

**Federal, provincial, territorial and local government business enterprises
finance
– Target population –**

The target population consists of all commercial institutional units controlled by governments (federal, provincial/territorial and local) in Canada. These institutional units are referred to as Government Business Enterprises (GBE's). The population covers all the government business enterprise component of the Public Sector Universe (PSU). The Public Sector Universe includes two major components; governments and GBE's. The government sector includes federal, provincial/territorial and local governments, the Canada and Quebec pension plans, the First Nations and other aboriginal governments. 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. An enterprise is defined as the parent corporation and its subsidiaries. Control may take the form of full ownership of the institutional unit or a majority holding of the voting shares.

The data are compiled for the entire government business enterprises portion of the PSU, as enumerated by Public Institutions Division of Statistics Canada. This census 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. Complementary information is obtained from other published sources such as government budgets and government revenue and expenditure estimates. For local GBEs, the population is determined with the cooperation of the Canadian Radio and Telecommunications Commissions (CRTC) for telephone companies, the Canadian Urban Transit Association (CUTA) in the case of public transit and provincial government energy regulatory bodies for gas and electricity distribution companies.