

## **Summary of Changes over time-Government Revenues and Expenditures and Assets and Liabilities**

### 1998/1999

Some Quebec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988/89 to 1997/98. From 1998/1999 onward, these fees are included under other taxes—motor vehicle licences.

### 1997/1998

The procedures used to classify the expenditures of provincial and territorial general governments and health and social services institutions to the functions Health and social Services and their sub-functions changed commencing in 1997/1998. Therefore the expenditure data for these functions for the years prior to 1997/1998 are not comparable. For the same reason, the consolidated expenditures for these functions and sub-functions are not comparable to the data for the years prior to 1997/1998.

Starting in 1997/1998 contract billings of the Canadian Commercial Corporation are netted out of the federal government expenditures on "trade and industry" and its sales of goods and services revenues. In 1995/1996 the contract billings expenditure appears in the "tourism promotion" function.

### 1996/1997

Certain federal government expenditures of the Indian and Northern Health Services Program are classified to "miscellaneous social assistance" for the years 1996/1997 to 1999/2000. These will be reclassified to other "health services" in the next historical revision.

### November 1997

Changes were implemented in November 1997 with the release of the Canadian System of National Accounts historical series. Changes were made to the classification of public sector entities, concepts and methodology used in the Financial Management System (FMS). Decisions and changes relating to government and the public sector can be found in Appendix 1 of the publication [Financial Management System](#). These changes were applied retroactively for data back to 1988/1989. Data that were released for years prior to 1988/1989 are therefore not comparable.