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Preface

The *Fiscal Reference Tables* provide annual data on the financial position of the federal, provincial-territorial and local governments. The data are presented on both a Public Accounts basis—corresponding to the accounting conventions used to report financial information to the respective legislatures—as well as on a National Accounts basis—as prepared by Statistics Canada and the Organisation for Economic Co-operation and Development.

The *Fiscal Reference Tables* for the Federal Government—Public Accounts have been revised to reflect the following changes:

- Historical revisions to the Canadian System of National Accounts released on October 1, 2012 by Statistics Canada.
- The reclassification of prior years' results to reflect the Government's adoption of a new accounting standard of the Public Sector Accounting Board regarding the presentation of certain tax expenditures. The adoption of this standard has resulted in the reclassification of certain refundable tax credits previously netted against tax revenues to transfer payments, with no overall impact on the budgetary balance.
- A restatement of the 2011-12 opening balances of other liabilities, net debt and the accumulated deficit to reflect the Government's recording, for the first time, of an obligation for accumulated sick leave entitlements. This accounting change has also resulted in a restatement of the 2011-12 budgetary deficit.
- The reclassification of certain figures to conform to the current year's presentation.

The *Fiscal Reference Tables*— National Economic Accounts have been revised to reflect the following changes:

- The adoption of the Government Finance Statistics (GFS) accounting framework, developed by the International Monetary Fund (IMF)—an internationally accepted accrual accounting framework, fully integrated with the United Nation's System of National Accounts. Note that public finance data back to 1981 on a Canadian System of National Accounts (CSNA) basis are also available from Statistics Canada's *CANSIM Table 380-0080*.
- National Balance Sheet Accounts tables have been reclassified, with a greater focus on presenting assets and liabilities by type. Further disaggregation is available from Statistics Canada's *CANSIM Table 378-0121*.

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Federal Government Public Accounts

Table 1

Fiscal transactions (millions of dollars)

Year	Revenues	Program expenses	Operating surplus or deficit (-)	Public debt charges	Budgetary surplus or deficit (-)	Other comprehensive income	Adjustments to accumulated deficit	Accumulated deficit	Non-budgetary transactions	Financial requirement (-)/source
(millions of dollars)										
1966-67	9,975	9,278	697	1,182	-485			17,708	86	-399
1967-68	10,925	10,681	244	1,286	-1,042			18,750	508	-534
1968-69	12,320	11,523	797	1,464	-667			19,417	-1,167	-1,834
1969-70	14,755	12,921	1,834	1,694	140			19,277	-284	-144
1970-71	15,387	14,516	871	1,887	-1,016			20,293	-1,310	-2,326
1971-72	17,119	16,795	324	2,110	-1,786			22,079	-263	-2,049
1972-73	19,808	19,409	399	2,300	-1,901			23,980	501	-1,400
1973-74	22,997	22,643	354	2,565	-2,211			26,191	893	-1,318
1974-75	29,965	28,952	1,013	3,238	-2,225			28,416	763	-1,462
1975-76	32,441	34,675	-2,234	3,970	-6,204			34,620	1,501	-4,703
1976-77	35,283	37,472	-2,189	4,708	-6,897			41,517	2,490	-4,407
1977-78	35,633	40,981	-5,348	5,531	-10,879			52,396	2,816	-8,063
1978-79	38,214	44,219	-6,005	7,024	-13,029			65,425	103	-12,926
1979-80	43,310	46,783	-3,473	8,494	-11,967			77,392	4,074	-7,893
1980-81	53,181	57,079	-3,898	10,658	-14,556			91,948	5,845	-8,711
1981-82	67,289	67,849	-560	15,114	-15,674			107,622	6,249	-9,425
1982-83	67,430	79,576	-12,146	16,903	-29,049			136,671	2,698	-26,351
1983-84	65,261	77,194	-11,933	20,430	-32,363			157,252	8,185	-24,178
1984-85	71,999	84,279	-12,280	24,887	-37,167			194,419	7,166	-30,001
1985-86	77,742	83,474	-5,732	27,657	-33,389			227,808	3,870	-29,519
1986-87	86,746	87,870	-1,124	28,718	-29,842			257,650	2,356	-27,486
1987-88	97,215	95,009	2,206	31,223	-29,017			286,667	4,225	-24,792
1988-89	106,349	98,764	7,585	35,532	-27,947			314,614	4,016	-23,931
1989-90	115,887	103,784	12,103	41,246	-29,143			343,757	11,324	-17,819
1990-91	119,685	108,550	11,135	45,034	-33,899			377,656	5,888	-28,011
1991-92	126,086	114,544	11,542	43,861	-32,319			409,975	1,566	-30,753
1992-93	124,486	122,173	2,313	41,332	-39,019			448,994	11,100	-27,919
1993-94	123,873	122,304	1,569	40,099	-38,530			487,524	4,898	-33,632
1994-95	130,791	123,238	7,553	44,185	-36,632			524,156	11,147	-25,485
1995-96	140,257	120,856	19,401	49,407	-30,006			554,162	7,392	-22,614
1996-97	149,889	111,327	38,562	47,281	-8,719			562,881	515	-8,204
1997-98	160,864	114,785	46,079	43,120	2,959			559,922	7,566	10,525
1998-99	165,520	116,438	49,082	43,303	5,779			554,143	1,111	6,890
1999-00	176,408	118,766	57,642	43,384	14,258			539,885	-3,231	11,027
2000-01	194,349	130,566	63,783	43,892	19,891			519,994	-11,651	8,240
2001-02	183,930	136,231	47,699	39,651	8,048			511,946	-8,120	-72
2002-03	190,570	146,679	43,891	37,270	6,621			505,325	2,777	9,398
2003-04	200,788	155,874	44,914	35,769	9,145			496,180	-1,542	7,603
2004-05	214,237	178,656	35,581	34,118	1,463			494,717	5,140	6,603
2005-06	224,343	177,353	46,990	33,772	13,218			481,499	-6,409	6,809
2006-07	238,397	190,700	47,697	33,945	13,752	479		467,268	-5,248	8,504
2007-08	245,525	202,603	42,922	33,325	9,597	34		457,637	4,931	14,528
2008-09	237,286	212,051	25,235	30,990	-5,755	-318		463,710	-84,312	-90,067
2009-10	222,103	248,287	-26,184	29,414	-55,598	211		519,097	-8,043	-63,641
2010-11	240,840	243,341	-2,501	30,871	-33,372	2,142		550,327	-12,784	-46,156
2011-12	249,107	244,306	4,801	31,080	-26,279	-2,292	-4,678	583,576	-6,098	-32,377
2012-13	256,635	246,411	10,224	29,153	-18,929	64		602,441	-11,521	-30,450

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 2

Fiscal transactions (per cent of GDP)

Year	Revenues	Program expenses	Operating surplus or deficit (-)	Public debt charges	Budgetary surplus or deficit (-)	Other comprehensive income	Adjustments to accumulated deficit	Accumulated deficit	Non-budgetary transactions	Financial requirement (-)/source
(per cent of GDP)										
1966-67	15.4	14.3	1.1	1.8	-0.7			27.3	0.1	-0.6
1967-68	15.7	15.3	0.4	1.8	-1.5			26.9	0.7	-0.8
1968-69	16.2	15.1	1.0	1.9	-0.9			25.5	-1.5	-2.4
1969-70	17.6	15.4	2.2	2.0	0.2			23.0	-0.3	-0.2
1970-71	17.1	16.1	1.0	2.1	-1.1			22.5	-1.5	-2.6
1971-72	17.4	17.1	0.3	2.1	-1.8			22.4	-0.3	-2.1
1972-73	18.0	17.7	0.4	2.1	-1.7			21.8	0.5	-1.3
1973-74	17.8	17.6	0.3	2.0	-1.7			20.3	0.7	-1.0
1974-75	19.5	18.8	0.7	2.1	-1.4			18.4	0.5	-0.9
1975-76	18.7	20.0	-1.3	2.3	-3.6			19.9	0.9	-2.7
1976-77	17.6	18.7	-1.1	2.4	-3.4			20.8	1.2	-2.2
1977-78	16.1	18.5	-2.4	2.5	-4.9			23.7	1.3	-3.6
1978-79	15.6	18.1	-2.5	2.9	-5.3			26.7	0.0	-5.3
1979-80	15.5	16.7	-1.2	3.0	-4.3			27.7	1.5	-2.8
1980-81	16.9	18.2	-1.2	3.4	-4.6			29.2	1.9	-2.8
1981-82	18.4	18.5	-0.2	4.1	-4.3			29.4	1.7	-2.6
1982-83	17.4	20.6	-3.1	4.4	-7.5			35.3	0.7	-6.8
1983-84	15.6	18.4	-2.8	4.9	-7.7			37.5	2.0	-5.8
1984-85	15.7	18.4	-2.7	5.4	-8.1			42.4	1.6	-6.5
1985-86	15.7	16.8	-1.2	5.6	-6.7			46.0	0.8	-6.0
1986-87	16.6	16.8	-0.2	5.5	-5.7			49.4	0.5	-5.3
1987-88	17.1	16.7	0.4	5.5	-5.1			50.4	0.7	-4.4
1988-89	17.1	15.9	1.2	5.7	-4.5			50.5	0.6	-3.8
1989-90	17.4	15.6	1.8	6.2	-4.4			51.5	1.7	-2.7
1990-91	17.3	15.7	1.6	6.5	-4.9			54.7	0.9	-4.1
1991-92	18.1	16.4	1.7	6.3	-4.6			58.8	0.2	-4.4
1992-93	17.5	17.1	0.3	5.8	-5.5			62.9	1.6	-3.9
1993-94	16.7	16.5	0.2	5.4	-5.2			65.7	0.7	-4.5
1994-95	16.6	15.7	1.0	5.6	-4.7			66.6	1.4	-3.2
1995-96	17.0	14.6	2.3	6.0	-3.6			67.1	0.9	-2.7
1996-97	17.5	13.0	4.5	5.5	-1.0			65.8	0.1	-1.0
1997-98	17.8	12.7	5.1	4.8	0.3			62.1	0.8	1.2
1998-99	17.7	12.4	5.2	4.6	0.6			59.2	0.1	0.7
1999-00	17.6	11.9	5.8	4.3	1.4			53.9	-0.3	1.1
2000-01	17.7	11.9	5.8	4.0	1.8			47.4	-1.1	0.8
2001-02	16.2	12.0	4.2	3.5	0.7			45.1	-0.7	0.0
2002-03	16.1	12.4	3.7	3.2	0.6			42.8	0.2	0.8
2003-04	16.1	12.5	3.6	2.9	0.7			39.9	-0.1	0.6
2004-05	16.2	13.5	2.7	2.6	0.1			37.3	0.4	0.5
2005-06	15.9	12.6	3.3	2.4	0.9			34.1	-0.5	0.5
2006-07	16.0	12.8	3.2	2.3	0.9	0.0		31.4	-0.4	0.6
2007-08	15.7	12.9	2.7	2.1	0.6	0.0		29.2	0.3	0.9
2008-09	14.4	12.9	1.5	1.9	-0.3	0.0		28.2	-5.1	-5.5
2009-10	14.2	15.8	-1.7	1.9	-3.5	0.0		33.1	-0.5	-4.1
2010-11	14.5	14.6	-0.2	1.9	-2.0	0.1		33.1	-0.8	-2.8
2011-12	14.2	13.9	0.3	1.8	-1.5	-0.1	-0.3	33.2	-0.3	-1.8
2012-13	14.1	13.5	0.6	1.6	-1.0	0.0		33.1	-0.6	-1.7

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 3

Revenues (millions of dollars)

Year	Personal income tax	Corporate income tax	Non-resident income tax	Other taxes and duties	Total tax revenues	Employment Insurance premiums	Other revenues	Total revenues
(millions of dollars)								
1966-67	3,050	1,743	305	3,628	8,726	343	906	9,975
1967-68	3,650	1,821	323	3,718	9,512	346	1,067	10,925
1968-69	4,334	2,213	318	3,747	10,612	432	1,276	12,320
1969-70	5,588	2,839	349	4,009	12,785	490	1,480	14,755
1970-71	6,395	2,426	378	4,060	13,259	493	1,635	15,387
1971-72	7,227	2,396	420	4,637	14,680	569	1,870	17,119
1972-73	8,378	2,920	353	5,272	16,923	745	2,140	19,808
1973-74	9,226	3,710	338	6,355	19,629	1,001	2,367	22,997
1974-75	11,710	4,836	434	8,506	25,486	1,585	2,894	29,965
1975-76	12,709	5,748	493	8,143	27,093	2,039	3,309	32,441
1976-77	14,634	5,363	521	8,637	29,155	2,470	3,658	35,283
1977-78	13,988	5,280	569	9,123	28,960	2,537	4,136	35,633
1978-79	14,656	5,654	645	9,697	30,652	2,783	4,779	38,214
1979-80	16,808	6,951	883	10,215	34,857	2,778	5,675	43,310
1980-81	19,837	8,106	966	11,661	40,570	3,303	9,308	53,181
1981-82	24,046	8,118	1,138	15,843	49,145	4,753	13,391	67,289
1982-83	26,330	7,139	1,130	15,776	50,375	4,900	12,155	67,430
1983-84	26,530	7,174	908	16,215	50,827	7,229	7,205	65,261
1984-85	28,455	9,234	1,021	18,177	56,887	7,676	7,436	71,999
1985-86	32,238	9,068	1,053	19,491	61,850	8,630	7,262	77,742
1986-87	36,733	9,732	1,355	21,049	68,869	9,667	8,210	86,746
1987-88	42,422	10,710	1,162	22,941	77,235	10,602	9,378	97,215
1988-89	45,456	11,549	1,578	25,771	84,354	11,107	10,888	106,349
1989-90	50,584	12,820	1,361	28,155	92,920	10,727	12,240	115,887
1990-91	56,201	11,545	1,372	24,067	93,185	12,551	13,949	119,685
1991-92	59,687	9,215	1,261	27,308	97,471	15,338	13,277	126,086
1992-93	58,331	7,095	1,191	26,771	93,388	17,576	13,522	124,486
1993-94	55,173	9,098	1,533	26,940	92,744	19,298	11,831	123,873
1994-95	60,648	10,969	1,700	27,457	100,774	18,293	11,724	130,791
1995-96	64,049	15,372	1,882	27,251	108,554	19,089	12,614	140,257
1996-97	67,796	16,235	2,671	29,204	115,906	19,949	14,034	149,889
1997-98	74,949	21,179	1,999	31,146	129,273	19,242	12,349	160,864
1998-99	77,894	21,213	2,208	31,717	133,032	19,064	13,424	165,520
1999-00	85,070	22,115	2,646	33,298	143,129	18,628	14,651	176,408
2000-01	92,662	28,293	2,982	35,769	159,706	18,655	15,988	194,349
2001-02	86,972	24,242	2,925	37,133	151,272	17,637	15,021	183,930
2002-03	89,530	22,222	3,291	41,357	156,400	17,870	16,300	190,570
2003-04	93,012	28,612	3,142	41,365	166,131	17,546	17,111	200,788
2004-05	98,620	31,422	3,560	42,857	176,459	17,307	20,471	214,237
2005-06	103,770	33,209	4,529	46,156	187,664	16,535	20,144	224,343
2006-07	110,575	39,361	4,877	45,317	200,130	16,789	21,478	238,397
2007-08	113,528	42,212	5,693	44,207	205,640	16,558	23,327	245,525
2008-09	116,612	31,243	6,298	39,806	193,959	16,887	26,440	237,286
2009-10	105,040	32,247	5,293	40,573	183,153	16,761	22,189	222,103
2010-11	114,661	31,953	5,137	42,903	194,654	17,501	28,685	240,840
2011-12	120,537	33,641	5,300	43,106	202,584	18,556	27,967	249,107
2012-13	125,728	34,986	5,073	43,551	209,338	20,395	26,902	256,635

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 4

Revenues (per cent of GDP)

Year	Personal income tax	Corporate income tax	Non-resident income tax	Other taxes and duties	Total tax revenues	Employment Insurance premiums	Other revenues	Total revenues
(per cent of GDP)								
1966-67	4.7	2.7	0.5	5.6	13.5	0.5	1.4	15.4
1967-68	5.2	2.6	0.5	5.3	13.6	0.5	1.5	15.7
1968-69	5.7	2.9	0.4	4.9	13.9	0.6	1.7	16.2
1969-70	6.7	3.4	0.4	4.8	15.3	0.6	1.8	17.6
1970-71	7.1	2.7	0.4	4.5	14.7	0.5	1.8	17.1
1971-72	7.3	2.4	0.4	4.7	14.9	0.6	1.9	17.4
1972-73	7.6	2.7	0.3	4.8	15.4	0.7	1.9	18.0
1973-74	7.2	2.9	0.3	4.9	15.2	0.8	1.8	17.8
1974-75	7.6	3.1	0.3	5.5	16.5	1.0	1.9	19.5
1975-76	7.3	3.3	0.3	4.7	15.6	1.2	1.9	18.7
1976-77	7.3	2.7	0.3	4.3	14.6	1.2	1.8	17.6
1977-78	6.3	2.4	0.3	4.1	13.1	1.1	1.9	16.1
1978-79	6.0	2.3	0.3	4.0	12.5	1.1	2.0	15.6
1979-80	6.0	2.5	0.3	3.7	12.5	1.0	2.0	15.5
1980-81	6.3	2.6	0.3	3.7	12.9	1.1	3.0	16.9
1981-82	6.6	2.2	0.3	4.3	13.4	1.3	3.7	18.4
1982-83	6.8	1.8	0.3	4.1	13.0	1.3	3.1	17.4
1983-84	6.3	1.7	0.2	3.9	12.1	1.7	1.7	15.6
1984-85	6.2	2.0	0.2	4.0	12.4	1.7	1.6	15.7
1985-86	6.5	1.8	0.2	3.9	12.5	1.7	1.5	15.7
1986-87	7.0	1.9	0.3	4.0	13.2	1.9	1.6	16.6
1987-88	7.5	1.9	0.2	4.0	13.6	1.9	1.6	17.1
1988-89	7.3	1.9	0.3	4.1	13.5	1.8	1.7	17.1
1989-90	7.6	1.9	0.2	4.2	13.9	1.6	1.8	17.4
1990-91	8.1	1.7	0.2	3.5	13.5	1.8	2.0	17.3
1991-92	8.6	1.3	0.2	3.9	14.0	2.2	1.9	18.1
1992-93	8.2	1.0	0.2	3.8	13.1	2.5	1.9	17.5
1993-94	7.4	1.2	0.2	3.6	12.5	2.6	1.6	16.7
1994-95	7.7	1.4	0.2	3.5	12.8	2.3	1.5	16.6
1995-96	7.8	1.9	0.2	3.3	13.1	2.3	1.5	17.0
1996-97	7.9	1.9	0.3	3.4	13.6	2.3	1.6	17.5
1997-98	8.3	2.3	0.2	3.5	14.3	2.1	1.4	17.8
1998-99	8.3	2.3	0.2	3.4	14.2	2.0	1.4	17.7
1999-00	8.5	2.2	0.3	3.3	14.3	1.9	1.5	17.6
2000-01	8.4	2.6	0.3	3.3	14.5	1.7	1.5	17.7
2001-02	7.7	2.1	0.3	3.3	13.3	1.6	1.3	16.2
2002-03	7.6	1.9	0.3	3.5	13.2	1.5	1.4	16.1
2003-04	7.5	2.3	0.3	3.3	13.4	1.4	1.4	16.1
2004-05	7.4	2.4	0.3	3.2	13.3	1.3	1.5	16.2
2005-06	7.4	2.4	0.3	3.3	13.3	1.2	1.4	15.9
2006-07	7.4	2.6	0.3	3.0	13.5	1.1	1.4	16.0
2007-08	7.3	2.7	0.4	2.8	13.1	1.1	1.5	15.7
2008-09	7.1	1.9	0.4	2.4	11.8	1.0	1.6	14.4
2009-10	6.7	2.1	0.3	2.6	11.7	1.1	1.4	14.2
2010-11	6.9	1.9	0.3	2.6	11.7	1.1	1.7	14.5
2011-12	6.8	1.9	0.3	2.4	11.5	1.1	1.6	14.2
2012-13	6.9	1.9	0.3	2.4	11.5	1.1	1.5	14.1

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 5

Revenues (per cent of total)

Year	Personal income tax	Corporate income tax	Non-resident income tax	Other taxes and duties	Total tax revenues	Employment Insurance premiums	Other revenues	Total revenues
(per cent of total)								
1966-67	30.6	17.5	3.1	36.4	87.5	3.4	9.1	100.0
1967-68	33.4	16.7	3.0	34.0	87.1	3.2	9.8	100.0
1968-69	35.2	18.0	2.6	30.4	86.1	3.5	10.4	100.0
1969-70	37.9	19.2	2.4	27.2	86.6	3.3	10.0	100.0
1970-71	41.6	15.8	2.5	26.4	86.2	3.2	10.6	100.0
1971-72	42.2	14.0	2.5	27.1	85.8	3.3	10.9	100.0
1972-73	42.3	14.7	1.8	26.6	85.4	3.8	10.8	100.0
1973-74	40.1	16.1	1.5	27.6	85.4	4.4	10.3	100.0
1974-75	39.1	16.1	1.4	28.4	85.1	5.3	9.7	100.0
1975-76	39.2	17.7	1.5	25.1	83.5	6.3	10.2	100.0
1976-77	41.5	15.2	1.5	24.5	82.6	7.0	10.4	100.0
1977-78	39.3	14.8	1.6	25.6	81.3	7.1	11.6	100.0
1978-79	38.4	14.8	1.7	25.4	80.2	7.3	12.5	100.0
1979-80	38.8	16.0	2.0	23.6	80.5	6.4	13.1	100.0
1980-81	37.3	15.2	1.8	21.9	76.3	6.2	17.5	100.0
1981-82	35.7	12.1	1.7	23.5	73.0	7.1	19.9	100.0
1982-83	39.0	10.6	1.7	23.4	74.7	7.3	18.0	100.0
1983-84	40.7	11.0	1.4	24.8	77.9	11.1	11.0	100.0
1984-85	39.5	12.8	1.4	25.2	79.0	10.7	10.3	100.0
1985-86	41.5	11.7	1.4	25.1	79.6	11.1	9.3	100.0
1986-87	42.3	11.2	1.6	24.3	79.4	11.1	9.5	100.0
1987-88	43.6	11.0	1.2	23.6	79.4	10.9	9.6	100.0
1988-89	42.7	10.9	1.5	24.2	79.3	10.4	10.2	100.0
1989-90	43.6	11.1	1.2	24.3	80.2	9.3	10.6	100.0
1990-91	47.0	9.6	1.1	20.1	77.9	10.5	11.7	100.0
1991-92	47.3	7.3	1.0	21.7	77.3	12.2	10.5	100.0
1992-93	46.9	5.7	1.0	21.5	75.0	14.1	10.9	100.0
1993-94	44.5	7.3	1.2	21.7	74.9	15.6	9.6	100.0
1994-95	46.4	8.4	1.3	21.0	77.0	14.0	9.0	100.0
1995-96	45.7	11.0	1.3	19.4	77.4	13.6	9.0	100.0
1996-97	45.2	10.8	1.8	19.5	77.3	13.3	9.4	100.0
1997-98	46.6	13.2	1.2	19.4	80.4	12.0	7.7	100.0
1998-99	47.1	12.8	1.3	19.2	80.4	11.5	8.1	100.0
1999-00	48.2	12.5	1.5	18.9	81.1	10.6	8.3	100.0
2000-01	47.7	14.6	1.5	18.4	82.2	9.6	8.2	100.0
2001-02	47.3	13.2	1.6	20.2	82.2	9.6	8.2	100.0
2002-03	47.0	11.7	1.7	21.7	82.1	9.4	8.6	100.0
2003-04	46.3	14.2	1.6	20.6	82.7	8.7	8.5	100.0
2004-05	46.0	14.7	1.7	20.0	82.4	8.1	9.6	100.0
2005-06	46.3	14.8	2.0	20.6	83.7	7.4	9.0	100.0
2006-07	46.4	16.5	2.0	19.0	83.9	7.0	9.0	100.0
2007-08	46.2	17.2	2.3	18.0	83.8	6.7	9.5	100.0
2008-09	49.1	13.2	2.7	16.8	81.7	7.1	11.1	100.0
2009-10	47.3	14.5	2.4	18.3	82.5	7.5	10.0	100.0
2010-11	47.6	13.3	2.1	17.8	80.8	7.3	11.9	100.0
2011-12	48.4	13.5	2.1	17.3	81.3	7.4	11.2	100.0
2012-13	49.0	13.6	2.0	17.0	81.6	7.9	10.5	100.0

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 6

Other taxes and duties

Year	Goods and Services Tax	Sales tax	Customs import duties	Energy taxes	Other	Total other taxes and duties
(millions of dollars)						
1966-67		2,073	778		777	3,628
1967-68		2,146	746		826	3,718
1968-69		2,098	762		887	3,747
1969-70		2,294	818		897	4,009
1970-71		2,281	815		964	4,060
1971-72		2,653	989		995	4,637
1972-73		3,052	1,182		1,038	5,272
1973-74		3,590	1,384	287	1,094	6,355
1974-75		3,866	1,809	1,669	1,162	8,506
1975-76		3,515	1,887	1,488	1,253	8,143
1976-77		3,929	2,097	1,261	1,350	8,637
1977-78		4,427	2,312	1,030	1,354	9,123
1978-79		4,729	2,747	844	1,377	9,697
1979-80		4,651	2,996	1,171	1,397	10,215
1980-81		5,355	3,185	1,509	1,612	11,661
1981-82		6,148	3,435	4,521	1,739	15,843
1982-83		5,842	2,828	5,147	1,959	15,776
1983-84		6,561	3,376	4,168	2,110	16,215
1984-85		7,592	3,794	4,479	2,312	18,177
1985-86		9,345	3,971	3,348	2,827	19,491
1986-87		11,972	4,187	1,965	2,925	21,049
1987-88		12,927	4,385	2,603	3,026	22,941
1988-89		15,645	4,521	2,646	2,959	25,771
1989-90		17,672	4,587	2,471	3,425	28,155
1990-91	3,110	10,053	4,001	3,192	3,711	24,067
1991-92	15,311		3,999	3,441	4,557	27,308
1992-93	15,420		3,811	3,437	4,103	26,771
1993-94	15,939		3,652	3,640	3,709	26,940
1994-95	17,062		3,575	3,824	2,996	27,457
1995-96	16,880		2,969	4,404	2,998	27,251
1996-97	18,159		2,676	4,467	3,902	29,204
1997-98	19,717		2,766	4,638	4,025	31,146
1998-99	20,936		2,359	4,716	3,706	31,717
1999-00	23,121		2,105	4,757	3,315	33,298
2000-01	24,759		2,784	4,792	3,434	35,769
2001-02	25,292		3,040	4,848	3,953	37,133
2002-03	28,248		3,278	4,935	4,896	41,357
2003-04	28,286		2,887	4,952	5,240	41,365
2004-05	29,758		3,091	5,054	4,954	42,857
2005-06	33,020		3,330	5,076	4,730	46,156
2006-07	31,296		3,704	5,128	5,189	45,317
2007-08	29,920		3,903	5,139	5,245	44,207
2008-09	25,740		4,036	5,161	4,869	39,806
2009-10	26,947		3,490	5,178	4,958	40,573
2010-11	28,379		3,520	5,342	5,662	42,903
2011-12	28,370		3,862	5,328	5,546	43,106
2012-13	28,821		3,979	5,381	5,370	43,551

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 7

Expenses (millions of dollars)

Year	Major transfers to persons	Major transfers to other levels of government	National Defence	Other	Total program expenses	Public debt charges	Total expenses
(millions of dollars)							
1966-67	1,983	1,016	1,702	4,577	9,278	1,182	10,460
1967-68	2,385	1,464	1,842	4,990	10,681	1,286	11,967
1968-69	2,612	1,813	1,875	5,223	11,523	1,464	12,987
1969-70	2,888	2,237	1,892	5,904	12,921	1,694	14,615
1970-71	3,281	2,954	1,932	6,349	14,516	1,887	16,403
1971-72	3,942	3,610	2,019	7,224	16,795	2,110	18,905
1972-73	5,153	4,134	2,096	8,026	19,409	2,300	21,709
1973-74	6,042	4,585	2,377	9,639	22,643	2,565	25,208
1974-75	7,620	5,884	2,722	12,726	28,952	3,238	32,190
1975-76	9,233	6,874	3,163	15,405	34,675	3,970	38,645
1976-77	9,873	8,399	3,564	15,636	37,472	4,708	42,180
1977-78	11,104	8,512	3,981	17,384	40,981	5,531	46,512
1978-79	12,030	9,551	4,315	18,323	44,219	7,024	51,243
1979-80	11,967	10,601	4,588	19,627	46,783	8,494	55,277
1980-81	13,793	11,578	5,298	26,410	57,079	10,658	67,737
1981-82	16,051	13,088	5,975	32,735	67,849	15,114	82,963
1982-83	21,697	14,177	6,903	36,799	79,576	16,903	96,479
1983-84	22,514	17,125	7,209	30,346	77,194	20,430	97,624
1984-85	23,888	18,548	7,900	33,943	84,279	24,887	109,166
1985-86	25,062	18,879	8,386	31,147	83,474	27,657	111,131
1986-87	26,423	19,569	9,143	32,735	87,870	28,718	116,588
1987-88	27,400	20,518	9,708	37,383	95,009	31,223	126,232
1988-89	28,780	22,145	10,206	37,633	98,764	35,532	134,296
1989-90	30,501	23,417	10,982	38,884	103,784	41,246	145,030
1990-91	34,343	22,928	11,323	39,956	108,550	45,034	153,584
1991-92	38,900	24,865	10,759	40,020	114,544	43,861	158,405
1992-93	41,002	26,544	10,780	43,847	122,173	41,332	163,505
1993-94	42,407	26,947	11,087	41,863	122,304	40,099	162,403
1994-95	40,280	26,313	10,580	46,065	123,238	44,185	167,423
1995-96	39,121	26,076	9,817	45,842	120,856	49,407	170,263
1996-97	38,826	22,162	8,807	41,532	111,327	47,281	158,608
1997-98	38,952	20,504	9,087	46,242	114,785	43,120	157,905
1998-99	39,884	25,523	9,308	41,723	116,438	43,303	159,741
1999-00	40,157	23,243	10,113	45,253	118,766	43,384	162,150
2000-01	43,354	24,724	9,744	52,744	130,566	43,892	174,458
2001-02	45,880	26,600	10,443	53,308	136,231	39,651	175,882
2002-03	48,011	30,640	11,803	56,225	146,679	37,270	183,949
2003-04	50,022	29,370	12,869	63,613	155,874	35,769	191,643
2004-05	51,307	41,927	14,318	71,104	178,656	34,118	212,774
2005-06	52,609	40,757	15,034	68,953	177,353	33,772	211,125
2006-07	55,582	42,481	15,732	76,905	190,700	33,945	224,645
2007-08	58,147	46,119	17,331	81,006	202,603	33,325	235,928
2008-09	61,586	46,476	18,770	85,219	212,051	30,990	243,041
2009-10	68,579	56,940	20,863	101,905	248,287	29,414	277,701
2010-11	68,135	52,787	21,273	101,146	243,341	30,871	274,212
2011-12	68,418	56,794	22,783	96,311	244,306	31,080	275,386
2012-13	70,329	58,370	22,978	94,734	246,411	29,153	275,564

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 8

Expenses (per cent of GDP)

Year	Major transfers to persons	Major transfers to other levels of government	National Defence	Other	Total program expenses	Public debt charges	Total expenses
(per cent of GDP)							
1966-67	3.1	1.6	2.6	7.1	14.3	1.8	16.1
1967-68	3.4	2.1	2.6	7.2	15.3	1.8	17.2
1968-69	3.4	2.4	2.5	6.9	15.1	1.9	17.1
1969-70	3.4	2.7	2.3	7.0	15.4	2.0	17.4
1970-71	3.6	3.3	2.1	7.0	16.1	2.1	18.2
1971-72	4.0	3.7	2.1	7.3	17.1	2.1	19.2
1972-73	4.7	3.8	1.9	7.3	17.7	2.1	19.8
1973-74	4.7	3.6	1.8	7.5	17.6	2.0	19.5
1974-75	4.9	3.8	1.8	8.3	18.8	2.1	20.9
1975-76	5.3	4.0	1.8	8.9	20.0	2.3	22.3
1976-77	4.9	4.2	1.8	7.8	18.7	2.4	21.1
1977-78	5.0	3.9	1.8	7.9	18.5	2.5	21.0
1978-79	4.9	3.9	1.8	7.5	18.1	2.9	20.9
1979-80	4.3	3.8	1.6	7.0	16.7	3.0	19.8
1980-81	4.4	3.7	1.7	8.4	18.2	3.4	21.5
1981-82	4.4	3.6	1.6	8.9	18.5	4.1	22.6
1982-83	5.6	3.7	1.8	9.5	20.6	4.4	24.9
1983-84	5.4	4.1	1.7	7.2	18.4	4.9	23.3
1984-85	5.2	4.0	1.7	7.4	18.4	5.4	23.8
1985-86	5.1	3.8	1.7	6.3	16.8	5.6	22.4
1986-87	5.1	3.7	1.8	6.3	16.8	5.5	22.3
1987-88	4.8	3.6	1.7	6.6	16.7	5.5	22.2
1988-89	4.6	3.6	1.6	6.0	15.9	5.7	21.6
1989-90	4.6	3.5	1.6	5.8	15.6	6.2	21.7
1990-91	5.0	3.3	1.6	5.8	15.7	6.5	22.2
1991-92	5.6	3.6	1.5	5.7	16.4	6.3	22.7
1992-93	5.7	3.7	1.5	6.1	17.1	5.8	22.9
1993-94	5.7	3.6	1.5	5.6	16.5	5.4	21.9
1994-95	5.1	3.3	1.3	5.9	15.7	5.6	21.3
1995-96	4.7	3.2	1.2	5.5	14.6	6.0	20.6
1996-97	4.5	2.6	1.0	4.9	13.0	5.5	18.6
1997-98	4.3	2.3	1.0	5.1	12.7	4.8	17.5
1998-99	4.3	2.7	1.0	4.5	12.4	4.6	17.1
1999-00	4.0	2.3	1.0	4.5	11.9	4.3	16.2
2000-01	3.9	2.3	0.9	4.8	11.9	4.0	15.9
2001-02	4.0	2.3	0.9	4.7	12.0	3.5	15.5
2002-03	4.1	2.6	1.0	4.8	12.4	3.2	15.6
2003-04	4.0	2.4	1.0	5.1	12.5	2.9	15.4
2004-05	3.9	3.2	1.1	5.4	13.5	2.6	16.1
2005-06	3.7	2.9	1.1	4.9	12.6	2.4	15.0
2006-07	3.7	2.9	1.1	5.2	12.8	2.3	15.1
2007-08	3.7	2.9	1.1	5.2	12.9	2.1	15.1
2008-09	3.7	2.8	1.1	5.2	12.9	1.9	14.8
2009-10	4.4	3.6	1.3	6.5	15.8	1.9	17.7
2010-11	4.1	3.2	1.3	6.1	14.6	1.9	16.5
2011-12	3.9	3.2	1.3	5.5	13.9	1.8	15.6
2012-13	3.9	3.2	1.3	5.2	13.5	1.6	15.1

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 9

Expenses (per cent of total)

Year	Major transfers to persons	Major transfers to other levels of government	National Defence	Other	Total program expenses	Public debt charges	Total expenses
(per cent of total)							
1966-67	19.0	9.7	16.3	43.8	88.7	11.3	100.0
1967-68	19.9	12.2	15.4	41.7	89.3	10.7	100.0
1968-69	20.1	14.0	14.4	40.2	88.7	11.3	100.0
1969-70	19.8	15.3	12.9	40.4	88.4	11.6	100.0
1970-71	20.0	18.0	11.8	38.7	88.5	11.5	100.0
1971-72	20.9	19.1	10.7	38.2	88.8	11.2	100.0
1972-73	23.7	19.0	9.7	37.0	89.4	10.6	100.0
1973-74	24.0	18.2	9.4	38.2	89.8	10.2	100.0
1974-75	23.7	18.3	8.5	39.5	89.9	10.1	100.0
1975-76	23.9	17.8	8.2	39.9	89.7	10.3	100.0
1976-77	23.4	19.9	8.4	37.1	88.8	11.2	100.0
1977-78	23.9	18.3	8.6	37.4	88.1	11.9	100.0
1978-79	23.5	18.6	8.4	35.8	86.3	13.7	100.0
1979-80	21.6	19.2	8.3	35.5	84.6	15.4	100.0
1980-81	20.4	17.1	7.8	39.0	84.3	15.7	100.0
1981-82	19.3	15.8	7.2	39.5	81.8	18.2	100.0
1982-83	22.5	14.7	7.2	38.1	82.5	17.5	100.0
1983-84	23.1	17.5	7.4	31.1	79.1	20.9	100.0
1984-85	21.9	17.0	7.2	31.1	77.2	22.8	100.0
1985-86	22.6	17.0	7.5	28.0	75.1	24.9	100.0
1986-87	22.7	16.8	7.8	28.1	75.4	24.6	100.0
1987-88	21.7	16.3	7.7	29.6	75.3	24.7	100.0
1988-89	21.4	16.5	7.6	28.0	73.5	26.5	100.0
1989-90	21.0	16.1	7.6	26.8	71.6	28.4	100.0
1990-91	22.4	14.9	7.4	26.0	70.7	29.3	100.0
1991-92	24.6	15.7	6.8	25.3	72.3	27.7	100.0
1992-93	25.1	16.2	6.6	26.8	74.7	25.3	100.0
1993-94	26.1	16.6	6.8	25.8	75.3	24.7	100.0
1994-95	24.1	15.7	6.3	27.5	73.6	26.4	100.0
1995-96	23.0	15.3	5.8	26.9	71.0	29.0	100.0
1996-97	24.5	14.0	5.6	26.2	70.2	29.8	100.0
1997-98	24.7	13.0	5.8	29.3	72.7	27.3	100.0
1998-99	25.0	16.0	5.8	26.1	72.9	27.1	100.0
1999-00	24.8	14.3	6.2	27.9	73.2	26.8	100.0
2000-01	24.9	14.2	5.6	30.2	74.8	25.2	100.0
2001-02	26.1	15.1	5.9	30.3	77.5	22.5	100.0
2002-03	26.1	16.7	6.4	30.6	79.7	20.3	100.0
2003-04	26.1	15.3	6.7	33.2	81.3	18.7	100.0
2004-05	24.1	19.7	6.7	33.4	84.0	16.0	100.0
2005-06	24.9	19.3	7.1	32.7	84.0	16.0	100.0
2006-07	24.7	18.9	7.0	34.2	84.9	15.1	100.0
2007-08	24.6	19.5	7.3	34.3	85.9	14.1	100.0
2008-09	25.3	19.1	7.7	35.1	87.2	12.8	100.0
2009-10	24.7	20.5	7.5	36.7	89.4	10.6	100.0
2010-11	24.8	19.3	7.8	36.9	88.7	11.3	100.0
2011-12	24.8	20.6	8.3	35.0	88.7	11.3	100.0
2012-13	25.5	21.2	8.3	34.4	89.4	10.6	100.0

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 10

Major transfers to persons

Year	Old Age Security benefits	Family allowance/ children's benefits	Employment Insurance benefits	Relief for Heating Expenses	Total
(millions of dollars)					
1966-67	1,073	603	307		1,983
1967-68	1,388	608	389		2,385
1968-69	1,541	612	459		2,612
1969-70	1,731	615	542		2,888
1970-71	1,907	616	758		3,281
1971-72	2,205	614	1,123		3,942
1972-73	2,524	608	2,021		5,153
1973-74	3,035	993	2,014		6,042
1974-75	3,445	1,824	2,351		7,620
1975-76	3,934	1,958	3,341		9,233
1976-77	4,437	1,980	3,456		9,873
1977-78	4,861	2,122	4,121		11,104
1978-79	5,491	2,093	4,446		12,030
1979-80	6,320	1,725	3,922		11,967
1980-81	7,418	1,851	4,524		13,793
1981-82	8,585	2,020	5,446		16,051
1982-83	9,643	2,231	9,823		21,697
1983-84	10,406	2,326	9,782		22,514
1984-85	11,418	2,418	10,052		23,888
1985-86	12,525	2,501	10,036		25,062
1986-87	13,445	2,534	10,444		26,423
1987-88	14,349	2,564	10,487		27,400
1988-89	15,202	2,606	10,972		28,780
1989-90	16,154	2,653	11,694		30,501
1990-91	17,039	2,639	14,665		34,343
1991-92	18,168	2,606	18,126		38,900
1992-93	18,758	3,179	19,065		41,002
1993-94	19,578	5,203	17,626		42,407
1994-95	20,143	5,322	14,815		40,280
1995-96	20,430	5,215	13,476		39,121
1996-97	21,207	5,239	12,380		38,826
1997-98	21,758	5,352	11,842		38,952
1998-99	22,285	5,715	11,884		39,884
1999-00	22,856	6,000	11,301		40,157
2000-01	23,668	6,783	11,444	1,459	43,354
2001-02	24,641	7,471	13,726	42	45,880
2002-03	25,692	7,823	14,496		48,011
2003-04	26,902	8,062	15,058		50,022
2004-05	27,871	8,688	14,748		51,307
2005-06	28,992	9,200	14,417		52,609
2006-07	30,284	11,214	14,084		55,582
2007-08	31,955	11,894	14,298		58,147
2008-09	33,377	11,901	16,308		61,586
2009-10	34,653	12,340	21,586		68,579
2010-11	35,629	12,656	19,850		68,135
2011-12	38,045	12,726	17,647		68,418
2012-13	40,255	12,975	17,099		70,329

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 11

Major transfers to other levels of government

Year	Canada				Canada Assistance Plan	Other	Quebec Abatement	Total
	Health and Social Transfer ⁽¹⁾	Fiscal arrangements	Insurance and medical care	Education support				
(millions of dollars)								
1966-67		371	384	71	190			1,016
1967-68		578	435	108	343			1,464
1968-69		615	588	227	383			1,813
1969-70		734	806	301	396			2,237
1970-71		959	1,088	388	519			2,954
1971-72		1,136	1,400	450	624			3,610
1972-73		1,326	1,649	481	678			4,134
1973-74		1,633	1,749	485	718			4,585
1974-75		2,323	2,121	504	936			5,884
1975-76		2,511	2,549	535	1,279			6,874
1976-77		3,252	3,008	649	1,490			8,399
1977-78		3,206	2,814	1,096	1,396			8,512
1978-79		3,175	3,488	1,365	1,523			9,551
1979-80		3,575	3,858	1,515	1,653			10,601
1980-81		4,055	3,982	1,600	1,941			11,578
1981-82		4,879	4,283	1,628	2,298			13,088
1982-83		5,753	4,060	1,532	2,832			14,177
1983-84		6,208	5,564	2,065	3,288			17,125
1984-85		6,208	6,330	2,265	3,745			18,548
1985-86		6,286	6,400	2,277	3,916			18,879
1986-87		6,679	6,607	2,232	4,051			19,569
1987-88		7,472	6,558	2,242	4,246			20,518
1988-89		8,684	6,678	2,227	4,556			22,145
1989-90		9,582	6,663	2,166	5,006			23,417
1990-91		9,245	6,033	1,862	5,788			22,928
1991-92		9,935	6,689	2,142	6,099			24,865
1992-93		8,664	8,307	2,887	6,686			26,544
1993-94		10,101	7,232	2,378	7,236			26,947
1994-95		8,870	7,691	2,486	7,266			26,313
1995-96		9,822	7,115	2,365	7,191		-417	26,076
1996-97	14,911	9,863	-217	-41	105		-2,459	22,162
1997-98	12,421	10,464	162	5	24		-2,572	20,504
1998-99	16,018	12,121	2		8		-2,626	25,523
1999-00	14,891	11,254			56		-2,958	23,243
2000-01	13,500	13,016				1,217	-3,009	24,724
2001-02	17,300	12,188				359	-3,247	26,600
2002-03	21,100	11,397				982	-2,839	30,640
2003-04	22,341	10,004				320	-3,295	29,370
2004-05	28,031	13,467				3,779	-3,350	41,927
2005-06	27,225	12,977				3,882	-3,327	40,757
2006-07	28,640	13,740				3,985	-3,884	42,481
2007-08	31,346	15,178				2,923	-3,328	46,119
2008-09	33,327	15,807				985	-3,643	46,476
2009-10	35,678	16,789				7,772	-3,299	56,940
2010-11	37,210	17,577				1,751	-3,751	52,787
2011-12	38,688	19,188				2,847	-3,929	56,794
2012-13	40,772	19,688				2,003	-4,093	58,370

⁽¹⁾ In 1996-97, the Canada Health and Social Transfer (CHST) was introduced to replace the Canada Assistance Plan, education support, and insurance and medical care. Since April 2004, the CHST has been divided into the Canada Health Transfer and the Canada Social Transfer. Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 12

Details of program expenses

Year	Major transfers to persons	Major transfers to other levels of government	Other transfers	Total transfer payments	Crown corporation expenses	National Defence	Other departments and agencies	Total program expenses
(millions of dollars)								
1983-84	22,514	17,125	13,970	53,609	3,157	7,209	13,219	77,194
1984-85	23,888	18,548	16,202	58,638	4,676	7,900	13,065	84,279
1985-86	25,062	18,879	14,753	58,694	3,101	8,386	13,293	83,474
1986-87	26,423	19,569	14,649	60,641	3,549	9,143	14,537	87,870
1987-88	27,400	20,518	16,800	64,718	4,344	9,708	16,239	95,009
1988-89	28,780	22,145	16,820	67,745	3,201	10,206	17,612	98,764
1989-90	30,501	23,417	16,157	70,075	3,530	10,982	19,197	103,784
1990-91	34,343	22,928	15,787	73,058	4,596	11,323	19,573	108,550
1991-92	38,900	24,865	17,712	81,477	4,445	10,759	17,863	114,544
1992-93	41,002	26,544	18,499	86,045	4,901	10,780	20,447	122,173
1993-94	42,407	26,947	18,789	88,143	2,770	11,087	20,304	122,304
1994-95	40,280	26,313	20,437	87,030	3,230	10,580	22,398	123,238
1995-96	39,121	26,076	18,578	83,775	7,666	9,817	19,598	120,856
1996-97	38,826	22,162	17,978	78,966	3,237	8,807	20,317	111,327
1997-98	38,952	20,504	22,099	81,555	2,578	9,087	21,565	114,785
1998-99	39,884	25,523	16,208	81,615	3,925	9,308	21,590	116,438
1999-00	40,157	23,243	19,140	82,540	3,318	10,113	22,795	118,766
2000-01	43,354	24,724	22,070	90,148	3,448	9,744	27,226	130,566
2001-02	45,880	26,600	19,430	91,910	4,175	10,443	29,703	136,231
2002-03	48,011	30,640	22,657	101,308	4,572	11,803	28,996	146,679
2003-04	50,022	29,370	26,295	105,687	4,474	12,869	32,844	155,874
2004-05	51,307	41,927	29,118	122,352	6,835	14,318	35,151	178,656
2005-06	52,609	40,757	28,634	122,000	5,076	15,034	35,243	177,353
2006-07	55,582	42,481	30,693	128,756	5,109	15,732	41,103	190,700
2007-08	58,147	46,119	31,269	135,535	5,185	17,331	44,552	202,603
2008-09	61,586	46,476	34,793	142,855	5,859	18,770	44,567	212,051
2009-10	68,579	56,940	45,949	171,468	7,400	20,863	48,556	248,287
2010-11	68,135	52,787	43,155	164,077	7,584	21,273	50,407	243,341
2011-12	68,418	56,794	37,720	162,932	8,198	22,783	50,393	244,306
2012-13	70,329	58,370	34,862	163,561	9,512	22,978	50,360	246,411

Table 13

Public debt charges

Year	Gross public debt charges	Return on investments	Net public debt charges	Gross public debt charges as a percentage of revenues	Gross public debt charges as a percentage of expenses	Gross public debt charges as a percentage of interest-bearing debt
	(millions of dollars)			(per cent)		
1966-67	1,182	519	663	11.8	11.3	4.4
1967-68	1,286	612	674	11.8	10.7	4.5
1968-69	1,464	695	769	11.9	11.3	4.8
1969-70	1,694	860	834	11.5	11.6	5.3
1970-71	1,887	1,000	887	12.3	11.5	5.3
1971-72	2,110	1,133	977	12.3	11.2	5.4
1972-73	2,300	1,265	1,035	11.6	10.6	5.5
1973-74	2,565	1,461	1,104	11.2	10.2	5.9
1974-75	3,238	1,802	1,436	10.8	10.1	6.6
1975-76	3,970	2,083	1,887	12.2	10.3	7.2
1976-77	4,708	2,410	2,298	13.3	11.2	7.6
1977-78	5,531	2,592	2,939	15.5	11.9	7.6
1978-79	7,024	3,059	3,965	18.4	13.7	7.8
1979-80	8,494	3,646	4,848	19.6	15.4	8.7
1980-81	10,658	4,409	6,249	20.0	15.7	9.5
1981-82	15,114	5,200	9,914	22.5	18.2	12.0
1982-83	16,903	4,628	12,275	25.1	17.5	11.0
1983-84	20,430	4,266	16,164	31.3	20.9	9.7
1984-85	24,887	4,298	20,589	34.6	22.8	10.1
1985-86	27,657	3,661	23,996	35.6	24.9	9.9
1986-87	28,718	4,255	24,463	33.1	24.6	9.2
1987-88	31,223	4,737	26,486	32.1	24.7	9.2
1988-89	35,532	5,547	29,985	33.4	26.5	9.6
1989-90	41,246	5,850	35,396	35.6	28.4	10.4
1990-91	45,034	6,807	38,227	37.6	29.3	10.4
1991-92	43,861	6,521	37,340	34.8	27.7	9.4
1992-93	41,332	6,838	34,494	33.2	25.3	8.2
1993-94	40,099	5,240	34,859	32.4	24.7	7.4
1994-95	44,185	4,719	39,466	33.8	26.4	7.7
1995-96	49,407	5,344	44,063	35.2	29.0	8.0
1996-97	47,281	4,247	43,034	31.5	29.8	7.5
1997-98	43,120	4,721	38,399	26.8	27.3	6.9
1998-99	43,303	4,890	38,413	26.2	27.1	6.9
1999-00	43,384	5,455	37,929	24.6	26.8	6.9
2000-01	43,892	6,424	37,468	22.6	25.2	7.0
2001-02	39,651	5,625	34,026	21.6	22.5	6.4
2002-03	37,270	7,127	30,143	19.6	20.3	6.1
2003-04	35,769	6,809	28,960	17.8	18.7	5.8
2004-05	34,118	6,985	27,133	15.9	16.0	5.6
2005-06	33,772	8,184	25,588	15.1	16.0	5.6
2006-07	33,945	8,642	25,303	14.2	15.1	5.7
2007-08	33,325	7,308	26,017	13.6	14.1	5.7
2008-09	30,990	9,566	21,424	13.1	12.8	4.4
2009-10	29,414	6,487	22,927	13.2	10.6	3.9
2010-11	30,871	12,236	18,635	12.8	11.3	3.9
2011-12	31,080	10,827	20,253	12.5	11.3	3.7
2012-13	29,153	10,204	18,949	11.4	10.6	3.3

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 14
Interest-bearing debt

Year	Unmatured debt held by residents	Unmatured debt held by non-residents	Total unmatured debt	Percentage held by non-residents	Public sector pensions	Other liabilities	Total pension and other liabilities	Total interest- bearing debt
	(millions of dollars)			(per cent)		(millions of dollars)		
1966-67	18,734	815	19,549	4.2	5,530	1,833	7,363	26,912
1967-68	19,593	693	20,286	3.4	6,310	1,816	8,126	28,412
1968-69	20,712	993	21,705	4.6	7,163	1,852	9,015	30,720
1969-70	21,145	939	22,084	4.3	8,003	1,840	9,843	31,927
1970-71	24,132	709	24,841	2.9	8,920	1,914	10,834	35,675
1971-72	26,495	717	27,212	2.6	9,874	1,953	11,827	39,039
1972-73	28,156	855	29,011	2.9	10,952	1,975	12,927	41,938
1973-74	28,417	724	29,141	2.5	12,174	1,998	14,172	43,313
1974-75	32,147	850	32,997	2.6	13,654	2,089	15,743	48,740
1975-76	36,138	1,410	37,548	3.8	15,377	2,037	17,414	54,962
1976-77	40,367	2,134	42,501	5.0	17,252	2,060	19,312	61,813
1977-78	49,068	2,405	51,473	4.7	19,361	2,217	21,578	73,051
1978-79	59,323	7,003	66,326	10.6	21,536	2,383	23,919	90,245
1979-80	64,119	7,405	71,524	10.4	23,722	2,562	26,284	97,808
1980-81	73,151	9,276	82,427	11.3	26,529	2,751	29,280	111,707
1981-82	81,963	10,578	92,541	11.4	30,143	3,374	33,517	126,058
1982-83	104,089	11,785	115,874	10.2	34,143	3,516	37,659	153,533
1983-84	130,027	12,970	142,997	9.1	38,009	29,492	67,501	210,498
1984-85	152,573	19,871	172,444	11.5	42,312	30,908	73,220	245,664
1985-86	174,990	25,859	200,849	12.9	46,994	32,110	79,104	279,953
1986-87	191,283	36,926	228,209	16.2	51,992	32,684	84,676	312,885
1987-88	205,344	44,572	249,916	17.8	57,417	33,467	90,884	340,800
1988-89	215,769	58,378	274,147	21.3	63,241	33,846	97,087	371,234
1989-90	227,686	63,959	291,645	21.9	69,626	34,861	104,487	396,132
1990-91	246,962	73,751	320,713	23.0	76,139	35,916	112,055	432,768
1991-92	264,792	84,879	349,671	24.3	81,881	36,621	118,502	468,173
1992-93	273,729	105,968	379,697	27.9	87,911	37,184	125,095	504,792
1993-94	298,159	114,021	412,180	27.7	94,097	37,253	131,350	543,530
1994-95	321,238	116,375	437,613	26.6	101,033	38,766	139,799	577,412
1995-96	343,412	124,476	467,888	26.6	107,882	40,612	148,494	616,382
1996-97	352,767	124,430	477,197	26.1	114,205	42,073	156,278	633,475
1997-98	349,451	118,737	468,188	25.4	117,457	43,417	160,874	629,062
1998-99	353,275	107,027	460,302	23.3	122,407	45,784	168,191	628,493
1999-00	355,036	98,960	453,996	21.8	128,346	47,405	175,751	629,747
2000-01	353,548	92,610	446,158	20.8	129,185	49,788	178,973	625,131
2001-02	366,754	75,056	441,810	17.0	126,921	51,021	177,942	619,752
2002-03	352,209	85,334	437,543	19.5	125,708	52,579	178,287	615,830
2003-04	373,759	60,225	433,984	13.9	127,560	53,338	180,898	614,882
2004-05	370,148	57,276	427,424	13.4	129,579	50,229	179,808	607,232
2005-06	361,452	59,697	421,149	14.2	131,062	48,862	179,924	601,073
2006-07	358,972	55,220	414,192	13.3	134,726	50,334	185,060	599,252
2007-08	339,962	50,735	390,697	13.0	137,371	53,796	191,167	581,864
2008-09	441,408	72,612	514,020	14.1	139,909	56,234	196,143	710,163
2009-10	467,984	91,142	559,126	16.3	142,843	60,814	203,657	762,783
2010-11	462,620	128,535	591,155	21.7	146,135	64,521	210,656	801,811
2011-12	467,936	158,416	626,352	25.3	148,911	68,848	217,759	844,111
2012-13	472,542	194,458	667,000	29.2	151,667	73,347	225,014	892,014

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 15
Gross and net debt

Year	Interest-bearing debt	Accounts payable and accrued liabilities	Gross debt	Financial assets	Net debt	Non-financial assets	Accumulated deficit
(millions of dollars)							
1966-67	26,912	1,487	28,399	10,691			17,708
1967-68	28,412	1,835	30,247	11,497			18,750
1968-69	30,720	1,977	32,697	13,280			19,417
1969-70	31,927	2,164	34,091	14,814			19,277
1970-71	35,675	2,368	38,043	17,750			20,293
1971-72	39,039	3,194	42,233	20,154			22,079
1972-73	41,938	4,092	46,030	22,050			23,980
1973-74	43,313	5,345	48,658	22,467			26,191
1974-75	48,740	5,560	54,300	25,884			28,416
1975-76	54,962	6,007	60,969	26,349			34,620
1976-77	61,813	7,457	69,270	27,753			41,517
1977-78	73,051	8,487	81,538	29,142			52,396
1978-79	90,245	8,972	99,217	33,792			65,425
1979-80	97,808	9,262	107,070	29,678			77,392
1980-81	111,707	11,859	123,566	31,618			91,948
1981-82	126,058	15,529	141,587	33,965			107,622
1982-83	153,533	17,361	170,894	34,223			136,671
1983-84	210,498	34,475	244,973	73,117	171,856	14,604	157,252
1984-85	245,664	38,817	284,481	71,811	212,670	18,251	194,419
1985-86	279,953	39,416	319,369	70,125	249,244	21,436	227,808
1986-87	312,885	42,131	355,016	73,184	281,832	24,182	257,650
1987-88	340,800	47,211	388,011	75,036	312,975	26,308	286,667
1988-89	371,234	50,214	421,448	77,879	343,569	28,955	314,614
1989-90	396,132	53,164	449,296	74,539	374,757	31,000	343,757
1990-91	432,768	54,894	487,662	76,582	411,080	33,424	377,656
1991-92	468,173	56,075	524,248	78,519	445,729	35,754	409,975
1992-93	504,792	58,398	563,190	75,973	487,217	38,223	448,994
1993-94	543,530	63,723	607,253	79,327	527,926	40,402	487,524
1994-95	577,412	71,321	648,733	81,239	567,494	43,338	524,156
1995-96	616,382	74,881	691,263	92,655	598,608	44,446	554,162
1996-97	633,475	75,928	709,403	100,407	608,996	46,115	562,881
1997-98	629,062	81,739	710,801	103,644	607,157	47,235	559,922
1998-99	628,493	83,671	712,164	109,298	602,866	48,723	554,143
1999-00	629,747	83,876	713,623	123,507	590,116	50,231	539,885
2000-01	625,131	88,479	713,610	141,873	571,737	51,743	519,994
2001-02	619,752	83,244	702,996	137,684	565,312	53,366	511,946
2002-03	615,830	83,196	699,026	139,456	559,570	54,245	505,325
2003-04	614,882	85,212	700,094	149,092	551,002	54,822	496,180
2004-05	607,232	97,740	704,972	155,385	549,587	54,870	494,717
2005-06	601,073	101,432	702,505	165,559	536,946	55,447	481,499
2006-07	599,252	106,511	705,763	181,858	523,905	56,637	467,268
2007-08	581,864	110,463	692,327	176,046	516,281	58,644	457,637
2008-09	710,163	113,999	824,162	298,949	525,213	61,503	463,710
2009-10	762,783	120,525	883,308	300,836	582,472	63,375	519,097
2010-11	801,811	119,060	920,871	303,963	616,908	66,581	550,327
2011-12	844,111	125,003	969,114	317,579	651,535	67,959	583,576
2012-13	892,014	118,744	1,010,758	339,395	671,363	68,922	602,441

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 16

Unmatured debt held by outside parties

Year	Domestic marketable bonds ⁽¹⁾	Foreign marketable bonds ^(1, 2)	Total marketable bonds	Treasury bills ⁽¹⁾	Retail debt ⁽³⁾	Canada Pension Plan bonds	Other unmaturred debt	Unamortized discounts and premiums and cross-currency swap revaluation	<u>Less:</u> government's own holdings	Total
(millions of dollars)										
1966-67	11,018	523	11,541	2,310	6,017	2		-121	200	19,549
1967-68	11,573	318	11,891	2,480	6,096	6		-138	49	20,286
1968-69	12,294	600	12,894	2,840	6,169	12		-163	47	21,705
1969-70	12,279	605	12,884	2,895	6,579	16		-183	107	22,084
1970-71	13,021	495	13,516	3,735	7,804	21		-175	60	24,841
1971-72	13,385	493	13,878	3,830	9,712	28		-169	67	27,212
1972-73	13,423	491	13,914	4,290	10,989	35		-157	60	29,011
1973-74	13,592	415	14,007	4,905	10,406	43		-156	64	29,141
1974-75	14,311	365	14,676	5,630	12,915	52		-199	77	32,997
1975-76	15,481	337	15,818	6,495	15,517	62		-257	87	37,548
1976-77	17,748	335	18,083	8,255	16,304	72		-124	89	42,501
1977-78	21,182	1,190	22,372	11,295	18,011	84		-191	98	51,473
1978-79	26,532	7,376	33,908	13,535	19,247	96		-314	146	66,326
1979-80	32,947	4,860	37,807	16,325	18,081	113		-497	305	71,524
1980-81	40,849	4,794	45,643	21,770	15,812	136		-711	223	82,427
1981-82	43,493	5,428	48,921	19,375	24,978	154		-626	261	92,541
1982-83	48,377	6,385	54,762	29,125	32,641	171		-688	137	115,874
1983-84	57,036	6,086	63,122	41,700	38,204	189	1,112	-1,016	314	142,997
1984-85	69,438	9,057	78,495	52,300	41,960	205	1,112	-1,387	241	172,444
1985-86	81,067	13,797	94,864	61,950	44,245	445	1,112	-1,492	275	200,849
1986-87	94,426	11,997	106,423	76,950	44,309	1,796	1,112	-1,514	867	228,209
1987-88	103,899	11,282	115,181	81,050	53,323	2,492	1,112	-2,005	1,237	249,916
1988-89	115,748	8,320	124,068	102,700	47,756	3,005	1,112	-3,266	1,228	274,147
1989-90	127,682	5,675	133,357	118,550	40,929	3,072	1,112	-4,029	1,346	291,645
1990-91	143,600	4,526	148,126	139,150	34,444	3,492	1,112	-4,302	1,309	320,713
1991-92	158,062	3,444	161,506	152,300	35,598	3,501	1,112	-3,326	1,020	349,671
1992-93	178,465	5,409	183,874	162,050	34,369	3,505	1,112	-4,156	1,057	379,697
1993-94	203,445	10,668	214,113	166,000	31,331	3,497	1,112	-2,907	966	412,180
1994-95	225,747	16,921	242,668	164,450	31,386	3,488	1,838	-5,223	994	437,613
1995-96	252,766	16,809	269,575	166,100	31,428	3,478	1,885	-3,544	1,034	467,888
1996-97	282,563	23,016	305,579	135,400	33,493	3,468	1,935	-1,590	1,088	477,197
1997-98	294,605	27,183	321,788	112,300	30,479	3,456	1,924	-528	1,231	468,188
1998-99	295,774	36,000	331,774	96,950	28,217	4,063	2,614	-4	3,312	460,302
1999-00	294,441	32,588	327,029	99,850	26,899	3,552	2,601	-2,823	3,112	453,996
2000-01	295,487	33,664	329,151	88,700	26,416	3,473	2,591	-1,304	2,869	446,158
2001-02	294,898	27,547	322,445	94,200	24,021	3,391	2,619	-1,737	3,129	441,810
2002-03	289,208	21,603	310,811	104,600	22,584	3,371	2,664	-3,760	2,727	437,543
2003-04	278,962	20,828	299,790	113,400	21,330	3,427	2,774	-5,247	1,490	433,984
2004-05	266,674	16,543	283,217	127,200	19,080	3,393	2,932	-7,264	1,134	427,424
2005-06	261,872	14,333	276,205	131,600	17,342	3,102	2,927	-9,038	989	421,149
2006-07	257,909	10,617	268,526	134,100	15,175	1,743	3,096	-7,750	698	414,192
2007-08	253,802	9,716	263,518	117,000	13,068	1,042	4,236	-7,633	534	390,697
2008-09	295,322	10,649	305,971	192,500	12,532	523	4,184	-1,061	629	514,020
2009-10	368,013	8,298	376,311	175,900	11,855	452	4,090	-9,325	157	559,126
2010-11	416,411	7,681	424,092	163,000	10,141	27	3,875	-9,576	404	591,155
2011-12	447,768	10,769	458,537	163,400	8,922	11	4,086	-8,743	-139	626,352
2012-13	468,859	10,858	479,717	180,700	7,481		4,564	-5,575	-113	667,000

⁽¹⁾ Includes government holdings of its own debt.⁽²⁾ Includes Canada bills, Canada notes and Euro medium-term notes.⁽³⁾ Includes Canada Savings Bonds and Canada Premium Bonds.

Due to a break in the series following the introduction of full accrual accounting, data from 1983-84 onward are not directly comparable with earlier years.

Table 17

Actual, cyclically adjusted and primary-cyclically adjusted budgetary balances

Federal Government - Public Accounts

Year	Actual	Cyclically adjusted ⁽¹⁾	Primary-cyclically adjusted ⁽¹⁾	Actual	Cyclically adjusted ⁽¹⁾	Primary-cyclically adjusted ⁽¹⁾
		(millions of dollars)			(per cent of potential GDP)	
1991-92	-32,319	-30,079	13,782	-4.5	-4.2	1.9
1992-93	-39,019	-31,891	9,441	-5.3	-4.3	1.3
1993-94	-38,530	-31,899	8,200	-5.0	-4.2	1.1
1994-95	-36,632	-32,642	11,543	-4.6	-4.1	1.4
1995-96	-30,006	-28,330	21,077	-3.6	-3.4	2.5
1996-97	-8,719	-4,266	43,015	-1.0	-0.5	4.9
1997-98	2,959	3,778	46,898	0.3	0.4	5.1
1998-99	5,779	10,316	53,619	0.6	1.1	5.7
1999-00	14,258	17,693	61,077	1.4	1.8	6.1
2000-01	19,891	12,222	56,114	1.9	1.1	5.2
2001-02	8,048	9,485	49,136	0.7	0.8	4.3
2002-03	6,621	14,347	51,617	0.6	1.2	4.4
2003-04	9,145	11,852	47,621	0.7	0.9	3.8
2004-05	1,463	11,310	45,428	0.1	0.9	3.4
2005-06	13,218	12,786	46,558	0.9	0.9	3.3
2006-07	13,752	7,640	41,585	0.9	0.5	2.8
2007-08	9,597	318	33,643	0.6	0.0	2.2
2008-09	-5,755	-3,963	27,027	-0.3	-0.2	1.6
2009-10	-55,598	-12,434	16,980	-3.4	-0.8	1.0
2010-11	-33,372	-11,071	19,800	-1.9	-0.6	1.2
2011-12	-26,279	-16,411	14,669	-1.5	-0.9	0.8
2012-13	-18,929	-15,057	14,096	-1.0	-0.8	0.8

Sources: Statistics Canada; Public Accounts of Canada; Department of Finance.

Estimates are based on an update of the methodology developed in the Department of Finance working paper "Fiscal Policy and the Business Cycle: A New Approach to Identifying the Interaction" (2003), Stephen Murchison and Janine Robbins. In particular, this update incorporates the cyclical impact of commodity prices in the calculation of the cyclical component and a treatment of the Employment Insurance Account that is reflective of the current regime.

⁽¹⁾ For some specific years, temporary counter-cyclical fiscal measures (e.g. most temporary measures included in the stimulus phase of the Economic Action Plan) as well as punctual factors such as one-time gains or expenses (e.g. related to sales tax harmonization) are included in the cyclical component of the balance and therefore excluded from the cyclically-adjusted budgetary balance.

**Provincial and Territorial
Governments
Public Accounts**

Table 18

Newfoundland and Labrador

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other ⁽¹⁾	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	1,569	1,398	2,967	2,824	490	3,314	-	-347	3,550
1991-92	1,681	1,427	3,108	2,888	496	3,384	-	-276	3,918
1992-93	1,693	1,500	3,194	2,967	488	3,455	-	-261	4,270
1993-94	1,696	1,462	3,158	2,864	500	3,364	-	-205	6,453
1994-95	1,887	1,710	3,597	3,041	1,004	4,045	74	-374	6,831
1995-96	2,076	1,572	3,647	3,115	822	3,937	100	-190	7,121
1996-97	2,132	1,578	3,711	3,092	819	3,911	93	-107	7,254
1997-98	1,981	2,019	4,000	3,131	865	3,996	129	133	7,301
1998-99	1,961	1,834	3,795	3,131	1,008	4,139	157	-187	7,851
1999-00	2,134	1,620	3,755	3,285	883	4,168	144	-269	8,087
2000-01	2,144	1,757	3,901	3,430	951	4,382	131	-350	8,437
2001-02	2,243	1,657	3,900	3,572	942	4,514	146	-468	8,932
2002-03	2,360	1,589	3,950	3,765	979	4,744	150	-644	10,616
2003-04	2,651	1,543	4,194	4,151	982	5,133	25	-914	11,487
2004-05	2,799	1,513	4,312	4,032	940	4,972	171	-489	11,888
2005-06	3,498	1,880	5,378	4,409	947	5,356	178	199	11,684
2006-07	3,597	1,743	5,340	4,590	777	5,367	181	154	11,558
2007-08	5,154	1,788	6,942	4,969	751	5,720	199	1,421	10,188
2008-09	5,869	2,558	8,427	5,537	745	6,282	205	2,350	7,968
2009-10	5,560	1,545	7,106	6,439	890	7,329	191	-33	8,220
2010-11	6,164	1,763	7,927	6,706	837	7,543	210	594	8,255
2011-12	6,802	1,594	8,396	6,992	789	7,782	268	883	7,825
2012-13	6,215	990	7,205	7,066	808	7,874	238	-431	8,583

Source: Public Accounts of Newfoundland and Labrador (for 2012-13: 2013 Budget).

⁽¹⁾ Net income of government business enterprises.

Due to a break in the series following accounting changes, data from 1994-95 onward are not directly comparable with earlier years.

Table 19

Prince Edward Island

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other ⁽¹⁾	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	395	312	707	632	95	727	-	-20	219
1991-92	416	299	715	662	103	765	-	-50	269
1992-93	408	303	711	692	101	793	-	-82	351
1993-94	457	282	739	699	111	810	-	-71	772
1994-95	480	332	812	704	117	821	7	-1	990
1995-96	481	308	789	669	120	789	4	4	986
1996-97	513	287	800	692	118	810	7	-4	990
1997-98	496	292	788	702	102	804	9	-7	997
1998-99	502	350	852	750	101	852	6	6	990
1999-00	547	353	900	806	103	908	3	-5	1,024
2000-01	568	383	952	855	108	963	0	-12	1,036
2001-02	573	400	974	876	106	982	-9	-17	1,053
2002-03	628	341	969	895	103	998	-26	-55	1,178
2003-04	634	387	1,021	988	106	1,095	-52	-125	1,313
2004-05	673	444	1,116	1,031	105	1,136	-14	-34	1,330
2005-06	726	444	1,170	1,059	110	1,169	-	1	1,323
2006-07	756	474	1,231	1,086	120	1,207	-	24	1,312
2007-08	785	518	1,303	1,188	119	1,307	-	-4	1,347
2008-09	832	558	1,390	1,312	109	1,420	-	-31	1,415
2009-10	868	639	1,507	1,477	104	1,581	-	-74	1,581
2010-11	891	641	1,532	1,488	108	1,596	-	-63	1,709
2011-12	948	625	1,574	1,546	107	1,652	-	-78	1,851
2012-13	923	602	1,524	1,480	114	1,594	-	-69	1,971

Source: Public Accounts of Prince Edward Island (for 2012-13: 2013 Budget).

⁽¹⁾ Pension adjustment, Workforce Renewal Program adjustment (2004-05).

Table 20

Nova Scotia

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other ⁽¹⁾	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	2,492	1,599	4,091	3,676	672	4,348	-	-257	4,731
1991-92	2,473	1,602	4,075	3,799	682	4,481	-	-406	5,426
1992-93	2,487	1,591	4,078	3,916	779	4,695	-	-617	7,288
1993-94	2,614	1,567	4,181	3,861	865	4,727	-	-546	8,120
1994-95	2,620	1,858	4,478	3,799	912	4,711	-	-233	8,514
1995-96	2,664	1,938	4,603	3,907	897	4,804	-	-201	8,715
1996-97	2,875	1,757	4,632	3,813	811	4,624	-124	-116	9,139
1997-98	2,718	1,927	4,645	4,018	865	4,884	-204	-442	9,290
1998-99	2,855	2,016	4,871	4,414	1,003	5,418	285	-261	10,298
1999-00	3,067	1,972	5,039	4,508	1,060	5,568	-268	-797	11,231
2000-01	3,230	2,040	5,270	4,434	1,115	5,549	426	147	11,370
2001-02	3,395	2,054	5,449	4,555	1,161	5,715	379	113	12,144
2002-03	3,565	1,908	5,473	4,737	1,046	5,782	337	28	12,226
2003-04	3,926	2,024	5,951	5,196	1,040	6,236	323	38	12,328
2004-05	4,075	2,327	6,402	5,604	1,034	6,638	406	170	12,305
2005-06	4,491	2,428	6,919	6,118	988	7,106	383	196	12,239
2006-07	4,724	2,570	7,294	6,579	930	7,508	397	182	12,357
2007-08	5,156	3,023	8,179	7,208	925	8,133	373	419	12,115
2008-09	5,188	2,947	8,135	7,648	867	8,515	406	26	12,318
2009-10	4,964	3,240	8,204	8,047	823	8,870	397	-269	13,045
2010-11	5,702	3,155	8,858	7,898	848	8,746	474	585	12,758
2011-12	5,570	3,049	8,619	8,392	843	9,235	356	-259	13,383
2012-13	5,735	3,145	8,880	8,686	897	9,583	401	-302	13,954

Source: Public Accounts of Nova Scotia.

⁽¹⁾ Includes net income (losses) of government business enterprises, and consolidation, accounting and other adjustments.

Table 21

New Brunswick

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other	Deficit (-) or surplus	Fiscal Stabilization Fund	Reported balance	Net debt
(millions of dollars)											
1990-91	2,297	1,504	3,801	3,507	475	3,982	-	-182	-	-182	3,236
1991-92	2,352	1,455	3,807	3,686	476	4,162	-	-354	-	-354	3,603
1992-93	2,268	1,742	4,011	3,737	538	4,275	-	-264	-	-264	5,297
1993-94	2,507	1,517	4,024	3,705	585	4,290	-	-266	-	-266	5,810
1994-95	2,672	1,626	4,298	3,732	645	4,377	-	-79	-	-79	5,889
1995-96	2,803	1,623	4,426	3,791	595	4,386	-	41	-	41	5,850
1996-97	2,950	1,521	4,471	3,840	564	4,405	-	66	-	66	5,783
1997-98	2,786	1,653	4,439	3,865	574	4,439	-	0	-	0	5,788
1998-99	2,325	2,122	4,447	4,034	616	4,651	-	-204	-	-204	5,992
1999-00	2,974	1,827	4,801	4,219	611	4,830	-	-30	-	-30	7,056
2000-01	3,068	1,795	4,863	4,082	637	4,719	-	143	-100	43	6,915
2001-02	3,216	2,035	5,251	4,421	652	5,073	-	179	-100	79	6,759
2002-03	3,331	1,930	5,261	4,710	661	5,371	-	-109	110	1	6,865
2003-04	3,594	1,918	5,512	5,127	582	5,709	-	-197	-	-197	7,067
2004-05	3,689	2,355	6,043	5,243	580	5,823	-	221	-	221	6,948
2005-06	3,994	2,393	6,387	5,571	590	6,161	-	226	-	226	6,905
2006-07	4,225	2,531	6,756	5,923	558	6,481	-	275	-	275	6,768
2007-08	4,470	2,721	7,190	6,374	576	6,950	-	240	-	240	7,159
2008-09	4,467	2,764	7,231	6,782	601	7,384	-	-153	-	-153	7,616
2009-10	4,180	2,941	7,121	7,209	607	7,816	-	-696	-	-696	8,637
2010-11	4,613	2,930	7,543	7,519	642	8,161	-	-618	-	-618	9,698
2011-12	4,932	2,874	7,806	7,389	662	8,051	-	-245	-	-245	10,122
2012-13	4,781	3,001	7,782	7,629	660	8,289	-	-508	-	-508	11,054

Source: Public Accounts of New Brunswick.

Table 22
Quebec

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other ⁽¹⁾	Deficit (-) or surplus	Payments to Generations Fund	Stabilization reserve	Other ⁽²⁾	Reported balance	Net debt
(millions of dollars)													
1990-91	26,073	6,972	33,045	31,583	4,437	36,020	-	-2,975	-	-	-	-2,975	37,558
1991-92	27,720	6,747	34,467	34,102	4,666	38,768	-	-4,301	-	-	-	-4,301	41,885
1992-93	27,561	7,764	35,325	35,599	4,756	40,355	-	-5,030	-	-	-	-5,030	46,914
1993-94	28,165	7,762	35,927	35,534	5,316	40,850	-	-4,923	-	-	-	-4,923	51,837
1994-95	28,815	7,494	36,309	36,248	5,882	42,130	-	-5,821	-	-	-	-5,821	57,677
1995-96	30,000	8,126	38,126	36,039	6,034	42,073	-	-3,947	-	-	-	-3,947	61,624
1996-97	30,522	6,704	37,226	34,583	5,855	40,438	-	-3,212	-	-	-	-3,212	64,833
1997-98	30,415	5,656	36,071	33,037	6,765	39,802	1,539	-2,192	-	-	-	-2,192	88,404
1998-99	32,936	7,813	40,749	35,440	6,573	42,013	1,390	126	-	-	-	126	88,461
1999-00	35,417	6,064	41,481	36,074	6,752	42,826	1,375	30	-	-	-	30	88,886
2000-01	37,447	7,895	45,342	38,394	6,972	45,366	1,401	1,377	-	-950	-	427	88,208
2001-02	35,638	8,885	44,523	40,377	6,687	47,064	1,613	-928	-	950	-	22	92,261
2002-03	37,301	8,932	46,233	42,111	6,583	48,694	1,767	-694	-	-	-	-694	95,457
2003-04	38,819	9,370	48,189	43,598	6,655	50,253	1,706	-358	-	-	-	-358	97,025
2004-05	41,069	9,229	50,298	45,619	6,853	52,472	1,510	-664	-	-	-	-664	99,042
2005-06	45,743	9,969	55,712	49,230	6,874	56,104	429	37	-	-	-	37	104,683
2006-07	49,492	11,025	60,517	51,889	6,925	58,814	290	1,993	-584	-1,300	-	109	122,191
2007-08	49,464	13,629	63,093	54,826	7,021	61,847	404	1,650	-449	-1,201	-	0	124,318
2008-09	48,893	14,023	62,916	58,550	6,504	65,054	880	-1,258	-587	1,845	-	0	128,793
2009-10	47,994	15,161	63,155	61,579	6,117	67,696	1,601	-2,940	-725	433	58	-3,174	151,100
2010-11	47,225	15,425	62,650	60,165	6,984	67,149	2,109	-2,390	-760	-	-	-3,150	159,289
2011-12	50,272	15,243	65,515	61,503	7,348	68,851	1,548	-1,788	-840	-	-	-2,628	167,111
2012-13	52,942	15,710	68,652	62,642	7,822	70,464	-628	-2,440	-936	-	1,876	-1,500	176,575

Source: Public Accounts of Quebec, supplemented by historical budget figures as required (for 2011-12: 2013 Budget, for 2012-13: 2013 Spring Update).

⁽¹⁾ Includes the net results of consolidated organizations, contingency reserves, accounting reforms, and exceptional loss relating to the decommissioning of Gently-2 in 2012-13.

⁽²⁾ Includes accounting changes, and the exclusion of exceptional loss relating to the decommissioning of Gently-2 in 2012-13.

Due to a break in the series following the implementation of the accounting reform, data from 1997-98 onward are not directly comparable with earlier years.

Table 23
Ontario

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	37,130	5,762	42,892	42,145	3,776	45,921	-	-3,029	38,438
1991-92	34,429	6,324	40,753	47,487	4,196	51,683	-	-10,930	49,368
1992-93	34,253	7,554	41,807	48,942	5,293	54,235	-	-12,428	61,796
1993-94	44,339	7,071	51,410	55,483	7,129	62,612	-	-11,202	80,599
1994-95	46,355	7,607	53,962	56,259	7,832	64,091	-	-10,129	90,728
1995-96	50,017	7,881	57,898	58,223	8,475	66,698	-	-8,800	101,864
1996-97	52,282	5,778	58,060	56,358	8,607	64,965	-	-6,905	108,769
1997-98	56,264	5,098	61,362	56,599	8,729	65,328	-	-3,966	112,735
1998-99	58,529	4,515	63,044	56,030	9,016	65,046	-	-2,002	114,737
1999-00	65,098	5,885	70,983	59,288	11,027	70,315	-	668	134,398
2000-01	66,129	6,129	72,258	59,483	10,873	70,356	-	1,902	132,496
2001-02	64,796	7,754	72,550	61,838	10,337	72,175	-	375	132,121
2002-03	66,044	8,894	74,938	65,127	9,694	74,821	-	117	132,647
2003-04	64,655	9,894	74,549	70,428	9,604	80,032	-	-5,483	138,816
2004-05	72,311	11,881	84,192	76,379	9,368	85,747	-	-1,555	140,921
2005-06	77,486	13,252	90,738	81,421	9,019	90,440	-	298	152,702
2006-07	83,084	14,036	97,120	86,020	8,831	94,851	-	2,269	153,742
2007-08	87,518	16,597	104,115	94,601	8,914	103,515	-	600	156,616
2008-09	80,939	16,593	97,532	95,375	8,566	103,941	-	-6,409	169,585
2009-10	77,693	18,620	96,313	106,856	8,719	115,575	-	-19,262	193,589
2010-11	84,134	23,041	107,175	111,706	9,480	121,186	-	-14,011	214,511
2011-12	88,468	21,305	109,773	112,660	10,082	122,742	-	-12,969	235,582
2012-13	91,708	21,661	113,369	112,248	10,341	122,589	-	-9,220	252,088

Source: Public Accounts of Ontario.

Starting in 1993-94, all numbers are presented based on the Public Sector Accounting Board accounting system.

Due to a break in the series, data from 2001-02 onward are not directly comparable with earlier years. Notably, education property taxes are reported as revenue, whereas previously they were netted against expenditures.

Table 24

Manitoba

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Total Other ⁽¹⁾	Deficit (-) or surplus	Transfer Fiscal Stabilization Fund	Transfer Debt Retirement Fund	Reported balance	Net debt
(millions of dollars)												
1990-91	2,983	1,695	4,678	4,536	501	5,037	-	-359	67	-	-292	4,773
1991-92	3,146	1,821	4,967	4,779	492	5,271	-	-304	-30	-	-334	5,216
1992-93	2,882	1,816	4,698	4,905	559	5,464	-	-766	200	-	-566	6,378
1993-94	3,247	1,629	4,876	4,752	585	5,337	-	-461	30	-	-431	6,806
1994-95	3,310	1,895	5,205	4,804	597	5,401	-	-196	0	-	-196	6,901
1995-96	3,789	1,873	5,662	4,913	592	5,505	-	157	0	-	157	6,854
1996-97	4,107	1,716	5,823	4,929	539	5,468	-	355	-264	-	91	6,474
1997-98	3,920	1,884	5,804	5,232	520	5,752	-	52	100	-75	77	9,719
1998-99	4,393	1,560	5,953	5,442	515	5,957	-	-4	186	-150	32	9,926
1999-00	4,335	2,073	6,408	6,042	465	6,507	-	-99	185	-75	11	10,046
2000-01	4,739	2,091	6,830	6,182	511	6,693	-	137	0	-96	41	9,888
2001-02	4,623	2,206	6,829	6,406	414	6,820	-	9	150	-96	63	10,001
2002-03	4,874	2,230	7,104	6,705	321	7,026	-	78	22	-96	4	10,341
2003-04	5,775	2,716	8,491	8,271	799	9,070	-	-579	-	-	-579	11,052
2004-05	7,037	3,156	10,193	8,813	818	9,631	-	562	-	-	562	11,101
2005-06	7,625	3,103	10,728	9,474	860	10,334	-	394	-	-	394	10,952
2006-07	8,113	3,320	11,433	10,155	793	10,948	-	485	-	-	485	10,800
2007-08	8,899	3,597	12,496	11,074	864	11,938	-	558	-	-	558	10,561
2008-09	8,899	3,866	12,765	11,484	830	12,314	-	451	-	-	451	11,480
2009-10	8,724	3,924	12,648	12,092	756	12,848	-	-200	-	-	-200	11,607
2010-11	9,193	4,047	13,240	12,646	773	13,419	-	-179	-	-	-179	12,525
2011-12	9,523	4,332	13,855	14,039	815	14,854	-	-999	-	-	-999	14,511
2012-13	9,866	3,898	13,764	13,584	820	14,404	57	-583	-	-	-583	16,119

Source: Public Accounts of Manitoba (for 2012-13: 2013 Budget).

⁽¹⁾ Includes amounts for In-Year Adjustments/Lapse.

Due to a break in the series following the move to summary account budgeting, data from 2003-04 onward are not directly comparable with earlier years.

Table 25

Saskatchewan

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Total Other	Deficit (-) or surplus	Net Transfer Growth and Financial Security Fund	Net Transfer Saskatchewan Infrastructure Fund	Reported balance	Net debt
(millions of dollars)												
1990-91	3,169	1,489	4,658	4,544	475	5,019	-	-361	-	-	-361	3,688
1991-92	2,789	1,260	4,049	4,390	502	4,892	-	-843	-	-	-843	5,999
1992-93	3,072	1,304	4,376	4,228	740	4,968	-	-592	-	-	-592	6,587
1993-94	3,432	1,248	4,680	4,079	873	4,952	-	-272	-	-	-272	7,769
1994-95	3,928	1,297	5,225	4,215	882	5,097	-	128	-	-	128	7,641
1995-96	4,157	975	5,132	4,264	849	5,113	-	19	-	-	19	7,622
1996-97	4,742	761	5,503	4,302	794	5,096	-	407	-	-	407	7,215
1997-98	4,609	553	5,162	4,372	755	5,127	-	35	-	-	35	7,180
1998-99	4,642	961	5,603	4,830	745	5,575	-	28	-	-	28	7,152
1999-00	4,648	1,209	5,857	5,077	696	5,773	-	83	-	-	83	7,069
2000-01	5,881	872	6,754	5,257	664	5,921	-	833	-775	-	58	7,011
2001-02	4,822	1,237	6,059	5,721	617	6,338	-	-279	280	-	1	7,010
2002-03	5,656	801	6,457	5,762	611	6,374	-	83	-82	-	1	7,009
2003-04	5,525	1,033	6,558	6,166	603	6,768	-	-210	211	-	1	7,054
2004-05	6,126	1,666	7,792	6,448	579	7,027	-	765	-383	-	383	6,880
2005-06	6,952	1,265	8,218	7,133	545	7,678	-	539	-139	-	400	6,636
2006-07	7,254	1,389	8,643	7,707	538	8,245	-	398	-	-105	293	6,446
2007-08	8,263	1,603	9,866	8,036	547	8,583	-	1,283	-641	-	641	6,049
2008-09	10,616	1,709	12,325	9,835	520	10,355	-	1,970	419	-	2,389	3,848
2009-10	8,662	1,604	10,266	9,619	480	10,099	-	168	257	-	425	3,638
2010-11	9,460	1,600	11,061	10,541	424	10,965	-	95	-48	-	48	3,676
2011-12	9,394	1,726	11,120	10,654	412	11,066	-	55	298	-	352	3,560
2012-13	9,753	1,671	11,424	11,018	391	11,409	-	16	42	-	58	3,826

Source: Public Accounts of Saskatchewan.

Table 26

Alberta

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	11,820	2,365	14,185	14,735	1,282	16,017	-	-1,832	5,692
1991-92	11,587	2,150	13,737	15,052	1,314	16,366	-	-2,629	7,939
1992-93	11,814	2,457	14,271	16,176	1,419	17,595	-	-3,324	11,824
1993-94	13,316	2,090	15,406	15,123	1,654	16,777	-	-1,371	13,379
1994-95	14,235	1,929	16,164	13,480	1,746	15,226	-	938	12,707
1995-96	13,767	1,748	15,515	12,681	1,683	14,364	-	1,151	11,607
1996-97	15,301	1,351	16,652	12,701	1,462	14,163	-	2,489	8,709
1997-98	16,571	1,183	17,754	13,773	1,322	15,095	-	2,659	5,979
1998-99	15,484	1,335	16,819	14,346	1,379	15,725	-	1,094	4,876
1999-00	18,463	1,640	20,103	16,356	956	17,312	-	2,791	2,074
2000-01	23,714	1,813	25,527	17,976	980	18,956	-	6,571	-4,300
2001-02	19,662	2,264	21,926	20,071	774	20,845	-	1,081	-5,043
2002-03	20,588	2,074	22,662	20,053	476	20,529	-	2,133	-6,769
2003-04	22,961	2,926	25,887	21,480	271	21,751	-	4,136	-10,548
2004-05	26,109	3,219	29,328	23,851	302	24,153	-	5,175	-15,160
2005-06	32,150	3,392	35,542	26,743	248	26,991	-	8,551	-22,883
2006-07	34,940	3,077	38,017	29,292	215	29,507	-	8,510	-30,454
2007-08	35,121	3,048	38,169	33,374	214	33,588	-	4,581	-31,527
2008-09	31,626	4,185	35,811	36,455	208	36,663	-	-852	-26,873
2009-10	30,717	4,941	35,658	36,327	363	36,690	-	-1,032	-23,738
2010-11	30,009	5,025	35,034	37,972	472	38,444	-	-3,410	-18,398
2011-12	34,766	4,777	39,543	39,067	499	39,566	-	-23	-16,395
2012-13	33,794	4,799	38,593	40,923	512	41,435	-	-2,842	-12,092

Source: Public Accounts of Alberta.

Table 27

British Columbia

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other ⁽¹⁾	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	12,247	2,096	14,343	14,532	478	15,010	-	-667	6,312
1991-92	12,564	2,198	14,762	16,511	590	17,101	-	-2,339	8,843
1992-93	13,967	2,416	16,382	17,122	736	17,858	-	-1,476	10,529
1993-94	15,665	2,269	17,934	17,989	844	18,833	-	-899	11,507
1994-95	17,264	2,463	19,726	19,023	931	19,954	-	-228	11,954
1995-96	17,343	2,394	19,737	19,167	887	20,054	-	-318	12,162
1996-97	17,901	1,955	19,856	19,374	867	20,241	-	-385	12,338
1997-98	18,131	1,837	19,968	19,301	834	20,135	-	-167	12,515
1998-99	22,823	2,549	25,372	23,284	3,049	26,333	-	-961	21,914
1999-00	23,627	3,180	26,807	23,884	2,936	26,820	-	-13	22,966
2000-01	26,393	3,296	29,689	25,459	2,980	28,439	-52	1,198	23,136
2001-02	24,849	3,320	28,169	27,573	2,748	30,321	1,117	-1,035	24,797
2002-03	23,952	3,823	27,775	27,687	2,540	30,227	-169	-2,621	27,691
2003-04	25,536	3,619	29,155	27,926	2,448	30,374	-123	-1,342	28,876
2004-05	28,133	5,222	33,355	28,360	2,306	30,666	-	2,689	27,152
2005-06	30,404	5,825	36,229	30,358	2,198	32,556	-710	2,963	27,040
2006-07	32,391	6,387	38,778	32,271	2,270	34,541	-264	3,973	24,513
2007-08	34,190	5,932	40,122	34,700	2,237	36,937	-444	2,741	23,907
2008-09	32,726	5,985	38,711	36,489	2,158	38,647	-	64	26,258
2009-10	31,063	6,917	37,980	37,593	2,197	39,790	-	-1,810	29,468
2010-11	32,688	7,997	40,685	38,674	2,252	40,926	-	-241	32,135
2011-12 ⁽²⁾	34,125	7,707	41,832	41,263	2,383	43,646	-	-1,814	35,862
2012-13	35,013	7,042	42,055	40,811	2,390	43,201	-	-1,146	38,136

Source: Public Accounts of British Columbia.

⁽¹⁾ Includes the impacts of the joint trusteeship of pension plans, restructuring exit expenses, negotiating framework incentive payments and climate action dividend.⁽²⁾ Expenditures include \$1,599 million for Harmonized Sales Tax transition funding repayment.

Due to a break in the series following the move to fully comply with generally accepted accounting principles (GAAP), data from 1998-99 onward are not directly comparable with earlier years.

Table 28

Yukon

Year	Own-source revenues	Federal cash transfers	Total revenues ⁽¹⁾	Total program expenditures	Debt charges	Total expenditures	Other ⁽²⁾	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	104	229	333	344	0	344	-	-12	-64
1991-92	108	243	351	365	0	365	-	-14	-50
1992-93	89	267	356	419	1	420	-	-64	13
1993-94	154	307	461	445	1	446	-	15	-2
1994-95	172	310	482	452	1	453	-	29	-31
1995-96	168	321	489	460	0	460	-	29	-60
1996-97	157	286	443	454	0	455	-	-12	-48
1997-98	153	302	455	450	0	451	-	4	-51
1998-99	115	371	485	455	0	455	-	30	-80
1999-00	153	330	483	499	0	500	-	-16	-64
2000-01	166	386	552	518	0	518	1	35	-99
2001-02	129	374	503	524	0	525	1	-21	-85
2002-03	148	402	550	555	0	556	1	-5	-80
2003-04	140	456	597	585	0	586	1	12	-76
2004-05	154	506	659	654	0	655	1	5	-413
2005-06	158	584	742	668	0	668	1	75	-488
2006-07	175	610	784	727	0	727	1	57	-546
2007-08	181	597	778	769	0	769	1	10	-546
2008-09	213	613	826	826	0	826	1	1	-547
2009-10	218	656	874	901	0	901	1	-26	-522
2010-11	257	690	947	955	0	955	1	-7	-515
2011-12	289	744	1,033	974	0	974	1	60	-575
2012-13	328	809	1,137	1,056	0	1,056	0	81	-656

Sources: Public Accounts of Yukon, Yukon Department of Finance.

⁽¹⁾ Reflects 2009-10 estimates changes from 2007-08 forward. Own-source revenues and federal transfers do not sum to total revenues.

⁽²⁾ Includes recoveries of prior years' expense, adjustments for changes in tangible capital assets, investment in land development, expenditures on loan programs and other adjustments.

Table 29

Northwest Territories

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	163	879	1,042	1,045	5	1,050	-	-8	-55
1991-92	216	900	1,116	1,140	4	1,144	-	-28	-31
1992-93	222	911	1,133	1,123	4	1,127	-	6	-56
1993-94	215	973	1,188	1,207	3	1,210	-	-22	-19
1994-95	214	1,004	1,218	1,244	0	1,244	-	-26	12
1995-96	234	1,026	1,260	1,277	5	1,282	-	-22	28
1996-97	219	963	1,182	1,189	5	1,194	-	-12	21
1997-98	244	1,066	1,311	1,175	5	1,180	-	131	-85
1998-99	203	1,016	1,220	1,253	0	1,253	-	-33	-43
1999-00	151	572	723	723	2	725	-	-2	36
2000-01	268	615	883	765	0	766	-	118	-66
2001-02	642	315	957	837	0	837	-	120	-127
2002-03	438	408	846	880	0	880	-	-34	-29
2003-04	-43	914	871	936	0	936	-	-65	76
2004-05	201	780	981	998	0	998	-	-17	137
2005-06	224	877	1,101	1,065	0	1,065	-	36	135
2006-07	324	879	1,204	1,116	0	1,116	-	88	105
2007-08	346	959	1,306	1,211	0	1,212	-	94	54
2008-09	323	933	1,256	1,297	0	1,297	-	-41	132
2009-10	308	985	1,293	1,337	1	1,338	-	-44	240
2010-11	304	1,025	1,329	1,338	14	1,352	-	-23	504
2011-12	302	1,099	1,401	1,388	11	1,400	-	1	598
2012-13	404	1,165	1,569	1,459	11	1,470	-	99	NA

Source: Public Accounts of the Northwest Territories (for 2012-13: 2013 Budget).

Starting in 1999-00, the figures represent the Northwest Territories Budget after the division of the territories.

Table 30

Nunavut

Year	Own- source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other ⁽¹⁾	Deficit (-) or surplus	Net debt
(millions of dollars)									
1999-00	64	677	742	670	-	670	-	72	-33
2000-01	94	704	798	736	-	736	-	62	-7
2001-02	84	695	778	776	-	776	-	2	25
2002-03	100	759	859	847	-	847	-	12	43
2003-04	95	803	898	891	-	891	-	7	100
2004-05	88	881	969	914	-	914	-	55	94
2005-06	100	978	1,078	969	-	969	-	109	12
2006-07	94	1,176	1,270	1,124	-	1,124	-	146	-88
2007-08	134	1,042	1,177	1,155	-	1,155	-	21	-75
2008-09	145	1,115	1,260	1,283	-	1,283	-	-23	-17
2009-10	146	1,201	1,346	1,283	-	1,283	-	63	-2
2010-11	166	1,278	1,444	1,425	-	1,425	-	19	37
2011-12	154	1,359	1,513	1,458	-	1,458	-	55	-22
2012-13	142	1,497	1,639	1,546	-	1,546	-20	74	-83

Source: Public Accounts of Nunavut (for 2012-13: 2013 Budget). Estimates include third-party funding.

⁽¹⁾ Includes supplementary requirements and projected appropriation lapses.

Table 31

All provinces and territories (millions of dollars)

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	100,442	26,299	126,741	124,104	12,686	136,790	0	-10,048	108,078
1991-92	99,481	26,426	125,907	134,861	13,521	148,382	0	-22,475	132,385
1992-93	100,716	29,625	130,341	139,826	15,414	155,240	0	-24,898	161,191
1993-94	115,807	28,177	143,984	145,741	18,466	164,207	0	-20,223	193,032
1994-95	121,951	29,525	151,476	147,001	20,549	167,550	81	-15,992	209,813
1995-96	127,499	29,786	157,284	148,506	20,959	169,465	104	-12,078	224,374
1996-97	133,701	24,657	158,358	145,327	20,442	165,769	-24	-7,436	231,476
1997-98	138,287	23,471	161,758	145,656	21,337	166,993	1,474	-3,761	259,773
1998-99	146,768	26,442	173,210	153,410	24,006	177,416	1,838	-2,368	272,074
1999-00	160,679	27,402	188,081	161,431	25,491	186,922	1,254	2,413	292,777
2000-01	173,840	29,778	203,618	167,572	25,792	193,364	1,907	12,161	284,024
2001-02	164,673	33,196	197,869	177,548	24,437	201,985	3,248	-868	289,848
2002-03	168,986	34,091	203,077	183,834	23,015	206,849	2,060	-1,712	297,195
2003-04	174,270	37,604	211,873	195,744	23,090	218,834	1,880	-5,080	304,569
2004-05	192,462	43,179	235,641	207,947	22,885	230,831	2,073	6,883	302,225
2005-06	213,551	46,392	259,942	224,219	22,379	246,598	281	13,625	310,939
2006-07	229,171	49,216	278,387	238,479	21,958	260,437	605	18,555	318,705
2007-08	239,681	55,054	294,736	259,486	22,168	281,654	532	13,615	320,166
2008-09	230,583	57,847	288,429	272,720	21,107	293,828	1,492	-3,906	341,910
2009-10	220,951	62,374	283,325	290,598	21,058	311,655	2,190	-26,139	396,900
2010-11	230,636	68,618	299,254	298,864	22,834	321,698	2,793	-19,651	436,221
2011-12	245,378	66,436	311,813	307,160	23,951	331,111	2,174	-17,124	473,453
2012-13	251,571	66,045	317,615	310,089	24,786	334,875	-9	-17,269	509,248

Sources: Provincial/territorial Public Accounts and 2013 Budgets.

Table 32

All provinces and territories (per cent of GDP)

Year	Own-source revenues	Federal cash transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other	Deficit (-) or surplus	Net debt
(per cent of GDP)									
1990-91	14.5	3.8	18.3	18.0	1.8	19.8	0.0	-1.5	15.6
1991-92	14.3	3.8	18.1	19.4	1.9	21.3	0.0	-3.2	19.0
1992-93	14.1	4.2	18.3	19.6	2.2	21.8	0.0	-3.5	22.6
1993-94	15.6	3.8	19.4	19.7	2.5	22.1	0.0	-2.7	26.0
1994-95	15.5	3.8	19.3	18.7	2.6	21.3	0.0	-2.0	26.7
1995-96	15.4	3.6	19.0	18.0	2.5	20.5	0.0	-1.5	27.2
1996-97	15.6	2.9	18.5	17.0	2.4	19.4	0.0	-0.9	27.1
1997-98	15.3	2.6	17.9	16.2	2.4	18.5	0.2	-0.4	28.8
1998-99	15.7	2.8	18.5	16.4	2.6	18.9	0.2	-0.3	29.0
1999-00	16.0	2.7	18.8	16.1	2.5	18.7	0.1	0.2	29.2
2000-01	15.8	2.7	18.5	15.3	2.3	17.6	0.2	1.1	25.9
2001-02	14.5	2.9	17.4	15.6	2.2	17.8	0.3	-0.1	25.5
2002-03	14.3	2.9	17.2	15.6	1.9	17.5	0.2	-0.1	25.2
2003-04	14.0	3.0	17.0	15.7	1.9	17.6	0.2	-0.4	24.5
2004-05	14.5	3.3	17.8	15.7	1.7	17.4	0.2	0.5	22.8
2005-06	15.1	3.3	18.4	15.9	1.6	17.5	0.0	1.0	22.0
2006-07	15.4	3.3	18.7	16.0	1.5	17.5	0.0	1.2	21.4
2007-08	15.3	3.5	18.8	16.6	1.4	18.0	0.0	0.9	20.4
2008-09	14.0	3.5	17.5	16.6	1.3	17.9	0.1	-0.2	20.8
2009-10	14.1	4.0	18.1	18.5	1.3	19.9	0.1	-1.7	25.3
2010-11	13.9	4.1	18.0	18.0	1.4	19.3	0.2	-1.2	26.2
2011-12	13.9	3.8	17.7	17.5	1.4	18.8	0.1	-1.0	26.9
2012-13	13.8	3.6	17.5	17.0	1.4	18.4	0.0	-0.9	28.0

Sources: Provincial/territorial Public Accounts and 2013 Budgets. GDP figures from Statistics Canada, CANSIM Table 380-0064.

National Economic Accounts

Table 33

Total government revenue

Government Finance Statistics (GFS)

Year	Taxes on incomes, profits and capital gains	Taxes on payroll and workforce	Taxes on property	Taxes on goods and services	Taxes on international trade and transactions	Other taxes	Social contributions	Grants, revenue	Other revenue	Total revenue ⁽¹⁾
(millions of dollars)										
1991	113,687	5,676	30,448	59,770	3,742	2,251	31,071	1,078	54,544	302,267
1992	113,378	5,561	32,841	61,075	4,125	2,368	35,011	1,162	55,594	311,115
1993	114,294	5,696	34,094	63,039	3,368	2,857	36,545	1,106	56,778	317,777
1994	121,520	5,933	35,111	64,410	3,758	2,799	38,938	1,107	59,541	333,117
1995	130,452	6,379	35,622	67,565	3,037	2,723	40,489	1,345	63,759	351,371
1996	142,845	6,655	36,627	69,430	2,649	2,857	39,980	1,305	65,745	368,093
1997	156,194	6,702	38,328	74,275	2,715	2,717	42,029	1,597	69,869	394,426
1998	162,748	7,061	38,478	77,728	2,681	2,932	43,465	1,841	72,501	409,435
1999	177,304	7,293	40,199	82,189	2,289	2,948	45,721	1,601	77,136	436,680
2000	196,155	7,908	40,315	86,628	2,441	3,500	49,748	1,421	88,644	476,760
2001	186,958	7,839	41,156	89,597	2,971	3,945	53,178	1,698	88,204	475,546
2002	178,959	8,104	41,955	95,813	3,181	4,338	57,303	1,843	86,130	477,626
2003	185,039	8,558	43,623	100,470	2,981	4,629	60,404	1,954	93,567	501,225
2004	202,424	8,876	46,447	104,424	2,922	5,073	62,122	2,229	95,377	529,894
2005	219,361	9,230	49,150	108,185	3,314	5,043	65,374	2,539	103,360	565,556
2006	238,506	9,606	51,091	110,008	3,517	5,388	68,122	2,661	112,011	600,910
2007	252,744	10,038	53,793	112,569	3,794	5,698	70,394	2,853	115,866	627,749
2008	253,598	10,364	55,289	109,231	3,983	6,270	71,895	2,649	127,266	640,545
2009	237,732	10,412	55,911	109,475	3,639	6,211	74,324	3,359	112,373	613,436
2010	241,262	10,758	58,582	116,492	3,427	6,094	75,958	3,388	121,381	637,342
2011	256,877	11,554	59,027	122,697	3,683	6,491	79,551	3,513	129,452	672,845
2012	267,285	11,936	60,134	127,814	3,888	6,691	84,397	3,608	127,665	693,418

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

⁽¹⁾ Includes Canada Pension Plan and Québec Pension Plan. Excludes intergovernmental transfers.

Table 34

Total government expense

Government Finance Statistics (GFS)

Year	Compensation of employees	Use of goods and services	Consumption of fixed capital	Subsidies	Grants, expense	Social benefits	Other expense	Interest	Total expense ⁽¹⁾
(millions of dollars)									
1991	107,088	60,917	20,126	12,836	12,067	68,790	6,442	64,526	352,792
1992	112,686	62,380	20,944	12,978	14,696	75,106	5,581	65,241	369,612
1993	114,576	63,323	21,850	11,157	14,466	80,344	4,989	66,851	377,556
1994	114,572	64,445	22,846	10,306	14,788	80,030	4,362	69,597	380,946
1995	114,918	65,767	23,967	9,288	15,077	79,197	4,750	77,527	390,491
1996	113,195	66,716	24,915	9,214	15,826	78,773	5,788	76,284	390,711
1997	113,184	68,919	25,868	9,620	17,267	78,544	4,405	74,035	391,842
1998	114,866	76,522	26,410	10,065	19,229	79,843	4,764	75,476	407,175
1999	119,071	79,565	27,121	10,116	20,782	80,075	7,002	75,030	418,762
2000	127,311	85,734	28,864	10,940	22,506	82,550	6,702	76,491	441,098
2001	132,818	91,898	30,251	15,234	24,336	87,892	6,020	73,225	461,674
2002	141,243	96,685	31,402	13,561	23,658	91,537	5,806	67,083	470,975
2003	150,978	101,463	32,459	17,787	23,923	94,804	6,287	65,416	493,117
2004	156,209	106,328	34,399	17,064	25,081	98,358	6,404	63,811	507,654
2005	164,333	112,089	36,899	17,891	27,048	101,750	7,598	62,640	530,248
2006	175,529	119,464	39,940	17,338	30,751	107,278	8,032	62,983	561,315
2007	186,246	125,663	43,288	17,353	33,013	113,427	7,412	63,525	589,927
2008	196,616	138,106	47,983	18,823	37,524	119,261	8,504	62,045	628,862
2009	209,139	147,988	50,793	19,349	39,772	130,580	9,325	57,227	664,173
2010	214,610	156,105	53,426	22,475	44,207	133,842	9,790	59,790	694,245
2011	223,425	160,276	57,182	24,490	44,632	137,605	10,450	62,341	720,401
2012	229,279	164,947	60,802	23,404	43,834	143,852	10,635	61,480	738,233

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

⁽¹⁾ Includes Canada Pension Plan and Québec Pension Plan. Excludes intergovernmental transfers.

Table 35

Total government saving and capital and financial account

Government Finance Statistics (GFS)

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing ⁽¹⁾
(millions of dollars)			
1991	-50,525	6,463	-56,988
1992	-58,497	5,561	-64,058
1993	-59,779	3,941	-63,720
1994	-47,829	4,087	-51,916
1995	-39,120	3,882	-43,002
1996	-22,618	699	-23,317
1997	2,584	336	2,248
1998	2,260	215	2,045
1999	17,918	-43	17,961
2000	35,662	3,433	32,229
2001	13,872	5,321	8,551
2002	6,651	6,261	390
2003	8,108	7,387	721
2004	22,240	8,899	13,341
2005	35,308	11,735	23,573
2006	39,595	12,884	26,711
2007	37,822	14,988	22,834
2008	11,683	16,650	-4,967
2009	-50,737	20,109	-70,846
2010	-56,903	25,044	-81,947
2011	-47,556	17,912	-65,468
2012	-44,815	16,465	-61,280

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

⁽¹⁾ Includes Canada Pension Plan and Québec Pension Plan.

Table 36

Federal government revenue

Government Finance Statistics (GFS)

Year	Taxes on incomes, profits and capital gains	Taxes on payroll and workforce	Taxes on property	Taxes on goods and services	Taxes on international trade and transactions	Other taxes	Social contributions	Grants, revenue	Other revenue	Total revenue
(millions of dollars)										
1991	70,449	0	0	26,625	3,742	0	15,064	461	10,936	127,277
1992	71,615	0	0	26,873	4,125	0	17,922	523	10,433	131,491
1993	70,747	0	0	27,687	3,368	0	18,619	539	9,271	130,231
1994	72,625	0	0	26,874	3,758	0	19,940	555	9,512	133,264
1995	78,921	0	0	28,410	3,037	0	19,497	757	11,578	142,200
1996	86,778	0	0	29,734	2,649	0	18,824	667	11,784	150,436
1997	96,957	0	0	32,221	2,715	0	20,212	662	14,397	167,164
1998	102,300	0	0	32,776	2,681	0	19,005	712	14,706	172,180
1999	111,700	0	0	33,948	2,289	0	18,659	785	15,432	182,813
2000	125,754	0	0	35,898	2,441	0	18,751	739	18,248	201,831
2001	122,185	0	0	36,870	2,971	0	18,344	796	17,734	198,900
2002	116,124	0	0	40,048	3,181	0	18,213	906	16,292	194,764
2003	120,559	0	0	42,103	2,981	0	17,833	789	16,588	200,853
2004	131,329	0	0	43,629	2,922	0	17,172	997	13,691	209,740
2005	140,088	0	0	45,202	3,314	0	17,830	1,049	13,889	221,372
2006	151,075	0	0	44,798	3,517	0	16,949	837	15,236	232,412
2007	160,575	0	0	44,974	3,794	0	17,001	1,061	18,250	245,655
2008	160,416	0	0	40,462	3,983	0	16,663	997	21,488	244,009
2009	148,345	0	0	40,120	3,639	0	16,790	897	16,594	226,385
2010	150,684	0	0	42,285	3,427	0	17,366	1,069	17,082	231,913
2011	159,655	0	0	42,840	3,683	0	18,619	1,210	19,172	245,179
2012	164,229	0	0	43,955	3,888	0	20,082	1,279	19,926	253,359

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 37

Federal government expense

Government Finance Statistics (GFS)

Year	Compensation of employees	Use of goods and services	Consumption of fixed capital	Subsidies	Grants, expense	Social benefits	Other expense	Interest	Total expense
(millions of dollars)									
1991	19,800	10,783	4,972	6,057	36,530	38,102	5,311	41,053	162,608
1992	20,205	10,777	5,235	4,765	40,477	40,294	4,617	39,558	165,928
1993	19,898	12,171	5,583	3,700	41,459	42,372	4,126	39,219	168,528
1994	19,857	12,428	5,833	3,513	41,167	40,478	3,936	40,157	167,369
1995	19,968	11,915	5,997	3,278	43,525	38,763	3,781	46,254	173,481
1996	19,082	11,851	6,138	3,291	39,803	38,347	4,994	45,352	168,858
1997	18,529	11,043	6,165	4,218	36,824	38,025	3,096	43,407	161,307
1998	18,818	11,950	6,108	3,887	38,278	38,769	3,590	43,910	165,310
1999	19,891	12,438	6,107	3,682	44,819	39,080	4,572	43,632	174,221
2000	23,115	13,124	6,390	3,373	45,474	40,081	4,543	45,299	181,399
2001	22,649	14,550	6,570	3,347	49,109	43,645	5,053	41,836	186,759
2002	24,946	15,310	6,500	3,188	47,425	46,541	4,794	36,769	185,473
2003	26,310	15,651	6,246	4,551	54,432	48,483	5,199	35,172	196,044
2004	26,924	16,193	6,289	5,414	54,920	49,965	5,270	33,462	198,437
2005	29,213	16,116	6,489	5,298	72,989	51,361	6,208	32,113	219,787
2006	30,573	17,351	6,683	4,640	68,132	53,798	6,099	32,134	219,410
2007	31,845	16,849	7,011	4,108	76,153	56,641	6,208	31,555	230,370
2008	33,954	19,178	7,559	4,305	84,260	59,009	6,663	30,037	244,965
2009	37,384	19,775	8,030	5,344	85,101	66,245	7,386	26,480	255,745
2010	37,705	21,789	8,296	5,563	95,674	66,731	7,631	27,572	270,961
2011	39,588	21,882	8,786	5,619	96,404	67,258	7,420	28,225	275,182
2012	38,911	21,583	9,267	5,096	93,115	69,422	7,306	26,547	271,247

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 38

Federal government saving and capital and financial account

Government Finance Statistics (GFS)

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing
(millions of dollars)			
1991	-35,331	1,132	-36,463
1992	-34,437	1,332	-35,769
1993	-38,297	1,285	-39,582
1994	-34,105	837	-34,942
1995	-31,281	203	-31,484
1996	-18,422	-1,658	-16,764
1997	5,857	-872	6,729
1998	6,870	-1,144	8,014
1999	8,592	-437	9,029
2000	20,432	-430	20,862
2001	12,141	-128	12,269
2002	9,291	-585	9,876
2003	4,809	-376	5,185
2004	11,303	55	11,248
2005	1,585	303	1,282
2006	13,002	286	12,716
2007	15,285	409	14,876
2008	-956	1,062	-2,018
2009	-29,360	309	-29,669
2010	-39,048	1,039	-40,087
2011	-30,003	-177	-29,826
2012	-17,888	-587	-17,301

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 39

Provincial and territorial government revenue

Government Finance Statistics (GFS)

Year	Taxes on incomes, profits and capital gains	Taxes on payroll and workforce	Taxes on property	Taxes on goods and services	Taxes on international trade and transactions	Other taxes	Social contributions	Grants, revenue	Other revenue	Total revenue
(millions of dollars)										
1991	43,238	5,676	4,259	32,762	0	2,241	5,160	30,217	28,088	151,641
1992	41,763	5,561	4,685	33,802	0	2,359	5,464	32,398	29,620	155,652
1993	43,547	5,696	4,978	34,976	0	2,844	5,718	33,245	31,531	162,535
1994	48,895	5,933	5,929	37,124	0	2,786	6,067	32,235	33,757	172,726
1995	51,531	6,379	6,283	38,749	0	2,707	6,536	34,511	35,222	181,918
1996	56,067	6,655	6,648	39,266	0	2,840	6,395	30,305	37,451	185,627
1997	59,237	6,702	7,238	41,566	0	2,701	6,217	27,005	38,665	189,331
1998	60,448	7,061	7,475	44,432	0	2,920	6,180	28,264	39,997	196,777
1999	65,604	7,293	7,952	47,643	0	2,936	6,062	34,269	43,026	214,785
2000	70,401	7,908	7,856	50,116	0	3,485	6,076	33,852	51,045	230,739
2001	64,773	7,839	7,717	52,055	0	3,928	6,213	36,633	51,307	230,465
2002	62,835	8,104	7,565	55,017	0	4,313	6,563	35,183	50,227	229,807
2003	64,480	8,558	7,665	57,598	0	4,605	7,363	42,176	57,105	249,550
2004	71,095	8,876	8,540	59,942	0	5,029	8,145	41,868	60,676	264,171
2005	79,273	9,230	8,945	62,058	0	4,998	8,710	59,198	67,496	299,908
2006	87,431	9,606	9,046	64,229	0	5,337	10,186	53,905	72,994	312,734
2007	92,169	10,038	9,120	66,468	0	5,644	10,317	58,563	72,042	324,361
2008	93,182	10,364	8,219	67,593	0	6,219	10,587	64,761	79,240	340,165
2009	89,387	10,412	7,889	68,171	0	6,208	10,642	65,715	68,820	327,244
2010	90,578	10,758	7,820	72,924	0	6,091	10,956	74,780	74,987	348,894
2011	97,222	11,554	7,767	78,459	0	6,467	11,616	75,847	80,052	368,984
2012	103,056	11,936	7,655	82,432	0	6,662	12,026	72,611	75,868	372,246

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 40

Provincial and territorial government expense

Government Finance Statistics (GFS)

Year	Compensation of employees	Use of goods and services	Consumption of fixed capital	Subsidies	Grants, expense	Social benefits	Other expense	Interest	Total expense
(millions of dollars)									
1991	48,819	37,400	8,854	5,828	35,033	13,172	836	19,587	169,529
1992	50,977	38,837	9,154	7,010	38,858	14,675	629	21,594	181,734
1993	52,238	37,839	9,469	6,206	38,785	15,824	543	23,337	184,241
1994	51,933	38,353	9,811	5,579	39,417	15,990	44	25,221	186,348
1995	51,995	39,648	10,189	4,790	40,785	16,154	481	26,957	190,999
1996	51,159	40,414	10,539	4,699	39,115	15,827	322	26,756	188,831
1997	52,040	42,532	10,878	4,196	39,679	15,198	699	26,679	191,901
1998	53,206	46,611	11,122	5,165	42,816	14,177	4,086	27,978	205,161
1999	55,988	48,363	11,485	5,236	44,591	13,667	3,646	27,986	210,962
2000	59,760	51,626	12,443	6,361	46,265	13,878	1,619	28,017	219,969
2001	63,769	55,691	13,285	10,592	48,374	14,353	579	28,044	234,687
2002	67,548	58,923	14,122	8,643	49,438	14,701	662	27,096	241,133
2003	72,182	62,391	14,967	11,377	50,550	14,751	1,758	27,048	255,024
2004	75,253	65,394	16,163	9,669	53,825	15,041	845	26,992	263,182
2005	77,963	69,642	17,594	10,405	58,984	15,601	969	27,275	278,433
2006	83,196	74,661	19,230	10,326	67,024	17,063	1,667	27,522	300,689
2007	91,410	79,357	20,993	10,795	68,177	18,433	887	28,591	318,643
2008	96,315	87,882	23,358	11,846	73,604	19,515	1,146	28,542	342,208
2009	101,872	94,554	24,713	11,655	78,478	21,140	1,518	27,408	361,338
2010	104,644	98,026	26,007	14,103	91,526	22,274	1,797	28,802	387,179
2011	108,507	101,495	27,994	15,971	90,049	23,019	2,634	30,801	400,470
2012	112,221	105,929	29,895	15,409	87,859	23,757	2,921	31,646	409,637

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 41

Provincial and territorial government saving and capital and financial account

Government Finance Statistics (GFS)

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing
(millions of dollars)			
1991	-17,888	2,309	-20,197
1992	-26,082	1,602	-27,684
1993	-21,706	601	-22,307
1994	-13,622	810	-14,432
1995	-9,081	973	-10,054
1996	-3,204	500	-3,704
1997	-2,570	-19	-2,551
1998	-8,384	335	-8,719
1999	3,823	-762	4,585
2000	10,770	2,928	7,842
2001	-4,222	3,507	-7,729
2002	-11,326	4,876	-16,202
2003	-5,474	5,557	-11,031
2004	989	5,877	-4,888
2005	21,475	6,707	14,768
2006	12,045	7,109	4,936
2007	5,718	8,182	-2,464
2008	-2,043	8,939	-10,982
2009	-34,094	11,829	-45,923
2010	-38,285	13,349	-51,634
2011	-31,486	11,524	-43,010
2012	-37,391	10,146	-47,537

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 42

Local and Aboriginal government revenue

Government Finance Statistics (GFS)

Year	Taxes on incomes, profits and capital gains	Taxes on payroll and workforce	Taxes on property	Taxes on goods and services	Taxes on international trade and transactions	Other taxes	Social contributions	Grants, revenue	Other revenue	Total revenue
(millions of dollars)										
1991	0	0	26,189	383	0	10	0	30,198	9,892	66,672
1992	0	0	28,156	400	0	9	0	33,202	10,049	71,816
1993	0	0	29,116	376	0	13	0	33,479	10,533	73,517
1994	0	0	29,182	412	0	13	0	34,476	10,946	75,029
1995	0	0	29,339	406	0	16	0	35,632	11,584	76,977
1996	0	0	29,979	430	0	17	0	33,821	11,476	75,723
1997	0	0	31,090	488	0	16	0	33,698	12,068	77,360
1998	0	0	31,003	520	0	12	0	35,752	16,795	84,082
1999	0	0	32,247	598	0	12	0	35,917	16,127	84,901
2000	0	0	32,459	614	0	15	0	36,882	14,596	84,566
2001	0	0	33,439	672	0	17	0	38,132	15,105	87,365
2002	0	0	34,390	748	0	25	0	39,770	15,317	90,250
2003	0	0	35,958	769	0	24	0	41,027	16,923	94,701
2004	0	0	37,907	853	0	44	0	44,199	17,001	100,004
2005	0	0	40,205	925	0	45	0	48,537	17,876	107,588
2006	0	0	42,045	981	0	51	0	53,711	19,115	115,903
2007	0	0	44,673	1,127	0	54	0	56,094	20,429	122,377
2008	0	0	47,070	1,176	0	51	0	60,187	21,300	129,784
2009	0	0	48,022	1,184	0	3	0	62,590	22,318	134,117
2010	0	0	50,762	1,283	0	3	0	72,632	24,203	148,883
2011	0	0	51,260	1,398	0	24	0	70,234	23,875	146,791
2012	0	0	52,479	1,427	0	29	0	68,818	23,978	146,731

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 43

Local and Aboriginal government expense

Government Finance Statistics (GFS)

Year	Compensation	Use of	Consumption	Subsidies	Grants, expense	Social benefits	Other expense	Interest	Total expense
	of employees	goods and services	of fixed capital						
(millions of dollars)									
1991	38,469	12,509	6,300	951	302	2,617	295	3,886	65,329
1992	41,504	12,531	6,555	1,203	322	3,333	335	4,089	69,872
1993	42,440	13,086	6,798	1,251	379	3,816	320	4,295	72,385
1994	42,782	13,421	7,202	1,214	363	3,882	382	4,219	73,465
1995	42,955	13,954	7,781	1,220	322	3,671	488	4,316	74,707
1996	42,954	14,185	8,238	1,224	396	2,883	473	4,176	74,529
1997	42,615	15,033	8,825	1,206	532	2,570	610	3,949	75,340
1998	42,842	17,569	9,180	1,013	1,022	3,174	737	3,588	79,125
1999	43,192	18,446	9,529	1,198	742	2,909	769	3,412	80,197
2000	44,436	20,620	10,031	1,206	819	3,248	540	3,175	84,075
2001	46,400	21,204	10,396	1,295	716	3,363	395	3,345	87,114
2002	48,749	22,017	10,780	1,730	811	2,348	364	3,218	90,017
2003	52,486	22,929	11,246	1,859	979	2,372	360	3,196	95,427
2004	54,032	24,260	11,947	1,981	1,171	2,427	418	3,357	99,593
2005	57,157	25,844	12,816	2,188	1,320	2,449	565	3,252	105,591
2006	61,760	26,935	14,027	2,372	1,387	2,413	389	3,327	112,610
2007	62,991	28,905	15,284	2,450	1,548	2,703	345	3,379	117,605
2008	66,347	30,502	17,066	2,672	2,956	3,106	695	3,466	126,810
2009	69,883	32,904	18,050	2,350	2,036	3,481	421	3,339	132,464
2010	72,261	35,406	19,123	2,809	2,100	3,630	362	3,416	139,107
2011	75,330	35,841	20,402	2,900	1,957	4,168	396	3,315	144,309
2012	78,147	36,225	21,640	2,899	1,960	4,453	408	3,287	149,019

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 44

Local and Aboriginal government saving and capital and financial account

Government Finance Statistics (GFS)

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing
(millions of dollars)			
1991	1,343	3,022	-1,679
1992	1,944	2,627	-683
1993	1,132	2,055	-923
1994	1,564	2,440	-876
1995	2,270	2,706	-436
1996	1,194	1,857	-663
1997	2,020	1,227	793
1998	4,957	1,024	3,933
1999	4,704	1,156	3,548
2000	491	935	-444
2001	251	1,942	-1,691
2002	233	1,970	-1,737
2003	-726	2,206	-2,932
2004	411	2,967	-2,556
2005	1,997	4,725	-2,728
2006	3,293	5,489	-2,196
2007	4,772	6,397	-1,625
2008	2,974	6,649	-3,675
2009	1,653	7,971	-6,318
2010	9,776	10,656	-880
2011	2,482	6,565	-4,083
2012	-2,288	6,906	-9,194

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 45

Total Canada Pension Plan and Québec Pension Plan

Government Finance Statistics (GFS)

Year	Social contributions	Other revenue	Less use of goods and services	Less social benefits	Net lending or borrowing
(millions of dollars)					
1991	10,847	5,628	225	14,899	1,351
1992	11,625	5,492	235	16,804	78
1993	12,208	5,443	227	18,332	-908
1994	12,931	5,326	243	19,680	-1,666
1995	14,456	5,375	250	20,609	-1,028
1996	14,761	5,035	266	21,716	-2,186
1997	15,600	4,739	311	22,751	-2,723
1998	18,280	4,652	392	23,723	-1,183
1999	21,000	4,536	318	24,419	799
2000	24,921	4,755	364	25,343	3,969
2001	28,621	4,065	453	26,531	5,702
2002	32,527	4,308	435	27,947	8,453
2003	35,208	3,981	492	29,198	9,499
2004	36,805	4,138	481	30,925	9,537
2005	38,834	4,243	487	32,339	10,251
2006	40,987	4,789	517	34,004	11,255
2007	43,076	5,173	552	35,650	12,047
2008	44,645	5,238	544	37,631	11,708
2009	46,892	4,641	755	39,714	11,064
2010	47,636	5,109	884	41,207	10,654
2011	49,316	6,353	1,058	43,160	11,451
2012	52,289	7,893	1,210	46,220	12,752

Source: Statistics Canada, Government Finance Statistics (Table 385-0032).

Table 46

Actual, cyclically adjusted and primary-cyclically adjusted budgetary balances

Government Finance Statistics (GFS)

Year	Actual	Cyclically adjusted ⁽¹⁾	Primary-cyclically adjusted ⁽¹⁾	Actual	Cyclically adjusted ⁽¹⁾	Primary-cyclically adjusted ⁽¹⁾
		(millions of dollars)			(per cent of potential GDP)	
1991	-56,988	-54,176	10,350	-7.9	-7.5	1.4
1992	-64,058	-52,609	12,632	-8.7	-7.1	1.7
1993	-63,720	-50,709	16,142	-8.3	-6.6	2.1
1994	-51,916	-45,005	24,592	-6.5	-5.6	3.1
1995	-43,002	-35,523	42,004	-5.1	-4.2	5.0
1996	-23,317	-13,962	62,322	-2.7	-1.6	7.1
1997	2,248	7,279	81,314	0.2	0.8	8.9
1998	2,045	15,015	90,491	0.2	1.6	9.6
1999	17,961	21,557	96,587	1.8	2.2	9.7
2000	32,229	12,829	89,320	3.0	1.2	8.3
2001	8,551	10,349	83,574	0.8	0.9	7.4
2002	390	12,675	79,758	0.0	1.1	6.7
2003	721	7,975	73,391	0.1	0.6	5.9
2004	13,341	10,044	73,855	1.0	0.8	5.6
2005	23,573	12,331	74,971	1.7	0.9	5.4
2006	26,711	8,043	71,026	1.8	0.5	4.8
2007	22,834	11,439	74,964	1.5	0.7	4.8
2008	-4,967	-16,456	45,589	-0.3	-1.0	2.8
2009	-70,846	-16,103	41,124	-4.3	-1.0	2.5
2010	-81,947	-30,745	29,045	-4.8	-1.8	1.7
2011	-65,468	-49,902	12,439	-3.7	-2.8	0.7
2012	-61,280	-46,956	14,524	-3.3	-2.6	0.8

Sources: Statistics Canada, Government Finance Statistics (Table 385-0032); Department of Finance.

Estimates are based on an update of the methodology developed in the Department of Finance working paper "Fiscal Policy and the Business Cycle: A New Approach to Identifying the Interaction" (2003), Stephen Murchison and Janine Robbins. In particular, this update incorporates the cyclical impact of commodity prices in the calculation of the cyclical component and a treatment of the Employment Insurance Account that is reflective of the current regime.

⁽¹⁾ For some specific years, temporary counter-cyclical fiscal measures (e.g. most temporary measures included in the stimulus phase of the Economic Action Plan) as well as punctual factors such as one-time gains or expenses (e.g. related to sales tax harmonization) are included in the cyclical component of the balance and therefore excluded from the cyclically-adjusted budgetary balance.

Table 47

Federal government liabilities and assets

National Accounts basis

	2005	2006	2007	2008	2009	2010	2011	2012
	(millions of dollars)							
Liabilities								
Currency and deposits	4,396	4,627	4,826	5,005	5,142	5,265	5,377	5,493
Trade payables	757	791	344	330	621	621	621	621
Mortgages	0	0	0	0	0	0	0	0
Non-mortgage loans/claims	2,993	795	677	499	344	531	891	1,039
Life insurance and pensions	133,251	135,238	139,091	141,660	144,161	147,019	150,054	152,530
Other liabilities	52,396	58,730	58,992	60,483	71,736	80,261	81,989	82,109
Short-term paper	127,570	127,373	121,915	143,056	196,662	173,522	170,508	177,150
Bonds and debentures	292,924	283,584	273,497	269,581	330,354	396,726	435,442	461,726
Total liabilities	614,286	611,138	599,342	620,614	749,019	803,944	844,881	880,668
Financial assets								
Currency and deposits	4,117	3,949	4,222	11,566	21,254	6,998	3,862	11,917
Trade receivables	207	192	263	265	551	551	551	551
Mortgages	483	404	266	262	325	325	325	325
Non-mortgage loans/claims	21,042	20,881	21,833	42,424	106,045	121,534	119,989	120,607
Other financial assets	17,005	17,115	13,094	6,235	21,178	28,660	27,348	25,481
Equity	64,511	67,197	70,328	76,866	90,767	94,798	101,321	105,101
Investment fund shares	0	0	0	0	0	0	0	0
Short-term paper	2,332	2,351	2,288	2,077	1,794	1,794	1,794	1,794
Bonds and debentures	6,511	6,690	6,103	5,513	5,292	5,220	6,050	4,953
Total financial assets	116,208	118,780	118,396	145,208	247,206	259,880	261,241	270,728
Net financial assets	-498,078	-492,358	-480,945	-475,406	-501,813	-544,064	-583,640	-609,939
Non-financial assets								
Residential structures	745	798	859	899	902	918	925	946
Non-residential structures	23,224	24,260	25,416	27,059	27,287	27,091	27,574	28,392
Machinery and equipment	5,212	4,692	4,800	4,985	4,978	5,169	5,770	6,584
Inventories	290	296	272	312	308	282	249	298
Land	6,652	7,045	7,506	8,085	8,228	8,276	8,532	8,870
Intellectual property	10,630	11,484	12,060	12,444	12,990	13,576	13,718	13,714
Weapons systems	3,979	3,989	4,266	5,158	6,192	6,789	7,013	7,249
Total non-financial assets	50,732	52,564	55,179	58,942	60,884	62,100	63,782	66,053
Total assets	166,940	171,344	173,576	204,150	308,090	321,980	325,023	336,781
Net worth (liabilities less assets)	-447,346	-439,793	-425,766	-416,464	-440,929	-481,963	-519,858	-543,886

Source: Statistics Canada, *National Balance Sheet Accounts (Table 378-0121)*.

Table 48

Provincial, local and Aboriginal governments' liabilities and assets

National Accounts basis

	2005	2006	2007	2008	2009	2010	2011	2012
	(millions of dollars)							
Liabilities								
Currency and deposits	0	0	0	0	0	0	0	-1
Trade payables	21,323	25,545	30,608	31,568	33,586	43,401	51,517	55,133
Mortgages	1,959	1,880	1,794	1,742	1,740	1,740	1,740	1,740
Non-mortgage loans/claims	35,200	33,732	33,437	34,768	37,800	40,421	43,438	44,785
Life insurance and pensions	56,094	58,831	61,461	64,394	67,255	71,469	74,423	77,266
Other liabilities	175,651	201,424	225,364	232,217	251,345	260,020	269,794	285,899
Short-term paper	13,412	17,243	18,844	25,562	33,834	37,259	39,695	44,729
Bonds and debentures	388,889	395,690	407,999	424,738	451,211	492,431	537,489	576,280
Total liabilities	692,527	734,345	779,509	814,990	876,770	946,742	1,018,097	1,085,831
Financial assets								
Currency and deposits	23,017	24,977	27,517	29,980	34,809	41,801	47,069	57,160
Trade receivables	6,753	6,997	7,210	7,690	8,941	9,749	9,981	10,049
Mortgages	9,317	10,948	10,708	10,118	10,587	10,560	10,606	10,610
Non-mortgage loans/claims	87,874	93,082	99,038	106,866	113,789	118,266	122,049	125,040
Other financial assets	65,750	77,785	95,672	91,790	96,442	104,979	100,914	101,569
Equity	61,408	65,613	71,712	80,897	81,573	79,497	79,458	80,372
Investment fund shares	38,895	41,760	46,855	46,418	42,312	42,383	40,584	39,926
Short-term paper	42,622	48,824	57,429	60,447	56,670	57,462	59,324	59,797
Bonds and debentures	80,106	87,939	93,139	97,492	110,006	111,821	118,095	123,048
Total financial assets	415,742	457,925	509,279	531,699	555,129	576,515	588,080	607,570
Net financial assets	-276,785	-276,421	-270,229	-283,291	-321,641	-370,227	-430,018	-478,260
Non-financial assets								
Residential structures	14,360	15,782	17,118	18,293	18,779	19,747	20,685	21,722
Non-residential structures	268,263	292,539	321,257	357,299	379,131	400,171	432,608	463,799
Machinery and equipment	12,989	13,762	14,648	16,028	18,248	18,828	18,764	19,838
Inventories	0	0	0	0	0	0	0	0
Land	79,956	88,399	98,475	110,387	117,822	125,797	137,438	148,550
Intellectual property	30,488	33,350	36,190	39,109	41,131	43,198	44,678	45,954
Weapons systems	0	0	0	0	0	0	0	0
Total non-financial assets	406,054	443,835	487,687	541,114	575,110	607,741	654,172	699,863
Total assets	821,796	901,759	996,967	1,072,813	1,130,239	1,184,255	1,242,252	1,307,433
Net worth (liabilities less assets)	129,269	167,414	217,458	257,825	253,468	237,514	224,154	221,603

Source: Statistics Canada, *National Balance Sheet Accounts (Table 378-0121)*.

Table 49

Social security funds

National Accounts basis

	2005	2006	2007	2008	2009	2010	2011	2012
	(millions of dollars)							
Liabilities								
Currency and deposits	0	0	0	0	0	0	0	0
Trade payables	0	0	0	0	0	0	0	0
Mortgages	0	0	0	0	0	0	0	0
Non-mortgage loans/claims	0	0	0	0	0	0	0	0
Life insurance and pensions	0	0	0	0	0	0	0	0
Other liabilities	443	1,379	1,874	8,288	2,975	2,029	4,765	10,818
Short-term paper	0	0	0	0	976	1,302	1,417	4,663
Bonds and debentures	0	0	0	0	0	0	0	0
Total liabilities	443	1,379	1,874	8,288	3,952	3,332	6,182	15,481
Financial assets								
Currency and deposits	0	0	0	0	0	0	0	0
Trade receivables	0	0	0	0	0	0	0	0
Mortgages	1,256	1,818	2,636	2,929	2,337	2,158	2,254	2,328
Non-mortgage loans/claims	1,039	119	536	1,755	2,697	4,708	7,161	9,722
Other financial assets	3,016	3,797	6,163	13,423	12,112	12,652	12,169	13,221
Equity	18,723	33,923	37,352	38,354	48,778	46,543	49,652	65,094
Investment fund shares	27,667	27,472	30,636	35,859	32,164	37,790	47,009	50,371
Short-term paper	14,269	13,639	17,088	19,412	15,276	16,233	20,395	20,173
Bonds and debentures	42,177	44,138	49,477	43,210	43,221	46,542	47,320	50,448
Total financial assets	108,148	124,908	143,886	154,942	156,585	166,626	185,960	211,356
Net financial assets	107,705	123,528	142,011	146,654	152,633	163,294	179,778	195,875
Non-financial assets								
Residential structures	0	0	0	0	0	0	0	0
Non-residential structures	0	0	0	0	0	0	0	0
Machinery and equipment	0	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0	0
Land	0	0	0	0	0	0	0	0
Intellectual property	0	0	0	0	0	0	0	0
Weapons systems	0	0	0	0	0	0	0	0
Total non-financial assets	0	0	0	0	0	0	0	0
Total assets	108,148	124,908	143,886	154,942	156,585	166,626	185,960	211,356
Net worth (liabilities less assets)	107,705	123,528	142,011	146,654	152,633	163,294	179,778	195,875

Source: Statistics Canada, *National Balance Sheet Accounts (Table 378-0121)*.

Table 50

Total government liabilities and assets

National Accounts basis

	2005	2006	2007	2008	2009	2010	2011	2012
	(millions of dollars)							
Liabilities								
Currency and deposits	4,396	4,627	4,826	5,005	5,142	5,265	5,377	5,492
Trade payables	22,080	26,336	30,952	31,898	34,208	44,022	52,138	55,754
Mortgages	1,959	1,880	1,794	1,742	1,740	1,740	1,740	1,740
Non-mortgage loans/claims	38,193	34,528	34,113	35,267	38,143	40,951	44,329	45,823
Life insurance and pensions	189,345	194,069	200,552	206,054	211,416	218,488	224,476	229,796
Other liabilities	228,489	261,533	286,230	300,988	326,056	342,310	356,550	378,826
Short-term paper	140,982	144,616	140,759	168,619	231,472	212,084	211,620	226,542
Bonds and debentures	681,812	679,273	681,496	694,319	781,566	889,156	972,931	1,038,006
Total liabilities	1,307,257	1,346,862	1,380,724	1,443,893	1,629,742	1,754,017	1,869,162	1,981,980
Financial assets								
Currency and deposits	27,134	28,926	31,740	41,546	56,063	48,798	50,932	69,076
Trade receivables	6,960	7,188	7,473	7,956	9,492	10,300	10,532	10,600
Mortgages	11,056	13,170	13,611	13,308	13,249	13,042	13,185	13,263
Non-mortgage loans/claims	109,956	114,082	121,406	151,045	222,532	244,508	249,200	255,369
Other financial assets	85,770	98,697	114,928	111,448	129,732	146,290	140,432	140,272
Equity	144,643	166,734	179,392	196,117	221,118	220,838	230,431	250,567
Investment fund shares	66,562	69,233	77,490	82,277	74,476	80,173	87,593	90,297
Short-term paper	59,223	64,814	76,804	81,936	73,740	75,488	81,512	81,764
Bonds and debentures	128,795	138,768	148,717	146,216	158,518	163,584	171,463	178,447
Total financial assets	640,099	701,612	771,561	831,849	958,920	1,003,020	1,035,280	1,089,655
Net financial assets	-667,158	-645,250	-609,163	-612,044	-670,821	-750,996	-833,882	-892,324
Non-financial assets								
Residential structures	15,104	16,580	17,977	19,192	19,680	20,666	21,610	22,669
Non-residential structures	291,486	316,800	346,672	384,358	406,417	427,262	460,183	492,191
Machinery and equipment	18,201	18,454	19,447	21,013	23,226	23,997	24,534	26,422
Inventories	290	296	272	312	308	282	249	298
Land	86,607	95,444	105,982	118,472	126,050	134,072	145,969	157,420
Intellectual property	41,118	44,834	48,250	51,553	54,121	56,774	58,396	59,668
Weapons systems	3,979	3,989	4,266	5,158	6,192	6,789	7,013	7,249
Total non-financial assets	456,786	496,399	542,866	600,057	635,994	669,842	717,954	765,916
Total assets	1,096,885	1,198,011	1,314,428	1,431,906	1,594,914	1,672,862	1,753,234	1,855,572
Net worth (liabilities less assets)	-210,372	-148,851	-66,297	-11,986	-34,827	-81,155	-115,927	-126,408

Source: Statistics Canada, *National Balance Sheet Accounts (Table 378-0121)*.

International Fiscal Comparisons

Table 51

G-7 general government total tax and non-tax receipts

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G-7 average ¹	
				(per cent of GDP)					
1970	35.2	30.2	21.9	43.5	-	-	29.1	30.3	
1971	35.8	29.7	22.9	41.7	-	-	29.6	30.0	
1972	36.0	30.9	22.9	39.7	-	-	29.5	30.5	
1973	36.1	31.1	23.8	38.1	-	-	28.9	30.5	
1974	38.1	31.7	25.7	42.2	-	-	28.5	31.7	
1975	37.0	29.8	25.3	42.7	-	-	28.8	30.5	
1976	36.9	30.5	24.8	42.1	-	-	30.2	30.9	
1977	36.8	30.8	25.9	40.9	-	-	31.5	31.3	
1978	36.3	30.9	25.7	39.3	-	43.0	32.4	32.2	
1979	36.1	31.3	27.5	39.3	-	44.6	31.9	32.8	
1980	36.9	31.6	28.7	41.9	-	45.7	33.6	33.7	
1981	39.1	32.3	29.8	43.9	-	46.2	33.6	34.5	
1982	39.7	32.0	30.1	44.8	-	47.0	36.6	34.9	
1983	39.1	31.4	30.2	43.8	-	47.7	38.6	34.7	
1984	39.1	31.3	30.8	43.7	-	48.4	37.5	34.6	
1985	38.8	31.8	31.1	43.2	-	48.8	37.3	34.8	
1986	39.8	32.0	31.1	42.3	-	48.0	38.3	35.0	
1987	40.1	32.8	32.4	41.1	-	48.6	38.1	35.5	
1988	40.5	32.6	32.4	40.9	-	47.4	39.1	35.4	
1989	40.8	32.9	32.4	40.4	-	47.0	39.9	35.6	
1990	42.5	32.9	33.2	39.2	-	47.1	41.2	35.8	
1991	43.4	32.9	33.0	39.5	43.3	47.7	42.3	36.8	
1992	43.6	32.8	32.7	38.4	44.7	47.4	44.7	36.9	
1993	42.8	33.0	31.4	36.9	45.2	48.6	46.0	36.9	
1994	42.3	33.4	30.7	37.3	45.6	48.6	44.2	36.8	
1995	42.5	33.8	30.8	37.8	45.3	48.9	44.7	37.1	
1996	43.1	34.3	31.2	37.7	45.7	50.5	45.2	37.5	
1997	43.8	34.6	31.3	38.1	45.4	50.9	47.2	37.8	
1998	43.7	34.9	31.0	39.2	45.7	50.1	46.0	38.0	
1999	43.6	34.9	30.9	39.7	46.7	50.8	45.9	38.1	
2000	43.4	35.4	31.1	40.3	46.2	50.1	44.9	38.2	
2001	41.9	34.4	32.0	40.5	44.5	50.0	44.5	37.7	
2002	40.4	31.9	30.5	39.1	44.0	49.6	44.0	36.0	
2003	40.3	31.3	30.1	38.7	44.2	49.3	44.4	35.6	
2004	40.0	31.6	30.6	39.6	43.4	49.7	44.0	35.7	
2005	40.1	33.0	31.6	40.4	43.6	50.7	43.4	36.6	
2006	40.4	33.9	34.7	41.3	43.7	50.6	45.0	37.7	
2007	40.1	34.0	33.7	41.0	43.7	49.8	46.0	37.6	
2008	38.9	32.6	35.1	42.7	44.1	50.0	45.9	37.3	
2009	39.0	30.9	33.1	39.9	45.2	49.2	46.5	36.1	
2010	38.0	31.3	32.4	40.3	43.6	49.5	46.1	36.0	
2011	37.9	31.4	33.1	40.6	44.6	50.7	46.2	36.4	
2012	38.0	31.7	33.3	42.0	45.1	52.0	47.7	36.8	

Source: *OECD Economic Outlook*, No. 93 (May 2013).

1. G-7 average excludes France from 1970 to 1977 and Germany from 1970 to 1990.

Table 52

G-7 general government total outlays

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G-7 average ¹
				(per cent of GDP)				
1970	35.8	32.3	22.3	40.5	-	-	32.3	31.6
1971	37.1	32.5	23.4	40.0	-	-	34.4	32.1
1972	37.3	32.3	23.8	41.6	-	-	36.3	32.3
1973	35.8	31.3	24.4	42.2	-	-	35.2	31.8
1974	37.2	32.7	26.5	46.3	-	-	34.8	33.4
1975	40.6	35.1	26.9	47.8	-	-	39.1	35.5
1976	39.7	34.0	27.0	47.4	-	-	38.1	34.7
1977	40.7	33.1	28.5	44.7	-	-	38.5	34.3
1978	41.1	32.3	29.6	44.3	-	44.7	40.9	35.2
1979	39.5	32.3	31.5	43.3	-	44.9	40.1	35.3
1980	41.0	34.3	32.9	45.6	-	46.0	40.5	37.0
1981	42.0	34.7	33.4	48.9	-	48.6	44.4	38.1
1982	46.7	37.0	33.6	47.8	-	49.9	46.6	39.8
1983	47.2	37.1	33.8	47.7	-	50.3	48.7	40.1
1984	46.8	36.2	33.1	47.9	-	51.2	48.9	39.5
1985	47.5	36.9	32.0	46.5	-	51.8	49.6	39.6
1986	46.9	37.4	32.1	45.3	-	51.3	50.1	39.8
1987	45.4	37.2	32.5	43.1	-	50.7	49.6	39.4
1988	44.9	36.3	31.7	40.9	-	50.1	50.1	38.5
1989	45.4	36.2	30.8	40.2	-	48.9	51.3	38.3
1990	48.2	37.2	31.0	41.2	-	49.6	52.6	39.1
1991	51.5	38.0	31.0	42.9	46.1	50.7	53.7	40.6
1992	52.6	38.6	32.1	44.8	47.2	52.0	55.1	41.6
1993	51.4	38.1	33.9	44.8	48.2	55.1	56.0	42.0
1994	48.9	37.1	34.5	44.1	48.0	54.1	53.2	41.2
1995	47.7	37.1	35.4	43.5	54.8	54.4	52.2	42.0
1996	45.8	36.6	36.2	41.8	49.0	54.5	52.2	41.0
1997	43.5	35.4	35.1	40.4	48.2	54.2	49.9	39.8
1998	43.5	34.6	41.9	39.3	48.0	52.7	49.0	40.2
1999	41.8	34.2	38.0	38.8	48.3	52.6	47.9	39.2
2000	40.5	33.9	38.5	36.5	45.1	51.6	45.8	38.3
2001	41.1	35.0	38.0	39.8	47.5	51.6	47.7	39.5
2002	40.4	35.9	38.2	41.0	47.9	52.8	47.1	40.1
2003	40.2	36.3	37.8	42.3	48.4	53.4	48.0	40.4
2004	39.0	36.0	36.6	43.1	47.2	53.3	47.6	39.9
2005	38.4	36.3	36.4	43.6	47.0	53.6	47.9	40.0
2006	38.6	36.1	36.0	43.9	45.3	52.9	48.4	39.7
2007	38.6	36.9	35.8	43.7	43.4	52.6	47.6	39.8
2008	39.2	39.1	36.9	47.6	44.1	53.3	48.6	41.6
2009	43.8	42.8	41.9	50.7	48.2	56.8	51.9	45.5
2010	43.2	42.7	40.7	50.3	47.8	56.6	50.4	45.0
2011	41.9	41.6	42.0	48.5	45.4	56.1	49.8	44.2
2012	41.2	40.3	43.2	48.5	45.0	56.9	50.6	43.7

Source: *OECD Economic Outlook*, No. 93 (May 2013).

1. G-7 average excludes France from 1970 to 1977 and Germany from 1970 to 1990.

Table 53

G-7 general government financial balances

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G-7 average ¹	
				(per cent of GDP)					
1970	-0.4	-2.1	-0.4	3.0	-	-	-3.2	-1.3	
1971	-1.0	-2.8	-0.5	1.7	-	-	-4.7	-2.0	
1972	-1.0	-1.4	-1.0	-1.9	-	-	-6.8	-1.9	
1973	0.6	-0.3	-0.6	-4.2	-	-	-6.4	-1.3	
1974	1.1	-1.0	-0.8	-4.1	-	-	-6.2	-1.7	
1975	-3.6	-5.3	-1.7	-5.2	-	-	-10.3	-5.0	
1976	-2.9	-3.4	-2.2	-5.3	-	-	-7.9	-3.8	
1977	-4.2	-2.3	-2.6	-3.8	-	-	-7.0	-3.0	
1978	-4.9	-1.4	-3.9	-5.0	-	-1.7	-8.5	-2.9	
1979	-3.5	-1.0	-4.0	-4.1	-	-0.4	-8.2	-2.5	
1980	-4.2	-2.7	-4.2	-3.7	-	-0.3	-6.9	-3.3	
1981	-2.9	-2.4	-3.6	-5.0	-	-2.4	-10.8	-3.6	
1982	-7.0	-5.0	-3.5	-3.0	-	-2.9	-10.0	-4.9	
1983	-8.1	-5.7	-3.7	-3.9	-	-2.6	-10.1	-5.4	
1984	-7.7	-4.9	-2.2	-4.1	-	-2.8	-11.4	-4.8	
1985	-8.5	-5.1	-0.9	-3.2	-	-3.1	-12.3	-4.8	
1986	-7.0	-5.3	-1.0	-3.0	-	-3.3	-11.9	-4.8	
1987	-5.3	-4.4	-0.1	-2.1	-	-2.1	-11.5	-3.9	
1988	-4.3	-3.7	0.7	-0.1	-	-2.7	-11.0	-3.1	
1989	-4.6	-3.3	1.5	0.2	-	-1.9	-11.4	-2.7	
1990	-5.7	-4.3	2.2	-2.0	-	-2.5	-11.4	-3.3	
1991	-8.2	-5.0	2.0	-3.4	-2.8	-3.0	-11.3	-3.8	
1992	-9.0	-5.9	0.7	-6.5	-2.4	-4.6	-10.3	-4.7	
1993	-8.6	-5.1	-2.4	-7.9	-3.0	-6.5	-10.0	-5.2	
1994	-6.6	-3.7	-3.7	-6.8	-2.5	-5.5	-9.0	-4.4	
1995	-5.2	-3.3	-4.6	-5.8	-9.5	-5.5	-7.4	-4.9	
1996	-2.7	-2.3	-4.9	-4.1	-3.3	-4.0	-7.0	-3.5	
1997	0.2	-0.9	-3.8	-2.2	-2.7	-3.3	-2.7	-1.9	
1998	0.2	0.3	-11.0	-0.1	-2.3	-2.6	-2.9	-2.3	
1999	1.8	0.7	-7.1	0.9	-1.6	-1.8	-2.0	-1.1	
2000	2.9	1.5	-7.4	3.7	1.1	-1.5	-0.9	-0.1	
2001	0.8	-0.6	-6.0	0.8	-3.1	-1.7	-3.2	-1.8	
2002	0.0	-4.0	-7.7	-1.9	-3.8	-3.3	-3.2	-4.1	
2003	0.1	-5.0	-7.7	-3.6	-4.1	-4.1	-3.6	-4.8	
2004	1.0	-4.4	-5.9	-3.5	-3.8	-3.6	-3.6	-4.2	
2005	1.7	-3.3	-4.8	-3.2	-3.3	-3.0	-4.5	-3.3	
2006	1.8	-2.2	-1.3	-2.6	-1.7	-2.4	-3.4	-2.0	
2007	1.5	-2.9	-2.1	-2.7	0.2	-2.7	-1.6	-2.2	
2008	-0.3	-6.6	-1.9	-4.9	-0.1	-3.3	-2.7	-4.3	
2009	-4.8	-11.9	-8.8	-10.8	-3.1	-7.6	-5.4	-9.4	
2010	-5.2	-11.4	-8.3	-10.0	-4.2	-7.1	-4.3	-9.1	
2011	-4.0	-10.2	-8.9	-7.9	-0.8	-5.3	-3.7	-7.8	
2012	-3.2	-8.7	-9.9	-6.5	0.2	-4.9	-2.9	-6.9	

Source: *OECD Economic Outlook*, No. 93 (May 2013).

1. G-7 average excludes France from 1970 to 1977 and Germany from 1970 to 1990.

Table 54

G-7 general government net financial liabilities

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G-7 average ¹	
				(per cent of GDP)					
1970	12.4	33.3	-8.0	47.2	-	0.9	31.3	24.0	
1971	11.3	33.6	-8.9	46.3	-	1.0	35.1	24.1	
1972	10.3	31.9	-8.4	41.4	-	2.2	40.1	23.2	
1973	7.8	28.6	-7.9	38.0	-	1.2	41.4	21.0	
1974	5.6	27.6	-7.2	34.7	-	0.2	38.8	19.9	
1975	8.5	30.6	-4.0	32.8	-	0.9	47.4	22.6	
1976	9.4	30.9	0.0	32.1	-	-0.6	48.1	23.4	
1977	10.3	29.7	3.5	36.7	-	-1.2	47.8	23.7	
1978	12.1	27.7	9.2	32.6	-	0.0	49.9	23.6	
1979	13.4	25.4	12.7	29.2	-	-1.8	48.9	22.6	
1980	14.2	25.6	15.0	29.8	-	-4.5	45.4	22.6	
1981	13.3	25.4	18.7	23.9	-	-0.2	49.2	23.3	
1982	18.8	29.5	23.1	29.5	-	1.7	53.0	27.4	
1983	25.1	33.0	27.9	30.0	-	4.2	62.5	31.4	
1984	29.0	34.2	30.1	25.3	-	7.1	66.2	32.9	
1985	34.6	37.3	30.4	26.0	-	10.1	72.6	35.7	
1986	38.9	40.8	32.5	26.0	-	12.9	77.3	38.7	
1987	38.6	43.0	26.2	6.6	-	13.8	81.9	37.5	
1988	37.5	44.1	21.6	-0.1	-	15.6	84.7	36.9	
1989	40.5	44.2	14.8	-5.0	-	16.3	79.3	35.0	
1990	43.0	45.4	12.5	-3.6	-	18.2	82.1	35.6	
1991	49.7	49.1	10.7	-1.4	8.5	19.5	85.8	34.5	
1992	58.1	52.5	12.9	6.7	14.9	21.2	92.7	38.8	
1993	62.9	54.9	16.2	17.2	18.3	28.3	100.0	43.0	
1994	66.5	54.4	18.6	19.4	19.1	29.6	103.9	44.1	
1995	69.3	53.8	22.8	26.0	29.7	37.4	98.4	46.5	
1996	68.5	51.9	28.3	27.7	32.7	41.9	104.0	47.7	
1997	63.4	48.8	33.8	30.4	32.5	42.4	104.1	47.2	
1998	59.3	44.9	45.4	32.4	36.3	40.6	106.4	47.8	
1999	54.7	40.2	53.0	29.0	34.6	33.6	100.5	45.1	
2000	45.3	35.3	59.7	26.8	33.9	35.2	94.9	42.9	
2001	43.2	34.6	65.5	23.3	36.2	36.8	95.8	43.5	
2002	41.6	37.2	74.5	23.8	40.4	41.9	95.2	46.7	
2003	37.7	40.9	77.6	24.0	43.4	44.4	92.3	49.0	
2004	34.3	48.3	82.4	26.0	47.5	45.4	92.0	53.7	
2005	30.2	48.8	82.2	26.9	49.7	43.4	93.3	53.8	
2006	25.7	48.2	81.0	27.4	47.9	37.4	93.8	52.5	
2007	22.4	47.8	80.5	28.3	42.6	35.7	90.4	51.4	
2008	22.0	53.8	95.3	33.1	44.6	45.9	93.3	58.0	
2009	27.6	66.5	106.2	43.9	49.0	52.2	104.4	68.4	
2010	29.7	75.0	113.1	53.8	49.4	57.5	103.0	74.7	
2011	32.2	82.3	127.4	67.8	50.8	62.5	97.5	81.5	
2012	34.5	87.1	135.9	70.9	50.9	70.7	112.9	87.0	

Source: *OECD Economic Outlook*, No. 93 (May 2013).

1. G-7 average excludes Germany from 1970 to 1990.

Table 55

G-7 general government gross financial liabilities

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G-7 average ¹	
				(per cent of GDP)					
1970	53.3	46.4	10.7	69.5	-	40.6	55.0	43.5	
1971	54.3	47.0	12.0	71.9	-	38.0	59.2	44.3	
1972	52.6	45.4	16.0	63.2	-	35.6	65.6	43.4	
1973	47.2	42.6	15.5	58.3	-	32.8	70.1	41.2	
1974	45.0	41.4	12.1	54.5	-	30.7	69.7	39.5	
1975	44.4	44.6	19.3	53.8	-	31.0	82.0	43.2	
1976	42.9	44.8	25.9	51.8	-	29.4	81.7	44.0	
1977	44.3	43.6	31.1	58.3	-	28.9	85.3	45.2	
1978	47.1	42.5	39.4	51.9	-	30.0	90.4	46.1	
1979	44.4	41.2	43.7	49.4	-	30.2	89.1	45.8	
1980	44.8	41.9	47.9	48.7	-	29.8	86.4	46.6	
1981	46.2	41.1	53.7	46.5	-	28.9	90.8	47.4	
1982	51.8	45.9	59.7	50.8	-	32.8	94.6	52.4	
1983	57.3	48.9	66.0	50.5	-	33.8	79.1	53.9	
1984	60.5	50.6	68.1	50.5	-	35.5	82.0	55.7	
1985	65.5	55.4	70.5	49.2	-	37.1	88.5	59.5	
1986	69.7	58.9	76.2	48.6	-	37.9	92.4	62.9	
1987	70.2	60.6	78.0	47.7	-	39.4	96.1	64.5	
1988	70.0	61.3	73.9	41.6	-	39.1	98.3	63.8	
1989	71.2	61.6	67.7	35.8	-	39.0	95.1	62.1	
1990	74.0	63.1	64.9	32.1	-	38.6	97.1	62.3	
1991	81.0	67.9	64.2	32.5	37.7	39.5	99.9	62.1	
1992	88.6	70.3	68.6	38.6	40.8	43.8	106.3	65.9	
1993	94.4	71.9	75.0	48.2	46.1	50.8	115.6	70.5	
1994	96.0	71.1	80.2	46.3	46.5	60.1	120.3	72.0	
1995	99.6	70.7	87.7	51.0	55.7	62.6	121.9	74.9	
1996	99.6	69.9	95.4	50.8	58.8	66.4	128.1	76.8	
1997	94.3	67.4	102.0	51.7	60.4	68.9	129.6	77.0	
1998	92.9	64.2	114.9	52.3	62.3	70.4	131.8	77.8	
1999	89.6	60.5	129.0	47.4	61.8	66.8	125.7	76.6	
2000	80.5	54.5	137.6	45.2	60.8	65.7	120.8	73.9	
2001	80.7	54.4	144.7	40.5	60.1	64.3	120.1	74.3	
2002	78.6	56.8	153.5	41.1	62.5	67.5	118.8	77.0	
2003	74.7	60.2	158.3	41.6	65.9	71.7	116.3	79.4	
2004	70.8	67.5	166.3	43.9	69.3	74.1	116.8	84.6	
2005	69.7	67.1	169.5	46.1	71.8	76.0	119.4	85.2	
2006	68.6	65.8	166.8	45.9	69.8	71.2	119.0	83.3	
2007	65.0	66.3	162.4	47.0	65.6	73.0	114.4	82.4	
2008	69.2	75.3	171.1	57.5	69.9	79.3	116.9	90.0	
2009	81.5	88.8	188.7	72.0	77.5	91.3	130.1	103.1	
2010	83.0	97.9	193.3	85.6	86.1	95.6	128.9	110.6	
2011	83.2	102.3	210.6	100.4	86.3	99.5	122.0	115.8	
2012	85.5	106.3	219.1	103.9	89.2	109.7	140.2	121.5	

Source: *OECD Economic Outlook*, No. 93 (May 2013).

1. G-7 average excludes Germany from 1970 to 1990.