

Survey of Federal Government Expenditures on Culture

Instructions and Definitions

Culture Functions:

The cultural activities or functions included in this questionnaire are by no means exhaustive. They are however, intended to cover the major areas of current economic and political interest.

Report expenditures under the function which is sole beneficiary of that expenditure. Expenditures related to numerous cultural activities should be included in the function "Multidisciplinary Activities".

Row

1. **National Library**

A national library is an institution designated as such by the government.

2. **Public Libraries**

Libraries used by the public, supported chiefly by taxation, and generally governed by a public library board. Public libraries consist of main and branch libraries as well as regional, rural, provincial and urban. Excluded are departmental and agency libraries.

3. **School Libraries**

Libraries administered as units, each located in one place at least as large as a classroom, and providing books and other library services and materials for the use of all pupils and teachers. Excluded are classroom collections, teachers' collections, and book collections located in the school but administered by the public library authority.

4. **University and College Libraries**

All libraries in university and college institutions, including private colleges, technical institutes, and teachers' colleges

5. **Museums**

All institutions open to the public and administered in the public interest for the purpose of conserving, studying, interpreting, assembling and exhibiting objects and specimens of educational and cultural value, including artistic, scientific, historical and technological materials. Included in this definition are: general museums, history museums, natural science museums, science and technology museums, art museums and galleries (excluding art galleries primarily concerned with temporary exhibits), etc.

6. **Public Archives**

Institutions designated as public archives by the government.

7. **Historic Parks and Sites**

All parks, sites, monuments and buildings designated as historical by official documentation and/ or law, including pioneer villages and heritage areas.

8. **Nature/Provincial Parks**

All nature and provincial parks whose purpose is to acquire, preserve, study, interpret, and make accessible to the public, objects, specimens, documents, buildings, and land areas of educational and cultural value. Excluded are expenses associated with recreational activities, such as the cost of providing a camp ground in a park. If these expenses cannot be excluded, provide your best estimate for such expenses in a footnote.

9. **Other Heritage**

All expenses associated with the management of programs to preserve, protect, investigate and interpret archaeological sites, as well as expenses associated with restoring historical buildings or structures of archaeological significance. Also include all other heritage activities which are not defined in categories 7 and 8.

10. **Arts Education**

For the purpose of this survey, arts education refers to the fine, applied and performing arts rather than to strictly academic fields such as language, history, literature, etc. The term "arts" as used here includes theatre, music, dance, painting, drama, photography and any other area of arts study reported by arts education institutions.

Report all expenditures associated with the teaching of the arts both at the National Schools (such as the National Ballet School in Toronto and the National Theatre School in Montreal) and at Arts Institutions (such as Holland College of Visual Arts, Nova Scotia College of Art and Design, Ontario College of Art, Kootenay School of Art, Emily Carr University of Art and Design, Mennonite Brethren Bible/Art College and Conservatoire de musique et d'art dramatique).

Do not report expenditures associated with the teaching of the arts at educational institutions (elementary and secondary schools, and college and university institutions).

11. **Literary Arts**

Report grants to authors and publishers for the publication of books, periodicals, magazines and newspapers. Also include financial support for literary seminars, workshops and prizes, as well as subsidies to bookstores and distributors. Costs associated with a publication put out by a cultural department or an agency should be included in expenditures for the cultural activity covered in the publication. Expenditures on these publications covering two or more cultural activities should be included in the function "Multidisciplinary Activities".

Do not report expenditures on non-cultural government publications. Also exclude financial support for organizations which distribute non-literary material, such as agricultural newsletters, etc.

12. **Performing Arts**

The performing arts include theatre, dance, music, and opera. Report expenditures related to creation, production and performance. Also include the financial support given to performing arts organizations, associations and groups.

13. **Visual Arts and Crafts**

Activities traditionally labelled "visual arts and crafts" include painting, sculpture, plastic arts, photography, fine and decorative arts, and craft works. Report expenditures on activities related to the actual creation and production of works of art and crafts. Also include the financial support given to organizations and institutions for activities related to visual arts and crafts, such as grants to art galleries which hold temporary exhibits or travelling shows of works of art.

14. **Film and Video**

Activities related to the creation, production, dissemination and exhibition of films and video. Report the financial support given to film organizations, associations and societies for these activities. Also include the funds spent by government on activities related to the production and distribution of films of a cultural nature.

Do not report expenditures related to government production of non-cultural films, such as educational and promotional films produced for government by private film-makers. Also include the expenditures on censor boards.

15. **Broadcasting**

Report expenditures related to radio and television, including those associated with government broadcasting (e.g., CBC and TV Ontario). Also report financial assistance to private stations and to institutions (e.g., grants for school broadcasting).

16. **Sound Recording**

Report records, tapes and compact discs of a musical and oral nature. Report expenditures related to the creation of records, tapes, compact discs and other digital recordings as well as funds for operation of studios and purchase of equipment. Also include expenditures related to distribution, including subsidies to distributing companies, manufacturers and stores.

17. **Multiculturalism**

Report expenditures and grants for multiculturalism.

18. **Multidisciplinary Activities**

Report expenditures related to numerous activities or functions which cannot be broken down by function. This includes financial support given to cultural facilities, centres, festivals, municipalities, cultural exchange programs and arts organizations for various cultural activities.

19. **Other**

Report unallocatable general and administration expenditures related to numerous cultural activities. Allocatable general and administration expenditures should be included in the expenditures for the various cultural activities.

Expenditures on Cultural Activities:

Departments/Ministries should report their gross budgetary expenditures (revenues credited to the vote are not subtracted). To avoid duplication, exclude from department or ministry expenditures any grants given to agencies which keep their own financial accounts, because these agencies will file their spending reports separately.

Agencies should report their gross total expenditures. The expenditures of an agency may exceed government grants if its spending is supported by revenues generated by its operation.

Type of Expenditure

Intramural - the reporting department/unit. The cultural work is normally carried out by personnel assigned to the department and usually in facilities of the department. Also included are the administration of extramural programs, the costs of acquiring land, buildings and equipment to be used for cultural activities, and contracts to provide services required for cultural projects (e.g., computer services).

Column

1. Wages and Salaries

Report expenditures for wages and salaries for full-time, part-time, regular, term, and casual employees. Also include the employee benefits paid by the government into social security, pension funds, etc. Exclude expenses not requiring a cash outlay, such as accrued employee termination benefits and vacation pay.

2. Purchases of Goods and Services

Report expenses associated with the purchase of materials and office supplies, rent, fuel and light, repairs and maintenance, printing, travel expenses, telephone and telegraph charges, equipment with a normal life of under one year and purchase of other goods and services (excluding employee services) required for the department or agency to operate. Also include the fees paid to freelancers during the reporting period. Exclude expenditures not requiring a cash outlay, such as depreciation and amortization expenses, and imputed costs of accommodation provided without charge by departments and agencies.

3. Operating Expenditures

Report the sum of the amounts listed in category I (wages and salaries) and category 2 (purchases of goods and services).

4. Capital Expenditures

Expenditures on goods with a normal life of more than one year. Report expenses associated with the construction and acquisition of land, buildings, machinery and equipment. Also include the expenses associated with extraordinary building repairs.

Extramural - grants, contributions and transfers to arts and culture.

(a). Operating Grants, Contributions and Transfers

Report financial assistance which is not for capital development or acquisition but is described as current (operating) in the financial statements.

5. Individuals

Report financial assistance to individuals, such as grants to artists, and prizes and awards to individuals.

6. Associations and Organizations

Report financial assistance and transfers to institutions (such as museums, archives and libraries), companies, associations, groups and organizations.

7. **Provincial/territorial Governments**

Report transfers to the provincial/territorial governments under laws respecting fiscal arrangements between the Federal Government and the provinces/territories, contributions pertaining to shared-cost programs, and assistance to finance existing programs.

8. **Municipal Governments**

Report transfers to municipalities, special-purpose boards (such as regional library boards and conservation authorities) and school boards for arts and culture related activities.

9. **Other**

Report financial assistance and transfers for arts and culture not included in the above categories, such as assistance to foreign governments for arts and culture related activities.

(b). **Capital Grants, Contributions and Transfers**

Report grants and transfers made to finance the acquisition of capital assets.

Definitions of columns 11 to 15 correspond to the definitions above for columns 5 to 9.

Method for Allocating Expenditures to Provinces and Territories

Please break down the expenditures by province/territory as follows:

Intramural

Column

1. **Wages and Salaries**

Report the provincial/territorial breakdown of wages and salaries according to the provincial territorial location of the department or agency which makes the payment to the staff members. For branch office(s) of a department or an agency, report the provincial territorial breakdown of wages and salaries according to the provincial territorial location of the branch office(s).

2. **Purchases of Goods and Services (excluding employee services)**

Report the provincial territorial breakdown of expenses associated with the purchases of goods and services (including fees paid to freelancers) in accordance with the provincial territorial location of the Head Office and branch office(s) purchasing goods and services.

4. **Capital Expenditures**

Report the provincial territorial breakdown of expenditures related to the purchase of land and construction of buildings according to their provincial territorial location. Also report the provincial territorial breakdown of costs associated with the acquisition of machinery and equipment in accordance with the provincial/ territorial location of the supplier.

Extramural

5. to 16. Report the provincial/territorial breakdown of grants, contributions and transfers according to the permanent residence or location of the recipient. In the case of individual artists, report the province/territory of permanent residence at the time of application. For arts organizations, report the province/territory which is their home base in spite of the fact that some of these organizations, such as performing arts companies, may tour and thereby benefit many regions. In the same way, many galleries exhibit the works of art from across the country but their home base is in a given province/territory.

Do not break down the financial assistance to national organizations by province/territory (Report the data under national organizations as indicated in the table). Included in national organizations are those organizations from whose services the entire country benefits (such as the Canadian Conference of the Arts, National Ballet School, National Theatre School and professional service associations, such as the writer's union). Also include in national organizations the grants given to individuals for international representation, as well as financial assistance to visiting foreign artists.

General information

Record linkages

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.