



Department of Finance  
Canada

Ministère des Finances  
Canada

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# Fiscal Reference Tables

Canada

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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 International Monetary Fund.

The *Fiscal Reference Tables* for the Federal Government—Public Accounts have been revised to reflect the reclassification of certain figures to conform to the current year’s presentation.

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

- “Federal cash transfers” has been changed to “federal transfers” to reflect the fact that these amounts are reported on an accrual basis. These amounts include all funding transferred from the federal government, but not other forms of federal support such as the transfer of tax points.
- Ontario’s program expenditure, budgetary balance and net debt figures for 2015-16 have been restated since the publication of the 2015-16 Public Accounts to reverse earlier changes to the accounting treatment of jointly sponsored pension plans.
- The Northwest Territories’ Petroleum Products Stabilization Fund has been combined with program expenditures to provide a more comparable basis with other jurisdictions.

Where applicable, the *Fiscal Reference Tables* also incorporate recent Statistics Canada National Accounts revisions.

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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	246,179	10,456	28,871	-18,415	64	-7,464	609,391	-11,753	-30,168
2013-14	271,677	248,646	23,031	28,181	-5,150	2,660		611,881	22,667	17,517
2014-15	282,346	253,936	28,410	26,499	1,911	-2,360		612,330	-4,563	-2,652
2015-16	295,453	270,997	24,456	25,443	-987	-2,669		615,986	-18,473	-19,460
2016-17	293,495	287,156	6,339	24,109	-17,770	1,857		631,899	-9,722	-27,492

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	18.3	18.5	-0.2	4.1	-4.3			29.3	1.7	-2.6
1982-83	17.4	20.6	-3.1	4.4	-7.5			35.3	0.7	-6.8
1983-84	15.5	18.4	-2.8	4.9	-7.7			37.5	2.0	-5.8
1984-85	15.6	18.3	-2.7	5.4	-8.1			42.2	1.6	-6.5
1985-86	15.6	16.8	-1.2	5.6	-6.7			45.7	0.8	-5.9
1986-87	16.5	16.8	-0.2	5.5	-5.7			49.1	0.4	-5.2
1987-88	17.0	16.6	0.4	5.5	-5.1			50.1	0.7	-4.3
1988-89	17.0	15.8	1.2	5.7	-4.5			50.4	0.6	-3.8
1989-90	17.3	15.5	1.8	6.2	-4.4			51.4	1.7	-2.7
1990-91	17.3	15.7	1.6	6.5	-4.9			54.5	0.8	-4.0
1991-92	18.0	16.4	1.7	6.3	-4.6			58.6	0.2	-4.4
1992-93	17.4	17.1	0.3	5.8	-5.4			62.7	1.6	-3.9
1993-94	16.6	16.4	0.2	5.4	-5.2			65.5	0.7	-4.5
1994-95	16.6	15.6	1.0	5.6	-4.6			66.4	1.4	-3.2
1995-96	16.9	14.6	2.3	6.0	-3.6			66.8	0.9	-2.7
1996-97	17.5	13.0	4.5	5.5	-1.0			65.7	0.1	-1.0
1997-98	17.8	12.7	5.1	4.8	0.3			61.9	0.8	1.2
1998-99	17.7	12.4	5.2	4.6	0.6			59.1	0.1	0.7
1999-00	17.6	11.8	5.7	4.3	1.4			53.7	-0.3	1.1
2000-01	17.6	11.8	5.8	4.0	1.8			47.2	-1.1	0.7
2001-02	16.1	11.9	4.2	3.5	0.7			44.9	-0.7	-0.0
2002-03	16.0	12.3	3.7	3.1	0.6			42.5	0.2	0.8
2003-04	16.1	12.5	3.6	2.9	0.7			39.7	-0.1	0.6
2004-05	16.1	13.4	2.7	2.6	0.1			37.2	0.4	0.5
2005-06	15.8	12.5	3.3	2.4	0.9			34.0	-0.5	0.5
2006-07	16.0	12.8	3.2	2.3	0.9	0.0		31.3	-0.4	0.6
2007-08	15.6	12.9	2.7	2.1	0.6	0.0		29.1	0.3	0.9
2008-09	14.4	12.8	1.5	1.9	-0.3	-0.0		28.1	-5.1	-5.4
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	14.1	13.8	0.3	1.8	-1.5	-0.1	-0.3	33.0	-0.3	-1.8
2012-13	14.1	13.5	0.6	1.6	-1.0	0.0	-0.4	33.4	-0.6	-1.7
2013-14	14.3	13.1	1.2	1.5	-0.3	0.1		32.2	1.2	0.9
2014-15	14.2	12.8	1.4	1.3	0.1	-0.1		30.9	-0.2	-0.1
2015-16	14.9	13.6	1.2	1.3	-0.0	-0.1		31.0	-0.9	-1.0
2016-17	14.5	14.2	0.3	1.2	-0.9	0.1		31.2	-0.5	-1.4

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
2013-14	130,811	36,587	6,404	46,136	219,938	21,766	29,973	271,677
2014-15	135,743	39,447	6,216	47,182	228,588	22,564	31,194	282,346
2015-16	144,897	41,444	6,505	49,805	242,651	23,070	29,732	295,453
2016-17	143,680	42,216	7,071	51,348	244,315	22,125	27,055	293,495

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	6.5	2.2	0.3	4.3	13.4	1.3	3.6	18.3
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	15.5
1984-85	6.2	2.0	0.2	3.9	12.4	1.7	1.6	15.6
1985-86	6.5	1.8	0.2	3.9	12.4	1.7	1.5	15.6
1986-87	7.0	1.9	0.3	4.0	13.1	1.8	1.6	16.5
1987-88	7.4	1.9	0.2	4.0	13.5	1.9	1.6	17.0
1988-89	7.3	1.8	0.3	4.1	13.5	1.8	1.7	17.0
1989-90	7.6	1.9	0.2	4.2	13.9	1.6	1.8	17.3
1990-91	8.1	1.7	0.2	3.5	13.4	1.8	2.0	17.3
1991-92	8.5	1.3	0.2	3.9	13.9	2.2	1.9	18.0
1992-93	8.1	1.0	0.2	3.7	13.0	2.5	1.9	17.4
1993-94	7.4	1.2	0.2	3.6	12.5	2.6	1.6	16.6
1994-95	7.7	1.4	0.2	3.5	12.8	2.3	1.5	16.6
1995-96	7.7	1.9	0.2	3.3	13.1	2.3	1.5	16.9
1996-97	7.9	1.9	0.3	3.4	13.5	2.3	1.6	17.5
1997-98	8.3	2.3	0.2	3.4	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	14.2	1.9	1.5	17.6
2000-01	8.4	2.6	0.3	3.2	14.5	1.7	1.5	17.6
2001-02	7.6	2.1	0.3	3.3	13.3	1.5	1.3	16.1
2002-03	7.5	1.9	0.3	3.5	13.1	1.5	1.4	16.0
2003-04	7.4	2.3	0.3	3.3	13.3	1.4	1.4	16.1
2004-05	7.4	2.4	0.3	3.2	13.3	1.3	1.5	16.1
2005-06	7.3	2.3	0.3	3.3	13.2	1.2	1.4	15.8
2006-07	7.4	2.6	0.3	3.0	13.4	1.1	1.4	16.0
2007-08	7.2	2.7	0.4	2.8	13.1	1.1	1.5	15.6
2008-09	7.1	1.9	0.4	2.4	11.7	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	11.4	1.0	1.6	14.1
2012-13	6.9	1.9	0.3	2.4	11.5	1.1	1.5	14.1
2013-14	6.9	1.9	0.3	2.4	11.6	1.1	1.6	14.3
2014-15	6.8	2.0	0.3	2.4	11.5	1.1	1.6	14.2
2015-16	7.3	2.1	0.3	2.5	12.2	1.2	1.5	14.9
2016-17	7.1	2.1	0.3	2.5	12.0	1.1	1.3	14.5

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
2013-14	48.1	13.5	2.4	17.0	81.0	8.0	11.0	100.0
2014-15	48.1	14.0	2.2	16.7	81.0	8.0	11.0	100.0
2015-16	49.0	14.0	2.2	16.9	82.1	7.8	10.1	100.0
2016-17	49.0	14.4	2.4	17.5	83.2	7.5	9.2	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
2013-14	30,998		4,239	5,486	5,413	46,136
2014-15	31,349		4,581	5,528	5,724	47,182
2015-16	32,952		5,372	5,565	5,916	49,805
2016-17	34,368		5,478	5,634	5,868	51,348

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	Direct program expenses	Total program expenses	Public debt charges	Total expenses
(millions of dollars)						
1966-67	1,983	1,016	6,279	9,278	1,182	10,460
1967-68	2,385	1,464	6,832	10,681	1,286	11,967
1968-69	2,612	1,813	7,098	11,523	1,464	12,987
1969-70	2,888	2,237	7,796	12,921	1,694	14,615
1970-71	3,281	2,954	8,281	14,516	1,887	16,403
1971-72	3,942	3,610	9,243	16,795	2,110	18,905
1972-73	5,153	4,134	10,122	19,409	2,300	21,709
1973-74	6,042	4,585	12,016	22,643	2,565	25,208
1974-75	7,620	5,884	15,448	28,952	3,238	32,190
1975-76	9,233	6,874	18,568	34,675	3,970	38,645
1976-77	9,873	8,399	19,200	37,472	4,708	42,180
1977-78	11,104	8,512	21,365	40,981	5,531	46,512
1978-79	12,030	9,551	22,638	44,219	7,024	51,243
1979-80	11,967	10,601	24,215	46,783	8,494	55,277
1980-81	13,793	11,578	31,708	57,079	10,658	67,737
1981-82	16,051	13,088	38,710	67,849	15,114	82,963
1982-83	21,697	14,177	43,702	79,576	16,903	96,479
1983-84	22,514	17,125	37,555	77,194	20,430	97,624
1984-85	23,888	18,548	41,843	84,279	24,887	109,166
1985-86	25,062	18,879	39,533	83,474	27,657	111,131
1986-87	26,423	19,569	41,878	87,870	28,718	116,588
1987-88	27,400	20,518	47,091	95,009	31,223	126,232
1988-89	28,780	22,145	47,839	98,764	35,532	134,296
1989-90	30,501	23,417	49,866	103,784	41,246	145,030
1990-91	34,343	22,928	51,279	108,550	45,034	153,584
1991-92	38,900	24,865	50,779	114,544	43,861	158,405
1992-93	41,002	26,544	54,627	122,173	41,332	163,505
1993-94	42,407	26,947	52,950	122,304	40,099	162,403
1994-95	40,280	26,313	56,645	123,238	44,185	167,423
1995-96	39,121	26,076	55,659	120,856	49,407	170,263
1996-97	38,826	22,162	50,339	111,327	47,281	158,608
1997-98	38,952	20,504	55,329	114,785	43,120	157,905
1998-99	39,884	25,523	51,031	116,438	43,303	159,741
1999-00	40,157	23,243	55,366	118,766	43,384	162,150
2000-01	43,354	24,724	62,488	130,566	43,892	174,458
2001-02	45,880	26,600	63,751	136,231	39,651	175,882
2002-03	48,011	30,640	68,028	146,679	37,270	183,949
2003-04	50,022	29,370	76,482	155,874	35,769	191,643
2004-05	51,307	41,927	85,422	178,656	34,118	212,774
2005-06	52,609	40,757	83,987	177,353	33,772	211,125
2006-07	55,582	42,481	92,637	190,700	33,945	224,645
2007-08	58,147	46,119	98,337	202,603	33,325	235,928
2008-09	61,586	46,476	103,989	212,051	30,990	243,041
2009-10	68,579	56,940	122,768	248,287	29,414	277,701
2010-11	68,135	52,787	122,419	243,341	30,871	274,212
2011-12	68,418	56,794	119,094	244,306	31,080	275,386
2012-13	70,329	58,370	117,480	246,179	28,871	275,050
2013-14	72,222	60,475	115,949	248,646	28,181	276,827
2014-15	76,458	63,109	114,369	253,936	26,499	280,435
2015-16	82,905	65,850	122,242	270,997	25,443	296,440
2016-17	90,938	68,652	127,566	287,156	24,109	311,265

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	Direct program expenses	Total program expenses	Public debt charges	Total expenses
	(per cent of GDP)					
1966-67	3.1	1.6	9.7	14.3	1.8	16.1
1967-68	3.4	2.1	9.8	15.3	1.8	17.2
1968-69	3.4	2.4	9.3	15.1	1.9	17.1
1969-70	3.4	2.7	9.3	15.4	2.0	17.4
1970-71	3.6	3.3	9.2	16.1	2.1	18.2
1971-72	4.0	3.7	9.4	17.1	2.1	19.2
1972-73	4.7	3.8	9.2	17.7	2.1	19.8
1973-74	4.7	3.6	9.3	17.6	2.0	19.5
1974-75	4.9	3.8	10.0	18.8	2.1	20.9
1975-76	5.3	4.0	10.7	20.0	2.3	22.3
1976-77	4.9	4.2	9.6	18.7	2.4	21.1
1977-78	5.0	3.9	9.7	18.5	2.5	21.0
1978-79	4.9	3.9	9.2	18.1	2.9	20.9
1979-80	4.3	3.8	8.7	16.7	3.0	19.8
1980-81	4.4	3.7	10.1	18.2	3.4	21.5
1981-82	4.4	3.6	10.5	18.5	4.1	22.6
1982-83	5.6	3.7	11.3	20.6	4.4	24.9
1983-84	5.4	4.1	8.9	18.4	4.9	23.3
1984-85	5.2	4.0	9.1	18.3	5.4	23.7
1985-86	5.0	3.8	7.9	16.8	5.6	22.3
1986-87	5.0	3.7	8.0	16.8	5.5	22.2
1987-88	4.8	3.6	8.2	16.6	5.5	22.1
1988-89	4.6	3.5	7.7	15.8	5.7	21.5
1989-90	4.6	3.5	7.5	15.5	6.2	21.7
1990-91	5.0	3.3	7.4	15.7	6.5	22.2
1991-92	5.6	3.6	7.3	16.4	6.3	22.7
1992-93	5.7	3.7	7.6	17.1	5.8	22.8
1993-94	5.7	3.6	7.1	16.4	5.4	21.8
1994-95	5.1	3.3	7.2	15.6	5.6	21.2
1995-96	4.7	3.1	6.7	14.6	6.0	20.5
1996-97	4.5	2.6	5.9	13.0	5.5	18.5
1997-98	4.3	2.3	6.1	12.7	4.8	17.5
1998-99	4.3	2.7	5.4	12.4	4.6	17.0
1999-00	4.0	2.3	5.5	11.8	4.3	16.1
2000-01	3.9	2.2	5.7	11.8	4.0	15.8
2001-02	4.0	2.3	5.6	11.9	3.5	15.4
2002-03	4.0	2.6	5.7	12.3	3.1	15.5
2003-04	4.0	2.3	6.1	12.5	2.9	15.3
2004-05	3.9	3.1	6.4	13.4	2.6	16.0
2005-06	3.7	2.9	5.9	12.5	2.4	14.9
2006-07	3.7	2.8	6.2	12.8	2.3	15.1
2007-08	3.7	2.9	6.2	12.9	2.1	15.0
2008-09	3.7	2.8	6.3	12.8	1.9	14.7
2009-10	4.4	3.6	7.8	15.8	1.9	17.7
2010-11	4.1	3.2	7.4	14.6	1.9	16.5
2011-12	3.9	3.2	6.7	13.8	1.8	15.6
2012-13	3.9	3.2	6.4	13.5	1.6	15.1
2013-14	3.8	3.2	6.1	13.1	1.5	14.6
2014-15	3.9	3.2	5.8	12.8	1.3	14.1
2015-16	4.2	3.3	6.2	13.6	1.3	14.9
2016-17	4.5	3.4	6.3	14.2	1.2	15.4

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	Direct program expenses	Total program expenses	Public debt charges	Total expenses
(per cent of total)						
1966-67	19.0	9.7	60.0	88.7	11.3	100.0
1967-68	19.9	12.2	57.1	89.3	10.7	100.0
1968-69	20.1	14.0	54.7	88.7	11.3	100.0
1969-70	19.8	15.3	53.3	88.4	11.6	100.0
1970-71	20.0	18.0	50.5	88.5	11.5	100.0
1971-72	20.9	19.1	48.9	88.8	11.2	100.0
1972-73	23.7	19.0	46.6	89.4	10.6	100.0
1973-74	24.0	18.2	47.7	89.8	10.2	100.0
1974-75	23.7	18.3	48.0	89.9	10.1	100.0
1975-76	23.9	17.8	48.0	89.7	10.3	100.0
1976-77	23.4	19.9	45.5	88.8	11.2	100.0
1977-78	23.9	18.3	45.9	88.1	11.9	100.0
1978-79	23.5	18.6	44.2	86.3	13.7	100.0
1979-80	21.6	19.2	43.8	84.6	15.4	100.0
1980-81	20.4	17.1	46.8	84.3	15.7	100.0
1981-82	19.3	15.8	46.7	81.8	18.2	100.0
1982-83	22.5	14.7	45.3	82.5	17.5	100.0
1983-84	23.1	17.5	38.5	79.1	20.9	100.0
1984-85	21.9	17.0	38.3	77.2	22.8	100.0
1985-86	22.6	17.0	35.6	75.1	24.9	100.0
1986-87	22.7	16.8	35.9	75.4	24.6	100.0
1987-88	21.7	16.3	37.3	75.3	24.7	100.0
1988-89	21.4	16.5	35.6	73.5	26.5	100.0
1989-90	21.0	16.1	34.4	71.6	28.4	100.0
1990-91	22.4	14.9	33.4	70.7	29.3	100.0
1991-92	24.6	15.7	32.1	72.3	27.7	100.0
1992-93	25.1	16.2	33.4	74.7	25.3	100.0
1993-94	26.1	16.6	32.6	75.3	24.7	100.0
1994-95	24.1	15.7	33.8	73.6	26.4	100.0
1995-96	23.0	15.3	32.7	71.0	29.0	100.0
1996-97	24.5	14.0	31.7	70.2	29.8	100.0
1997-98	24.7	13.0	35.0	72.7	27.3	100.0
1998-99	25.0	16.0	31.9	72.9	27.1	100.0
1999-00	24.8	14.3	34.1	73.2	26.8	100.0
2000-01	24.9	14.2	35.8	74.8	25.2	100.0
2001-02	26.1	15.1	36.2	77.5	22.5	100.0
2002-03	26.1	16.7	37.0	79.7	20.3	100.0
2003-04	26.1	15.3	39.9	81.3	18.7	100.0
2004-05	24.1	19.7	40.1	84.0	16.0	100.0
2005-06	24.9	19.3	39.8	84.0	16.0	100.0
2006-07	24.7	18.9	41.2	84.9	15.1	100.0
2007-08	24.6	19.5	41.7	85.9	14.1	100.0
2008-09	25.3	19.1	42.8	87.2	12.8	100.0
2009-10	24.7	20.5	44.2	89.4	10.6	100.0
2010-11	24.8	19.3	44.6	88.7	11.3	100.0
2011-12	24.8	20.6	43.2	88.7	11.3	100.0
2012-13	25.6	21.2	42.7	89.5	10.5	100.0
2013-14	26.1	21.8	41.9	89.8	10.2	100.0
2014-15	27.3	22.5	40.8	90.6	9.4	100.0
2015-16	28.0	22.2	41.2	91.4	8.6	100.0
2016-17	29.2	22.1	41.0	92.3	7.7	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
2013-14	41,786	13,136	17,300		72,222
2014-15	44,103	14,303	18,052		76,458
2015-16	45,461	18,025	19,419		82,905
2016-17	48,162	22,065	20,711		90,938

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	Fiscal	Insurance and	Education	Canada	Other	Quebec	Total
	Health and Social Transfer <sup>(1)</sup>				Assistance Plan		Abatement	
(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
2013-14	42,758	19,833				2,107	-4,223	60,475
2014-15	44,696	20,505				2,142	-4,234	63,109
2015-16	46,984	21,344				1,973	-4,451	65,850
2016-17	49,405	21,596				2,102	-4,451	68,652

<sup>(1)</sup> 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  
**Direct program expenses**

Year	Other transfers <sup>(1)</sup>	Crown corporation expenses	National Defence	Other departments and agencies	Total
(millions of dollars)					
1983-84	13,970	3,157	7,209	13,219	37,555
1984-85	16,202	4,676	7,900	13,065	41,843
1985-86	14,753	3,101	8,386	13,293	39,533
1986-87	14,649	3,549	9,143	14,537	41,878
1987-88	16,800	4,344	9,708	16,239	47,091
1988-89	16,820	3,201	10,206	17,612	47,839
1989-90	16,157	3,530	10,982	19,197	49,866
1990-91	15,787	4,596	11,323	19,573	51,279
1991-92	17,712	4,445	10,759	17,863	50,779
1992-93	18,499	4,901	10,780	20,447	54,627
1993-94	18,789	2,770	11,087	20,304	52,950
1994-95	20,437	3,230	10,580	22,398	56,645
1995-96	18,578	7,666	9,817	19,598	55,659
1996-97	17,978	3,237	8,807	20,317	50,339
1997-98	22,099	2,578	9,087	21,565	55,329
1998-99	16,208	3,925	9,308	21,590	51,031
1999-00	19,140	3,318	10,113	22,795	55,366
2000-01	22,070	3,448	9,744	27,226	62,488
2001-02	19,430	4,175	10,443	29,703	63,751
2002-03	22,657	4,572	11,803	28,996	68,028
2003-04	26,295	4,474	12,869	32,844	76,482
2004-05	29,118	6,835	14,318	35,151	85,422
2005-06	28,634	5,076	15,034	35,243	83,987
2006-07	30,693	5,109	15,732	41,103	92,637
2007-08	31,269	5,185	17,331	44,552	98,337
2008-09	34,793	5,859	18,770	44,567	103,989
2009-10	45,949	7,400	20,863	48,556	122,768
2010-11	43,155	7,584	21,273	50,407	122,419
2011-12	37,720	8,198	22,783	50,393	119,094
2012-13	34,862	9,512	22,978	50,128	117,480
2013-14	36,698	7,523	21,511	50,217	115,949
2014-15	35,126	7,683	23,669	47,891	114,369
2015-16	34,874	8,504	28,519	50,345	122,242
2016-17	41,580	8,436	25,576	51,974	127,566

<sup>(1)</sup> Other transfers include transfer payments to individuals and other organizations not included in major transfers to persons and other levels of government.

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	28,871	10,204	18,667	11.2	10.5	3.2
2013-14	28,181	11,252	16,929	10.4	10.2	3.2
2014-15	26,499	12,588	13,911	9.4	9.4	2.9
2015-16	25,443	11,370	14,073	8.6	8.6	2.7
2016-17	24,109	8,951	15,158	8.2	7.7	2.5

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	Unmatured	Total	Percentage	Public	Other	Total	Total
	debt held by residents	debt held by non-residents	unmatured debt	held by non-residents	sector pensions	liabilities	pension and other liabilities	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	477,929	194,458	672,387	28.9	151,667	73,347	225,014	897,401
2013-14	487,406	171,552	658,958	26.0	153,162	77,873	231,035	889,993
2014-15	484,554	180,626	665,180	27.2	152,664	82,142	234,806	899,986
2015-16	484,919	203,292	688,211	29.5	152,227	91,283	243,510	931,721
2016-17	508,595	205,038	713,633	28.7	151,806	99,257	251,063	964,696

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	897,401	118,744	1,016,145	337,832	678,313	68,922	609,391
2013-14	889,993	111,730	1,001,723	319,409	682,314	70,433	611,881
2014-15	899,986	123,631	1,023,617	336,658	686,959	74,629	612,330
2015-16	931,721	127,853	1,059,574	365,823	693,751	77,765	615,986
2016-17	964,696	132,519	1,097,215	382,758	714,457	82,558	631,899

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 <sup>(1)</sup>	Foreign marketable bonds <sup>(1, 2)</sup>	Total marketable bonds	Treasury bills <sup>(1)</sup>	Retail debt <sup>(3)</sup>	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	-188	-113	672,387
2013-14	472,918	16,090	489,008	153,000	6,327		4,782	5,510	-331	658,958
2014-15	487,413	20,335	507,748	135,700	5,660		4,715	10,965	-392	665,180
2015-16	504,121	22,538	526,659	138,100	5,076		5,047	13,438	109	688,211
2016-17	535,862	17,636	553,498	136,700	4,533		5,425	13,086	-391	713,633

<sup>(1)</sup> Includes government holdings of its own debt.

<sup>(2)</sup> Includes Canada bills, Canada notes and Euro medium-term notes.

<sup>(3)</sup> 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 cyclically adjusted primary budgetary balances**

Federal Government - Public Accounts

Year	Actual	Cyclically	Cyclically	Actual	Cyclically	Cyclically
		adjusted <sup>(1)</sup>	adjusted Primary <sup>(1)</sup>		adjusted <sup>(1)</sup>	adjusted Primary <sup>(1)</sup>
(millions of dollars)			(per cent of potential GDP)			
1991-92	-32,319	-31,501	12,360	-4.5	-4.4	1.7
1992-93	-39,019	-32,879	8,453	-5.3	-4.5	1.2
1993-94	-38,530	-35,699	4,400	-5.1	-4.7	0.6
1994-95	-36,632	-36,213	7,972	-4.7	-4.6	1.0
1995-96	-30,006	-32,594	16,813	-3.6	-4.0	2.0
1996-97	-8,719	-7,853	39,428	-1.0	-0.9	4.6
1997-98	2,959	922	44,042	0.3	0.1	4.9
1998-99	5,779	8,521	51,824	0.6	0.9	5.5
1999-00	14,258	16,225	59,609	1.4	1.6	6.0
2000-01	19,891	11,900	55,792	1.9	1.1	5.2
2001-02	8,048	8,949	48,600	0.7	0.8	4.3
2002-03	6,621	12,709	49,979	0.6	1.1	4.2
2003-04	9,145	10,456	46,225	0.7	0.8	3.7
2004-05	1,463	10,779	44,897	0.1	0.8	3.4
2005-06	13,218	12,335	46,107	0.9	0.9	3.3
2006-07	13,752	7,358	41,303	0.9	0.5	2.8
2007-08	9,597	-731	32,594	0.6	0.0	2.1
2008-09	-5,755	-5,744	25,246	-0.3	-0.3	1.5
2009-10	-55,598	-17,617	11,797	-3.4	-1.1	0.7
2010-11	-33,372	-16,695	14,176	-2.0	-1.0	0.8
2011-12	-26,279	-21,239	9,841	-1.5	-1.2	0.6
2012-13	-18,415	-18,373	10,498	-1.0	-1.0	0.6
2013-14	-5,150	-7,605	20,615	-0.3	-0.4	1.1
2014-15	1,911	-2,618	23,977	0.1	-0.1	1.2
2015-16	-987	-232	25,211	0.0	0.0	1.3
2016-17	-17,770	-9,444	14,665	-0.9	-0.5	0.7

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.

<sup>(1)</sup> For some specific years, temporary counter-cyclical fiscal measures (e.g. most temporary measures implemented in response to the 2008-2009 global recession), as well as punctual factors such as one-time gains or expenses (e.g. related to sales tax harmonization, Alberta Flood Costs), 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 transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	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	1,961	1,710	3,671	3,041	1,004	4,045	-374	6,831
1995-96	2,176	1,572	3,747	3,115	822	3,937	-190	7,121
1996-97	2,226	1,578	3,804	3,092	819	3,911	-107	7,254
1997-98	2,110	2,019	4,129	3,131	865	3,996	133	7,301
1998-99	2,118	1,834	3,952	3,131	1,008	4,139	-187	7,851
1999-00	2,279	1,620	3,899	3,285	883	4,168	-269	8,087
2000-01	2,275	1,757	4,032	3,430	951	4,382	-350	8,437
2001-02	2,390	1,657	4,046	3,572	942	4,514	-468	8,932
2002-03	2,511	1,589	4,100	3,765	979	4,744	-644	10,616
2003-04	2,677	1,543	4,219	4,151	982	5,133	-914	11,487
2004-05	2,970	1,513	4,483	4,032	940	4,972	-489	11,888
2005-06	3,676	1,880	5,556	4,409	947	5,356	199	11,684
2006-07	3,779	1,743	5,521	4,590	777	5,367	154	11,558
2007-08	5,353	1,788	7,141	4,969	751	5,720	1,421	10,188
2008-09	6,074	2,558	8,632	5,537	745	6,282	2,350	7,968
2009-10	5,751	1,545	7,297	6,439	890	7,329	-33	8,220
2010-11	6,373	1,763	8,137	6,706	837	7,543	594	8,255
2011-12	7,217	1,594	8,812	7,048	789	7,838	974	7,837
2012-13	6,513	992	7,505	6,921	780	7,701	-195	8,348
2013-14	6,467	1,020	7,487	7,025	851	7,876	-389	9,085
2014-15	5,915	1,006	6,921	7,158	769	7,927	-1,006	10,330
2015-16	4,913	1,059	5,973	7,201	979	8,180	-2,207	12,654
2016-17 Interim	6,096	1,224	7,320	7,288	1,112	8,400	-1,080	14,251

Sources: Public Accounts of Newfoundland and Labrador (for 2016-17: 2017 Budget).

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 transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other <sup>(1)</sup>	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	956	631	1,587	1,565	107	1,671		-84	1,908
2012-13	1,002	595	1,597	1,561	116	1,677		-80	2,040
2013-14	1,040	652	1,692	1,621	116	1,738		-46	2,099
2014-15	1,058	668	1,726	1,616	130	1,747		-20	2,134
2015-16	1,114	645	1,759	1,642	130	1,772		-13	2,170
2016-17 Interim	1,058	675	1,732	1,626	124	1,750		-18	2,196

Sources: Public Accounts of Prince Edward Island (for 2016-17: 2017 Budget).

<sup>(1)</sup> Pension adjustment, Workforce Renewal Program adjustment (2004-05).

Table 20  
Nova Scotia

Year	Own-source revenues	Federal transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other <sup>(1)</sup>	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	8,894
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	9,931
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	11,254
2000-01	3,230	2,040	5,270	4,434	1,115	5,549	426	147	12,101
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	12,216
2003-04	3,525	1,831	5,356	4,601	1,040	5,641	323	38	12,325
2004-05	3,680	2,175	5,855	5,048	1,034	6,082	397	170	12,305
2005-06	4,052	2,266	6,318	5,517	988	6,505	426	239	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	12,116
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	12,992
2010-11	5,702	3,155	8,858	7,898	848	8,746	474	585	12,887
2011-12	5,570	3,049	8,619	8,392	843	9,235	356	-259	13,370
2012-13	5,735	3,145	8,880	8,700	897	9,598	414	-304	13,942
2013-14	5,544	3,273	8,817	8,980	857	9,837	344	-677	14,762
2014-15	6,133	3,254	9,387	9,026	876	9,902	371	-144	15,031
2015-16	6,244	3,302	9,546	9,090	854	9,944	385	-13	15,076
2016-17	6,459	3,354	9,813	9,263	824	10,086	422	150	14,955

Source: Public Accounts of Nova Scotia. Figures are on a non-consolidated basis.

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

Table 21  
New Brunswick

Year	Own-source revenues	Federal transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	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	5,241	580	5,820	223		223	6,943
2005-06	3,994	2,393	6,387	5,572	590	6,162	225		225	6,901
2006-07	4,222	2,531	6,752	5,917	558	6,475	277		277	6,714
2007-08	4,467	2,721	7,188	6,371	576	6,947	241		241	7,069
2008-09	4,462	2,764	7,226	6,776	601	7,378	-152		-152	7,539
2009-10	4,179	2,941	7,120	7,208	607	7,815	-696		-696	8,545
2010-11	4,610	2,930	7,540	7,516	642	8,157	-617		-617	9,623
2011-12	4,929	2,874	7,803	7,386	662	8,048	-245		-245	10,071
2012-13	4,785	3,001	7,785	7,658	660	8,318	-533		-533	11,041
2013-14	4,896	2,878	7,774	7,713	662	8,375	-600		-600	11,666
2014-15	5,429	3,010	8,439	8,123	677	8,801	-361		-361	13,118
2015-16	5,434	2,953	8,386	7,969	678	8,647	-261		-261	13,660
2016-17 Interim	5,707	3,119	8,826	8,362	695	9,057	-231		-231	13,997

Source: Public Accounts of New Brunswick (for 2016-17: 2017 Budget)

Table 22  
Quebec

Year	Own-source revenues <sup>(1)</sup>	Federal transfers <sup>(2)</sup>	Total revenues	Total		Debt charges	Total expenditures	Other <sup>(3)</sup>	Revenues			Accounting changes and other <sup>(4)</sup>	Reported balance	Net debt
				program expenditures	expenditures				Deficit (-) or surplus	dedicated to the Generations Fund	Stabilization reserve			
(millions of dollars)														
1990-91	26,073	6,972	33,045	31,583	4,437	36,020							-2,975	37,558
1991-92	27,720	6,747	34,467	34,102	4,666	38,768							-4,301	41,885
1992-93	27,561	7,764	35,325	35,599	4,756	40,355							-5,030	46,914
1993-94	28,165	7,762	35,927	35,534	5,316	40,850							-4,923	51,837
1994-95	28,815	7,494	36,309	36,248	5,882	42,130							-5,821	57,677
1995-96	30,000	8,126	38,126	36,039	6,034	42,073							-3,947	61,624
1996-97	30,522	6,704	37,226	34,583	5,855	40,438							-3,212	64,833
1997-98	37,655	6,461	44,116	38,931	7,342	46,273							-2,157	88,597
1998-99	40,345	8,292	48,637	41,324	7,187	48,511							126	88,810
1999-00	42,823	6,530	49,353	41,973	7,373	49,346							7	89,162
2000-01	44,779	8,319	53,098	44,115	7,606	51,721							1,377	88,208
2001-02	43,116	9,476	52,592	46,259	7,261	53,520							-928	92,772
2002-03	45,701	9,457	55,158	48,754	7,132	55,886							-728	95,601
2003-04	47,463	10,120	57,583	50,700	7,241	57,941							-358	97,025
2004-05	50,302	9,939	60,241	53,456	7,449	60,905							-664	99,042
2005-06	52,680	11,122	63,802	56,206	7,559	63,765							37	104,683
2006-07	57,679	11,970	69,649	58,933	8,723	67,656							1,993	124,297
2007-08	58,434	14,733	73,167	62,765	8,752	71,517							1,650	124,681
2008-09	58,189	15,081	73,270	66,397	8,131	74,528							-1,258	134,237
2009-10	61,539	17,110	78,649	73,745	7,844	81,589							-2,940	151,608
2010-11	65,414	17,493	82,907	76,362	8,935	85,297							-2,390	159,333
2011-12	69,517	16,938	86,455	78,792	9,451	88,243							-1,788	167,700
2012-13	70,526	17,517	88,043	80,719	9,839	90,558							-2,515	180,037
2013-14	74,727	18,550	93,277	84,382	10,598	94,980							-1,703	183,252
2014-15	77,444	18,539	95,983	85,577	10,270	95,847							136	185,687
2015-16	81,245	18,901	100,146	86,493	10,009	96,502							3,644	185,025
2016-17 Interim	81,968	20,498	102,466	90,387	9,687	100,074							2,292	185,214

Sources: Public Accounts of Quebec (components of revenues and expenditures restated from *Additional Information 2017-2018* document); for 2016-17: 2017 Budget.

<sup>(1)</sup> Includes extraordinary losses of the Société générale de financement du Québec of \$91 million, \$339 million, and \$358 million in 2001-02, 2002-03, and 2003-04, respectively, as well as Hydro-Québec's extraordinary loss of \$1.876 billion stemming from the closure of the Gentilly-2 nuclear power plant in 2012-13.

<sup>(2)</sup> Federal transfers are presented on a cash basis until 2004-05 and on an accrual basis thereafter.

<sup>(3)</sup> Includes Contingency Reserve.

<sup>(4)</sup> Includes impact of accounting changes in 2009-10 and 2014-15 and the impact of activities abandoned following the decision to close the Gentilly-2 nuclear power plant in 2012-13.

Due to a break in the series following the implementation of the accounting reform, data from 1997-98 onward, 2006-07 onward, and 2009-10 onward are not directly comparable with earlier years. The government has prepared consolidated financial statements since 1997-98. From 2006-07 to 2008-09, the net results of the health and social services and education networks were established using the modified equity method.

As of 2009-10, the revenue and expenditure of the networks are consolidated line by line, like those of non-budget-funded bodies and special funds.

Table 23  
Ontario

Year	Own-source revenues	Federal transfers	Total revenues	Total		Debt charges	Total expenditures	Deficit (-) or surplus	Net debt
				program expenditures	expenditures				
(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	55,485	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
2013-14	93,634	22,277	115,911	115,792	10,572	126,364		-10,453	267,190
2014-15	96,931	21,615	118,546	118,225	10,635	128,861		-10,315	284,576
2015-16	113,007	23,141	136,148	128,074	11,589	139,663		-3,515	295,372
2016-17	116,190	24,544	140,734	130,016	11,709	141,725		-991	301,648

Sources: 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.

Amounts for 2015-16 and 2016-17 are not directly comparable with earlier years as they have been restated to reflect a presentation change for hospitals, school boards and colleges. Third-party revenue for these organizations, previously netted against sector expenses, is now classified as revenue.

Table 24  
Manitoba

Year	Own-source revenues	Federal transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Deficit (-) or surplus	Transfer		Reported balance	Net debt
								Fiscal Stabilization Fund	Debt Retirement Fund		
(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	6,984	3,156	10,140	8,813	765	9,578	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	8,745	3,866	12,611	11,332	830	12,162	449			449	11,413
2009-10	8,578	3,924	12,502	11,931	756	12,687	-185			-185	11,643
2010-11	9,022	4,047	13,069	12,477	773	13,250	-181			-181	12,490
2011-12	9,356	4,332	13,688	13,874	815	14,689	-1,001			-1,001	14,478
2012-13	9,661	3,953	13,614	13,335	839	14,174	-560			-560	15,821
2013-14	10,396	3,818	14,214	13,915	821	14,736	-522			-522	17,272
2014-15	11,154	3,809	14,963	14,552	841	15,393	-430			-430	19,501
2015-16	11,234	3,820	15,054	15,045	855	15,900	-846			-846	21,433
2016-17 Interim	11,526	4,117	15,643	15,577	938	16,515	-872			-872	23,111

Sources: Public Accounts of Manitoba (for 2016-17: 2017 Budget).

<sup>(1)</sup> 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 transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Deficit (-) or surplus	Net debt
1990-91	3,522	1,547	5,069	4,912	862	5,774	-705	4,605
1991-92	3,300	1,302	4,603	5,187	949	6,135	-1,533	6,548
1992-93	3,814	1,139	4,954	4,663	1,084	5,747	-793	10,268
1993-94	4,111	1,488	5,600	4,567	1,286	5,852	-253	10,674
1994-95	4,625	1,512	6,136	4,614	1,339	5,952	184	10,490
1995-96	5,346	1,046	6,392	4,515	1,304	5,819	573	9,896
1996-97	5,370	853	6,223	4,442	1,224	5,666	557	9,339
1997-98	5,471	675	6,147	4,604	1,175	5,779	368	8,972
1998-99	5,259	1,087	6,346	5,107	1,111	6,218	128	8,843
1999-00	5,650	1,554	7,204	5,760	1,026	6,785	418	8,425
2000-01	6,062	1,029	7,091	5,682	947	6,630	461	8,225
2001-02	5,423	1,518	6,940	6,533	891	7,423	-483	8,708
2002-03	6,062	1,414	7,476	7,235	894	8,129	-654	9,284
2003-04	6,395	1,290	7,685	6,857	928	7,785	-100	9,318
2004-05	7,225	1,995	9,220	7,473	903	8,376	844	8,487
2005-06	8,007	1,459	9,466	7,946	841	8,787	679	7,761
2006-07	8,312	1,552	9,864	8,474	817	9,290	574	7,318
2007-08	9,926	1,807	11,734	9,040	821	9,860	1,873	5,873
2008-09	12,308	1,966	14,274	10,502	804	11,306	2,968	3,524
2009-10	10,073	2,003	12,076	11,712	774	12,486	-409	3,560
2010-11	11,193	2,105	13,298	12,602	709	13,311	-13	3,783
2011-12	11,392	2,215	13,606	13,029	682	13,711	-105	4,543
2012-13	12,008	2,315	14,323	13,642	643	14,285	37	5,109
2013-14	12,396	2,022	14,418	13,249	580	13,829	589	4,615
2014-15	11,859	2,200	14,059	13,472	525	13,997	62	5,552
2015-16	11,478	2,155	13,634	14,650	504	15,153	-1,520	7,899
2016-17	10,671	2,955	13,626	14,301	544	14,844	-1,218	10,192

Source: Public Accounts of Saskatchewan.



Table 26

**Alberta**

Year	Own-source revenues	Federal transfers <sup>(1)</sup>	Total revenues	Total program expense	Debt charges	Total Expense	Deficit (-) or surplus	Net financial debt / assets (-)
(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	15,419	1,654	17,073	-1,667	13,379
1994-95	14,235	1,929	16,164	13,766	1,746	15,512	652	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	12,330	1,462	13,792	2,860	8,709
1997-98	16,571	1,183	17,754	13,682	1,322	15,004	2,750	5,979
1998-99	15,484	1,335	16,819	14,269	1,379	15,648	1,171	4,876
1999-00	18,463	1,640	20,103	16,271	956	17,227	2,876	2,074
2000-01	23,714	1,813	25,527	17,990	980	18,970	6,557	-4,300
2001-02	19,662	2,264	21,926	20,100	774	20,874	1,052	-5,043
2002-03	20,588	2,074	22,662	20,209	476	20,685	1,977	-6,769
2003-04	22,961	2,926	25,887	21,612	271	21,883	4,004	-10,548
2004-05	26,348	3,219	29,567	24,027	302	24,329	5,238	-17,957
2005-06	32,495	3,392	35,887	26,943	248	27,191	8,696	-26,022
2006-07	35,480	3,077	38,557	29,450	215	29,665	8,892	-34,133
2007-08	35,277	3,048	38,325	35,664	214	35,878	2,447	-35,046
2008-09	34,747	4,578	39,325	40,048	208	40,256	-931	-31,701
2009-10	34,170	5,342	39,512	39,774	214	39,988	-476	-27,317
2010-11	33,524	5,452	38,976	40,766	472	41,238	-2,262	-21,653
2011-12	38,203	5,192	43,395	43,000	509	43,509	-114	-18,991
2012-13	37,502	5,042	42,544	45,113	530	45,643	-3,099	-14,455
2013-14	42,375	7,059	49,434	49,135	601	49,736	-302	-13,032
2014-15	43,499	5,982	49,481	47,644	722	48,366	1,115	-13,054
2015-16	35,477	7,142	42,619	48,285	776	49,061	-6,442	-3,919
2016-17	34,425	7,979	42,404	52,170	1,018	53,188	-10,784	8,901

Sources:

- 1990-91 to 2003-04: 2009-10 *Government of Alberta Annual Report*, Executive Summary, Historical Fiscal Summary table, with program expense adjusted to include annual pension provision expense (i.e. annual change in unfunded pension liabilities) beginning in 1993-94;

- 2004-05 to 2007-08: 2005-06 to 2008-09 *Government of Alberta annual reports*, Consolidated Financial Statements (i.e. Public Accounts of Alberta);

- 2008-09 to 2016-17: 2016-17 *Government of Alberta Annual Report*, Executive Summary, Historical Fiscal Summary table.

Data are not fully comparable due mainly to various changes to accounting standards. Major breaks in the series include:

- 1990-91 to 1992-93: expense excludes change in unfunded pension liabilities; net financial debt / (assets) does include unfunded pension liabilities;

- 1993-94 to 2003-04: SUCH sector (school boards, universities and colleges, health entities) own-source revenue and expense, and assets and liabilities not included in numbers (grants to these entities are included in expense);

- 2004-05 to 2007-08: SUCH sector included on "net equity" basis (net revenue included in revenue; net assets included in assets);

- 2008-09 to 2016-17: SUCH sector included on "line-by-line" basis (revenue, expense, assets and liabilities reported in revenue, expense, assets and liabilities).

<sup>(1)</sup> Federal transfers include: \$1,582 million in accrued revenue for 2013 Alberta flood assistance in 2013-14; less \$423 million in 2014-15, \$80 million in 2015-16 and \$29 million in 2016-17, following revisions to original estimates of disaster recovery costs and associated federal revenue accrued in 2013-14; a \$251 million Fiscal Stabilization Program payment in 2015-16; and accrued revenue of \$495 million in wildfire assistance in 2016-17.

Table 27

**British Columbia**

Year	Own-source revenues	Federal transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other <sup>(1)</sup>	Deficit (-) or surplus	Net debt
(millions of dollars)									
1990-91	12,247	2,096	14,343	14,532	478	15,010	0	-667	6,312
1991-92	12,564	2,198	14,762	16,511	590	17,101	0	-2,339	8,843
1992-93	13,967	2,416	16,382	17,122	736	17,858	0	-1,476	10,529
1993-94	15,665	2,269	17,934	17,989	844	18,833	0	-899	11,507
1994-95	17,264	2,463	19,726	19,023	931	19,954	0	-228	11,954
1995-96	17,343	2,394	19,737	19,167	887	20,054	0	-317	12,162
1996-97	17,755	1,955	19,710	19,596	867	20,463	0	-753	12,338
1997-98	18,131	1,837	19,968	19,301	834	20,135	0	-167	12,515
1998-99	22,823	2,549	25,372	23,281	3,052	26,333	0	-961	21,914
1999-00	23,620	3,180	26,800	23,884	2,932	26,816	0	-16	23,172
2000-01	26,393	3,296	29,689	25,459	2,986	28,445	-52	1,192	23,945
2001-02	25,084	3,320	28,404	27,808	2,770	30,578	1,117	-1,057	25,627
2002-03	24,097	3,823	27,920	27,846	2,553	30,399	-169	-2,648	28,560
2003-04	25,704	3,621	29,325	28,108	2,446	30,554	-123	-1,352	29,787
2004-05	28,333	5,232	33,565	28,575	2,305	30,880	0	2,685	28,367
2005-06	30,303	5,835	36,138	30,968	2,198	32,456	-710	2,972	27,098
2006-07	32,288	6,397	38,685	32,433	2,270	34,439	-264	3,982	24,517
2007-08	34,081	5,942	40,023	35,040	2,237	36,833	-444	2,746	23,917
2008-09	32,725	5,995	38,720	36,489	2,158	38,665	18	73	26,273
2009-10	31,051	6,927	37,978	37,593	2,197	39,790	0	-1,812	29,491
2010-11	32,671	8,009	40,680	38,674	2,252	40,926	0	-246	32,083
2011-12	34,081	7,724	41,805	39,664	2,383	42,047	-1,599	-1,841	35,693
2012-13	35,010	7,047	42,057	40,814	2,390	43,204	0	-1,147	37,966
2013-14	36,203	7,514	43,717	40,919	2,482	43,401	0	316	38,731
2014-15	38,824	7,279	46,103	41,941	2,498	44,439	0	1,664	38,609
2015-16	39,955	7,647	47,602	44,005	2,786	46,791	0	811	39,597
2016-17	43,292	8,167	51,459	46,135	2,587	48,722	0	2,737	37,795

Sources: Public Accounts of British Columbia and *Financial and Economic Review* documents.

<sup>(1)</sup> Includes the impacts of the joint trusteeship of pension plans, restructuring exit expenses, negotiating framework incentive payments, climate action dividends, and \$1,599 million for Harmonized Sales Tax transition funding repayment in 2011-12. These items are included in total expenditures in B.C. fiscal reporting.

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

Table 28

**Yukon**

Year	Own-	Federal transfers	Total revenues <sup>(1)</sup>	Total			Total Other <sup>(2)</sup>	Deficit (-) or surplus	Net debt
	source revenues			program expenditures	Debt charges	Total expenditures			
(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	-99	
2001-02	129	374	503	524	0	525	1	-21	
2002-03	148	402	550	555	0	556	1	-5	
2003-04	140	456	597	585	0	586	1	12	
2004-05	154	506	659	654	0	655	1	5	
2005-06	158	584	742	668	0	668	1	75	
2006-07	175	610	784	727	0	727	1	57	
2007-08	181	597	778	769	0	769	1	10	
2008-09	213	613	826	826	0	826	1	1	
2009-10	218	656	874	901	0	901	1	-26	
2010-11	257	690	947	955	0	955	1	-7	
2011-12	300	744	1,044	984	0	984	1	61	
2012-13	329	809	1,138	1,037	0	1,037	4	104	
2013-14	327	859	1,186	1,134	0	1,134	6	58	
2014-15	312	896	1,208	1,139	0	1,139	0	68	
2015-16	287	926	1,213	1,199	0	1,199	0	14	
2016-17 Interim	302	946	1,248	1,256	0	1,256	0	-8	

Sources: Public Accounts of Yukon (for 2016-17: 2017 Budget). Figures are on a non-consolidated basis.

Due to a break in the series following an accounting change, data from 2011-12 onward are not directly comparable with earlier years.

<sup>(1)</sup> Reflects 2009-10 estimates changes from 2007-08 forward. Own-source revenues and federal cash transfers may not sum to total revenues.

<sup>(2)</sup> 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-	Federal transfers	Total revenues	Total			Total Deficit (-) or surplus	Net debt
	source revenues			program expenditures	Debt charges	Total expenditures		
(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	430	1,216	1,645	1,478	4	1,482	163	491
2013-14	379	1,253	1,632	1,530	8	1,538	94	512
2014-15	407	1,420	1,827	1,723	9	1,731	95	573
2015-16	406	1,427	1,833	1,714	9	1,724	110	666
2016-17 Interim	439	1,407	1,846	1,709	11	1,720	126	n.a.

Sources: Public Accounts of the Northwest Territories (for 2016-17: 2017 Budget).

Figures are on a non-consolidated basis.

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 transfers	Total revenues	Total program expenditures	Debt charges	Total expenditures	Other <sup>(1)</sup>	Deficit (-) or surplus	Net debt
(millions of dollars)									
1999-00	64	677	742	670	0	670		72	-33
2000-01	94	704	798	736	0	736		62	-7
2001-02	84	695	778	776	0	776		2	25
2002-03	100	759	859	847	0	847		12	43
2003-04	95	803	898	891	0	891		7	100
2004-05	88	881	969	914	0	914		55	94
2005-06	100	978	1,078	969	0	969		109	12
2006-07	94	1,176	1,270	1,124	0	1,124		146	-88
2007-08	134	1,042	1,177	1,155	0	1,155		21	-75
2008-09	145	1,115	1,260	1,283	0	1,283		-23	-17
2009-10	146	1,201	1,346	1,283	0	1,283		63	-2
2010-11	166	1,278	1,444	1,425	0	1,425		19	37
2011-12	155	1,359	1,513	1,458	0	1,458		55	-22
2012-13	157	1,463	1,620	1,498	0	1,498		122	-215
2013-14	180	1,574	1,754	1,605	0	1,605		149	-276
2014-15	179	1,616	1,795	1,686	0	1,686		109	-295
2015-16	204	1,658	1,862	1,763	0	1,763		99	-320
2016-17 Interim	202	1,683	1,885	1,871	0	1,871	-10	4	-248

Sources: Public Accounts of Nunavut (for 2016-17: 2017 Budget). Figures are on a non-consolidated basis.

2016-17 includes estimate of third-party funding - revenues and expenditures may not sum to the budgetary balance.

<sup>(1)</sup> Includes supplementary requirements and projected appropriation lapses.

Table 31

**All provinces and territories (millions of dollars)**

Year	Own-	Federal	Total	Total		Total	Other	Deficit (-) or surplus	Net debt <sup>(1)</sup>
	source revenues			transfers	revenues				
(millions of dollars)									
1990-91	100,795	26,357	127,152	124,472	13,073	137,545	0	-10,393	108,994
1991-92	99,992	26,468	126,461	135,657	13,968	149,625	0	-23,165	132,933
1992-93	101,458	29,460	130,919	140,261	15,758	156,019	0	-25,100	164,873
1993-94	116,487	28,417	144,904	146,525	18,879	165,404	0	-20,500	195,936
1994-95	122,722	29,740	152,461	147,685	21,006	168,691	7	-16,222	212,662
1995-96	128,788	29,857	158,644	148,757	21,414	170,171	4	-11,523	226,826
1996-97	134,277	24,749	159,025	145,319	20,872	166,191	-118	-7,283	233,600
1997-98	146,518	24,398	170,917	151,691	22,334	174,025	-194	-3,303	262,398
1998-99	154,951	27,048	181,998	159,491	24,989	184,480	291	-2,191	274,114
1999-00	169,225	28,213	197,438	167,927	26,438	194,365	-266	2,807	294,639
2000-01	181,484	30,358	211,842	173,733	26,716	200,448	375	11,769	286,779
2001-02	173,133	34,068	207,201	184,506	25,307	209,813	1,489	-1,123	292,887
2002-03	178,087	35,229	213,316	192,264	23,860	216,124	143	-2,665	300,473
2003-04	183,575	38,419	221,995	203,256	23,999	227,255	149	-5,111	307,741
2004-05	202,956	44,076	247,032	216,641	23,751	240,392	384	7,024	302,610
2005-06	221,525	47,586	269,111	232,217	23,360	254,867	-283	13,960	309,368
2006-07	239,030	50,335	289,365	246,604	24,034	270,374	134	19,124	318,369
2007-08	250,558	56,373	306,931	271,055	24,173	294,784	-70	12,077	317,161
2008-09	244,891	59,565	304,456	284,821	23,019	307,858	425	-2,977	342,552
2009-10	239,538	65,133	304,671	308,303	22,930	331,232	399	-26,163	394,082
2010-11	254,262	71,630	325,892	319,912	25,070	344,982	475	-18,616	433,533
2011-12	270,446	69,056	339,502	329,240	26,334	355,574	-1,242	-17,314	472,697
2012-13	275,365	68,755	344,121	334,724	27,040	361,764	418	-17,226	512,061
2013-14	288,564	72,749	361,313	347,001	28,148	375,149	350	-13,486	535,682
2014-15	299,145	71,294	370,439	351,883	27,952	379,836	371	-9,027	561,538
2015-16	310,998	74,777	385,775	367,130	29,169	396,298	385	-10,139	589,160
2016-17 Interim	318,335	80,668	399,003	379,961	29,248	409,210	313	-9,894	611,920

Sources: Provincial/territorial Public Accounts and 2017 Budget documents.

<sup>(1)</sup> Excludes Northwest Territories in 2016-17.

Table 32

**All provinces and territories (per cent of GDP)**

Year	Own-	Federal	Total	Total		Total	Other	Deficit (-) or surplus	Net debt <sup>(1)</sup>
	source revenues			transfers	revenues				
(per cent of GDP)									
1990-91	14.5	3.8	18.3	18.0	1.9	19.8	0.0	-1.5	15.7
1991-92	14.3	3.8	18.1	19.4	2.0	21.4	0.0	-3.3	19.0
1992-93	14.2	4.1	18.3	19.6	2.2	21.8	0.0	-3.5	23.0
1993-94	15.6	3.8	19.5	19.7	2.5	22.2	0.0	-2.8	26.3
1994-95	15.5	3.8	19.3	18.7	2.7	21.4	0.0	-2.1	26.9
1995-96	15.5	3.6	19.1	17.9	2.6	20.5	0.0	-1.4	27.4
1996-97	15.7	2.9	18.6	17.0	2.4	19.4	0.0	-0.8	27.3
1997-98	16.2	2.7	18.9	16.8	2.5	19.3	0.0	-0.4	29.0
1998-99	16.5	2.9	19.4	17.0	2.7	19.7	0.0	-0.2	29.2
1999-00	16.8	2.8	19.7	16.7	2.6	19.4	0.0	0.3	29.3
2000-01	16.5	2.8	19.2	15.8	2.4	18.2	0.0	1.1	26.0
2001-02	15.2	3.0	18.2	16.2	2.2	18.4	0.1	-0.1	25.7
2002-03	15.0	3.0	17.9	16.2	2.0	18.2	0.0	-0.2	25.3
2003-04	14.7	3.1	17.8	16.3	1.9	18.2	0.0	-0.4	24.6
2004-05	15.2	3.3	18.6	16.3	1.8	18.1	0.0	0.5	22.7
2005-06	15.6	3.4	19.0	16.4	1.6	18.0	0.0	1.0	21.8
2006-07	16.0	3.4	19.4	16.5	1.6	18.1	0.0	1.3	21.3
2007-08	15.9	3.6	19.5	17.2	1.5	18.7	0.0	0.8	20.2
2008-09	14.8	3.6	18.4	17.2	1.4	18.6	0.0	-0.2	20.7
2009-10	15.3	4.2	19.4	19.7	1.5	21.1	0.0	-1.7	25.1
2010-11	15.3	4.3	19.6	19.2	1.5	20.8	0.0	-1.1	26.1
2011-12	15.3	3.9	19.2	18.6	1.5	20.1	-0.1	-1.0	26.7
2012-13	15.1	3.8	18.9	18.4	1.5	19.8	0.0	-0.9	28.1
2013-14	15.2	3.8	19.0	18.3	1.5	19.8	0.0	-0.7	28.2
2014-15	15.1	3.6	18.7	17.7	1.4	19.2	0.0	-0.5	28.3
2015-16	15.7	3.8	19.4	18.5	1.5	20.0	0.0	-0.5	29.7
2016-17 Interim	15.7	4.0	19.7	18.7	1.4	20.2	0.0	-0.5	30.2

Sources: Provincial/territorial Public Accounts and 2017 Budget documents. GDP figures from Statistics Canada, CANSIM Table 380-0064.

<sup>(1)</sup> Excludes Northwest Territories in 2016-17.

# **National Accounts**



Table 33

**General government revenue**

## Government Finance Statistics (GFS)

Year	Taxes on income, 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 <sup>(1)</sup>
(millions of dollars)										
1991	113,858	5,676	30,439	61,863	3,742	10	31,071	691	55,652	303,002
1992	114,722	5,561	32,830	63,253	4,125	9	35,011	726	55,628	311,865
1993	115,666	5,696	34,079	65,689	3,368	13	36,545	727	56,753	318,536
1994	123,012	5,933	35,094	67,101	3,758	13	38,938	780	59,384	334,013
1995	132,034	6,379	35,608	70,002	3,037	16	40,489	687	63,753	352,005
1996	144,498	6,655	36,612	72,020	2,649	65	39,980	686	65,624	368,789
1997	157,928	6,702	38,374	76,728	2,715	74	42,029	700	69,981	395,231
1998	164,546	7,061	38,588	80,383	2,681	59	43,465	519	72,814	410,116
1999	179,089	7,293	41,180	84,885	2,289	50	45,721	519	77,225	438,251
2000	197,986	7,908	41,287	89,861	2,441	51	49,748	531	88,511	478,324
2001	188,886	7,839	42,067	93,308	2,971	53	53,178	560	88,190	477,052
2002	181,351	8,104	43,007	100,593	3,181	67	57,303	585	85,781	479,972
2003	187,680	8,558	44,663	105,737	2,981	71	60,404	612	93,671	504,377
2004	205,132	8,876	47,400	110,071	2,922	95	62,122	734	96,370	533,722
2005	222,124	9,230	50,308	113,845	3,314	100	65,374	789	105,389	570,473
2006	241,335	9,606	52,330	115,929	3,517	104	68,122	858	115,008	606,809
2007	257,144	10,158	56,463	117,294	3,794	83	72,535	883	118,937	637,291
2008	259,614	10,390	58,205	114,049	3,966	88	74,008	1,017	125,260	646,597
2009	243,663	10,442	60,033	115,651	3,681	99	75,390	1,003	112,337	622,299
2010	242,789	10,760	62,341	122,882	3,436	90	75,712	1,018	120,526	639,554
2011	261,264	11,560	63,762	128,590	3,839	92	79,419	1,055	130,346	679,927
2012	272,407	11,903	66,135	132,444	4,002	107	84,763	1,031	129,915	702,707
2013	283,600	12,482	68,812	136,100	4,181	111	89,225	1,030	137,208	732,749
2014	300,995	12,758	71,213	140,577	4,503	99	92,190	1,030	142,448	765,813
2015	307,437	13,036	73,569	145,637	5,160	114	94,946	1,063	137,292	778,254
2016	311,350	13,466	77,041	150,157	5,440	118	96,581	1,096	135,523	790,772

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

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

Table 34

**General government expense**

## Government Finance Statistics

Year	Compensation of employees	Use of goods and services	Consumption of fixed capital	Subsidies	Grants, expense	Social benefits	Other expense	Interest	Total expense <sup>(1)</sup>
(millions of dollars)									
1991	103,544	61,999	20,014	11,908	3,477	76,362	11,856	65,139	354,299
1992	108,985	63,250	21,022	12,108	3,506	84,615	12,305	65,867	371,658
1993	110,805	64,446	21,281	10,814	3,294	89,629	12,134	67,539	379,942
1994	110,800	65,556	22,465	9,981	3,229	89,849	11,410	70,277	383,567
1995	110,987	66,411	23,186	8,731	3,098	89,347	12,138	78,254	392,152
1996	109,110	67,047	23,847	9,568	3,007	88,983	13,708	77,112	392,382
1997	108,879	69,207	25,076	9,471	2,925	88,537	13,816	74,862	392,773
1998	110,526	75,323	25,481	9,774	2,637	89,868	16,827	76,392	406,828
1999	114,763	79,768	26,449	9,634	2,837	91,134	19,818	75,947	420,350
2000	122,902	86,772	28,230	10,501	2,748	94,753	21,039	77,481	444,426
2001	127,870	93,136	29,610	14,864	3,003	101,742	20,955	74,177	465,357
2002	135,612	98,147	31,048	13,274	3,154	104,919	20,966	68,065	475,185
2003	144,383	103,111	32,029	17,801	3,539	108,692	21,498	66,450	497,503
2004	149,545	108,475	33,725	16,972	3,764	113,139	22,628	64,824	513,072
2005	156,207	114,639	35,691	17,604	4,674	117,064	25,207	63,583	534,669
2006	166,192	121,597	38,629	16,808	4,406	124,157	28,871	63,675	564,335
2007	176,417	128,445	41,904	15,404	4,596	134,831	26,281	62,633	590,511
2008	187,950	137,407	46,558	15,281	4,858	142,036	31,578	61,887	627,555
2009	199,583	143,672	49,195	16,101	4,571	155,100	32,478	58,759	659,459
2010	206,046	149,373	51,738	18,560	5,207	159,833	36,569	60,965	688,291
2011	215,709	155,632	55,825	20,132	5,011	164,328	35,647	64,264	716,548
2012	221,594	158,278	58,967	19,277	5,010	169,278	33,598	63,576	729,578
2013	230,434	158,985	61,494	17,829	5,012	175,774	34,179	64,064	747,771
2014	236,324	164,473	63,955	17,448	4,527	179,787	33,719	62,964	763,197
2015	242,849	169,042	65,894	18,142	4,912	192,903	35,171	62,291	791,204
2016	250,671	173,832	67,294	17,312	5,138	202,747	37,902	61,049	815,945

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

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



Table 35

**General government saving and capital and financial account**

Government Finance Statistics

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing <sup>(1)</sup>
(millions of dollars)			
1991	-51,297	6,676	-57,973
1992	-59,793	5,571	-65,364
1993	-61,406	4,613	-66,019
1994	-49,554	4,597	-54,151
1995	-40,147	4,819	-44,966
1996	-23,593	1,968	-25,561
1997	2,458	1,407	1,051
1998	3,288	1,427	1,861
1999	17,901	695	17,206
2000	33,898	4,170	29,728
2001	11,695	5,075	6,620
2002	4,787	6,994	-2,207
2003	6,874	7,855	-981
2004	20,650	9,662	10,988
2005	35,804	12,936	22,868
2006	42,474	14,264	28,210
2007	46,780	17,189	29,591
2008	19,042	14,969	4,073
2009	-37,160	22,826	-59,986
2010	-48,737	29,175	-77,912
2011	-36,621	21,023	-57,644
2012	-26,871	18,226	-45,097
2013	-15,022	12,381	-27,403
2014	2,616	2,183	433
2015	-12,950	8,267	-21,217
2016	-25,173	11,632	-36,805

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

<sup>(1)</sup> Includes Canada Pension Plan and Québec Pension Plan.

Table 36

**Federal government revenue****Government Finance Statistics**

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	70,620	0	0	26,677	3,742	0	15,064	461	10,765	127,329
1992	71,767	0	0	26,908	4,125	0	17,922	523	10,281	131,526
1993	70,883	0	0	27,737	3,368	0	18,619	539	9,135	130,281
1994	72,774	0	0	27,008	3,758	0	19,940	555	9,363	133,398
1995	79,088	0	0	28,373	3,037	0	19,497	757	11,411	142,163
1996	86,962	0	0	29,721	2,649	0	18,824	667	11,600	150,423
1997	97,176	0	0	32,223	2,715	0	20,212	662	14,178	167,166
1998	102,531	0	0	32,750	2,681	0	19,005	712	14,475	172,154
1999	111,940	0	0	33,934	2,289	0	18,659	785	15,192	182,799
2000	126,021	0	0	35,874	2,441	0	18,751	739	17,981	201,807
2001	122,455	0	0	36,886	2,971	0	18,344	796	17,398	198,850
2002	116,384	0	0	40,122	3,181	0	18,213	906	15,941	194,747
2003	120,839	0	0	42,169	2,981	0	17,833	789	16,207	200,818
2004	131,626	0	0	43,701	2,922	0	17,172	997	13,287	209,705
2005	140,467	0	0	45,281	3,314	0	17,830	1,049	13,444	221,385
2006	151,477	0	0	44,772	3,517	0	16,949	837	14,851	232,403
2007	162,310	0	0	44,268	3,794	0	17,488	1,061	17,183	246,104
2008	161,614	0	0	39,730	3,966	0	17,140	962	17,564	240,976
2009	148,853	0	0	40,809	3,681	0	17,039	977	14,942	226,301
2010	148,935	0	0	43,103	3,436	0	17,731	734	15,841	229,780
2011	162,023	0	0	43,547	3,839	0	18,485	842	16,967	245,703
2012	165,331	0	0	43,800	4,002	0	19,851	2,524	16,872	252,380
2013	171,886	0	0	45,041	4,181	0	22,075	981	17,503	261,667
2014	183,169	0	0	46,683	4,503	0	22,748	918	15,973	273,994
2015	186,392	0	0	47,000	5,160	0	23,501	928	16,037	279,018
2016	184,984	0	0	48,236	5,440	0	23,675	923	14,106	277,364

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

Table 37

**Federal government expense**

## Government Finance Statistics

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	18,592	12,277	4,984	5,840	35,133	41,940	2,813	41,311	162,890
1992	18,967	12,365	5,337	4,602	37,579	45,523	2,236	39,796	166,405
1993	18,647	13,736	5,452	3,921	38,509	47,062	2,393	39,489	169,209
1994	18,607	13,962	5,786	3,817	37,809	45,638	2,119	40,425	168,163
1995	18,675	13,394	5,855	3,441	40,131	44,042	1,876	46,579	173,993
1996	17,738	13,319	5,905	4,408	36,024	43,942	3,146	45,667	170,149
1997	17,184	12,454	6,099	4,283	32,365	43,427	2,150	43,735	161,697
1998	17,444	13,377	6,017	3,864	33,556	43,822	3,313	44,250	165,643
1999	18,400	13,943	6,049	3,447	39,586	44,824	4,099	44,028	174,376
2000	21,526	14,918	6,330	3,341	39,521	46,268	4,375	45,626	181,905
2001	20,979	16,292	6,505	3,315	42,412	50,780	4,654	42,172	187,109
2002	23,208	17,223	6,434	3,147	41,305	52,777	4,778	37,108	185,980
2003	24,595	17,570	6,166	4,516	48,722	54,655	4,864	35,527	196,615
2004	25,156	18,185	6,254	5,388	48,674	56,366	5,355	33,808	199,186
2005	27,102	18,418	6,370	5,246	67,328	57,647	5,906	32,467	220,484
2006	28,404	19,708	6,661	4,606	61,998	61,012	5,256	32,529	220,174
2007	29,772	19,320	7,014	3,873	67,087	66,040	6,140	31,932	231,178
2008	31,984	20,247	7,617	2,751	75,299	68,380	7,493	30,645	244,416
2009	35,037	19,666	8,142	3,143	77,513	75,777	8,033	27,703	255,014
2010	35,643	21,779	8,272	3,894	91,956	77,159	8,124	28,272	275,099
2011	37,416	22,834	8,609	4,268	84,044	77,914	7,706	28,856	271,647
2012	36,899	21,963	8,875	3,079	85,245	80,631	7,484	27,307	271,483
2013	38,958	20,171	9,064	2,842	85,769	82,877	6,562	27,259	273,502
2014	37,881	20,407	9,083	2,768	87,068	84,952	6,308	25,191	273,658
2015	37,418	20,751	9,347	2,851	89,568	93,567	6,391	23,799	283,692
2016	37,951	21,914	9,290	2,829	93,959	100,630	6,793	22,263	295,629

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

Table 38

**Federal government saving and capital and financial account**

## Government Finance Statistics

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing
	(millions of dollars)		
1991	-35,561	1,074	-36,635
1992	-34,879	1,155	-36,034
1993	-38,928	1,270	-40,198
1994	-34,765	778	-35,543
1995	-31,830	234	-32,064
1996	-19,726	-1,510	-18,216
1997	5,469	-844	6,313
1998	6,511	-966	7,477
1999	8,423	-517	8,940
2000	19,902	-425	20,327
2001	11,741	-1,397	13,138
2002	8,767	-449	9,216
2003	4,203	-192	4,395
2004	10,519	96	10,423
2005	901	518	383
2006	12,229	419	11,810
2007	14,926	203	14,723
2008	-3,440	-3,017	-423
2009	-28,713	876	-29,589
2010	-45,319	1,281	-46,600
2011	-25,944	599	-26,543
2012	-19,103	1,056	-20,159
2013	-11,835	-166	-11,669
2014	336	-7,858	8,194
2015	-4,674	-4,061	-613
2016	-18,265	-1,299	-16,966

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

Table 39

**Provincial and territorial government revenue**

## Government Finance Statistics

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	4,250	34,803	0	0	5,160	29,830	29,366	152,323
1992	42,955	5,561	4,674	35,945	0	0	5,464	31,962	29,806	156,367
1993	44,783	5,696	4,963	37,576	0	0	5,718	32,866	31,642	163,244
1994	50,238	5,933	5,912	39,681	0	0	6,067	31,908	33,749	173,488
1995	52,946	6,379	6,269	41,223	0	0	6,536	33,853	35,383	182,589
1996	57,536	6,655	6,633	41,869	0	0	6,395	29,686	37,514	186,288
1997	60,752	6,702	7,284	44,017	0	0	6,217	26,108	38,996	190,076
1998	62,015	7,061	7,585	47,113	0	0	6,180	26,942	40,541	197,437
1999	67,149	7,293	8,933	50,353	0	0	6,062	33,187	43,355	216,332
2000	71,965	7,908	8,828	53,373	0	0	6,076	32,962	51,179	232,291
2001	66,431	7,839	8,628	55,750	0	0	6,213	35,495	51,629	231,985
2002	64,967	8,104	8,617	59,723	0	0	6,563	33,925	50,229	232,128
2003	66,841	8,558	8,705	62,799	0	0	7,363	40,834	57,286	252,386
2004	73,506	8,876	9,493	65,517	0	0	8,145	40,373	61,418	267,328
2005	81,657	9,230	10,103	67,639	0	0	8,710	57,448	68,915	303,702
2006	89,858	9,606	10,285	70,176	0	0	10,186	52,102	74,865	317,078
2007	94,834	10,158	10,374	71,671	0	0	10,317	56,593	74,962	328,909
2008	98,000	10,390	9,306	72,901	0	0	10,667	63,492	79,479	344,235
2009	94,810	10,442	9,005	73,403	0	0	10,723	66,741	69,317	334,441
2010	93,854	10,760	8,682	78,149	0	0	10,743	79,868	74,789	356,845
2011	99,241	11,560	8,574	83,336	0	0	11,691	71,674	80,953	367,029
2012	107,076	11,903	8,347	86,801	0	0	12,374	73,425	79,343	379,269
2013	111,714	12,482	8,717	89,137	0	0	12,402	74,399	84,964	393,815
2014	117,826	12,758	8,911	91,899	0	0	12,562	76,234	90,529	410,719
2015	121,045	13,036	9,800	96,635	0	0	12,662	78,416	82,636	414,230
2016	126,366	13,466	11,571	99,832	0	0	12,921	82,335	82,608	429,099

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

Table 40

**Provincial and territorial government expense**

Government Finance Statistics

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	46,824	36,959	9,137	5,031	28,011	16,368	8,569	19,673	170,572
1992	48,879	38,087	9,578	6,215	30,743	18,270	9,549	21,701	183,022
1993	50,098	37,373	9,511	5,566	30,762	19,635	9,213	23,451	185,609
1994	49,792	37,884	9,975	4,941	31,407	19,852	8,709	25,337	187,897
1995	49,746	38,736	10,196	4,065	32,411	20,270	9,555	27,063	192,042
1996	48,815	39,267	10,376	4,039	30,287	19,850	9,869	26,915	189,418
1997	49,428	41,250	11,004	3,841	30,021	19,261	10,827	26,811	192,443
1998	50,412	43,710	11,232	4,940	35,129	18,498	12,236	28,127	204,284
1999	52,840	46,636	11,853	4,992	34,166	18,384	14,641	28,123	211,635
2000	56,479	50,434	12,839	5,937	32,933	19,227	15,635	28,188	221,672
2001	60,133	54,692	13,673	10,237	34,355	20,378	15,272	28,190	236,930
2002	63,368	58,028	14,837	8,357	35,773	21,365	15,090	27,265	244,083
2003	67,678	61,683	15,809	11,074	37,763	21,980	15,379	27,222	258,588
2004	70,413	65,088	16,953	9,275	39,927	22,922	15,749	27,179	267,506
2005	72,766	69,294	18,171	9,967	43,587	24,126	17,491	27,510	282,912
2006	77,949	73,677	19,903	9,603	48,158	26,234	21,923	27,762	305,209
2007	84,713	79,117	21,715	8,980	50,100	29,883	17,864	28,774	321,146
2008	90,543	85,514	24,108	9,954	49,691	32,901	20,567	28,159	341,437
2009	95,706	89,136	25,305	10,251	55,736	35,961	22,334	27,981	362,410
2010	99,537	90,572	26,447	11,774	65,259	37,509	26,012	29,224	386,334
2011	104,342	94,167	28,759	12,737	58,095	39,729	25,478	31,619	394,926
2012	108,354	96,822	30,541	12,968	61,483	38,961	23,496	32,423	405,048
2013	112,254	98,960	32,177	11,682	62,322	40,243	25,133	33,081	415,852
2014	116,656	103,026	33,643	11,296	62,235	40,124	25,039	34,437	426,456
2015	120,529	106,401	34,704	11,781	63,901	42,089	26,275	35,139	440,819
2016	124,834	109,119	35,567	10,863	66,453	42,596	28,509	35,459	453,400

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

Table 41

**Provincial and territorial government saving and capital and financial account**

## Government Finance Statistics

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing
(millions of dollars)			
1991	-18,249	2,132	-20,381
1992	-26,655	1,302	-27,957
1993	-22,365	725	-23,090
1994	-14,409	812	-15,221
1995	-9,453	1,177	-10,630
1996	-3,130	892	-4,022
1997	-2,367	114	-2,481
1998	-6,847	422	-7,269
1999	4,697	-1,052	5,749
2000	10,619	2,544	8,075
2001	-4,945	3,351	-8,296
2002	-11,955	4,240	-16,195
2003	-6,202	4,668	-10,870
2004	-178	5,014	-5,192
2005	20,790	5,973	14,817
2006	11,869	6,358	5,511
2007	7,763	6,908	855
2008	2,798	7,896	-5,098
2009	-27,969	10,270	-38,239
2010	-29,489	13,224	-42,713
2011	-27,897	10,389	-38,286
2012	-25,779	7,590	-33,369
2013	-22,037	4,489	-26,526
2014	-15,737	1,132	-16,869
2015	-26,589	2,986	-29,575
2016	-24,301	3,296	-27,597

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

Table 42

**Local government revenue**

## Government Finance Statistics

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	9,893	66,673
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	65	0	33,822	11,475	75,771
1997	0	0	31,090	488	0	74	0	33,698	12,068	77,418
1998	0	0	31,003	520	0	59	0	39,401	13,146	84,129
1999	0	0	32,247	598	0	50	0	37,902	14,142	84,939
2000	0	0	32,459	614	0	51	0	36,882	14,596	84,602
2001	0	0	33,439	672	0	53	0	38,139	15,098	87,401
2002	0	0	34,390	748	0	67	0	39,784	15,303	90,292
2003	0	0	35,958	769	0	71	0	42,057	16,197	95,052
2004	0	0	37,907	853	0	95	0	44,328	17,527	100,710
2005	0	0	40,205	925	0	100	0	48,681	18,787	108,698
2006	0	0	42,045	981	0	104	0	53,833	20,503	117,466
2007	0	0	46,089	1,355	0	83	0	56,024	21,619	125,170
2008	0	0	48,899	1,418	0	88	0	57,076	22,447	129,928
2009	0	0	51,028	1,439	0	99	0	62,341	23,791	138,698
2010	0	0	53,659	1,630	0	90	0	72,837	24,682	152,898
2011	0	0	55,188	1,707	0	92	0	65,954	26,261	149,202
2012	0	0	57,788	1,843	0	107	0	67,038	26,925	153,701
2013	0	0	60,095	1,922	0	111	0	69,021	27,694	158,843
2014	0	0	62,302	1,995	0	99	0	68,965	28,427	161,788
2015	0	0	63,769	2,002	0	114	0	70,597	29,231	165,713
2016	0	0	65,470	2,089	0	118	0	73,459	29,969	171,105

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



Table 43

**Local government expense**

## Government Finance Statistics

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	38,128	12,538	5,893	1,037	131	3,155	474	4,155	65,511
1992	41,139	12,563	6,107	1,291	145	4,018	520	4,370	70,153
1993	42,060	13,110	6,318	1,327	180	4,600	528	4,599	72,722
1994	42,401	13,467	6,704	1,223	172	4,679	582	4,515	73,743
1995	42,566	14,031	7,135	1,225	111	4,426	707	4,612	74,813
1996	42,557	14,195	7,566	1,121	185	3,475	693	4,530	74,322
1997	42,267	15,207	7,973	1,347	307	3,098	839	4,316	75,354
1998	42,670	17,854	8,232	970	488	3,825	1,278	4,015	79,332
1999	43,523	18,859	8,547	1,195	440	3,507	1,078	3,796	80,945
2000	44,897	21,010	9,061	1,223	346	3,915	1,029	3,667	85,148
2001	46,758	21,638	9,432	1,312	106	4,053	1,029	3,815	88,143
2002	49,036	22,400	9,777	1,770	106	2,830	1,098	3,692	90,709
2003	52,110	23,349	10,054	2,211	122	2,859	1,255	3,701	95,661
2004	53,976	24,688	10,518	2,309	127	2,926	1,524	3,837	99,905
2005	56,339	26,369	11,150	2,391	148	2,952	1,810	3,606	104,765
2006	59,839	27,558	12,065	2,599	164	2,907	1,692	3,384	110,208
2007	61,932	29,221	13,175	2,551	204	3,258	2,277	1,927	114,545
2008	65,423	30,604	14,833	2,576	379	3,136	3,518	3,083	123,552
2009	68,840	33,469	15,748	2,707	378	3,515	2,111	3,075	129,843
2010	70,866	35,434	17,019	2,892	413	3,900	2,433	3,461	136,418
2011	73,951	36,823	18,457	3,127	287	3,479	2,463	3,775	142,362
2012	76,341	37,168	19,551	3,230	238	3,440	2,618	3,819	146,405
2013	79,222	37,589	20,253	3,305	292	3,455	2,484	3,693	150,293
2014	81,787	38,529	21,229	3,384	311	3,547	2,372	3,304	154,463
2015	84,902	38,401	21,843	3,510	321	3,423	2,505	3,322	158,227
2016	87,886	39,572	22,437	3,620	347	3,416	2,600	3,295	163,173

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

Table 44

**Local government saving and capital and financial account**

## Government Finance Statistics

Year	Net operating balance	Less net acquisition of non-financial assets	Net lending or borrowing
(millions of dollars)			
1991	1,162	3,470	-2,308
1992	1,663	3,114	-1,451
1993	795	2,618	-1,823
1994	1,286	3,007	-1,721
1995	2,164	3,408	-1,244
1996	1,449	2,586	-1,137
1997	2,064	2,137	-73
1998	4,797	1,971	2,826
1999	3,994	2,264	1,730
2000	-546	2,051	-2,597
2001	-742	3,121	-3,863
2002	-417	3,203	-3,620
2003	-609	3,379	-3,988
2004	805	4,552	-3,747
2005	3,933	6,445	-2,512
2006	7,258	7,487	-229
2007	10,625	10,078	547
2008	6,376	10,090	-3,714
2009	8,855	11,680	-2,825
2010	16,480	14,670	1,810
2011	6,840	10,035	-3,195
2012	7,296	9,580	-2,284
2013	8,550	8,058	492
2014	7,325	8,909	-1,584
2015	7,486	9,342	-1,856
2016	7,932	9,635	-1,703

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

Table 45

**Total Canada Pension Plan and Québec Pension Plan**

Government Finance Statistics

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	296	22,751	-2,708
1998	18,280	4,652	382	23,723	-1,173
1999	21,000	4,536	330	24,419	787
2000	24,921	4,755	410	25,343	3,923
2001	28,621	4,065	514	26,531	5,641
2002	32,527	4,308	496	27,947	8,392
2003	35,208	3,981	509	29,198	9,482
2004	36,805	4,138	514	30,925	9,504
2005	38,834	4,243	558	32,339	10,180
2006	40,987	4,789	654	34,004	11,118
2007	44,730	5,173	787	35,650	13,466
2008	46,201	5,770	1,042	37,619	13,310
2009	47,628	4,287	1,401	39,847	10,667
2010	47,238	5,214	1,588	41,265	9,591
2011	49,243	6,165	1,808	43,206	10,380
2012	52,538	6,775	2,325	46,246	10,715
2013	54,748	7,047	2,265	49,199	10,300
2014	56,880	7,519	2,511	51,164	10,692
2015	58,783	9,388	3,489	53,824	10,827
2016	59,985	8,840	3,227	56,105	9,461

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

Table 46

**Total government actual, cyclically adjusted and cyclically adjusted primary budgetary balances**

National Economic and Financial Accounts: Government Finance Statistics (GF)

Year	Actual	Cyclically adjusted <sup>(1)</sup>	Cyclically adjusted Primary <sup>(1)</sup>	Actual	Cyclically adjusted <sup>(1)</sup>	Cyclically adjusted Primary <sup>(1)</sup>
	(millions of dollars)			(per cent of potential GDP)		
1991	-57,973	-57,638	7,501	-8.2	-8.1	1.1
1992	-65,364	-56,844	9,023	-8.9	-7.7	1.2
1993	-66,019	-59,072	8,467	-8.7	-7.8	1.1
1994	-54,151	-56,768	13,509	-6.9	-7.2	1.7
1995	-44,966	-46,775	31,479	-5.5	-5.7	3.8
1996	-25,561	-23,675	53,437	-3.0	-2.7	6.2
1997	1,051	-56	74,806	0.1	0.0	8.3
1998	1,861	10,511	86,903	0.2	1.1	9.3
1999	17,206	17,244	93,191	1.7	1.7	9.4
2000	29,728	8,117	85,598	2.8	0.8	8.0
2001	6,620	6,196	80,373	0.6	0.5	7.1
2002	-2,207	5,146	73,211	-0.2	0.4	6.2
2003	-981	2,390	68,840	-0.1	0.2	5.5
2004	10,988	5,737	70,561	0.8	0.4	5.4
2005	22,868	9,693	73,276	1.6	0.7	5.3
2006	28,210	7,645	71,320	1.9	0.5	4.9
2007	29,591	14,038	76,671	1.9	0.9	4.9
2008	4,073	-12,681	49,206	0.2	-0.8	3.0
2009	-59,986	-13,358	45,401	-3.7	-0.8	2.8
2010	-77,912	-35,519	25,446	-4.6	-2.1	1.5
2011	-57,644	-50,031	14,233	-3.2	-2.8	0.8
2012	-45,097	-40,728	22,848	-2.5	-2.2	1.2
2013	-27,403	-31,382	32,682	-1.4	-1.6	1.7
2014	433	-14,710	48,254	0.0	-0.7	2.4
2015	-21,217	-10,040	52,251	-1.1	-0.5	2.6
2016	-36,805	-17,291	43,758	-1.8	-0.8	2.1

Source: 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.

<sup>(1)</sup> For some specific years, temporary counter-cyclical fiscal measures (e.g. most temporary measures implemented in response to the 2008-2009 global recession), as well as punctual factors such as one-time gains or expenses (e.g. related to sales tax harmonization, Alberta Flood Costs), 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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	(millions of dollars)															
<b>Liabilities</b>																
Currency and deposits	3,901	4,118	4,189	4,293	4,509	4,728	4,900	5,081	5,190	5,320	5,427	5,547	5,635	5,719	5,831	6,002
Trade payables	551	547	260	234	784	791	344	1,085	948	921	1,046	827	934	1,733	1,435	1,173
Mortgages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-mortgage loans/claims	7,989	9,188	8,895	6,645	2,046	857	843	3,698	3,961	4,733	4,747	4,104	3,872	3,784	4,618	4,369
Life insurance and pensions	123,301	126,483	127,686	129,389	131,267	133,817	137,504	141,436	144,680	146,902	148,430	149,747	151,029	151,074	150,927	151,280
Other liabilities	52,758	35,812	37,586	36,216	61,227	62,110	57,947	69,674	75,028	78,079	79,977	90,285	86,896	82,719	103,761	90,988
Short-term paper	99,729	107,050	118,941	118,762	129,632	126,307	117,712	182,698	186,029	174,305	170,003	181,726	172,992	149,497	152,318	141,628
Bonds and debentures	339,759	331,571	315,027	295,423	285,530	278,641	267,330	278,882	364,388	416,201	456,499	477,211	496,114	505,364	527,354	562,763
Total liabilities	627,988	614,569	612,584	590,962	614,995	607,251	586,580	682,554	780,224	826,461	866,129	909,447	917,472	899,890	946,244	958,203
<b>Financial assets</b>																
Currency and deposits	8,929	5,325	4,291	3,770	3,785	4,528	4,441	38,575	22,581	12,179	14,412	26,633	35,339	37,588	49,174	50,409
Trade receivables	20	20	256	256	207	207	263	745	603	520	585	793	859	1,446	1,069	848
Mortgages	360	360	582	498	391	479	241	0	0	0	0	0	0	0	0	0
Non-mortgage loans/claims	12,965	16,669	17,162	19,892	21,258	20,154	21,700	51,395	109,464	121,319	118,652	119,426	98,039	74,313	76,834	79,037
Other financial assets	20,315	12,242	15,676	7,543	27,633	25,006	12,907	54,793	48,899	40,377	47,199	53,351	45,964	47,911	53,278	42,951
Equity	69,788	73,955	66,265	62,637	63,764	69,073	69,350	68,444	82,147	87,240	95,525	99,873	116,119	125,629	152,575	154,289
Investment Fund Shares	1,225	1,225	1,225	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-term paper	590	590	2,507	2,523	2,389	2,276	2,263	1,111	915	946	1,265	2,101	2,298	1,892	1,789	1,832
Bonds and debentures	6,253	5,735	5,788	5,588	6,552	6,517	6,003	5,569	5,614	5,423	4,980	4,388	4,173	4,492	4,562	4,752
Total financial assets	120,445	116,121	113,752	102,707	125,979	128,240	117,168	220,632	268,223	268,004	282,618	306,565	302,791	293,271	339,281	334,118
Net financial assets	-507,543	-498,448	-498,832	-488,255	-489,016	-479,011	-469,412	-461,922	-512,001	-558,457	-583,511	-602,882	-614,681	-606,619	-606,963	-624,085
<b>Non-financial assets</b>																
Residential structures	632	651	689	736	759	828	869	893	911	927	958	957	972	983	1,001	1,060
Non-residential structures	15,176	15,254	15,263	15,894	16,463	17,210	17,941	19,243	18,558	18,529	18,990	19,233	19,406	19,350	18,941	20,117
Machinery and equipment	7,027	6,719	6,171	5,983	5,819	5,416	5,910	6,372	7,656	7,718	7,911	8,117	8,047	8,208	9,165	8,322
Inventories	243	198	213	234	261	220	235	390	246	362	587	1,438	2,055	1,624	1,707	1,647
Land and natural resources	6,306	8,567	6,937	15,699	14,692	14,324	33,102	27,522	24,849	19,448	24,430	15,719	13,711	14,117	7,599	9,963
Intellectual property	7,447	7,427	8,111	8,420	9,025	9,960	10,356	10,863	10,815	10,881	10,964	11,101	11,396	11,277	11,414	11,769
Weapons systems	5,083	4,758	4,425	4,204	4,103	3,996	4,394	5,468	6,714	7,293	7,727	8,179	8,510	8,490	9,780	9,323
Total non-financial assets	41,914	43,574	41,809	51,170	51,122	51,954	72,807	70,751	69,749	65,158	71,567	64,744	64,097	64,049	59,607	62,201
Total assets	162,359	159,695	155,561	153,877	177,101	180,194	189,975	291,383	337,972	333,162	354,185	371,309	366,888	357,320	398,888	396,319
Net worth (liabilities less assets)	-465,629	-454,874	-457,023	-437,085	-437,894	-427,057	-396,605	-391,171	-442,252	-493,299	-511,944	-538,138	-550,584	-542,570	-547,356	-561,884

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

Table 48

## Provincial, local and aboriginal governments' liabilities and assets

National Accounts basis

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	(millions of dollars)															
<b>Liabilities</b>																
Currency and deposits	2,620	2,606	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade payables	9,973	8,848	9,953	10,201	16,043	15,639	19,099	9,870	10,296	12,055	12,312	13,043	13,784	14,096	14,279	14,768
Mortgages	4,258	4,166	4,132	4,007	3,801	3,662	3,472	3,854	4,981	4,917	4,899	5,279	6,935	7,077	7,224	7,303
Non-mortgage loans/claims	34,078	34,141	38,782	49,643	52,434	51,371	52,466	35,345	37,916	41,690	44,513	44,164	49,644	52,403	54,858	55,148
Life insurance and pensions	54,274	56,857	59,036	61,616	64,054	67,367	70,251	73,631	76,554	81,504	84,707	87,983	91,354	94,991	98,732	102,235
Other liabilities	157,427	167,806	181,880	202,375	217,686	232,823	254,341	238,048	227,127	243,288	255,030	271,816	281,592	302,585	311,191	326,431
Short-term paper	18,109	21,932	21,066	18,420	15,117	16,503	23,575	36,556	44,380	42,878	41,344	48,694	58,064	52,360	57,139	58,091
Bonds and debentures	343,789	362,139	359,388	376,073	387,730	406,916	409,360	439,992	478,216	525,403	576,958	621,315	663,906	699,021	739,975	772,278
Total liabilities	624,528	658,495	674,237	722,335	756,865	794,281	832,564	837,296	879,470	951,735	1,019,763	1,092,294	1,165,279	1,222,533	1,283,398	1,336,254
<b>Financial assets</b>																
Currency and deposits	17,478	18,320	20,474	22,117	25,540	28,431	31,932	40,278	38,831	41,206	41,199	44,243	50,334	55,093	58,413	61,692
Trade receivables	4,496	4,522	5,254	4,727	6,096	6,459	7,061	8,101	8,033	8,455	8,819	9,012	9,331	9,409	8,988	9,032
Mortgages	1,567	1,600	1,996	2,543	2,880	3,366	2,988	2,645	2,853	3,045	3,433	3,569	5,436	6,085	5,448	5,766
Non-mortgage loans/claims	68,736	72,216	79,933	84,171	90,442	95,335	102,526	63,143	72,727	76,800	84,565	88,640	100,170	108,934	120,172	126,712
Other financial assets	72,345	77,047	74,106	79,199	90,329	89,249	98,379	110,396	114,380	139,053	144,479	161,108	159,837	174,205	141,357	140,990
Equity	55,121	56,613	57,523	62,207	63,159	70,597	76,750	90,989	95,525	97,279	106,882	111,254	110,100	115,284	125,519	130,263
Investment Fund Shares	38,873	36,286	36,795	41,102	45,299	48,482	54,595	52,829	44,734	46,704	54,594	57,112	54,997	54,893	65,261	65,211
Short-term paper	25,591	29,614	29,911	39,618	42,865	52,162	59,993	63,288	53,390	55,520	45,653	42,297	46,382	46,620	54,120	55,076
Bonds and debentures	82,191	79,936	79,099	88,810	107,897	117,875	121,335	107,530	116,586	112,706	114,390	123,372	143,540	142,335	149,039	155,719
Total financial assets	366,398	376,154	385,091	424,494	474,507	511,956	555,559	539,199	547,059	580,768	604,014	640,607	680,127	712,858	728,317	750,461
Net financial assets	-258,130	-282,341	-289,146	-297,841	-282,358	-282,325	-277,005	-298,097	-332,411	-370,967	-415,749	-451,687	-485,152	-509,675	-555,081	-585,793
<b>Non-financial assets</b>																
Residential structures	11,714	12,315	13,120	13,845	14,749	16,504	17,546	18,558	19,084	20,170	21,131	22,201	22,746	23,693	24,448	25,829
Non-residential structures	175,696	182,460	191,519	206,215	222,604	244,901	271,629	306,813	319,460	349,698	381,859	406,928	426,082	441,573	449,644	468,173
Machinery and equipment	10,828	11,199	11,135	11,171	11,933	12,592	13,306	15,149	17,613	17,067	18,100	19,491	19,908	20,646	22,708	22,265
Inventories	0	0	0	0	0	0	0	76	167	483	577	778	687	876	996	1,131
Land and natural resources	149,963	191,365	187,932	218,829	297,117	259,933	292,515	233,763	290,345	321,500	368,224	276,024	362,376	333,053	219,834	269,958
Intellectual property	18,137	20,852	22,467	24,698	26,200	28,073	30,547	32,162	33,486	34,450	36,455	37,204	39,900	40,984	42,553	43,026
Weapons systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total non-financial assets	366,338	418,191	426,173	474,758	572,603	562,003	625,543	606,521	680,155	743,368	826,346	762,626	871,699	860,825	760,183	830,382
Total assets	732,736	794,345	811,264	899,252	1,047,110	1,073,959	1,181,102	1,145,720	1,227,214	1,324,136	1,430,360	1,403,233	1,551,826	1,573,683	1,488,500	1,580,843
Net worth (liabilities less assets)	108,208	135,850	137,027	176,917	290,245	279,678	348,538	308,424	347,744	372,401	410,597	310,939	386,547	351,150	205,102	244,589

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

Table 49

## Social security funds

## National Accounts basis

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	(millions of dollars)															
<b>Liabilities</b>																
Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mortgages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-mortgage loans/claims	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Life insurance and pensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other liabilities	32	19	164	63	266	606	1,273	6,721	1,808	1,238	4,328	12,158	28,503	41,106	69,620	51,116
Short-term paper	0	0	0	0	0	0	0	0	1,303	1,302	1,434	7,261	9,640	9,693	15,173	17,373
Bonds and debentures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total liabilities	32	19	164	63	266	606	1,273	6,721	3,111	2,540	5,762	19,419	38,143	50,799	84,793	68,489
<b>Financial assets</b>																
Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade receivables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mortgages	626	657	544	728	1,438	2,069	2,912	2,809	2,246	2,234	2,043	2,189	2,386	2,834	2,898	2,451
Non-mortgage loans/claims	4,350	5,501	5,503	4,396	141	110	1,877	2,195	3,362	5,856	8,933	9,960	12,803	19,406	27,961	26,605
Other financial assets	0	1,400	4,209	2,383	2,932	3,973	5,511	14,336	11,257	11,113	9,934	12,757	20,119	28,488	42,930	39,086
Equity	8,339	9,266	11,383	14,618	23,854	39,038	36,812	44,111	52,961	49,075	55,782	66,691	74,205	95,620	137,824	129,834
Investment Fund Shares	19,295	19,836	23,263	24,748	26,742	26,636	29,834	35,532	34,109	42,626	49,367	52,785	59,071	67,874	82,960	97,314
Short-term paper	497	1,079	3,854	9,780	12,399	15,928	18,759	16,875	14,931	17,060	21,345	20,632	18,766	15,811	17,713	18,124
Bonds and debentures	34,169	33,139	33,244	38,147	41,716	42,039	44,608	40,875	46,385	44,798	45,422	54,903	69,760	69,182	86,628	75,187
Total financial assets	67,276	70,878	82,000	94,800	109,222	129,793	140,313	156,733	165,251	172,762	192,826	219,917	257,110	299,215	398,914	388,601
<b>Net financial assets</b>	67,244	70,859	81,836	94,737	108,956	129,187	139,040	150,012	162,140	170,222	187,064	200,498	218,967	248,416	314,121	320,112
<b>Non-financial assets</b>																
Residential structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-residential structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Machinery and equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land and natural resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intellectual property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Weapons systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total non-financial assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total assets</b>	67,276	70,878	82,000	94,800	109,222	129,793	140,313	156,733	165,251	172,762	192,826	219,917	257,110	299,215	398,914	388,601
<b>Net worth (liabilities less assets)</b>	67,244	70,859	81,836	94,737	108,956	129,187	139,040	150,012	162,140	170,222	187,064	200,498	218,967	248,416	314,121	320,112

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

Table 50

**Total government liabilities and assets**

National Accounts basis

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	(millions of dollars)															
<b>Liabilities</b>																
Currency and deposits	6,521	6,724	4,189	4,293	4,509	4,728	4,900	5,081	5,190	5,320	5,427	5,547	5,635	5,719	5,831	6,002
Trade payables	10,524	9,395	10,213	10,435	16,827	16,430	19,443	10,955	11,244	12,976	13,358	13,870	14,718	15,829	15,714	15,941
Mortgages	4,258	4,166	4,132	4,007	3,801	3,662	3,472	3,854	4,981	4,917	4,899	5,279	6,935	7,077	7,224	7,303
Non-mortgage loans/claims	42,067	43,329	47,677	56,288	54,480	52,228	53,309	39,043	41,877	46,423	49,260	48,268	53,516	56,167	59,476	59,517
Life insurance and pensions	177,575	183,340	186,722	191,005	195,321	201,184	207,755	215,067	221,234	228,406	233,137	237,730	242,383	246,065	249,659	253,515
Other liabilities	210,217	203,437	219,630	238,654	279,179	295,539	313,561	314,443	303,963	322,605	339,335	374,259	396,991	426,410	484,572	468,535
Short-term paper	117,838	128,982	140,007	137,182	144,749	142,810	141,287	219,254	231,712	218,485	212,781	237,681	240,696	211,550	224,630	217,092
Bonds and debentures	683,548	693,710	674,415	671,496	673,260	685,557	676,690	718,874	842,604	941,604	1,033,457	1,098,526	1,160,020	1,204,385	1,267,329	1,335,041
<b>Total liabilities</b>	<b>1,252,548</b>	<b>1,273,083</b>	<b>1,286,985</b>	<b>1,313,360</b>	<b>1,372,126</b>	<b>1,402,138</b>	<b>1,420,417</b>	<b>1,526,571</b>	<b>1,662,805</b>	<b>1,780,736</b>	<b>1,891,654</b>	<b>2,021,160</b>	<b>2,120,894</b>	<b>2,173,222</b>	<b>2,314,435</b>	<b>2,362,946</b>
<b>Financial assets</b>																
Currency and deposits	26,407	23,645	24,765	25,887	29,325	32,959	36,373	78,853	61,412	53,385	55,611	70,876	85,673	92,681	107,587	112,101
Trade receivables	4,516	4,542	5,510	4,983	6,303	6,666	7,324	8,846	8,636	8,975	9,404	9,805	10,190	10,855	10,057	9,880
Mortgages	2,553	2,617	3,122	3,769	4,709	5,914	6,141	5,454	5,099	5,279	5,476	5,758	7,822	8,919	8,346	8,217
Non-mortgage loans/claims	86,051	94,386	102,598	108,459	111,841	115,599	126,103	116,733	185,553	203,975	212,150	218,026	211,012	202,653	224,967	232,354
Other financial assets	92,660	90,689	93,991	89,125	120,894	118,228	116,797	179,525	172,536	190,543	201,612	227,216	225,920	250,604	237,565	223,027
Equity	133,248	139,834	135,171	139,462	150,777	178,708	182,912	203,544	230,633	233,594	258,189	277,818	300,424	336,533	415,918	414,386
Investment Fund Shares	59,393	57,347	61,283	65,850	72,041	75,118	84,429	88,361	78,843	89,330	103,961	109,897	114,068	122,767	148,221	162,525
Short-term paper	26,678	31,283	36,272	51,921	57,653	70,366	81,015	81,274	69,236	73,526	68,263	65,030	67,446	64,323	73,622	75,032
Bonds and debentures	122,613	118,810	118,131	132,545	156,165	166,431	171,946	153,974	168,585	162,927	164,792	182,663	217,473	216,009	240,229	235,658
<b>Total financial assets</b>	<b>554,119</b>	<b>563,153</b>	<b>580,843</b>	<b>622,001</b>	<b>709,708</b>	<b>769,989</b>	<b>813,040</b>	<b>916,564</b>	<b>980,533</b>	<b>1,021,534</b>	<b>1,079,458</b>	<b>1,167,089</b>	<b>1,240,028</b>	<b>1,305,344</b>	<b>1,466,512</b>	<b>1,473,180</b>
<b>Net financial assets</b>	<b>-698,429</b>	<b>-709,930</b>	<b>-706,142</b>	<b>-691,359</b>	<b>-662,418</b>	<b>-632,149</b>	<b>-607,377</b>	<b>-610,007</b>	<b>-682,272</b>	<b>-759,202</b>	<b>-812,196</b>	<b>-854,071</b>	<b>-880,866</b>	<b>-867,878</b>	<b>-847,923</b>	<b>-889,766</b>
<b>Non-financial assets</b>																
Residential structures	12,346	12,966	13,809	14,581	15,508	17,332	18,415	19,451	19,995	21,097	22,089	23,158	23,718	24,676	25,449	26,889
Non-residential structures	190,872	197,714	206,782	222,109	239,067	262,111	289,570	326,056	338,018	368,227	400,849	426,161	445,488	460,923	468,585	488,290
Machinery and equipment	17,855	17,918	17,306	17,154	17,752	18,008	19,216	21,521	25,269	24,785	26,011	27,608	27,955	28,854	31,873	30,587
Inventories	243	198	213	234	261	220	235	466	413	845	1,164	2,216	2,742	2,500	2,703	2,778
Land and natural resources	156,269	199,932	194,869	234,528	311,809	274,257	325,617	261,285	315,194	340,948	392,654	291,743	376,087	347,170	227,433	279,921
Intellectual property	25,584	28,279	30,578	33,118	35,225	38,033	40,903	43,025	44,301	45,331	47,419	48,305	51,296	52,261	53,967	54,795
Weapons systems	5,083	4,758	4,425	4,204	4,103	3,996	4,394	5,468	6,714	7,293	7,727	8,179	8,510	8,490	9,780	9,323
<b>Total non-financial assets</b>	<b>408,252</b>	<b>461,765</b>	<b>467,982</b>	<b>525,928</b>	<b>623,725</b>	<b>613,957</b>	<b>698,350</b>	<b>677,272</b>	<b>749,904</b>	<b>808,526</b>	<b>897,913</b>	<b>827,370</b>	<b>935,796</b>	<b>924,874</b>	<b>819,790</b>	<b>892,583</b>
<b>Total assets</b>	<b>962,371</b>	<b>1,024,918</b>	<b>1,048,825</b>	<b>1,147,929</b>	<b>1,333,433</b>	<b>1,383,946</b>	<b>1,511,390</b>	<b>1,593,836</b>	<b>1,730,437</b>	<b>1,830,060</b>	<b>1,977,371</b>	<b>1,994,459</b>	<b>2,175,824</b>	<b>2,230,218</b>	<b>2,286,302</b>	<b>2,365,763</b>
<b>Net worth (liabilities less assets)</b>	<b>-290,177</b>	<b>-248,165</b>	<b>-238,160</b>	<b>-165,431</b>	<b>-38,693</b>	<b>-18,192</b>	<b>90,973</b>	<b>67,265</b>	<b>67,632</b>	<b>49,324</b>	<b>85,717</b>	<b>-26,701</b>	<b>54,930</b>	<b>56,996</b>	<b>-28,133</b>	<b>2,817</b>

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



# **International Fiscal Comparisons**



Table 51

**G7 general government revenue**

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G7 average <sup>(1)</sup>
	(per cent of GDP)							
1980	37.2	-	26.9	36.5	-	45.7	-	-
1981	39.1	-	28.2	38.0	-	46.2	-	-
1982	39.6	-	28.4	39.0	-	47.1	-	-
1983	39.1	-	28.5	37.6	-	47.9	-	-
1984	39.0	-	29.1	37.5	-	48.6	-	-
1985	38.9	-	29.4	37.2	-	49.0	-	-
1986	39.7	-	29.4	36.2	-	48.3	-	-
1987	39.8	-	30.7	35.0	-	48.9	-	-
1988	40.4	-	30.7	34.7	-	47.6	37.5	-
1989	40.7	-	30.7	34.4	-	47.2	38.3	-
1990	42.3	-	31.6	33.7	-	47.2	42.8	-
1991	43.2	-	31.3	33.3	43.2	47.9	44.0	-
1992	43.5	-	31.1	32.5	44.6	47.5	46.4	-
1993	42.7	-	29.8	31.3	44.9	48.3	47.7	-
1994	42.2	-	29.3	32.0	45.4	48.6	45.9	-
1995	42.4	-	29.3	32.9	45.2	49.1	44.6	-
1996	43.0	-	29.2	32.3	45.4	50.4	45.0	-
1997	43.6	-	29.8	32.9	45.1	50.3	46.6	-
1998	43.7	-	28.8	34.2	45.2	49.9	45.3	-
1999	43.6	-	29.0	34.8	46.0	50.5	45.6	-
2000	43.3	-	28.3	35.4	45.6	49.8	44.2	-
2001	41.8	32.1	29.3	35.1	43.8	49.8	44.1	34.9
2002	40.3	29.8	28.3	34.0	43.3	49.2	43.7	33.5
2003	40.3	29.2	27.8	33.9	43.6	48.9	43.8	33.6
2004	40.0	29.3	27.5	34.8	42.6	49.0	43.3	33.7
2005	40.2	30.7	28.7	35.2	42.8	49.7	43.0	34.6
2006	40.6	31.6	30.0	35.4	43.0	50.2	44.0	35.5
2007	40.4	31.7	30.5	35.6	43.0	49.7	45.3	36.0
2008	39.1	30.6	30.1	35.7	43.4	49.8	45.1	35.6
2009	39.6	28.4	29.1	34.4	44.3	49.6	45.9	34.2
2010	38.4	29.1	28.8	35.4	43.0	49.6	45.6	34.1
2011	38.4	29.4	29.8	36.1	43.8	50.8	45.7	34.8
2012	38.5	29.4	30.4	36.0	44.3	52.0	47.8	34.9
2013	38.6	31.6	31.2	36.4	44.5	52.9	48.1	36.4
2014	38.6	31.5	32.7	35.4	44.7	53.4	47.9	36.5
2015	39.1	31.8	33.1	35.8	44.7	53.5	47.8	36.2
2016	38.8	30.9	32.6	36.3	45.1	53.2	47.2	35.6

Source: IMF, *World Economic Outlook* database and *Fiscal Monitor* (April 2017).<sup>(1)</sup> G7 average weighted by nominal GDP converted to U.S. dollars at average market exchange rates.

Table 52

**G7 general government total expenditure**

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G7 average <sup>(1)</sup>
				(per cent of GDP)				
1980	41.3	-	31.7	39.3	-	46.1	-	-
1981	42.0	-	32.4	41.8	-	48.6	-	-
1982	46.6	-	32.5	41.3	-	49.9	-	-
1983	47.2	-	32.7	40.5	-	50.4	-	-
1984	46.9	-	31.9	40.7	-	51.3	-	-
1985	47.7	-	30.9	39.7	-	51.9	-	-
1986	47.0	-	30.9	38.5	-	51.5	-	-
1987	45.6	-	31.1	36.6	-	50.8	-	-
1988	44.9	-	30.3	34.4	-	50.2	48.0	-
1989	45.4	-	29.6	33.8	-	49.0	49.2	-
1990	48.3	-	29.9	35.1	-	49.6	53.8	-
1991	51.6	-	29.7	35.9	46.4	50.7	55.0	-
1992	52.7	-	30.6	38.0	47.2	52.0	56.4	-
1993	51.6	-	32.3	38.1	48.0	54.6	57.4	-
1994	49.2	-	33.1	37.8	47.9	54.0	54.7	-
1995	47.9	-	33.7	37.9	54.7	54.2	51.8	-
1996	46.0	-	34.1	35.9	48.9	54.3	51.6	-
1997	43.6	-	33.4	34.9	48.1	53.9	49.6	-
1998	43.6	-	38.9	34.4	47.7	52.3	48.3	-
1999	41.9	-	35.8	34.1	47.7	52.1	47.4	-
2000	40.7	-	36.3	34.0	44.7	51.1	45.5	-
2001	41.2	32.7	35.5	34.8	46.9	51.2	47.5	37.0
2002	40.5	33.6	35.7	35.8	47.3	52.3	46.8	37.7
2003	40.4	33.9	35.3	37.0	47.8	52.8	47.2	38.3
2004	39.3	33.6	32.9	37.9	46.3	52.5	46.8	37.7
2005	38.6	33.8	33.1	38.1	46.2	52.9	47.1	37.9
2006	38.8	33.6	32.9	38.2	44.7	52.5	47.6	37.7
2007	38.6	34.5	33.2	38.3	42.8	52.2	46.8	38.1
2008	38.9	37.3	34.2	40.9	43.6	53.0	47.8	40.1
2009	43.5	41.6	38.9	44.6	47.6	56.8	51.2	44.0
2010	43.2	40.0	38.0	44.9	47.3	56.4	49.9	42.9
2011	41.7	39.0	38.9	43.6	44.7	55.9	49.4	42.1
2012	41.0	37.3	38.7	43.7	44.3	56.8	50.8	41.2
2013	40.1	36.0	38.9	42.0	44.7	57.0	51.0	40.6
2014	38.6	35.6	38.0	41.1	44.4	57.3	50.9	40.1
2015	40.3	35.3	36.6	40.1	44.0	57.0	50.4	39.3
2016	40.8	35.2	36.8	39.4	44.3	56.5	49.6	39.1

Source: IMF, *World Economic Outlook* database and *Fiscal Monitor* (April 2017).<sup>(1)</sup> G7 average weighted by nominal GDP converted to U.S. dollars at average market exchange rates.

Table 53

**G7 general government overall balance**

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G7 average <sup>(1)</sup>	
				(per cent of GDP)					
1980	-4.1	-	-4.8	-2.9	-	-0.4	-	-	
1981	-2.9	-	-4.2	-3.8	-	-2.4	-	-	
1982	-6.9	-	-4.0	-2.3	-	-2.8	-	-	
1983	-8.0	-	-4.2	-2.9	-	-2.5	-	-	
1984	-8.0	-	-2.8	-3.2	-	-2.7	-	-	
1985	-8.8	-	-1.5	-2.5	-	-2.9	-	-	
1986	-7.4	-	-1.4	-2.3	-	-3.2	-	-	
1987	-5.8	-	-0.4	-1.6	-	-2.0	-	-	
1988	-4.5	-	0.4	0.3	-	-2.5	-10.5	-	
1989	-4.7	-	1.1	0.6	-	-1.8	-10.9	-	
1990	-5.9	-	1.7	-1.4	-	-2.4	-11.1	-	
1991	-8.4	-	1.7	-2.7	-3.2	-2.8	-11.0	-	
1992	-9.2	-	0.5	-5.5	-2.6	-4.6	-10.0	-	
1993	-9.0	-	-2.5	-6.8	-3.1	-6.3	-9.7	-	
1994	-7.0	-	-3.8	-5.8	-2.5	-5.4	-8.8	-	
1995	-5.5	-	-4.3	-5.1	-9.4	-5.1	-7.3	-	
1996	-3.1	-	-4.9	-3.6	-3.5	-3.9	-6.7	-	
1997	0.0	-	-3.5	-1.9	-2.9	-3.6	-3.0	-	
1998	0.1	-	-10.2	-0.2	-2.5	-2.4	-3.0	-	
1999	1.7	-	-6.8	0.7	-1.7	-1.6	-1.8	-	
2000	2.6	-	-8.0	1.4	0.9	-1.3	-1.3	-	
2001	0.5	-0.6	-6.2	0.3	-3.1	-1.4	-3.4	-2.0	
2002	-0.2	-3.8	-7.4	-1.9	-3.9	-3.1	-3.1	-4.1	
2003	-0.1	-4.7	-7.5	-3.1	-4.2	-3.9	-3.4	-4.7	
2004	0.8	-4.3	-5.3	-3.1	-3.7	-3.5	-3.6	-4.0	
2005	1.6	-3.1	-4.4	-2.9	-3.4	-3.2	-4.2	-3.2	
2006	1.8	-2.0	-3.0	-2.8	-1.7	-2.3	-3.6	-2.2	
2007	1.8	-2.9	-2.8	-2.7	0.2	-2.5	-1.5	-2.2	
2008	0.2	-6.7	-4.1	-5.2	-0.2	-3.2	-2.7	-4.5	
2009	-3.9	-13.2	-9.8	-10.2	-3.2	-7.2	-5.3	-9.8	
2010	-4.7	-10.9	-9.1	-9.5	-4.2	-6.8	-4.2	-8.7	
2011	-3.3	-9.6	-9.1	-7.5	-1.0	-5.1	-3.7	-7.3	
2012	-2.5	-7.9	-8.3	-7.7	0.0	-4.8	-2.9	-6.3	
2013	-1.5	-4.4	-7.6	-5.6	-0.2	-4.0	-2.9	-4.3	
2014	0.0	-4.0	-5.4	-5.7	0.3	-4.0	-3.0	-3.6	
2015	-1.1	-3.5	-3.5	-4.4	0.7	-3.5	-2.7	-3.0	
2016	-1.9	-4.4	-4.2	-3.1	0.8	-3.3	-2.4	-3.5	

Source: IMF, *World Economic Outlook* database and *Fiscal Monitor* (April 2017).<sup>(1)</sup> G7 average weighted by nominal GDP converted to U.S. dollars at average market exchange rates.

Table 54

**G7 general government net debt**

National Accounts basis

Year	United States		United Kingdom		Germany	France	Italy	G7 average <sup>(1)</sup>
	Canada	States	Japan	Kingdom				
	(per cent of GDP)							
1980	14.3	-	16.6	41.1	-	-	-	-
1981	13.3	-	19.8	43.5	-	-	-	-
1982	18.9	-	22.2	43.3	-	-	-	-
1983	25.3	-	25.0	41.8	-	13.1	-	-
1984	29.1	-	26.1	42.4	-	15.1	-	-
1985	34.7	-	25.4	41.9	-	22.7	-	-
1986	39.0	-	24.5	40.8	-	25.4	-	-
1987	38.6	-	20.4	38.1	-	24.6	-	-
1988	37.7	-	17.2	34.3	-	24.8	86.3	-
1989	40.7	-	14.0	29.0	-	24.9	88.7	-
1990	43.2	-	13.1	25.9	-	25.6	91.6	-
1991	49.9	-	11.4	24.9	-	28.2	94.6	-
1992	58.3	-	13.5	26.5	-	31.1	101.4	-
1993	63.1	-	16.7	30.9	-	35.7	111.4	-
1994	66.3	-	14.4	36.0	-	41.6	117.1	-
1995	67.8	-	18.2	40.0	34.6	45.9	100.9	-
1996	67.5	-	23.5	43.1	37.8	49.1	100.5	-
1997	63.5	-	30.9	40.0	39.4	50.0	97.6	-
1998	59.4	-	36.6	37.9	39.7	50.3	94.3	-
1999	52.6	-	42.9	36.8	40.7	50.2	96.3	-
2000	43.9	-	48.5	31.3	38.0	49.4	92.0	-
2001	41.4	33.8	55.4	30.1	39.4	49.3	91.6	42.6
2002	39.3	36.4	63.6	30.5	42.1	51.0	88.8	45.5
2003	36.9	39.7	68.4	32.0	46.0	54.8	87.7	48.9
2004	32.4	47.2	71.6	34.9	48.4	56.5	87.3	53.4
2005	28.4	46.7	68.4	36.1	51.1	58.7	88.0	52.7
2006	25.5	45.3	67.9	36.6	50.8	57.8	88.0	51.4
2007	22.1	45.1	70.0	36.9	48.0	57.9	85.9	51.0
2008	18.4	51.2	84.9	44.3	48.0	60.4	87.8	57.3
2009	24.4	62.8	96.2	57.7	54.5	70.2	96.3	68.3
2010	26.8	70.4	106.2	68.7	57.0	74.0	98.4	75.0
2011	27.1	76.8	117.9	73.2	55.5	76.9	100.4	80.5
2012	28.2	80.2	120.5	76.4	54.8	80.6	105.0	83.2
2013	29.0	81.5	117.4	77.8	53.8	83.5	109.9	82.7
2014	27.2	81.0	119.0	79.7	50.6	86.4	111.9	82.3
2015	25.2	80.5	118.4	80.4	47.8	87.4	112.5	81.8
2016	27.6	81.5	119.8	80.7	45.0	88.3	113.3	83.0

Source: IMF, *World Economic Outlook* database and *Fiscal Monitor* (April 2017).<sup>(1)</sup> G7 average weighted by nominal GDP converted to U.S. dollars at average market exchange rates.

Table 55

**G7 general government gross debt**

National Accounts basis

Year	Canada	United States	Japan	United Kingdom	Germany	France	Italy	G7 average <sup>(1)</sup>	
				(per cent of GDP)					
1980	45.3	-	50.0	42.8	-	20.8	-	-	
1981	46.6	-	54.7	45.1	-	22.0	-	-	
1982	52.3	-	58.6	43.4	-	25.3	-	-	
1983	57.8	-	64.1	42.2	-	26.6	-	-	
1984	60.9	-	65.6	42.6	-	29.0	-	-	
1985	65.9	-	65.9	41.5	-	30.6	-	-	
1986	70.1	-	69.1	41.5	-	31.2	-	-	
1987	70.5	-	71.6	39.6	-	33.5	-	-	
1988	70.5	-	69.5	37.3	-	33.5	92.8	-	
1989	71.8	-	66.5	32.8	-	34.3	95.4	-	
1990	74.5	-	66.3	28.8	-	35.4	98.6	-	
1991	81.5	-	65.7	28.8	38.8	36.3	102.0	-	
1992	89.2	-	70.4	33.7	41.4	40.0	109.5	-	
1993	95.0	-	76.4	38.5	45.0	46.3	120.3	-	
1994	97.8	-	84.2	41.4	47.3	49.6	126.8	-	
1995	100.4	-	91.9	44.4	54.7	55.8	116.9	-	
1996	100.6	-	98.5	44.6	57.5	59.7	116.3	-	
1997	95.6	-	107.0	43.9	58.7	61.1	113.8	-	
1998	93.6	-	118.1	41.6	59.5	61.0	110.8	-	
1999	89.3	-	131.5	40.2	60.0	60.2	109.7	-	
2000	80.7	-	139.0	37.3	58.9	58.6	105.1	-	
2001	81.8	53.0	148.0	34.6	57.7	58.1	104.7	74.9	
2002	79.9	55.4	157.8	34.7	59.4	60.0	101.9	76.7	
2003	76.2	58.5	163.7	35.9	63.1	64.1	100.5	79.7	
2004	72.1	65.8	173.8	38.8	64.8	65.7	100.1	84.9	
2005	70.9	65.3	184.9	40.1	67.0	67.1	101.9	86.0	
2006	70.1	64.2	184.3	41.0	66.5	64.4	102.6	83.5	
2007	66.8	64.7	183.3	42.0	63.7	64.3	99.8	81.7	
2008	67.8	73.6	191.3	50.2	65.1	68.0	102.4	89.7	
2009	79.3	86.9	208.6	64.5	72.6	78.9	112.5	104.5	
2010	81.1	95.7	215.9	76.0	81.0	81.6	115.4	112.9	
2011	81.5	99.9	230.6	81.6	78.7	85.2	116.5	118.2	
2012	84.8	103.4	236.6	85.1	79.9	89.5	123.3	122.3	
2013	85.8	105.4	240.5	86.2	77.5	92.3	129.0	120.1	
2014	85.4	105.2	242.1	88.1	74.9	95.2	131.8	118.8	
2015	91.6	105.6	238.0	89.0	71.2	96.2	132.0	117.8	
2016	92.3	107.4	239.2	89.2	67.6	96.6	132.6	120.4	

Source: IMF, *World Economic Outlook* database and *Fiscal Monitor* (April 2017).<sup>(1)</sup> G7 average weighted by nominal GDP converted to U.S. dollars at average market exchange rates.