

Table 7
Government of Canada
Non-Budgetary, Public Accounts and
Extended National Accounts Reconciliation

	1976-77 Actual	1977-78 Estimate ⁽¹⁾	1978-79 Forecast ⁽¹⁾
	(\$ millions)		
<i>Non-budgetary transactions –</i>			
Public Accounts	896	1,800	-600
<i>Deduct</i>			
Loans and advances to funds and agencies	118	-125	400
Government pension and social security accounts	-2,366	-1,585	-2,190
<i>Excess of accruals over collections</i>			
Corporate income tax	-496	30	-110
Oil export charge	64	40	20
Miscellaneous adjustments ⁽²⁾	249	140	230
<i>Loans and other transactions –</i>			
Extended National Accounts	-1,535	300	-2,250

(1) Numbers in these columns should be interpreted as mid-point of ranges of estimates.

(2) As in the case of revenues and expenditures, the miscellaneous adjustments arise as a result of conceptual differences between the two forms of presentation. These items represent, for example, the adjustments for the treatment of revenues and expenditures in the supplementary period; the change in the reserves and revolving funds; and the adjustment required to bring financial requirements of entities included in the national accounts government sector in line with the requirements of these entities which are met through the Consolidated Revenue Fund.