

Consolidated Government Financial Assets and Liabilities – Target Population –

The target population consists of all institutional units controlled and mainly financed by governments (federal, provincial, territorial, and local) in Canada except their business enterprises. The population covers all the government component of the Public Sector Universe. The Public Sector Universe includes governments (federal, provincial, territorial, and local), the Canada and Quebec pension plans (CPP and QPP), the First Nations and other aboriginal government. The government component includes all ministries, departments, agencies, non-autonomous funds and organizations, universities and colleges, health and social service institutions and school boards.

Institutional units are comparable to enterprises in the Statistics Canada hierarchical structure of business units. Institutional units are economic entities that are capable, in their own right, of owning assets, incurring liabilities, and engaging in economic activities and transactions with other entities. Control may take the form of full ownership of the institutional unit or a majority holding of the voting shares. The availability of a complete set of annual financial statements is a prerequisite in order for an entity to be classified as an institutional unit within the Government component of the Public Sector Universe.

The data are compiled for the entire Government population of the Public Sector Universe, as enumerated by Public Institutions Division of Statistics with the exception of health and social services institutions, universities and colleges, and the First Nations and other aboriginal government as data for these components are not currently available. This coverage is made possible by utilizing publicly available audited financial statements, Public Accounts and other administrative information available from federal, provincial, territorial, and local governments and their agencies.