

Table 6
Government of Canada
Expenditures, Public Accounts and
National Accounts Reconciliation

	1976-77 Actual	1977-78 Estimate ⁽¹⁾	1978-79 Forecast ⁽¹⁾
	(\$ millions)		
<i>Budgetary expenditures —</i>			
Public Accounts	38,930	43,000	46,900
<i>Deduct</i>			
Transfers to funds and agencies ⁽²⁾	-2,896	-2,885	-3,475
Post Office expenditures	-1,103	-1,240	-1,310
Deficit of government business enterprises ⁽³⁾	-144	-175	-130
<i>Add</i>			
Expenditures of funds and agencies ⁽²⁾	1,500	1,510	2,065
Government pension and social security disbursements ⁽⁴⁾	4,115	5,130	5,450
Capital consumption allowance	516	590	665
Miscellaneous adjustments ⁽⁵⁾	-460	-730	-390
<i>Total expenditures —</i>			
National Accounts	40,458	45,200	49,775

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

(2) In the National Accounts, budgetary appropriations to various funds and agencies are replaced by the expenditure actually made by the funds and agencies.

(3) In the Public Accounts, deficits of government business enterprises are a charge to budgetary expenditures whereas in the National Accounts, these deficits are deducted from remitted profits of other government business enterprises.

(4) In the Public Accounts, these government pension and social security receipts and disbursements are treated as non-budgetary transactions whereas in the National Accounts, these transactions are included in government revenue and expenditure.

(5) As in the case of revenues, the miscellaneous adjustments arise as a result of conceptual differences between the two forms of presentation. These items represent, for example, reserves and write-offs; purchase of existing capital assets; budgetary revenue items offset against budgetary expenditure; expenditures of reserve accounts and revolving funds; imputed items; and, an adjustment for the treatment of expenditures in the supplementary period.