Data Sources – Consolidated Government Revenue and Expenditures

The data are compiled for the entire government sector population, as enumerated by Public Institutions Division with the exception of First Nations and other aboriginal governments. 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. This administrative information is supplemented by financial details provided directly by provincial and territorial governments.

Local government revenues and expenditures data for the most recent years are obtained by means of surveys, as data from financial statements and other sources are typically not available until 2 to 3 years after the end of the reference period. Data for the second most recent year (the year immediately preceding the most recent reference year), are derived from a combination of revised budgets of large municipalities, available municipal financial statements, a survey of capital expenditure revised intentions and, in a few provinces, from municipal censuses conducted by provincial governments. Data for the third most recent year are based on a survey of municipal revenue and expenditures and, for a few provinces, from municipal surveys conducted by provincial governments. Data for the fourth most recent year are from full coverage censuses obtained from audited financial statements of individual municipalities and from municipal censuses carried out by provincial governments.

This information is supplemented with data on hospitals from surveys conducted by the Canadian Institute for Health Information (CIHI), and by Statistics Canada's surveys of Residential Care Facilities and on school boards, colleges, and universities. The concepts and definitions for most federal, provincial, territorial, and local governments are based on the guidelines of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Accounting practices are in accordance with the Generally Accepted Accounting Principles (GAAP) of the CICA.

Information from available data sources is essentially presented in inconsistent formats containing different sets of variables. In order to merge the data, it is necessary to transform these data sources into a common set of variables that comprise complete financial statement information. Certain details are omitted in the process due to the unavailability of data from all sources.

For all government levels (federal, provincial, territorial, and local), 70% of the data are extracted from administrative files, 29% of the data are derived from hospital data from the Canadian Institute for Health Information (CIHI), from data from the Residential Care Facilities survey and from school boards, colleges, and universities collected by Statistics Canada, and 1% from a paper survey of local governments for the most recent year's data (by mail or fax).

The local government current revenue and expenditure preliminary cycle survey is mailed out in June of each year and responses are due the end of September. The local government capital expenditure preliminary and forecast cycle survey questionnaire is mailed out in October and is due mid-November. Follow up, data capture and edits are conducted by Operation Integration Division of Statistics Canada. Estimation and imputation are conducted by Business Survey Method Division of Statistics Canada. Quality control is the responsibility of the Public Institutions Division of Statistics Canada.