial departmental expenditures <sup>3</sup>	6,606	1,003	4,885	23,349	0	-54,483	10,082
Add: other postsecondary institutions <sup>5</sup>	6,932	0	0	0	0	0	11,000
Deduct: ancillary enterprises	19,339	6,631	87,889	33,379	185,484	699,771	43,289
Deduct: trade, vocational and continuing education programs	73,401	10,068	25,567	49,261	57,320	377,135	76,429
Deduct: other postsecondary institutions <sup>6</sup>	.	.	0	0	0	.	0
<b>Expenditures on postsecondary education, Centre for education statistics (CES) basis <sup>7</sup></b>	<b>350,807</b>	<b>107,017</b>	<b>866,652</b>	<b>503,295</b>	<b>6,573,185</b>	<b>8,691,684</b>	<b>807,903</b>

See footnotes at the end of the table.

Table 10 – continued

**Reconciliation of expenditures of universities and colleges on a FMS basis to expenditures on postsecondary education as per centre for education statistics (CES), for the fiscal year 2002/2003**

	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	Nunavut	Foreign <sup>1</sup> countries	Canada
thousands of dollars								
<b>Expenditures of universities and colleges, Financial Management System (FMS) basis <sup>2</sup></b>	<b>966,787</b>	<b>2,857,495</b>	<b>3,335,358</b>	<b>x</b>	<b>33,857</b>	<b>24,528</b>	<b>.</b>	<b>25,590,341</b>
Add: institutions embedded in the public accounts or financial statements <sup>3</sup>	.	0	.	x	.	.	.	327,042
Add: principal portion of debt repayments	0	0	0	x	.	.	.	0
Deduct: adjustment to report expenditures on a net basis	2,833	-919	77,713	x	-391	-1,062	.	336,654
<b>Expenditures of universities and colleges, Centre for education statistics (CES) basis <sup>4</sup></b>	<b>963,954</b>	<b>2,858,414</b>	<b>3,257,645</b>	<b>x</b>	<b>34,248</b>	<b>25,590</b>	<b>.</b>	<b>25,580,729</b>
Add: federal and provincial aid to students <sup>3</sup>	95,357	241,474	347,500	x	14,653	4,837	336	1,899,411
Add: other federal and provincial departmental expenditures <sup>3</sup>	16,031	24,477	68,395	x	4,176	2,571	83,537	190,629
Add: other postsecondary institutions <sup>5</sup>	662	.	0	x	.	0	.	18,594
Deduct: ancillary enterprises	54,405	216,924	235,089	x	0	453	.	1,582,653
Deduct: trade, vocational and continuing education programs	136,541	377,062	382,350	x	5,410	8,797	.	1,579,341
Deduct: other postsecondary institutions <sup>6</sup>	0	0	0	x	0	.	.	0
<b>Expenditures on postsecondary education, Centre for education statistics (CES) basis <sup>7</sup></b>	<b>885,058</b>	<b>2,530,379</b>	<b>3,056,101</b>	<b>12,291</b>	<b>47,667</b>	<b>23,748</b>	<b>83,873</b>	<b>24,539,660</b>

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

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

3. Included in general government expenditures.

4. Results from financial statistics of community colleges and vocational schools survey (STC/ECT-175-60164), financial statistics of universities and colleges survey (STC/ECT-175-60242) in collaboration with the Canadian association of university business officers (CAUBO) and Centre for education statistics (CES) estimates for non-Canadian association of university business officers (CAUBO) institutions.

5. Nursing education programs.

6. Vocational and nursing schools.

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

**Table 11**  
**Reconciliation of the federal general government balance sheet from public accounts to a FMS basis, as at March 31, 2005**

	Financial assets	Liabilities	Financial assets minus liabilities <sup>1</sup>
millions of dollars			
<b>Public accounts balance sheet, as at March 31, 2005</b>	<b>205,878</b>	<b>705,741</b>	<b>-499,863</b>
<b>Adjustments to produce FMS data</b>	<b>-103,005</b>	<b>-79,524</b>	<b>-23,481</b>
De-consolidation of crown corporations	-12,074	-1,039	-11,035
Addition of special funds to reflect the FMS statistical universe	14,191	4,937	9,254
Additions to reflect gross treatment of FMS	5,971	5,971	0
Bank overdrafts and warrants	4,290	4,290	0
Special drawing rights	1,424	1,424	0
Holding of own debt	257	257	0
Other additions to reflect gross treatment of FMS	0	0	0
Addition of coins in circulation	0	4,310	-4,310
Transactions excluded in the FMS	-111,093	-93,703	-17,390
Inventories and fixed assets of special funds	-3,448	0	-3,448
Transactions between government and special funds	-610	-610	0
Accrual transactions	-53,477	-88,719	35,242
Fixed assets and inventories	-53,558	0	-53,558
Obligations related to capital leases	0	-1,624	1,624
<b>FMS balance sheet, as at March 31, 2005</b>	<b>102,873</b>	<b>626,217</b>	<b>-523,344</b>

1. Excess of financial assets over liabilities.

**Table 12**  
**Federal public sector employment reconciliation of Treasury Board of Canada Secretariat, Public Service Commission of Canada and Statistics Canada statistical universes, as at December 31, 2005**

Federal public sector employment groups	Treasury Board of Canada Secretariat (TBS)	Public Service Commission of Canada (PSC)	Statistics Canada (STC)
persons			
Employees common to TBS, PSC and STC statistical universes	182,818	182,818	182,818
Employees of other federal government agencies in the PSC universe		1,705	1,705
PSC student employees		3,180	3,180
Employees not appointed by the PSC	63		63
Employees of other federal government agencies for which the TBS is not the employer			78,696
Department of National Defence military personnel			87,370
National Defence regular forces			62,591
National Defence reserve forces			24,779
Royal Canadian Mounted Police uniformed personnel			18,524
<b>Federal government employees</b>	<b>182,881</b>	<b>187,703</b>	<b>372,356</b>
<b>Federal government business enterprise employees</b>			<b>88,607</b>
<b>Federal public sector employees</b>			<b>460,963</b>

**Table 13**  
**Reconciliation of public administration employment (SEPH) and public sector employment (PID), for the calendar year, 2005, annual averages**

	thousands of employees
<b>Public administration employment <sup>1</sup></b>	<b>784</b>
<b>Add:</b>	
Education	864
Health and social service institutions	756
Military personnel and reservists	86
Other components of public sector employment <sup>2</sup>	226
Federal government employees abroad	2
Government business enterprises	263
<b>Subtotal</b>	<b>2,111</b>
<b>Equals:</b>	
<b>Public sector employment</b>	<b>2,980</b>

1. It is recommended that users download all series in this table as the data are designed to be viewed as a reconciliation table. The survey of employment payroll and hours (SEPH) is the source for the public administration estimates and represents North American Industrial Classification System (NAICS) code 91, public administration. Estimates from SEPH can be found on CANSIM table 281-0024.
2. Includes Atomic Energy of Canada Limited, 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.

Table 14-1

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Newfoundland and Labrador**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	4,098.7	4,227.2	-128.5	3
<b>Total combined accounts per the public accounts</b>	<b>4,098.7</b>	<b>4,227.2</b>	<b>-128.5</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>470.2</b>	<b>531.1</b>	<b>-60.9</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>140.0</b>	<b>173.1</b>	<b>-33.1</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>4,428.9</b>	<b>4,585.2</b>	<b>-156.3</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	5.5	5.5	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	8.2	8.2	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>13.7</b>	<b>13.7</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	5.4	5.4	0.0	13
Other deductions	9.1	7.9	1.2	14
<b>Other items</b>	<b>-44.9</b>	<b>99.6</b>	<b>-144.5</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>-59.4</b>	<b>86.3</b>	<b>-145.7</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>4,383.2</b>	<b>4,685.2</b>	<b>-302.0</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-2

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Prince Edward Island**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	996.3	1,126.7	-130.4	1
Capital account	3.4	27.3	-23.9	2
Combined accounts	0.0	0.0	0.0	3
<b>Total combined accounts per the public accounts</b>	<b>999.7</b>	<b>1,154.0</b>	<b>-154.3</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>181.9</b>	<b>180.1</b>	<b>1.8</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>108.9</b>	<b>84.0</b>	<b>24.9</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>1,072.7</b>	<b>1,250.1</b>	<b>-177.4</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	0.0	0.0	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	0.0	0.0	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	0.9	0.9	0.0	13
Other deductions	0.0	72.2	-72.2	14
<b>Other items</b>	<b>8.9</b>	<b>5.1</b>	<b>3.8</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>8.0</b>	<b>-68.0</b>	<b>76.0</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>1,080.7</b>	<b>1,182.1</b>	<b>-101.4</b>	<b>17</b>

1. This information was obtained from publicly available sources.



Table 14-3

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Nova Scotia**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	5,672.4	5,811.3	-138.9	1
Capital account	0.0	246.7	-246.7	2
Combined accounts	0.0	0.0	0.0	3
<b>Total combined accounts per the public accounts</b>	<b>5,672.4</b>	<b>6,058.0</b>	<b>-385.6</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>946.2</b>	<b>838.7</b>	<b>107.5</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>474.7</b>	<b>456.9</b>	<b>17.8</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>6,143.9</b>	<b>6,439.8</b>	<b>-295.9</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	33.1	33.1	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	27.0	27.0	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>60.1</b>	<b>60.1</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	37.9	37.9	0.0	13
Other deductions	-0.2	68.7	-68.9	14
<b>Other items</b>	<b>522.0</b>	<b>325.5</b>	<b>196.5</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>484.3</b>	<b>218.9</b>	<b>265.4</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>6,688.3</b>	<b>6,718.8</b>	<b>-30.5</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-4

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — New Brunswick**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	5,375.5	5,581.6	-206.1	3
<b>Total combined accounts per the public accounts</b>	<b>5,375.5</b>	<b>5,581.6</b>	<b>-206.1</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>845.1</b>	<b>706.8</b>	<b>138.3</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>609.9</b>	<b>387.1</b>	<b>222.8</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>5,610.7</b>	<b>5,901.3</b>	<b>-290.6</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	25.2	25.2	0.0	8
Interest recovered from crown corporations	220.6	220.6	0.0	9
Other	1.1	1.1	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>246.9</b>	<b>246.9</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	15.7	15.7	0.0	13
Other deductions	123.0	191.1	-68.1	14
<b>Other items</b>	<b>125.6</b>	<b>-35.1</b>	<b>160.7</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>-13.1</b>	<b>-241.9</b>	<b>228.8</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>5,844.5</b>	<b>5,906.3</b>	<b>-61.8</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-5

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Quebec**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	51,842.0	52,546.0	-704.0	3
<b>Total combined accounts per the public accounts</b>	<b>51,842.0</b>	<b>52,546.0</b>	<b>-704.0</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>22,256.6</b>	<b>24,968.2</b>	<b>-2,711.6</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>15,499.4</b>	<b>14,958.5</b>	<b>540.9</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>58,599.2</b>	<b>62,555.7</b>	<b>-3,956.5</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	2,268.7	2,268.7	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Youth allowances	278.7	278.7	0.0	10
Other recoveries	946.8	946.8	0.0	11
<b>Total conversion from net basis to a gross basis</b>	<b>3,494.2</b>	<b>3,494.2</b>	<b>0.0</b>	<b>12</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Hydro-Québec	1,084.1	0.0	1,084.1	13
Other	-459.3	0.0	-459.3	14
Recoveries of ministries	229.4	229.4	0.0	15
Allowances for doubtful accounts	203.0	203.0	0.0	16
Other deductions	331.3	784.7	-453.4	17
<b>Other items</b>	<b>336.6</b>	<b>-557.0</b>	<b>893.6</b>	<b>18</b>
<b>Total of other adjustments (lines 18 less 13 to 17)</b>	<b>-1,051.9</b>	<b>-1,774.1</b>	<b>722.2</b>	<b>19</b>
<b>Totals on a FMS basis (lines 7, 12 and 19)</b>	<b>61,041.5</b>	<b>64,275.8</b>	<b>-3,234.3</b>	<b>20</b>

1. This information was obtained from publicly available sources.

Table 14-6

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Ontario**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	68,399.8	71,708.7	-3,308.9	1
Capital account	0.0	2,174.6	-2,174.6	2
Combined accounts	0.0	0.0	0.0	3
<b>Total combined accounts per the public accounts</b>	<b>68,399.8</b>	<b>73,883.3</b>	<b>-5,483.5</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>5,258.1</b>	<b>5,191.8</b>	<b>66.3</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>1,255.5</b>	<b>1,582.4</b>	<b>-326.9</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>72,402.4</b>	<b>77,492.7</b>	<b>-5,090.3</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	1,339.1	1,339.1	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	141.4	141.4	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>1,480.5</b>	<b>1,480.5</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	404.8	404.8	0.0	13
Other deductions	169.8	-62.7	232.5	14
<b>Other items</b>	<b>736.6</b>	<b>1,264.5</b>	<b>-527.9</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>162.0</b>	<b>922.4</b>	<b>-760.4</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>74,044.9</b>	<b>79,895.6</b>	<b>-5,850.7</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-7

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Manitoba**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	7,306.2	7,439.9	-133.7	3
<b>Total combined accounts per the public accounts</b>	<b>7,306.2</b>	<b>7,439.9</b>	<b>-133.7</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>4,790.6</b>	<b>4,913.4</b>	<b>-122.8</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>4,164.3</b>	<b>4,328.2</b>	<b>-163.9</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>7,932.5</b>	<b>8,025.1</b>	<b>-92.6</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Tax Commissions	7.0	7.0	0.0	8
Interest recovered from crown corporations and other agencies <sup>2</sup>	902.1	902.1	0.0	9
Provincial-Municipal Tax Sharing Act	82.3	82.3	0.0	10
Refundable tax credits	0.0	0.0	0.0	11
<b>Total conversion from net basis to a gross basis</b>	<b>991.4</b>	<b>991.4</b>	<b>0.0</b>	<b>12</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	13
Recoveries of ministries	16.5	16.5	0.0	14
Other deductions	0.0	35.1	-35.1	15
<b>Other items</b>	<b>-48.5</b>	<b>-39.6</b>	<b>-8.9</b>	<b>16</b>
<b>Total of other adjustments (lines 16 less 13 to 15)</b>	<b>-65.0</b>	<b>-91.2</b>	<b>26.2</b>	<b>17</b>
<b>Totals on a FMS basis (lines 7, 12 and 17)</b>	<b>8,858.9</b>	<b>8,925.3</b>	<b>-66.4</b>	<b>18</b>

1. This information was obtained from publicly available sources.

2. Includes interest recovered from special funds.

Table 14-8

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Saskatchewan**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	6,558.4	6,557.4	1.0	3
<b>Total combined accounts per the public accounts</b>	<b>6,558.4</b>	<b>6,557.4</b>	<b>1.0</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>2,025.1</b>	<b>2,068.9</b>	<b>-43.8</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>882.2</b>	<b>902.4</b>	<b>-20.2</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>7,701.3</b>	<b>7,723.9</b>	<b>-22.6</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	0.6	0.6	0.0	8
Interest recovered from crown corporations	276.9	276.9	0.0	9
Other	0.0	0.0	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>277.5</b>	<b>277.5</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	9.8	9.8	0.0	13
Other deductions	45.6	-204.1	249.7	14
<b>Other items</b>	<b>-109.9</b>	<b>-188.1</b>	<b>78.2</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>-165.3</b>	<b>6.2</b>	<b>-171.5</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>7,813.5</b>	<b>8,007.6</b>	<b>-194.1</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-9

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Alberta**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	23,442.6	20,587.3	2,855.3	3
<b>Total combined accounts per the public accounts</b>	<b>23,442.6</b>	<b>20,587.3</b>	<b>2,855.3</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>7,790.3</b>	<b>7,052.9</b>	<b>737.4</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>4,322.0</b>	<b>4,248.3</b>	<b>73.7</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>26,910.9</b>	<b>23,391.9</b>	<b>3,519.0</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	0.7	0.7	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	0.0	0.0	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>0.7</b>	<b>0.7</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	118.3	118.3	0.0	13
Other deductions	0.0	0.0	0.0	14
<b>Other items</b>	<b>294.5</b>	<b>-781.1</b>	<b>1,075.6</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>176.2</b>	<b>-899.4</b>	<b>1,075.6</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>27,087.8</b>	<b>22,493.2</b>	<b>4,594.6</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-10

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — British Columbia**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	23,525.0	25,147.6	-1,622.6	3
<b>Total combined accounts per the public accounts</b>	<b>23,525.0</b>	<b>25,147.6</b>	<b>-1,622.6</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>3,785.4</b>	<b>3,586.3</b>	<b>199.1</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>1,796.4</b>	<b>2,270.8</b>	<b>-474.4</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>25,514.0</b>	<b>26,463.1</b>	<b>-949.1</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	210.7	210.7	0.0	8
Interest recovered from crown corporations	865.1	865.1	0.0	9
Commissions	26.0	26.0	0.0	10
Recoveries from federal	255.8	255.8	0.0	11
Other recoveries	992.7	992.7	0.0	12
<b>Total conversion from net basis to a gross basis</b>	<b>2,350.3</b>	<b>2,350.3</b>	<b>0.0</b>	<b>13</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	14
Recoveries of ministries	131.2	131.2	0.0	15
Other deductions	-152.6	544.0	-696.6	16
<b>Other items</b>	<b>-6.0</b>	<b>609.2</b>	<b>-615.2</b>	<b>17</b>
<b>Total of other adjustments (lines 17 less 14 to 16)</b>	<b>15.4</b>	<b>-66.0</b>	<b>81.4</b>	<b>18</b>
<b>Totals on a FMS basis (lines 7, 13 and 18)</b>	<b>27,879.7</b>	<b>28,747.4</b>	<b>-867.7</b>	<b>19</b>

1. This information was obtained from publicly available sources.



Table 14-11

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Yukon**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	603.7	597.8	6.0	3
<b>Total combined accounts per the public accounts</b>	<b>603.7</b>	<b>597.8</b>	<b>6.0</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds <sup>1</sup> to reflect the "FMS universe"</b>	<b>43.6</b>	<b>31.9</b>	<b>11.7</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds <sup>1</sup></b>	<b>8.2</b>	<b>5.6</b>	<b>2.6</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>639.1</b>	<b>624.1</b>	<b>15.1</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	3.2	3.2	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	0.0	0.0	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>3.2</b>	<b>3.2</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	3.2	3.2	0.0	13
Other deductions	0.2	-6.6	6.8	14
<b>Other items</b>	<b>-6.3</b>	<b>10.5</b>	<b>-16.8</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>-9.7</b>	<b>13.9</b>	<b>-23.6</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>632.6</b>	<b>641.2</b>	<b>-8.5</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-12

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Northwest Territories**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	927.6	992.8	-65.2	3
<b>Total combined accounts per the public accounts</b>	<b>927.6</b>	<b>992.8</b>	<b>-65.2</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>148.9</b>	<b>203.6</b>	<b>-54.7</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>49.8</b>	<b>54.4</b>	<b>-4.6</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>1,026.7</b>	<b>1,142.0</b>	<b>-115.3</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	14.4	14.4	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	1.7	1.7	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>16.1</b>	<b>16.1</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	5.7	5.7	0.0	13
Other deductions	2.6	47.4	-44.8	14
<b>Other items</b>	<b>-28.6</b>	<b>23.3</b>	<b>-51.9</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>-36.9</b>	<b>-29.8</b>	<b>-7.1</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>1,005.9</b>	<b>1,128.3</b>	<b>-122.4</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 14-13

**Reconciliation of provincial and territorial general government revenue and expenditures from public accounts to a Financial Management System (FMS) basis, for the fiscal year 2003/2004 — Nunavut**

	Revenue	Expenditures	Revenue minus expenditures	Number of the lines
million of dollars				
<b>Totals on a public accounts basis</b>				
<b>As per the public accounts 2003/2004</b>				
Current account	0.0	0.0	0.0	1
Capital account	0.0	0.0	0.0	2
Combined accounts	898.3	890.8	7.5	3
<b>Total combined accounts per the public accounts</b>	<b>898.3</b>	<b>890.8</b>	<b>7.5</b>	<b>4</b>
<b>Addition of revenue and expenditures of special funds<sup>1</sup> to reflect the "FMS universe"</b>	<b>166.4</b>	<b>192.4</b>	<b>-26.0</b>	<b>5</b>
<b>Deductions of transactions between ministries and special funds<sup>1</sup></b>	<b>86.4</b>	<b>22.8</b>	<b>63.6</b>	<b>6</b>
<b>Total revenue and expenditures before the gross convention and other adjustments (lines 4 and 5 less 6)</b>	<b>978.3</b>	<b>1,060.4</b>	<b>-82.1</b>	<b>7</b>
<b>Conversion from net basis to a gross basis</b>				
Refundable tax credits	6.3	6.3	0.0	8
Interest recovered from crown corporations	0.0	0.0	0.0	9
Other	2.3	2.3	0.0	10
<b>Total conversion from net basis to a gross basis</b>	<b>8.6</b>	<b>8.6</b>	<b>0.0</b>	<b>11</b>
<b>Other adjustments</b>				
<b>Deduction of:</b>				
Revenue of crown corporations				
Other	0.0	0.0	0.0	12
Recoveries of ministries	4.7	4.7	0.0	13
Other deductions	1.9	29.4	-27.5	14
<b>Other items</b>	<b>-15.4</b>	<b>-26.8</b>	<b>11.4</b>	<b>15</b>
<b>Total of other adjustments (lines 15 less 12 to 14)</b>	<b>-22.0</b>	<b>-60.9</b>	<b>38.9</b>	<b>16</b>
<b>Totals on a FMS basis (lines 7, 11 and 16)</b>	<b>964.9</b>	<b>1,008.1</b>	<b>-43.2</b>	<b>17</b>

1. This information was obtained from publicly available sources.

Table 15-1

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>692,160</b>	<b>660,693</b>	<b>724,516</b>	<b>730,991</b>	<b>1,718,479</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>2,130,470</b>	<b>2,325,267</b>	<b>1,986,791</b>	<b>1,777,877</b>	<b>702,920</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	1,611,491	1,568,710	1,473,264	1,451,513	1,582,403
Additions to reflect gross treatment of Financial Management System (FMS)	1,141,471	1,213,412	965,595	776,424	704,182
Sinking fund <sup>2</sup>	1,136,324	1,208,405	962,954	772,865	701,401
Unamortized foreign exchange loss <sup>3</sup>	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	5,147	5,007	2,641	3,559	2,781
Deductions to reflect transactions excluded in Financial Management System (FMS)	622,492	456,855	452,068	450,060	1,583,665
Inventories and fixed assets	298,403	295,932	305,839	316,173	1,443,966
Transactions between province or territory and special funds	126,539	125,793	107,251	97,087	96,578
Other deductions to reflect transactions excluded in Financial Management System (FMS)	197,550	35,130	38,978	36,800	43,121
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>2,822,630</b>	<b>2,985,960</b>	<b>2,711,307</b>	<b>2,508,868</b>	<b>2,421,399</b>

See footnotes at the end of the table.

Table 15-1 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>9,245,619</b>	<b>9,350,009</b>	<b>9,745,543</b>	<b>10,267,658</b>	<b>11,758,727</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>1,966,042</b>	<b>2,338,026</b>	<b>2,047,828</b>	<b>1,752,521</b>	<b>600,417</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	978,481	979,463	905,155	905,474	1,059,043
Additions to reflect gross treatment of Financial Management System (FMS)	1,141,471	1,502,556	1,254,944	949,522	704,182
Sinking fund <sup>2</sup>	1,136,324	1,208,405	962,954	772,865	701,401
Unamortized foreign exchange loss <sup>3</sup>	0	289,144	289,349	173,098	0
Other additions to reflect gross treatment of Financial Management System (FMS)	5,147	5,007	2,641	3,559	2,781
Deductions to reflect transactions excluded in Financial Management System (FMS)	153,910	143,993	112,271	102,475	1,162,808
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	126,539	125,793	107,251	97,087	96,578
Other deductions to reflect transactions excluded in Financial Management System (FMS)	27,371	18,200	5,020	5,388	1,066,230
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>11,211,661</b>	<b>11,688,035</b>	<b>11,793,371</b>	<b>12,020,179</b>	<b>12,359,144</b>

See footnotes at the end of the table.

Table 15-1 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-8,553,459</b>	<b>-8,689,316</b>	<b>-9,021,027</b>	<b>-9,536,667</b>	<b>-10,040,248</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>164,428</b>	<b>-12,759</b>	<b>-61,037</b>	<b>25,356</b>	<b>102,503</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	633,010	589,247	568,109	546,039	523,360
Additions to reflect gross treatment of Financial Management System (FMS)	0	-289,144	-289,349	-173,098	0
Sinking fund <sup>2</sup>	0	0	0	0	0
Unamortized foreign exchange loss <sup>3</sup>	0	-289,144	-289,349	-173,098	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	468,582	312,862	339,797	347,585	420,857
Inventories and fixed assets	298,403	295,932	305,839	316,173	1,443,966
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	170,179	16,930	33,958	31,412	-1,023,109
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-8,389,031</b>	<b>-8,702,075</b>	<b>-9,082,064</b>	<b>-9,511,311</b>	<b>-9,937,745</b>

1. Excess of financial assets over liabilities.

2. A fund established for the redemption of bonds and debentures.

3. Unamortized foreign exchange loss: Recognition on the balance sheet of losses that would be encountered if the current foreign exchange rate would be applied in converting debt denominated in foreign currencies.

Table 15-2

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>228,804</b>	<b>623,245</b>	<b>557,980</b>	<b>708,050</b>	<b>845,382</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>467,077</b>	<b>203,268</b>	<b>182,959</b>	<b>170,178</b>	<b>-86,360</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	374,931	446,499	486,233	483,342	511,247
Additions to reflect gross treatment of Financial Management System (FMS)	323,061	77,682	71,853	59,036	42,104
Sinking fund <sup>2</sup>	235,921	0	0	0	0
Holding of own debt <sup>3</sup>	87,140	74,124	68,964	56,415	41,095
Cash	0	3,558	2,889	2,621	1,009
Other additions to reflect gross treatment of Financial Management System (FMS)	51,462	11,003	4,404	19,908	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	230,915	320,913	375,127	372,200	639,711
Inventories and fixed assets	76,398	82,164	114,121	144,183	376,190
Transactions between province or territory and special funds	154,517	238,749	261,006	228,017	263,521
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>695,881</b>	<b>826,513</b>	<b>740,939</b>	<b>878,228</b>	<b>759,022</b>

See footnotes at the end of the table.

Table 15-2 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>1,253,171</b>	<b>1,659,237</b>	<b>1,611,010</b>	<b>1,826,212</b>	<b>1,866,259</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>471,223</b>	<b>192,317</b>	<b>208,186</b>	<b>218,151</b>	<b>181,316</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	302,679	353,384	397,339	387,132	406,959
Additions to reflect gross treatment of Financial Management System (FMS)	323,061	77,682	71,853	59,036	42,104
Sinking fund <sup>2</sup>	235,921	0	0	0	0
Holding of own debt <sup>3</sup>	87,140	74,124	68,964	56,415	41,095
Cash	0	3,558	2,889	2,621	1,009
Other additions to reflect gross treatment of Financial Management System (FMS)	57,353	7,277	8,409	3,814	6,624
Deductions to reflect transactions excluded in Financial Management System (FMS)	154,517	238,749	261,006	228,017	267,747
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	154,517	238,749	261,006	228,017	263,521
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	4,226
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>1,724,394</b>	<b>1,851,554</b>	<b>1,819,196</b>	<b>2,044,363</b>	<b>2,047,575</b>

See footnotes at the end of the table.



Table 15-2 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-1,024,367</b>	<b>-1,035,992</b>	<b>-1,053,030</b>	<b>-1,118,162</b>	<b>-1,020,877</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>-4,146</b>	<b>10,951</b>	<b>-25,227</b>	<b>-47,973</b>	<b>-267,676</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	72,252	93,115	88,894	96,210	104,288
Additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Sinking fund <sup>2</sup>	0	0	0	0	0
Holding of own debt <sup>3</sup>	0	0	0	0	0
Cash	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	-5,891	3,726	-4,005	16,094	-6,624
Deductions to reflect transactions excluded in Financial Management System (FMS)	76,398	82,164	114,121	144,183	371,964
Inventories and fixed assets	76,398	82,164	114,121	144,183	376,190
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	-4,226
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-1,028,513</b>	<b>-1,025,041</b>	<b>-1,078,257</b>	<b>-1,166,135</b>	<b>-1,288,553</b>

1. Excess of financial assets over liabilities.

2. A fund established for the redemption of bonds and debentures.

3. Holding of own debt: Refers to a case where a government holds as investment, debt instruments that it has itself issued.

Table 15-3

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>2,982,559</b>	<b>2,943,899</b>	<b>5,475,879</b>	<b>4,606,739</b>	<b>5,062,752</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>3,377,407</b>	<b>3,580,951</b>	<b>1,573,597</b>	<b>1,665,518</b>	<b>1,134,203</b>
Deconsolidation of agencies not belonging to the general revenue fund	376,664	261,436	241,097	333,064	229,958
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	2,341,137	2,352,928	2,428,909	2,440,247	2,502,855
Additions to reflect gross treatment of Financial Management System (FMS)	2,939,910	3,061,400	3,559,281	3,445,897	2,919,796
Sinking fund <sup>2</sup>	2,939,910	3,061,400	3,037,583	3,445,897	2,919,796
Unamortized foreign exchange loss <sup>3</sup>	0	0	521,698	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	1,526,976	1,571,941	4,173,496	3,887,562	4,058,490
Inventories and fixed assets	571,034	559,380	3,367,824	3,459,487	3,597,069
Transactions between province or territory and special funds	435,108	446,727	283,974	428,075	461,421
Other deductions to reflect transactions excluded in Financial Management System (FMS)	520,834	565,834	521,698	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>6,359,966</b>	<b>6,524,850</b>	<b>7,049,476</b>	<b>6,272,257</b>	<b>6,196,955</b>

See footnotes at the end of the table.

Table 15-3 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>14,202,412</b>	<b>14,292,208</b>	<b>14,226,271</b>	<b>13,868,087</b>	<b>14,301,642</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>2,315,828</b>	<b>3,283,397</b>	<b>4,109,156</b>	<b>4,298,927</b>	<b>3,625,542</b>
Deconsolidation of agencies not belonging to the general revenue fund	1,367,084	1,017,054	721,183	616,866	472,742
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	1,621,462	1,537,336	1,380,738	1,515,537	1,516,558
Additions to reflect gross treatment of Financial Management System (FMS)	3,070,975	3,248,002	3,761,739	3,849,805	3,056,524
Sinking fund <sup>2</sup>	2,939,910	3,061,400	3,037,583	3,445,897	2,919,796
Unamortized foreign exchange loss <sup>3</sup>	0	0	521,698	403,908	136,728
Other additions to reflect gross treatment of Financial Management System (FMS)	131,065	186,602	202,458	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	1,009,525	484,887	312,138	449,549	474,798
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	435,108	446,727	283,974	428,075	461,421
Other deductions to reflect transactions excluded in Financial Management System (FMS)	574,417	38,160	28,164	21,474	13,377
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>16,518,240</b>	<b>17,575,605</b>	<b>18,335,427</b>	<b>18,167,014</b>	<b>17,927,184</b>

See footnotes at the end of the table.

Table 15-3 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-11,219,853</b>	<b>-11,348,309</b>	<b>-8,750,392</b>	<b>-9,261,348</b>	<b>-9,238,890</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>1,061,579</b>	<b>297,554</b>	<b>-2,535,559</b>	<b>-2,633,409</b>	<b>-2,491,339</b>
Deconsolidation of agencies not belonging to the general revenue fund	-990,420	-755,618	-480,086	-283,802	-242,784
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	719,675	815,592	1,048,171	924,710	986,297
Additions to reflect gross treatment of Financial Management System (FMS)	-131,065	-186,602	-202,458	-403,908	-136,728
Sinking fund <sup>2</sup>	0	0	0	0	0
Unamortized foreign exchange loss <sup>3</sup>	0	0	0	-403,908	-136,728
Other additions to reflect gross treatment of Financial Management System (FMS)	-131,065	-186,602	-202,458	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	517,451	1,087,054	3,861,358	3,438,013	3,583,692
Inventories and fixed assets	571,034	559,380	3,367,824	3,459,487	3,597,069
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	-53,583	527,674	493,534	-21,474	-13,377
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-10,158,274</b>	<b>-11,050,755</b>	<b>-11,285,951</b>	<b>-11,894,757</b>	<b>-11,730,229</b>

1. Excess of financial assets over liabilities.

2. A fund established for the redemption of bonds and debentures.

3. Unamortized foreign exchange loss: Recognition on the balance sheet of losses that would be encountered if the current foreign exchange rate would be applied in converting debt denominated in foreign currencies.

Table 15-4

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>1,720,600</b>	<b>1,213,200</b>	<b>1,074,300</b>	<b>975,900</b>	<b>968,600</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>7,321,092</b>	<b>8,229,239</b>	<b>9,015,572</b>	<b>9,136,771</b>	<b>9,844,468</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	1,011,697	1,092,893	1,098,010	1,109,327	1,174,723
Additions to reflect gross treatment of Financial Management System (FMS)	7,256,528	7,512,302	8,151,674	8,164,432	8,758,623
Sinking fund <sup>2</sup>	2,925,500	3,130,200	3,686,154	3,894,573	4,084,025
Other additions to reflect gross treatment of Financial Management System (FMS)	4,331,028	4,382,102	4,465,520	4,269,859	4,674,598
Deductions to reflect transactions excluded in Financial Management System (FMS)	947,133	375,956	234,112	136,988	88,878
Inventories and fixed assets	37,475	40,756	39,325	42,279	54,428
Transactions between province or territory and special funds	37,858	34,572	33,187	35,009	34,450
Other deductions to reflect transactions excluded in Financial Management System (FMS)	871,800	300,628	161,600	59,700	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>9,041,692</b>	<b>9,442,439</b>	<b>10,089,872</b>	<b>10,112,671</b>	<b>10,813,068</b>

See footnotes at the end of the table.

Table 15-4 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>8,528,300</b>	<b>7,839,100</b>	<b>7,728,400</b>	<b>7,688,800</b>	<b>7,784,700</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>6,906,881</b>	<b>7,754,460</b>	<b>8,359,691</b>	<b>8,345,216</b>	<b>8,936,917</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	413,745	430,563	422,721	410,262	446,150
Additions to reflect gross treatment of Financial Management System (FMS)	7,300,094	7,473,708	8,077,318	8,035,518	8,623,837
Sinking fund <sup>2</sup>	2,925,500	3,130,200	3,686,154	3,894,573	4,084,025
Other additions to reflect gross treatment of Financial Management System (FMS)	4,374,594	4,343,508	4,391,164	4,140,945	4,539,812
Deductions to reflect transactions excluded in Financial Management System (FMS)	806,958	149,811	140,348	100,564	133,070
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	37,858	34,572	33,187	35,009	34,450
Other deductions to reflect transactions excluded in Financial Management System (FMS)	769,100	115,239	107,161	65,555	98,620
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>15,435,181</b>	<b>15,593,560</b>	<b>16,088,091</b>	<b>16,034,016</b>	<b>16,721,617</b>

See footnotes at the end of the table.

Table 15-4 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-6,807,700</b>	<b>-6,625,900</b>	<b>-6,654,100</b>	<b>-6,712,900</b>	<b>-6,816,100</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>414,211</b>	<b>474,779</b>	<b>655,881</b>	<b>791,555</b>	<b>907,551</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	597,952	662,330	675,289	699,065	728,573
Additions to reflect gross treatment of Financial Management System (FMS)					
Sinking fund <sup>2</sup>	-43,566	38,594	74,356	128,914	134,786
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)					
Inventories and fixed assets	-43,566	38,594	74,356	128,914	134,786
Transactions between province or territory and special funds	140,175	226,145	93,764	36,424	-44,192
Other deductions to reflect transactions excluded in Financial Management System (FMS)	37,475	40,756	39,325	42,279	54,428
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	102,700	185,389	54,439	-5,855	-98,620
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-6,393,489</b>	<b>-6,151,121</b>	<b>-5,998,219</b>	<b>-5,921,345</b>	<b>-5,908,549</b>

1. Excess of financial assets over liabilities.

2. A fund established for the redemption of bonds and debentures.

**Table 15-5**  
**Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis,**  
**as at March 31 — Quebec**

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>35,284,000</b>	<b>38,620,000</b>	<b>34,332,000</b>	<b>37,071,000</b>	<b>46,697,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>11,052,528</b>	<b>17,703,979</b>	<b>26,760,677</b>	<b>29,733,325</b>	<b>23,714,500</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	42,392,916	47,315,581	50,915,110	56,104,767	60,816,524
Additions to reflect gross treatment of Financial Management System (FMS)	14,469,166	19,236,182	23,865,213	26,788,054	31,843,403
Sinking fund <sup>2</sup>	1,870,000	2,062,000	4,375,995	3,594,000	4,400,822
Other additions to reflect gross treatment of Financial Management System (FMS)	12,599,166	17,174,182	19,489,218	23,194,054	27,442,581
Deductions to reflect transactions excluded in Financial Management System (FMS)	45,809,554	48,847,784	48,019,646	53,159,496	68,945,427
Inventories and fixed assets	7,429,555	7,853,835	9,038,299	10,769,780	22,668,599
Transactions between province or territory and special funds	23,856,256	26,112,934	27,532,257	30,805,948	33,615,274
Other deductions to reflect transactions excluded in Financial Management System (FMS)	14,523,743	14,881,015	11,449,090	11,583,768	12,661,554
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>46,336,528</b>	<b>56,323,979</b>	<b>61,092,677</b>	<b>66,804,325</b>	<b>70,411,500</b>

See footnotes at the end of the table.



Table 15-5 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>124,170,000</b>	<b>126,828,000</b>	<b>126,593,000</b>	<b>132,528,000</b>	<b>132,987,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>12,327,384</b>	<b>17,618,793</b>	<b>26,217,060</b>	<b>29,605,821</b>	<b>35,071,514</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	29,794,575	33,955,609	37,556,108	42,741,382	47,367,178
Additions to reflect gross treatment of Financial Management System (FMS)	9,555,966	12,915,966	19,560,836	21,244,445	24,366,343
Sinking fund <sup>2</sup>	1,870,000	2,062,000	4,375,995	3,594,000	4,400,822
Other additions to reflect gross treatment of Financial Management System (FMS)	7,685,966	10,853,966	15,184,841	17,650,445	19,965,521
Deductions to reflect transactions excluded in Financial Management System (FMS)	27,023,157	29,252,782	30,899,884	34,380,006	36,662,007
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	23,856,256	26,112,934	27,532,257	30,805,948	33,615,274
Other deductions to reflect transactions excluded in Financial Management System (FMS)	3,166,901	3,139,848	3,367,627	3,574,058	3,046,733
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>136,497,384</b>	<b>144,446,793</b>	<b>152,810,060</b>	<b>162,133,821</b>	<b>168,058,514</b>

See footnotes at the end of the table.

Table 15-5 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-88,886,000</b>	<b>-88,208,000</b>	<b>-92,261,000</b>	<b>-95,457,000</b>	<b>-86,290,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>-1,274,856</b>	<b>85,186</b>	<b>543,617</b>	<b>127,504</b>	<b>-11,357,014</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	12,598,341	13,359,972	13,359,002	13,363,385	13,449,346
Additions to reflect gross treatment of Financial Management System (FMS) Sinking fund <sup>2</sup>	4,913,200 0	6,320,216 0	4,304,377 0	5,543,609 0	7,477,060 0
Other additions to reflect gross treatment of Financial Management System (FMS)	4,913,200	6,320,216	4,304,377	5,543,609	7,477,060
Deductions to reflect transactions excluded in Financial Management System (FMS)	18,786,397	19,595,002	17,119,762	18,779,490	32,283,420
Inventories and fixed assets	7,429,555	7,853,835	9,038,299	10,769,780	22,668,599
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	11,356,842	11,741,167	8,081,463	8,009,710	9,614,821
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-90,160,856</b>	<b>-88,122,814</b>	<b>-91,717,383</b>	<b>-95,329,496</b>	<b>-97,647,014</b>

1. Excess of financial assets over liabilities.

2. A fund established for the redemption of bonds and debentures.

**Table 15-6**  
**Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis, as at March 31 — Ontario**

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>23,522,000</b>	<b>23,324,000</b>	<b>21,540,000</b>	<b>29,002,000</b>	<b>45,587,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>18,158,917</b>	<b>21,130,230</b>	<b>24,247,222</b>	<b>19,495,521</b>	<b>9,143,167</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	18,429,021	18,008,782	19,284,611	18,812,678	18,673,248
Additions to reflect gross treatment of Financial Management System (FMS)					
Bank overdrafts	17,918,726	20,346,900	22,554,749	18,053,857	20,978,201
Other additions to reflect gross treatment of Financial Management System (FMS)	886,000	944,000	944,000	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	17,032,726	19,402,900	21,610,749	18,053,857	20,978,201
Inventories and fixed assets	18,188,830	17,225,452	17,592,138	17,371,014	30,508,282
Transactions between province or territory and special funds	1,977,131	741,545	1,628,292	1,481,501	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	4,303,699	4,039,907	4,232,846	3,718,513	2,556,710
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>41,680,917</b>	<b>44,454,230</b>	<b>45,787,222</b>	<b>48,497,521</b>	<b>54,730,167</b>

See footnotes at the end of the table.

Table 15-6 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>137,237,000</b>	<b>133,958,000</b>	<b>133,576,000</b>	<b>161,649,000</b>	<b>169,775,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>11,852,731</b>	<b>13,636,170</b>	<b>15,721,213</b>	<b>-10,540,080</b>	<b>-6,341,552</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	6,563,565	6,198,711	6,619,379	6,241,398	5,612,255
Additions to reflect gross treatment of Financial Management System (FMS)	9,592,865	11,477,366	13,334,680	-13,062,965	-9,397,097
Bank overdrafts	886,000	944,000	944,000	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	8,706,865	10,533,366	12,390,680	-13,062,965	-9,397,097
Deductions to reflect transactions excluded in Financial Management System (FMS)	4,303,699	4,039,907	4,232,846	3,718,513	2,556,710
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	4,303,699	4,039,907	4,232,846	3,718,513	2,556,710
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>149,089,731</b>	<b>147,594,170</b>	<b>149,297,213</b>	<b>151,108,920</b>	<b>163,433,448</b>

See footnotes at the end of the table.

Table 15-6 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-113,715,000</b>	<b>-110,634,000</b>	<b>-112,036,000</b>	<b>-132,647,000</b>	<b>-124,188,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>6,306,186</b>	<b>7,494,060</b>	<b>8,526,009</b>	<b>30,035,601</b>	<b>15,484,719</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	11,865,456	11,810,071	12,665,232	12,571,280	13,060,993
Additions to reflect gross treatment of Financial Management System (FMS)	8,325,861	8,869,534	9,220,069	31,116,822	30,375,298
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	8,325,861	8,869,534	9,220,069	31,116,822	30,375,298
Deductions to reflect transactions excluded in Financial Management System (FMS)	13,885,131	13,185,545	13,359,292	13,652,501	27,951,572
Inventories and fixed assets	1,977,131	741,545	1,628,292	1,481,501	0
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	11,908,000	12,444,000	11,731,000	12,171,000	27,951,572
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-107,408,814</b>	<b>-103,139,940</b>	<b>-103,509,991</b>	<b>-102,611,399</b>	<b>-108,703,281</b>

1. Excess of financial assets over liabilities.

Table 15-7

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>3,960,000</b>	<b>4,546,000</b>	<b>4,467,000</b>	<b>4,574,000</b>	<b>4,678,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>11,371,450</b>	<b>11,228,982</b>	<b>11,277,283</b>	<b>10,003,883</b>	<b>9,252,523</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	2,630,337	2,782,131	2,558,587	2,526,210	2,379,895
Additions to reflect gross treatment of Financial Management System (FMS)	12,517,047	12,604,013	13,248,814	12,355,509	11,505,561
Sinking fund <sup>2</sup>	6,411,147	6,188,797	6,485,514	5,805,288	4,730,420
Holding of own debt <sup>3</sup>	68,435	43,474	33,949	41,190	33,608
Bank overdrafts	27,781	0	91,958	43,464	47,717
Other additions to reflect gross treatment of Financial Management System (FMS)	6,009,684	6,371,742	6,637,393	6,465,567	6,693,816
Deductions to reflect transactions excluded in Financial Management System (FMS)	3,775,934	4,157,162	4,530,118	4,877,836	4,632,933
Inventories and fixed assets	813,851	852,062	865,263	878,130	667,784
Transactions between province or territory and special funds	1,777,105	1,943,923	2,062,560	2,191,390	1,769,242
Other deductions to reflect transactions excluded in Financial Management System (FMS)	1,184,978	1,361,177	1,602,295	1,808,316	2,195,907
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>15,331,450</b>	<b>15,774,982</b>	<b>15,744,283</b>	<b>14,577,883</b>	<b>13,930,523</b>

See footnotes at the end of the table.

Table 15-7 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>10,384,000</b>	<b>10,834,000</b>	<b>11,084,000</b>	<b>11,049,000</b>	<b>12,027,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>13,997,739</b>	<b>14,217,745</b>	<b>14,629,124</b>	<b>13,745,635</b>	<b>12,950,003</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	1,486,803	1,568,741	1,383,784	1,304,714	1,319,406
Additions to reflect gross treatment of Financial Management System (FMS)	15,485,160	15,733,013	16,529,757	15,842,848	14,849,606
Sinking fund <sup>2</sup>	6,411,147	6,188,797	6,485,514	5,805,288	4,730,420
Holding of own debt <sup>3</sup>	68,435	43,474	33,949	41,190	33,608
Bank overdrafts	27,781	0	91,958	43,464	47,717
Other additions to reflect gross treatment of Financial Management System (FMS)	8,977,797	9,500,742	9,918,336	9,952,906	10,037,861
Deductions to reflect transactions excluded in Financial Management System (FMS)	2,974,224	3,084,009	3,284,417	3,401,927	3,219,009
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	1,777,105	1,943,923	2,062,560	2,191,390	1,769,242
Other deductions to reflect transactions excluded in Financial Management System (FMS)	1,197,119	1,140,086	1,221,857	1,210,537	1,449,767
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>24,381,739</b>	<b>25,051,745</b>	<b>25,713,124</b>	<b>24,794,635</b>	<b>24,977,003</b>

See footnotes at the end of the table.

Table 15-7 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-6,424,000</b>	<b>-6,288,000</b>	<b>-6,617,000</b>	<b>-6,475,000</b>	<b>-7,349,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>-2,626,289</b>	<b>-2,988,763</b>	<b>-3,351,841</b>	<b>-3,741,752</b>	<b>-3,697,480</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	1,143,534	1,213,390	1,174,803	1,221,496	1,060,489
Additions to reflect gross treatment of Financial Management System (FMS)	-2,968,113	-3,129,000	-3,280,943	-3,487,339	-3,344,045
Sinking fund <sup>2</sup>	0	0	0	0	0
Holding of own debt <sup>3</sup>	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	-2,968,113	-3,129,000	-3,280,943	-3,487,339	-3,344,045
Deductions to reflect transactions excluded in Financial Management System (FMS)	801,710	1,073,153	1,245,701	1,475,909	1,413,924
Inventories and fixed assets	813,851	852,062	865,263	878,130	667,784
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	-12,141	221,091	380,438	597,779	746,140
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-9,050,289</b>	<b>-9,276,763</b>	<b>-9,968,841</b>	<b>-10,216,752</b>	<b>-11,046,480</b>

1. Excess of financial assets over liabilities.

2. A fund established for the redemption of bonds and debentures.

3. Holding of own debt: Refers to a case where a government holds as investment, debt instruments that it has itself issued.



**Table 15-8**  
**Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis,**  
**as at March 31 — Saskatchewan**

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>5,900,179</b>	<b>6,079,106</b>	<b>5,950,929</b>	<b>6,112,190</b>	<b>6,152,217</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>2,850,691</b>	<b>2,662,137</b>	<b>2,554,494</b>	<b>2,319,622</b>	<b>2,430,154</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	4,982,064	5,571,743	5,071,957	4,993,904	4,920,546
Additions to reflect gross treatment of Financial Management System (FMS)	1,461,863	1,464,813	1,420,654	1,063,263	1,164,487
Sinking fund <sup>2</sup>	996,577	876,624	918,917	886,169	949,136
Bank overdrafts	465,286	588,189	501,737	177,094	215,351
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	3,593,236	4,374,419	3,938,117	3,737,545	3,654,879
Inventories and fixed assets	1,069,263	1,038,665	1,075,897	1,086,564	1,351,967
Transactions between province or territory and special funds	2,361,899	3,101,428	2,634,643	2,514,292	2,302,912
Other deductions to reflect transactions excluded in Financial Management System (FMS)	162,074	234,326	227,577	136,689	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>8,750,870</b>	<b>8,741,243</b>	<b>8,505,423</b>	<b>8,431,812</b>	<b>8,582,371</b>

See footnotes at the end of the table.

Table 15-8 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>12,968,729</b>	<b>13,089,965</b>	<b>12,960,690</b>	<b>13,121,091</b>	<b>13,206,222</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>5,818,895</b>	<b>4,798,458</b>	<b>5,177,131</b>	<b>5,187,406</b>	<b>5,509,871</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	2,917,885	2,522,426	2,438,637	2,662,270	2,575,110
Additions to reflect gross treatment of Financial Management System (FMS)	5,262,909	5,377,460	5,373,137	5,039,428	5,187,643
Sinking fund <sup>2</sup>	996,577	876,624	918,917	886,169	949,136
Bank overdrafts	465,286	588,189	501,737	177,094	215,351
Other additions to reflect gross treatment of Financial Management System (FMS)	3,801,046	3,912,647	3,952,483	3,976,165	4,023,156
Deductions to reflect transactions excluded in Financial Management System (FMS)	2,361,899	3,101,428	2,634,643	2,514,292	2,252,882
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	2,361,899	3,101,428	2,634,643	2,514,292	2,302,912
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	-50,030
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>18,787,624</b>	<b>17,888,423</b>	<b>18,137,821</b>	<b>18,308,497</b>	<b>18,716,093</b>

See footnotes at the end of the table.

Table 15-8 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-7,068,550</b>	<b>-7,010,859</b>	<b>-7,009,761</b>	<b>-7,008,901</b>	<b>-7,054,005</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>-2,968,204</b>	<b>-2,136,321</b>	<b>-2,622,637</b>	<b>-2,867,784</b>	<b>-3,079,717</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	2,064,179	3,049,317	2,633,320	2,331,634	2,345,436
Additions to reflect gross treatment of Financial Management System (FMS)	-3,801,046	-3,912,647	-3,952,483	-3,976,165	-4,023,156
Sinking fund <sup>2</sup>	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	-3,801,046	-3,912,647	-3,952,483	-3,976,165	-4,023,156
Deductions to reflect transactions excluded in Financial Management System (FMS)	1,231,337	1,272,991	1,303,474	1,223,253	1,401,997
Inventories and fixed assets	1,069,263	1,038,665	1,075,897	1,086,564	1,351,967
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	162,074	234,326	227,577	136,689	50,030
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-10,036,754</b>	<b>-9,147,180</b>	<b>-9,632,398</b>	<b>-9,876,685</b>	<b>-10,133,722</b>

1. Excess of financial assets over liabilities.

**Table 15-9**  
**Reconciliation of provincial and territorial general government balance sheet from Public Accounts to a FMS basis,**  
**as at March 31 — Alberta**

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>21,987,000</b>	<b>26,921,000</b>	<b>26,252,000</b>	<b>26,535,000</b>	<b>29,265,000</b>
<b>Deconsolidation adjustments</b>	<b>-11,321,361</b>	<b>-11,386,323</b>	<b>-8,890,024</b>	<b>-7,740,830</b>	<b>-8,373,611</b>
<b>Financial statements of departments</b>	<b>10,665,639</b>	<b>15,534,677</b>	<b>17,361,976</b>	<b>18,794,170</b>	<b>20,891,389</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>17,640,326</b>	<b>18,809,379</b>	<b>15,249,939</b>	<b>13,326,567</b>	<b>14,641,950</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	27,528,510	27,796,336	27,876,233	26,670,044	28,739,555
Additions to reflect gross treatment of Financial Management System (FMS)	55,197	1,830,709	29,670	19,818	12,263
Cash	0	288,874	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	55,197	1,541,835	29,670	19,818	12,263
Deductions to reflect transactions excluded in Financial Management System (FMS)	9,943,381	10,817,666	12,655,964	13,363,295	14,109,868
Inventories and fixed assets	7,530,727	8,324,069	10,430,414	10,582,303	10,775,369
Transactions between province or territory and special funds	2,412,654	2,493,597	2,225,550	2,780,992	3,334,499
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>28,305,965</b>	<b>34,344,056</b>	<b>32,611,915</b>	<b>32,120,737</b>	<b>35,533,339</b>

See footnotes at the end of the table.

Table 15-9 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>24,061,000</b>	<b>22,621,000</b>	<b>21,209,000</b>	<b>19,659,000</b>	<b>16,717,000</b>
<b>Deconsolidation adjustments</b>	<b>-3,700,446</b>	<b>-3,675,718</b>	<b>-3,215,210</b>	<b>-3,380,611</b>	<b>-1,921,956</b>
<b>Financial statements of departments</b>	<b>20,360,554</b>	<b>18,945,282</b>	<b>17,993,790</b>	<b>16,278,389</b>	<b>14,795,044</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>5,441,128</b>	<b>5,416,249</b>	<b>5,500,257</b>	<b>5,266,200</b>	<b>6,393,291</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	8,789,439	8,294,503	8,393,936	8,662,820	10,248,356
Additions to reflect gross treatment of Financial Management System (FMS)	55,197	484,723	112,286	19,818	12,263
Cash	0	288,874	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	55,197	195,849	112,286	19,818	12,263
Deductions to reflect transactions excluded in Financial Management System (FMS)	3,403,508	3,362,977	3,005,965	3,416,438	3,867,328
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	2,412,654	2,493,597	2,225,550	2,780,992	3,334,499
Other deductions to reflect transactions excluded in Financial Management System (FMS)	990,854	869,380	780,415	635,446	532,829
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>25,801,682</b>	<b>24,361,531</b>	<b>23,494,047</b>	<b>21,544,589</b>	<b>21,188,335</b>

See footnotes at the end of the table.

Table 15-9 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-2,074,000</b>	<b>4,300,000</b>	<b>5,043,000</b>	<b>6,876,000</b>	<b>12,548,000</b>
<b>Deconsolidation adjustments</b>	<b>-7,620,915</b>	<b>-7,710,605</b>	<b>-5,674,814</b>	<b>-4,360,219</b>	<b>-6,451,655</b>
<b>Financial statements of departments</b>	<b>-9,694,915</b>	<b>-3,410,605</b>	<b>-631,814</b>	<b>2,515,781</b>	<b>6,096,345</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>12,199,198</b>	<b>13,393,130</b>	<b>9,749,682</b>	<b>8,060,367</b>	<b>8,248,659</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	18,739,071	19,501,833	19,482,297	18,007,224	18,491,199
Additions to reflect gross treatment of Financial Management System (FMS)	0	1,345,986	-82,616	0	0
Cash	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	1,345,986	-82,616	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	6,539,873	7,454,689	9,649,999	9,946,857	10,242,540
Inventories and fixed assets	7,530,727	8,324,069	10,430,414	10,582,303	10,775,369
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	-990,854	-869,380	-780,415	-635,446	-532,829
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>2,504,283</b>	<b>9,982,525</b>	<b>9,117,868</b>	<b>10,576,148</b>	<b>14,345,004</b>

1. Excess of financial assets over liabilities.

Table 15-10

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>24,145,000</b>	<b>35,117,000</b>	<b>34,786,000</b>	<b>32,767,000</b>	<b>33,654,000</b>
<b>Deconsolidation adjustments</b>	<b>1,739,772</b>	<b>-8,728,059</b>	<b>-7,464,000</b>	<b>-7,220,000</b>	<b>-7,145,000</b>
<b>Financial statements of departments</b>	<b>25,884,772</b>	<b>26,388,941</b>	<b>27,322,000</b>	<b>25,547,000</b>	<b>26,509,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>48,022,637</b>	<b>47,089,343</b>	<b>45,129,338</b>	<b>40,876,340</b>	<b>47,515,865</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	67,617,357	67,438,019	74,996,407	69,870,525	80,546,102
Additions to reflect gross treatment of Financial Management System (FMS)	6,484,608	6,462,589	6,153,097	5,628,128	4,966,784
Sinking fund <sup>2</sup>	4,693,546	4,804,990	4,546,000	4,110,000	3,679,000
Holding of own debt <sup>3</sup>	2,000	18,000	15,000	9,000	11,000
Bank overdrafts	210,462	314,282	439,000	360,000	191,000
Other additions to reflect gross treatment of Financial Management System (FMS)	1,578,600	1,325,317	1,153,097	1,149,128	1,085,784
Deductions to reflect transactions excluded in Financial Management System (FMS)	26,079,328	26,811,265	36,020,166	34,622,313	37,997,021
Inventories and fixed assets	8,146,187	8,540,134	8,866,553	8,683,684	8,975,272
Transactions between province or territory and special funds	9,913,612	9,527,477	18,115,613	16,834,629	19,921,749
Other deductions to reflect transactions excluded in Financial Management System (FMS)	8,019,529	8,743,654	9,038,000	9,104,000	9,100,000
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>73,907,409</b>	<b>73,478,284</b>	<b>72,451,338</b>	<b>66,423,340</b>	<b>74,024,865</b>

See footnotes at the end of the table.

Table 15-10 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>36,863,000</b>	<b>38,589,000</b>	<b>39,496,000</b>	<b>40,721,000</b>	<b>43,008,000</b>
<b>Deconsolidation adjustments</b>	<b>1,816,037</b>	<b>-938,204</b>	<b>-692,000</b>	<b>-587,000</b>	<b>-609,000</b>
<b>Financial statements of departments</b>	<b>38,679,037</b>	<b>37,650,796</b>	<b>38,804,000</b>	<b>40,134,000</b>	<b>42,399,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>51,351,669</b>	<b>51,119,856</b>	<b>50,075,457</b>	<b>46,283,352</b>	<b>52,765,537</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	55,055,397	54,640,107	62,444,791	57,893,656	67,937,144
Additions to reflect gross treatment of Financial Management System (FMS)	6,209,884	6,019,172	5,746,279	5,224,325	4,750,142
Sinking fund <sup>2</sup>	4,693,546	4,804,990	4,546,000	4,110,000	3,679,000
Holding of own debt <sup>3</sup>	2,000	18,000	15,000	9,000	11,000
Bank overdrafts	210,462	314,282	439,000	360,000	191,000
Other additions to reflect gross treatment of Financial Management System (FMS)	1,303,876	881,900	746,279	745,325	869,142
Deductions to reflect transactions excluded in Financial Management System (FMS)	9,913,612	9,539,423	18,115,613	16,834,629	19,921,749
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	9,913,612	9,527,477	18,115,613	16,834,629	19,921,749
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	11,946	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>90,030,706</b>	<b>88,926,652</b>	<b>89,005,457</b>	<b>86,542,352</b>	<b>95,279,537</b>

See footnotes at the end of the table.



Table 15-10 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-12,718,000</b>	<b>-3,472,000</b>	<b>-4,710,000</b>	<b>-7,954,000</b>	<b>-9,354,000</b>
<b>Deconsolidation adjustments</b>	<b>-76,265</b>	<b>-7,789,855</b>	<b>-6,772,000</b>	<b>-6,633,000</b>	<b>-6,536,000</b>
<b>Financial statements of departments</b>	<b>-12,794,265</b>	<b>-11,261,855</b>	<b>-11,482,000</b>	<b>-14,587,000</b>	<b>-15,890,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>-3,329,032</b>	<b>-4,030,513</b>	<b>-4,946,119</b>	<b>-5,407,012</b>	<b>-5,249,672</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	12,561,960	12,797,912	12,551,616	11,976,869	12,608,958
Additions to reflect gross treatment of Financial Management System (FMS)	274,724	443,417	406,818	403,803	216,642
Sinking fund <sup>2</sup>	0	0	0	0	0
Holding of own debt <sup>3</sup>	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	274,724	443,417	406,818	403,803	216,642
Deductions to reflect transactions excluded in Financial Management System (FMS)	16,165,716	17,271,842	17,904,553	17,787,684	18,075,272
Inventories and fixed assets	8,146,187	8,540,134	8,866,553	8,683,684	8,975,272
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	8,019,529	8,731,708	9,038,000	9,104,000	9,100,000
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-16,123,297</b>	<b>-15,448,368</b>	<b>-16,554,119</b>	<b>-20,119,012</b>	<b>-21,254,672</b>

1. Excess of financial assets over liabilities.
2. A fund established for the redemption of bonds and debentures.
3. Unamortized foreign exchange loss: Recognition on the balance sheet of losses that would be encountered if the current foreign exchange rate would be applied in converting debt denominated in foreign currencies.

Table 15-11

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>164,060</b>	<b>197,804</b>	<b>180,652</b>	<b>183,347</b>	<b>202,563</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>217,089</b>	<b>228,869</b>	<b>254,366</b>	<b>246,058</b>	<b>234,032</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	324,807	345,120	358,318	350,468	338,716
Additions to reflect gross treatment of Financial Management System (FMS)					
Bank overdrafts	0	0	4,072	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	4,072	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)					
Inventories and fixed assets	107,718	116,251	108,024	104,410	104,684
Transactions between province or territory and special funds	69,926	70,788	67,449	62,736	70,494
Other deductions to reflect transactions excluded in Financial Management System (FMS)	37,792	45,463	40,575	41,674	34,190
	0	0	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>381,149</b>	<b>426,673</b>	<b>435,018</b>	<b>429,405</b>	<b>436,595</b>

See footnotes at the end of the table.

Table 15-11 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>92,944</b>	<b>93,427</b>	<b>97,663</b>	<b>108,650</b>	<b>111,147</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>57,633</b>	<b>55,664</b>	<b>65,145</b>	<b>58,480</b>	<b>60,357</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	95,425	101,127	101,648	100,154	94,547
Additions to reflect gross treatment of Financial Management System (FMS)	0	0	4,072	0	0
Bank overdrafts	0	0	4,072	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	37,792	45,463	40,575	41,674	34,190
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	37,792	45,463	40,575	41,674	34,190
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>150,577</b>	<b>149,091</b>	<b>162,808</b>	<b>167,130</b>	<b>171,504</b>

See footnotes at the end of the table.

Table 15-11 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>71,116</b>	<b>104,377</b>	<b>82,989</b>	<b>74,697</b>	<b>91,416</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>159,456</b>	<b>173,205</b>	<b>189,221</b>	<b>187,578</b>	<b>173,675</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	229,382	243,993	256,670	250,314	244,169
Additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	69,926	70,788	67,449	62,736	70,494
Inventories and fixed assets	69,926	70,788	67,449	62,736	70,494
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	0	0	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>230,572</b>	<b>277,582</b>	<b>272,210</b>	<b>262,275</b>	<b>265,091</b>

1. Excess of financial assets over liabilities.

Table 15-12

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>191,366</b>	<b>1,045,687</b>	<b>1,367,268</b>	<b>1,141,593</b>	<b>924,681</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>290,828</b>	<b>-511,175</b>	<b>-478,568</b>	<b>-385,263</b>	<b>-179,046</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	434,866	447,998	458,300	461,483	467,115
Additions to reflect gross treatment of Financial Management System (FMS)					
Bank overdrafts	27,925	35,648	125,028	280,814	313,125
Other additions to reflect gross treatment of Financial Management System (FMS)	7,376	14,506	32,190	15,364	25,472
Deductions to reflect transactions excluded in Financial Management System (FMS)	20,549	21,142	92,838	265,450	287,653
Inventories and fixed assets	171,963	994,821	1,061,896	1,127,560	959,286
Transactions between province or territory and special funds	137,943	962,567	1,025,920	1,088,310	917,958
Other deductions to reflect transactions excluded in Financial Management System (FMS)	30,685	29,088	30,862	33,109	38,460
	3,335	3,166	5,114	6,141	2,868
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>482,194</b>	<b>534,512</b>	<b>888,700</b>	<b>756,330</b>	<b>745,635</b>

See footnotes at the end of the table.

Table 15-12 – continued

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

			Liabilities		
	2000	2001	2002	2003	2004
thousands of dollars					
<b>Public accounts balance sheet as at March 31</b>	<b>208,582</b>	<b>372,062</b>	<b>573,283</b>	<b>381,149</b>	<b>229,504</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>137,451</b>	<b>-65,033</b>	<b>32,478</b>	<b>190,873</b>	<b>432,654</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	147,237	154,360	155,044	159,994	160,060
Additions to reflect gross treatment of Financial Management System (FMS)	27,925	35,648	125,028	280,814	313,125
Bank overdrafts	7,376	14,506	32,190	15,364	25,472
Other additions to reflect gross treatment of Financial Management System (FMS)	20,549	21,142	92,838	265,450	287,653
Deductions to reflect transactions excluded in Financial Management System (FMS)	37,711	255,041	247,594	249,935	40,531
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	30,685	29,088	30,862	33,109	38,460
Other deductions to reflect transactions excluded in Financial Management System (FMS)	7,026	225,953	216,732	216,826	2,071
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>346,033</b>	<b>307,029</b>	<b>605,761</b>	<b>572,022</b>	<b>662,158</b>

See footnotes at the end of the table.

Table 15-12 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>-17,216</b>	<b>673,625</b>	<b>793,985</b>	<b>760,444</b>	<b>695,177</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>153,377</b>	<b>-446,142</b>	<b>-511,046</b>	<b>-576,136</b>	<b>-611,700</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	287,629	293,638	303,256	301,489	307,055
Additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	134,252	739,780	814,302	877,625	918,755
Inventories and fixed assets	137,943	962,567	1,025,920	1,088,310	917,958
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	-3,691	-222,787	-211,618	-210,685	797
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>136,161</b>	<b>227,483</b>	<b>282,939</b>	<b>184,308</b>	<b>83,477</b>

1. Excess of financial assets over liabilities.

Table 15-13

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

	Financial assets				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>193,107</b>	<b>310,751</b>	<b>315,222</b>	<b>232,438</b>	<b>936,007</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>-630</b>	<b>-66,397</b>	<b>-59,244</b>	<b>21,808</b>	<b>-733,891</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	308,585	0	0	377,140	379,348
Additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	14,347	3,419
Bank overdrafts	0	0	0	14,347	3,419
Other additions to reflect gross treatment of Financial Management System (FMS)	0	0	0	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	309,215	66,397	59,244	369,679	1,116,658
Inventories and fixed assets	296,042	28,798	31,714	350,346	1,104,247
Transactions between province or territory and special funds	12,034	0	0	19,097	11,840
Other deductions to reflect transactions excluded in Financial Management System (FMS)	1,139	37,599	27,530	236	571
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>192,477</b>	<b>244,354</b>	<b>255,978</b>	<b>254,246</b>	<b>202,116</b>

See footnotes at the end of the table.



Table 15-13 – continued

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

	Liabilities				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>160,432</b>	<b>324,156</b>	<b>377,660</b>	<b>274,995</b>	<b>278,007</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>305,690</b>	<b>162,178</b>	<b>152,335</b>	<b>256,852</b>	<b>241,320</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	318,872	0	0	261,602	249,741
Additions to reflect gross treatment of Financial Management System (FMS)	0	162,178	152,335	14,347	3,419
Bank overdrafts	0	0	0	14,347	3,419
Other additions to reflect gross treatment of Financial Management System (FMS)	0	162,178	152,335	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	13,182	0	0	19,097	11,840
Inventories and fixed assets	0	0	0	0	0
Transactions between province or territory and special funds	12,034	0	0	19,097	11,840
Other deductions to reflect transactions excluded in Financial Management System (FMS)	1,148	0	0	0	0
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>466,122</b>	<b>486,334</b>	<b>529,995</b>	<b>531,847</b>	<b>519,327</b>

See footnotes at the end of the table.

Table 15-13 – continued

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

	Financial assets minus liabilities <sup>1</sup>				
	2000	2001	2002	2003	2004
	thousands of dollars				
<b>Public accounts balance sheet as at March 31</b>	<b>32,675</b>	<b>-13,405</b>	<b>-62,438</b>	<b>-42,557</b>	<b>658,000</b>
<b>Adjustments to produce Financial Management System (FMS) data</b>	<b>-306,320</b>	<b>-228,575</b>	<b>-211,579</b>	<b>-235,044</b>	<b>-975,211</b>
Addition of special funds to reflect the Financial Management system (FMS) statistical universe	-10,287	0	0	115,538	129,607
Additions to reflect gross treatment of Financial Management System (FMS)	0	-162,178	-152,335	0	0
Bank overdrafts	0	0	0	0	0
Other additions to reflect gross treatment of Financial Management System (FMS)	0	-162,178	-152,335	0	0
Deductions to reflect transactions excluded in Financial Management System (FMS)	296,033	66,397	59,244	350,582	1,104,818
Inventories and fixed assets	296,042	28,798	31,714	350,346	1,104,247
Transactions between province or territory and special funds	0	0	0	0	0
Other deductions to reflect transactions excluded in Financial Management System (FMS)	-9	37,599	27,530	236	571
<b>Financial Management System (FMS) balance sheet as at March 31</b>	<b>-273,645</b>	<b>-241,980</b>	<b>-274,017</b>	<b>-277,601</b>	<b>-317,211</b>

1. Excess of financial assets over liabilities.

# Data quality, concepts and methodology

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## Introduction

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

Data are collected and compiled on the basis of the Financial Management System (FMS) manual (Catalogue no. 68F0023). Moreover, the data are compiled for the entire public sector population (see public sector diagram in this section), as enumerated by Public Institutions Division. This census is made possible by utilizing 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 and health authorities which is conducted by the Canadian Institute for Health Information (CIHI), residential care facilities data collected by the Health Statistics Division (HSD) and colleges and universities data collected by the Centre for Education Statistics (CES). Data pertaining to local, provincial, territorial and federal government business enterprises are compiled from annual reports obtained from public sources and quarterly survey returns.

## Description and use of the data

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

The data include:

- Financial asset, liability items contained in a government balance sheet
- Revenue, expenditure, surplus (+) or deficit (-) statements of governments, and
- Asset, liability and equity items encompassed in a balance sheet and revenue and expenses found in the income statement of government business enterprises
- 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 (see public sector diagram in this section). These statistical measures are used by a wide variety of economists and industry analysts in both the private and government sectors. Secondly, these data are used as the benchmark for the annual and quarterly estimates of the government sector in the Canadian System of National Accounts (CSNA).

## Coverage

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

## The statistical unit

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

- Enterprise
- Company
- Establishment
- Location

The statistical unit for this publication is the enterprise. Within the public sector statistical universe, institutional units are measured. These units are comparable to enterprises in the hierarchical structure listed above. The public sector contains all institutional units controlled and mainly financed by government. Institutional units are economic entities that are capable in their own right, of owning assets, incurring liabilities and engaging in economic activities and transactions with other entities<sup>1,2,3</sup>. 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

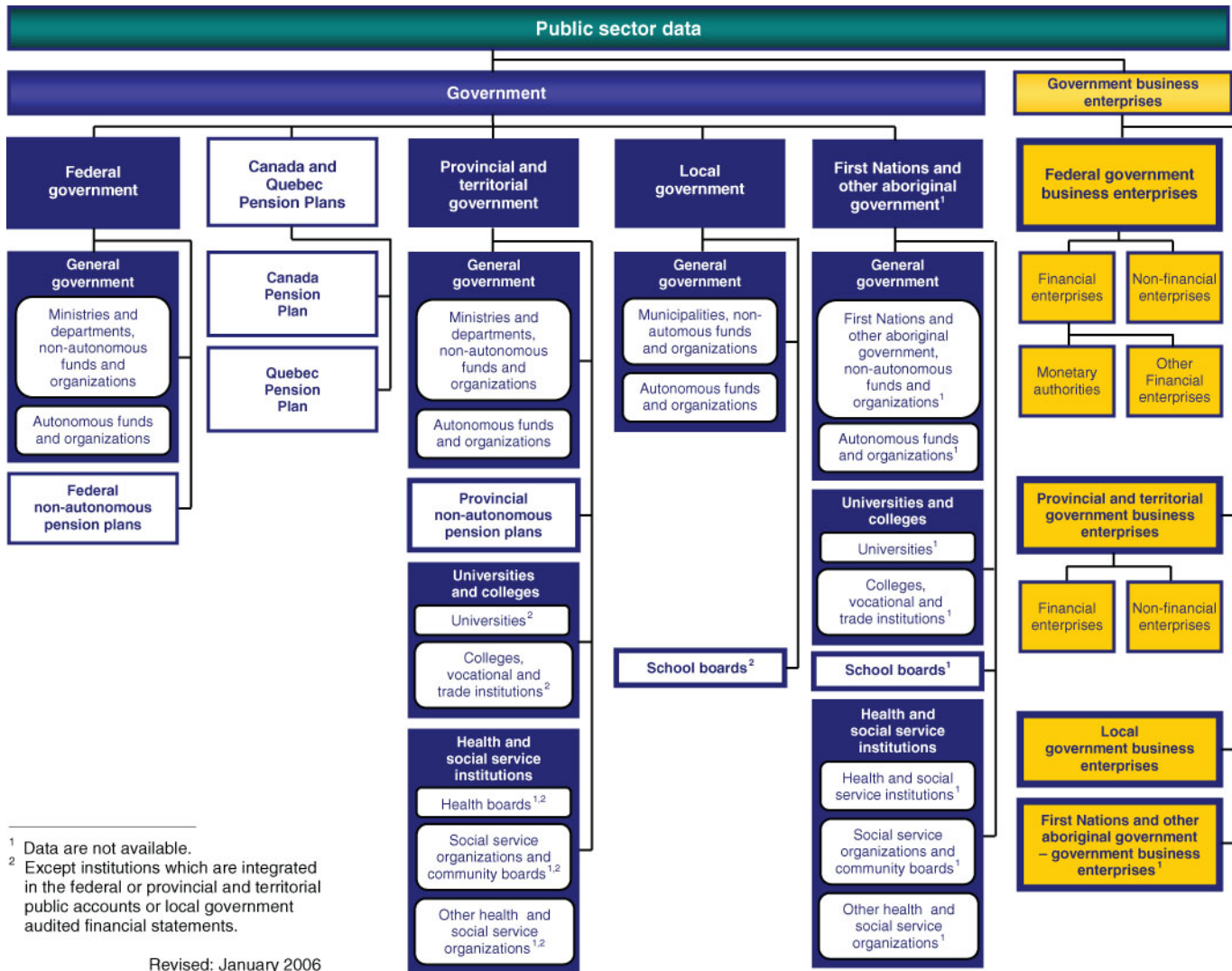
The concepts and definitions for most federal, provincial, territorial and municipal governments are based on the guidelines of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Accounting practices are in accordance with the Generally Accepted Accounting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

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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.*



### 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 statistical (enterprise) 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. Most of the remaining statistical (enterprise) units, local general government and school boards, health and social services institutions, colleges and universities, special funds, and government business enterprises were accessed from the Survey of Employment, Payrolls and Hours Survey (SEPH) conducted by Labour Statistics Division of Statistics Canada. A few statistical (enterprise) units not covered by central pay administrations or SEPH were surveyed directly by Public Institutions Division.
2. Data pertaining to federal, provincial, territorial and local government business enterprise units were obtained from annual reports from public sources.
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. Preliminary estimates for local general government revenue and expenditure data are estimated using an annual representative probability sample survey of municipalities for each province/territory. Final data are derived from administrative (census) sources.

#### Text table 1

#### Portion of total revenue and of average number of employees by public sector component and by data source, 2003/2004

	Number of statistical (enterprise) units	Portion of total revenue	Portion of average number of employees
	number	%	
<b>Federal, provincial, territorial and municipal Government Business Enterprises (GBE's)</b>			
Federal, provincial, territorial and municipal Government Business Enterprises (audited financial statements)	383	19.0	9.1
<b>Federal government</b>			
Public accounts and associated enterprises	169	30.3	12.6
<b>Provincial and territorial government</b>			
Public accounts and associated enterprises	2,997	37.3	47.6
<b>Local government</b>			
Provincial departments of education and municipal affairs	4,220	13.4	30.7
Municipalities and associated enterprises	3,749	...	12.4
School boards	471	...	18.3
<b>Total</b>	<b>7,769</b>	<b>100.0</b>	<b>100.0</b>

For the fiscal year 2003/2004, the survey frame contained approximately 8 thousand statistical units included in our population of interest. This number has varied only slightly since then. 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 is 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

Given that we have a complete census of the population covered (public sector universe) estimates are derived from the simple tabulation of data obtained from the data sources for each statistical unit (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 such as the public accounts, budgets and estimates of governments.

## Data accuracy

The data produced are derived from a multitude of entities in the government component of the Public Sector. Statistics Canada has no control over the accuracy of the input data at the time they are received, although it does have the advantage of eventually having access to audited financial documents. We ensure that no errors are introduced through automated checks that verify internal consistency and identify extreme values, and we apply procedures that maximize the error-detection possibilities inherent in the data.

The inherent quality of the input data varies systematically through time, with the most recent data (current year) being the least reliable (and the least detailed) since they are primarily based on government budget forecasts. As the reference year moves into the past, with each additional year the input data becomes more reliable. The public accounts and local government financial statements are eventually subject to audit and these audited accounts and statements form the benchmarks of historical data.

In 2003, the International Monetary Fund (IMF) reviewed the government finance statistics program from Statistics Canada according to the observance of IMF standards and codes. The IMF developed a set of 16 elements against which a specific statistical program is evaluated. In all 16 cases, except for one, the IMF gave the highest level of observance for Statistics Canada government finance statistics.

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 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.

Non-sampling errors are the only type that applies to the federal, provincial, and territorial government and school board data of this program, given that there was no sampling process used to produce these data. Preliminary estimates for local general government revenue and expenditure data are derived using an annual representative probability sample of municipalities for each province/territory. The sampling design covers about 13% of the number of units in the population representing roughly 80% of the economic activity and ensures that major municipalities are part of the sample. About 480 units are surveyed from a total population of approximately 3,700 municipalities. Municipalities of all sizes are represented. The response rate is around 70%. Survey weights are derived from population counts and correspond to mid-year population estimates benchmarked to the census of population every 5 years. Final data for local general governments are based on the audited financial statements of most municipalities in Canada, obtained in summary form from the administrative records of their respective provincial and territorial Departments of Municipal Affairs.

### **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 the more the data 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 non-audited annual reports. These are eventually replaced by official public accounts/financial statements issued by each of the jurisdictions covered by the FMS. The subsequent availability to Statistics Canada of these revised or final data requires, in turn, that the FMS data be amended accordingly. While the more recent data are necessarily less reliable than data for several years in the past, the use of preliminary information results in major advances in timeliness. Data are now released within three months of the end of the reference period. In light of the contribution of timeliness to the relevance of the data, this trade-off is in the interests of the data users.

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

The procedures used to classify the expenditures of provincial and territorial general governments and health and social service institutions to the functions Health and Social Services and their sub-functions changed commencing in 1997/1998. Commencing in 1997/1998, additional detail was available concerning provincial and territorial government expenditures on their programs and activities and this permitted a better allocation of expenditures between the functions Health and Social Services. Therefore, the data for these functions, for years prior to 1997/1998 are only comparable when Health and Social Service functions are aggregated together.

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 Financial Management System (FMS) manual (Catalogue no. 68F0023). 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 federal and provincial and territorial general government financial data that are derived from administrative sources are governed by the April to March fiscal year of governments. The same is true for the majority of government business enterprise financial statistics. Municipal governments and school boards fiscal year is the calendar -year reference period for the most part. Meanwhile the fiscal year ends of universities and colleges vary, ending either in March, June, September or December.

### 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 modified cash basis, others use the accrual approach. Adjustments can bring data produced under these various conventions to a common basis, but complete conversion to a single accounting base is not possible. For example, in the Financial Management System (FMS) (modified cash basis of accounting) when a government acquires/purchases a fixed asset the expenditures related to this purchase are included in the reference period during which the expenditures are made. For governments who have moved to a full accrual basis of reporting this means an adjustment to their public accounts based data as they will have capitalized the expenditures relating to the acquisition of the fixed asset and amortized the cost over the period of its estimated useful life. The FMS reflects tax revenues on a modified cash basis while some governments present tax revenues on an accrual basis in their public accounts and therefore there will be a difference between FMS and public accounts based tax revenue statistics.

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

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## Public sector employment, wages and salaries

Includes employees on strength and remuneration paid.

### Employee:

Any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide Canada Customs and Revenue Agency T-4 Supplementary Form. Excluded are selfemployed consultants as well as the employees of firms doing business under contract with a public sector entity.

1. **Full-time employee:** any employee who normally works the scheduled hours in the standard workweek of the establishment.
2. **Part-time employee:** an employee whose assigned hours of work are less than the scheduled hours of work in the standard work week of the establishment.
3. **Salaried employee:** any employee whose basic remuneration is a fixed amount based on weekly, monthly or annual rates.

### Wages and salaries:

Wages and salaries include directors' fees, bonuses, commissions, gratuities, income in kind, taxable allowances and retroactive wage payments. Wages and salaries are estimated on a gross basis, that is, before deductions for employees' contributions to income tax, unemployment insurance or pension plans. Wages and salaries accumulating over time, for example, retroactive payments are accounted for in the month and year in which they are paid. Supplementary labour income, such as employer contributions to pension, medical or similar plans are not included.

## Balance sheet

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

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

## Consolidation

The combination of financial statistics for two or more entities in such a way as to eliminate interentity balances and transactions and thus avoid double counting.

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

## Revenue and expenditures statement

Includes revenue, expenditures and surplus or deficit measures

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

# Glossary of terms

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## Public sector statistics

### Accounting

The systematic recording, presentation, and interpretation of the financial facts of an **enterprise** in such a manner as to permit effective management and provide the required information in reports and statements. The reports are intended both for the enterprise itself and outside parties. See **accrual accounting**, **cash accounting**, and **modified cash accounting**. Also, see **flow**.

**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.

**Cash accounting** requires **revenue** and **expenditures** to be reflected in the accounts only when the related cash receipts and disbursements occur.

**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. Also, see **gross convention**.

### Accrual accounting

See **accounting**.

### Asset

Economic resources owned by an entity from which future economic benefits may be obtained.

**Financial asset:** An asset of a financial nature, for example, cash, receivables and securities.

**Fixed asset:** Fixed assets are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly or continuously in other processes of production for more than one year.

**Tangible fixed assets:** are non-financial produced assets that consist of dwellings; other buildings and structures; machine and equipment and cultivated assets.

**Tangible non-produced assets:** are natural assets - land, subsoil assets, non-cultivated biological resources, and water resources - over which ownership may be established and transferred.

**Non-financial asset:** Any asset other than a financial asset. Non-financial assets consist of fixed assets, inventories, valuables, and non-produced assets. Most non-financial assets provide benefits either through their use in the production of goods and services or in the form of property income.

**Non-produced, non-financial assets:** Examples are intangibles such as patents, copyrights, trademarks, and franchises and tangible assets such as embassy land.

### Asset backed securities

See **securities**.

### Autonomous pension fund:

See **pension fund**.

### 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.

### Bonds, debentures, notes

These are **debt securities** issued by borrowers to finance their operations. They are sold to investors with the promise that they will be repaid with interest by the end of a specific period. The following marketable and non-marketable **securities** issued in Canadian or foreign currency exists within the public sector context:

**Canada bonds:** Direct bonds of the federal government (of which, Canada Savings Bonds) and guaranteed federal enterprise bonds.

**Municipal bonds:** Direct bonds or debentures of municipalities and guaranteed municipal enterprise bonds.

**Other bonds:** Bonds issued by Canadian corporations, hospitals and non-profit institutions, as well as non-guaranteed bonds of **Government Business Enterprises (GBEs)**. Also included are asset-backed securities.

**Provincial bonds:** Direct bonds of provincial governments (of which, provincial savings bonds) and guaranteed provincial enterprise bonds.

### Budgetary unit

See **institutional unit**.

### Canada and Quebec Pension Plans

See **social security scheme**.

### Capital tax

A tax levied on the values of the assets or net worth of institutional units or on the values of assets transferred between institutional units as a result of legacies, gifts *inter vivos*, or other transfers. See **tax**.

### Capital transfer

See **transfer**.

### Cash accounting

See **accounting**.

### Consolidated government

Consolidated government is the general term used for the consolidation of the data of the federal government, the provincial, territorial, and local governments and of the Canada and Quebec pension plans. This entails combining the financial accounts of units within a government, or combining the financial accounts of different

levels of governments (federal, provincial, territorial, or local) to yield aggregate unduplicated financial statistics. See **consolidation**.

### Consolidation

A method of presenting data for a set of units as if they constituted a single unit. All transactions and debtor-creditor relationships among the units being consolidated are matched and eliminated. See **consolidated government**.

### Contingent liability

See **liability**.

### Corporation

A legal entity created for the purpose of producing goods or services for the market that may be a source of profit or other financial gain to its owners. A corporation is collectively owned by shareholders who have the authority to appoint directors responsible for its general management.

**Public corporation:** A corporation owned or controlled by government units. See **Government Business Enterprises (GBEs)**.

**Quasi-corporation:** Quasi-corporations are unincorporated **enterprises** that function as if they were corporations, and which have complete sets of accounts, including balance sheets.

### Current transfer

See **transfer**.

### Debentures

See **bonds, debentures, notes**.

### Debt

Any liability that requires a payment or payments of interest and/or principal by the debtor to the creditor at a date or dates in the future.

**Gross government debt:** The total **liability** of the government.

**Guaranteed debt:** The borrowings issued by agencies outside government (e.g., **Government Business Enterprises [GBEs]**) and guaranteed by a government.

**Net financial debt:** The excess of **liabilities** over **financial assets**.

### Deficit

Excess of **expenditures** over **revenue**.

### Defined-benefit scheme

See **pension fund**.

## Employee

Any person drawing pay for services rendered or for paid absence, and for whom the employer is required to provide a Canada Revenue Agency T-4 Supplementary Form. Excluded are self-employed consultants as well as the employees of firms doing business under contract.

**Full-time employee:** Any employee who normally works the scheduled hours in the standard work week of the **establishment**.

**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. See **employment**.

## Employment

Employment is a measure of the number of individuals who work within a given industry. In other words, employment refers to the number of persons drawing pay for services rendered or for paid absences, regardless whether employed on a full time, part-time or on a temporary basis. See **employee**.

## Enterprise

See **institutional unit**.

## Equity

Equity comprises common and preferred **shares** (stocks), which represent a share in the ownership of the company. In addition, the following are also considered as equity: depository receipts, most units of **mutual funds**, **income trusts**, and **warrants**.

## Establishment

See **institutional unit**.

## Expenditure

Total expense plus the net acquisition of non-financial assets.

## Expense

A transaction that results in a decrease in **net worth**.

## Extra-budgetary unit

See **institutional unit**.

## Federal government

See **government**.

### Federal government sub-sector

See **sub-sector**.

### Financial asset

See **asset**.

### Financial businesses

See **sector**.

### Financial flows

See **flow**.

### Financial instruments

Financial instruments encompass **securities** (generally marketable) and other financial instruments (generally non-marketable).

### Financial Management System (FMS)

The Financial Management System (FMS) is a conceptual and analytical accounting framework designed to produce statistical series that are both consistent and compatible. It encompasses the financial transactions and employment data of the public sector in Canada. In its broad outline, the Financial Management System (FMS) bears a close relationship to the international standard as described in the 2001 International Monetary Fund manual (IMF publication: Government Finance Statistics Manual, GFS 2001).

### Financial transaction

See **transaction**.

### Fixed asset

See **asset**.

### Flow

The monetary expression of an economic action engaged in by a unit or another event affecting the economic status of the unit. It reflects the creation, transformation, exchange, transfer, or extinction of economic value. It involves a change in the volume, composition, or value of a unit's assets, liabilities, and **net worth**. Every flow is classified either as a transaction or as another economic flow.

**Financial flows:** Financial flows record the movement of assets and liabilities between two periods.

### Full-time employee

See **employee**.



## Functional classification

The classification used to identify the purpose, or socioeconomic objective, for which an expense was incurred or a non-financial asset was acquired.

## Fund

An organization established to administer and manage a sum of money or other resources set aside for a specific purpose.

**Mutual fund:** A diversified portfolio of **securities** invested on behalf of a group of investors and professionally managed. Individual investors own a percentage of the value of the fund represented by the number of units they purchased and thus share in any gains or losses of the fund. Depending on the objectives of a fund, its assets can include **equity**, **debt** or other financial instruments.

**Segregated fund:** Segregated funds are a type of annuity that is similar to a mutual fund, and is an insurance product and offered only by insurance companies. Also, see **equity**.

**Sinking fund:** A 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. Also, see **pension fund**.

## Government

The public authorities of a country and their agencies, which are entities established through political processes that exercise legislative, judicial, and executive authority within a territorial area. The principal economic functions of a government are (1) to assume responsibility for the provision of goods and services to the community on a non-market basis, either for collective or individual consumption, and (2) to redistribute income and wealth by means of transfer payments. An additional characteristic of government is that these activities must be financed primarily by taxation or other compulsory transfers.

**Federal government:** The government whose political authority extends over the entire territory of the country. The central government can impose taxes on all resident citizens and resident institutional units and on non-resident units engaged in economic activities within the country. Typically, it is responsible for providing collective services for the community as a whole, such as national defence. In addition, it may provide services for the benefit of individual households, such as health and education, and it may make transfers to other institutional units.

**Local government:** A government whose legislative, judicial, and executive authority is restricted to the smallest geographic areas distinguished for administrative and political purposes. Such governments may or may not be entitled to levy taxes on resident citizens and resident institutional units or economic activities taking place in their areas.

**Provincial and territorial government:** The government whose legislative, judicial, and executive authority extends over the entire territory of a jurisdiction, which is the largest geographical area into which the country as a whole may be divided for political or administrative purposes. The authority of a provincial or territorial government does not extend over other provinces or territories. A provincial or territorial government usually has the fiscal authority to levy taxes on resident citizens and resident institutional units that are resident in or engage in economic activities in its area of competence.

## Government Business Enterprises (GBEs)

Government Business Enterprises are government controlled, public financial and non-financial **corporations** engaged in commercial operations involving the sale of goods and services to the public in the market place.

## Government sector

See **sector**.

## Government sector unit

See **institutional unit**.

## Government unit

See **institutional unit**.

## Grant

A non-compulsory **transfer** from one government unit or international organization to a second government unit or international organization.

**Capital grant:** A non-compulsory **transfer** from one government unit or international organization to a second government unit or international organization in the form of cash that the recipient is expected or required to use to acquire an asset or assets other than inventories and cash.

**Current grant:** A non-compulsory **transfer** from one government unit or international organization to a second government unit or international organization made for purposes of current expense. It is not linked to or conditional on the acquisition of an asset by the recipient. Also, any grant that is not a capital grant is included.

## Gross convention

Gross convention is an accounting concept/standard, which requires that all **assets** and **liabilities** are shown gross without netting any related asset or liability. It also requires **revenue** and **expenditures** to be shown excluding repayments, discounts, refunds, and rebates.

## Guaranteed debt

See **debt**.

## Households sector

See **sector**.

## Income trust

An investment trust that holds **assets** which are income producing. The income is passed on to the unit holders. Some of the most popular income trusts are Real Estate Investment Trusts (REITs) and Natural Resource Trusts. The main attraction of income trusts is their ability to generate constant cash flows for investors. Also, see **equity**. Institutional unit.

An economic entity that is capable, in its own right, of owning **assets**, incurring **liabilities**, and engaging in economic activities and in transactions with other entities.

**Budgetary unit:** A unit financed by the legislative budget of its government.

**Enterprise:** An institutional unit producing goods and services. An enterprise may be a corporation, a quasi-corporation, a non-profit institution, or an unincorporated enterprise.

**Establishment:** An enterprise or a unit of an enterprise for which the business maintains accounting records from which it is possible to assemble all the data elements required to compile the full structure of the gross value of production (total sales or shipments, and inventories), the cost of materials and services, and labour and capital used in production.

**Extra-budgetary unit:** A government unit not financed by the legislative budget of the controlling government.

**Government sector unit:** A government unit or a non-market, non-profit institution controlled and mainly financed by government units.

**Government unit:** An institutional unit that carries out the functions of government as its primary activity.

### Interest on the public debt

Interest payments on *liabilities* of the **government sector**.

### Liability

Obligations of an entity from past transactions, which may result in the transfer of **financial assets** or provision of services.

**Contingent liability:** A potential liability, which may become an actual liability when one or more future events occur or fail to occur.

### Local government

See **government**.

### Local government sub-sector

See **sub-sector**.

### Military pay and allowances

Consists of pay and allowance payments to members of the Armed Forces serving in Canada or abroad. See **wages and salaries**.

### Modified cash accounting

See **accounting**.

### Mutual fund

See **fund**.

### Net financial debt

See **debt**.

### Net financial wealth

The excess of financial assets over liabilities.

### Net worth

The total value of all assets minus the total value of all liabilities.

### Non-autonomous pension fund

See **pension fund**.

### Non-financial asset

See **asset**.

### Non-financial businesses

See **sector**.

### Non-produced, non-financial assets

See **asset**.

### Non-profit institution

A legal or social entity created for the purpose of producing or distributing goods and services, but that is not capable of being a source of income, profit, or other financial gain for the institutional units that established, control, or financed it.

### Non-profit institutions serving households sector

See **sector**.

### Non-resident

A person or business is said to be a non-resident of a country if they have a centre of economic activity that is outside the country. See **resident**.

### Notes

See **bonds, debentures, notes**.

### Part-time employee

See **employee**.

### Pension fund

A fund established for the purpose of providing benefits on retirement for specific groups of workers, dependents, and other beneficiaries. A pension fund can be a separate **institutional unit** (an autonomous pension fund) or the **assets, liabilities**, transactions, and other events of the pension fund may be included among the corresponding items of the employer operating the scheme (a non-autonomous pension fund).

**Autonomous pension fund:** Autonomous pension funds are separate institutional units established for purposes of providing incomes on retirement for specific groups of employees and which are organized, and directed, by a private or public employer or jointly by the employer and its employees.

**Non-autonomous pension fund:** Non-autonomous pension plans are funds established to provide incomes on retirement for specific groups of employees. These non-autonomous pension plans do not constitute separate institutional units. With this type of fund, the employer maintains a special reserve that is segregated from its other reserves. These pension reserves and/or funds are treated as **assets** that belong to the beneficiaries and not the employer.

**Defined-benefit scheme:** A retirement scheme in which the benefits are guaranteed by the employer. The amounts of the benefits usually are determined by a formula based on the participants' length of service and salary.

### Privatization

The disposal to private owners by a government unit of the controlling equity of a public corporation.

### Provincial and territorial government

See **government**.

### Provincial and territorial government sub-sector

See **sub-sector**.

### Public corporation

See **corporation**.

### Public sector

See **sector**.

### Quasi-corporation

See **corporation**.

### Resident

A person or business is said to be a resident of a country if they have a centre of economic activity as evidenced by the location of a person's principal residence and where they produce, invest, and earn revenues.

### Revenue

A transaction that results in an increase in net worth.

### Royalties

Royalties is the term often used to describe either the regular payments made by the lessees of subsoil assets to the owners of the assets or the payments made by units using processes or producing products covered by patents.

### Salaried employee

See **employee**.

### Salaries and wages

See **wages and salaries**.

### Sector

A group of resident *institutional units* that have similar objectives.

**Business sector:** That part of the domestic economy made up of *corporations* and *quasi-corporations* (both financial and non-financial), unincorporated businesses, and **Government Business Enterprises (GBEs)** as well as certain non-profit institutions engaged in market production such as airport and seaway transportation authorities. The sector is made up of establishments that produce goods and services for sale in the market at a price, which has significant influence on the amounts that producers are willing to supply or on the amounts purchasers wish to buy.

**Financial businesses:** consists of all corporations, quasi-corporations, and market non-profit institutions principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.

**Non-financial businesses:** consists of all resident *institutional units* created for the purpose of producing goods and non-financial services for the market.

**Government sector:** consists of all resident *government units* and all resident non-market, non-profit institutions that are controlled and mainly financed by resident government units. Economic activities of governments are shown in the government sector and consist of operations of the **federal government** (including defence), the **provincial and territorial governments, local (municipal) governments**, universities, colleges, vocational and trade schools, publicly funded hospitals and residential care facilities, and publicly funded schools and school boards. **Government Business Enterprises (GBEs)** are part of the **business sector**.

**Public sector:** consists of all units of the government sector plus all public financial and non-financial corporations classified to the **business sector**.

**Households sector:** consists of all resident households.

**Non-profit institutions serving households sector:** consists of all resident non-market, non-profit institutions, except those controlled and mainly financed by government.

**Non-resident sector:** A person or business is said to be a non-resident of a country if they have a centre of economic activity that is outside the country. Also, see **resident**.

### Securities

Financial instruments that are marketable, such as publicly traded stocks, **bonds**, money market securities and other financial instruments.

**Asset backed securities:** A financial security backed by a loan, lease, or receivables against assets other than real estate and mortgage-backed securities. As an investor, asset-backed securities are an alternative to investing in corporate debt.

### Segregated funds

See **fund**.

## Shares

Financial instrument consisting of common and preferred shares (including term preferred shares and mutual fund shares), plus contributed surplus.

## Short-term paper

Marketable financial instrument comprising:

**Government of Canada short-term paper:** Treasury bills, which are notes of original term to maturity of less than one year, issued at a discount and sold at auction every week; also includes Canada bills issued in foreign currency.

**Other short-term paper:** Notes of original term to maturity of one year or less, issued at a discount by a variety of financial and non-financial institutions; includes provincial and municipal Treasury bills as well as asset-backed securities.

## Sinking fund

See **fund**.

## Social security scheme

Social security schemes are schemes imposed and controlled by **government units** for the purpose of providing social benefits to members of the community as a whole, or of particular sections of the community.

**Social security fund:** A government unit devoted to the operation of one or more social security schemes. To satisfy the general requirements of an **institutional unit**, the fund must be separately organized from the other activities of government units, hold its **assets** and **liabilities** separately, and engage in financial transactions on its own account. The **Canada and Quebec Pension Plans**, which were established in 1966, are social security funds that comprise a distinct sub-sector of the government sector.

## Special fund

See **fund**.

## Stocks

See **shares**.

## Sub-sector

A group of institutional units that are all members of the same sector.

**Federal government sub-sector:** The group of units consisting of all government units belonging to the **federal government** and all non-market, non-profit institutions controlled and mainly financed by the federal government.

**Local government sub-sector:** The group of units consisting of all government units belonging to a **local government** and all non-market, non-profit institutions controlled and mainly financed by a local government.

**Provincial and territorial government sub-sector:** The group of units consisting of all government units belonging to a **provincial or territorial government** and all non-market, non-profit institutions controlled and mainly financed by a provincial or territorial government.

### Subsidiary

Business entity that has more than 50% of the ordinary shares or voting power (for an incorporated enterprise) or the equivalent (for an unincorporated enterprise) owned by another business entity.

### Subsidy

An unrequited payment by a government unit to an enterprise based on the level of its production activities or the quantities or values of goods or services it produces, sells, exports, or imports. Subsidies may be designed to influence levels of production, the prices at which outputs are sold, or the remuneration of the enterprises. Included are transfers to public corporations and other enterprises that are intended to compensate for operating losses.

### Supplementary labour income

Employers' social contributions, either compulsory or voluntary. Includes retirement allowances and contributions to employment insurance, the **Canada and Quebec Pension Plans**, other pension plans, workers' compensation, Medicare, dental plans, short- and long-term disability insurance, etc. See **wages and salaries**.

### Surplus

An excess of revenue over expenditures.

### Tangible assets

See **fixed asset**.

### Tax

A compulsory **transfer** to the **government sector**. Certain compulsory transfers, such as fines, penalties, and social security contributions, are excluded. Refunds and corrections of erroneously collected tax revenue are treated as negative taxes.

**Capital tax:** A tax levied on the values of the **assets** or **net worth** of **institutional units** or on the values of assets transferred between institutional units as a result of legacies, gifts *inter vivos*, or other transfers.

**Tax assessment:** An estimate, made by the taxpayer or the tax authority, of tax due.

**Tax credit:** An amount deductible from the tax that otherwise would be payable.

**Tax liability:** The amount of tax owed by a taxpayer.

**Tax refund:** Repayment by the tax authority of tax overpayments.

**Withholding taxes:** Taxes withheld by the Government of Canada on selected income and service payments to non-residents, or withheld by foreign governments on selected income and service payments to **Canadian residents**.

### Tax credit

See **tax**.

### Tax liability

See **tax**.



### Tax refund

See **tax**.

### Transaction

An interaction between two units by mutual agreement or an action within a unit that is analytically useful to treat as a transaction.

**Financial transaction:** A transaction involving the acquisition or disposal of a financial asset.

### Transfer

A transaction in which one unit provides a good, service, asset, or labour to a second unit without receiving simultaneously a good, service, asset, or labour of any value in return.

**Capital transfer:** A transfer of a non-cash **asset**, the cancellation of a liability by mutual agreement between the creditor and debtor, the transfer of cash that was raised by disposing of an asset, the transfer of cash that the recipient is expected or required to use for the acquisition of an asset, or the assumption by the one unit of a **debt** of the other unit. In each case, inventories are excluded.

### Unit

See **institutional unit**.

### 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.

### Warrant

A warrant, like an option, gives the holder the right but not the obligation to buy an underlying security at a certain price, quantity, and future time. However, unlike an option, an instrument of the stock exchange, a warrant is issued by a company. The security represented in the warrant (usually share equity) is delivered by the issuing company instead of an investor holding the shares. Also, see **equity**.

### Withholding taxes

See **tax**.

# Classification of government revenue and expenditures

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## Revenue

### Own source revenue

#### Income taxes

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

#### Consumption taxes

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

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

### Property and related taxes

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

### Other taxes

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

### **Health and drug insurance premiums**

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

### **Contributions to social insurance plans**

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

### **Sales of goods and services**

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

### **Investment Income**

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

### **Other revenue from own sources**

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

## **Transfers**

### **General purpose transfers from other government sub-sectors**

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

### **Specific purpose transfers from other government sub-sectors**

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

## **Expenditures**

### **General government services**

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

### Protection of persons and property

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

### Transportation and communications

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

### Health

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

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

- (d) **Other health services**– Includes outlays on clinics for the treatment of retarded or emotionally disturbed persons and on laboratory and diagnostic services, grants to health-oriented organizations, and expenditures on other health-related services such as health department administration, health statistics, staff training and other services of health establishments (e.g., hospitals and other health and social services institutions), ambulance services, medical rehabilitation and indemnities to injured persons and their dependants which cannot be allocated to the other sub-functions. Also included are outlays on protection of health and health inspection, and expenditures of ancillary enterprises of health and social services institutions.

### Social services

Covers actions taken by government, either alone or in co-operation with the citizenry, to offset or to forestall situations where the well-being of individuals or families is threatened by circumstances beyond their control. It goes beyond the concept of “welfare” which covers assistance (transfers) and services to individuals who are so disadvantaged that the universal social security services are inadequate to provide for their well-being or who fail to qualify for support from those services. The function comprises the following six sub-functions:

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

- (f) **Other social services**– Accounts for expenses related to the provision of services to old age, to persons who are unable to lead a normal life due to a physical or mental impairment, to persons temporarily unable to work due to sickness, to households with dependent children, to persons who are survivors of a deceased person (spouse, children, etc.) and to other needy persons. It also includes direct expenditures of public institutions (hospitals, residential care facilities, other health and social services institutions) providing social services and transfers to private organizations (e.g., residential care facilities) providing similar services.

## Education

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

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

## Resource conservation and industrial development

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



## **Environment**

While certain components of this function are similar to some sub-functions of “Protection of Persons and Property” and others with sub-functions of “Health,” they are grouped in this function through their common aim of ensuring the most favorable environment for people and of minimizing the deleterious effects of modern living on that environment. Included are water purification and supply, sewage collection and disposal, garbage and waste collection and disposal, pollution control and other environmental services.

## **Recreation and culture**

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

## **Labour, employment and immigration**

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

## **Housing**

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

## **Foreign affairs and international assistance**

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

## **Regional planning and development**

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

## **Research establishments**

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

## **General purpose transfers to other governments subsectors**

As in the case of revenue, intergovernment transfers are classified and specified by level of government sub-sectors. Included in this function are the Canada Health and Social Transfer (CHST) which has replaced the Established



Programs Financing (EPF) and Canada Assistance Plan (CAP) transfers previously classified as specific purpose transfers and the Quebec's transfer to the federal government of the proceeds of the 3.0 personal income tax points granted to Quebec under the ex Youth Allowances Program. Specific purpose transfers are not included here. Because they are made on the condition that the recipient carries out specific programs, they are included in the related expenditure functions.

### **Debt charges**

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

### **Other expenditures**

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

# Classification of assets and liabilities

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## Financial assets

### Cash on hand and on deposit

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

### Receivables

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

### Advances

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

### Securities

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

### Other financial assets

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

## Liabilities

### Bank overdrafts

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

### Payables

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

### Advances

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

### Coins in circulation

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

### Treasury bills

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

### Canada bills

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

### Short term paper

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

### Savings bonds

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

### Bonds and debentures

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

the major investors (purchasers) of marketable and non-marketable bonds and debentures. For example, the first column termed “Federal government bonds” shows the major purchasers of federal bonds.

**Other securities**

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

**Deposits**

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

**Liabilities to pension plans**

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

**Other liabilities**

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

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

Represents the accumulated surplus (or deficit).

**Text table 1  
Major purchasers of government bonds**

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

# Appendix I

## A1 - Provincial and territorial general government capital transfers for debt repayment to other government sub-sectors, for the fiscal years 1994/1995 to 2003/2004

Text table 1  
Newfoundland and Labrador

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	.	.	.	.	.	.	.	.	.	.
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	..	..	..	..	4,392	7,188	15,654	822
School boards	.	.	.	.	.	.	.	.	.	.

Text table 2  
Prince Edward Island

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	..	..	..	..	..	..	913	431	434	431
Universities	0	0	0	0	0	0	674	475	950	633
Hospitals	0	0	0	0	0	0	0	0	0	0
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	0	0	0	0	0	0	0	0	0	0

Text table 3  
Nova Scotia

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	0	0	0	0	0	0	0	0	0	0
Hospitals	0	0	0	0	0	0	0	0	0	0
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	..	..	..	..	..	160,000	0	0	0	0
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	0	0	0	0	0	0	0	0	0	0

**Text table 4**  
**Quebec**

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	..	..	..	..	..	765,000	0	0	0	0
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	.	.	.	.	.	.	.	.	.	.

**Text table 5**  
**Ontario**

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	..	52,579	0	0	0	0	0	0	0	0
Universities	..	184,028	0	0	0	0	0	0	0	0
Hospitals	..	381,201	0	0	0	0	0	0	0	0
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	..	..	..	..	..	..	..	58,467
School boards	..	696,678	0	0	0	0	0	0	0	0

**Text table 6**  
**Manitoba**

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	..	..	124,859	0	0	0	0	0	0	0
Residential care facilities	..	..	25,141	0	0	0	0	0	0	0
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	..	..	..	..	..	..	..	..	..	100,000

**Text table 7**  
**Saskatchewan**

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	..	..	..	..	..	..	..	..	..	3,844
Universities	0	0	0	0	0	0	0	0	0	43,554
Hospitals	0	0	0	0	0	0	0	0	0	0
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	69	0	0	0	0	0	0	0
School boards	..	..	..	..	..	..	..	..	..	30,132

**Text table 8**  
**Alberta**

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	..	..	..	..	..	25,521	0	358,469	7,426	162,096
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	.	.	.	.	.	.	.	.	.	.
School boards	.	.	.	.	.	.	.	.	.	.

**Text table 9**  
**British Columbia**

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	..	..	..	..	965,433	0	0	0	0	0
Universities	..	..	..	..	859,582	0	0	0	0	0
Hospitals	.	.	.	.	.	.	.	.	.	.
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	..	..	1,984,772	0	0	0	0	0
School boards	..	..	..	..	3,648,968	0	0	0	0	0

**Text table 10**  
**Northwest Territories including Nunavut**

	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
	thousands of dollars									
Colleges	.	.	.	.	.	.	.	.	.	.
Universities	.	.	.	.	.	.	.	.	.	.
Hospitals	.	.	.	.	.	.	.	.	.	.
Residential care facilities	.	.	.	.	.	.	.	.	.	.
Other health and social services	.	.	.	.	.	.	.	.	.	.
Municipal governments	..	..	883	0	0	..	..	..	..	..
School boards	.	.	.	.	.	.	.	.	.	.

**Note:** There is no data for New Brunswick and the Yukon.

## Appendix II

### A2 - Capital transfers by province and territory

Text table 1

Provincial and territorial general government capital transfers for debt repayment to other government sub-sectors, by province and territory<sup>1</sup>, for fiscal years, 1994 to 1995 to 2003 to 2004

	Canada	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	Quebec	Ontario
thousands of dollars						
1994 to 1995	198,604	..	182,513	16,091	..	..
1995 to 1996	0	..	0	0	..	..
1996 to 1997	1,314,486	..	0	0	..	1,314,486
1997 to 1998	150,952	..	0	0	..	0
1998 to 1999	0	..	0	0	..	0
1999 to 2000	7,458,755	..	0	0	..	0
2000 to 2001	950,521	..	0	160,000	765,000	0
2001 to 2002	5,979	4,392	1,587	0	0	0
2002 to 2003	366,563	7,188	906	0	0	0
2003 to 2004	24,464	15,654	1,384	0	0	0
2004 to 2005	399,979	822	1,064	0	0	58,467

	Manitoba	Saskatchewan	Alberta	British Columbia	Northwest Territories including Nunavut
thousands of dollars					
1994 to 1995	..	0	..	..	..
1995 to 1996	..	0	..	..	..
1996 to 1997	..	0	..	..	..
1997 to 1998	150,000	69	..	..	883
1998 to 1999	0	0	..	..	0
1999 to 2000	0	0	..	7,458,755	0
2000 to 2001	0	0	25,521	0	..
2001 to 2002	0	0	0	0	..
2002 to 2003	0	0	358,469	0	..
2003 to 2004	0	0	7,426	0	..
2004 to 2005	100,000	77,530	162,096	0	..

1. There are no data for New Brunswick and the Yukon.