

ONLINE APPENDIX FOR:**FISCAL COVID: THE PANDEMIC'S IMPACT ON GOVERNMENT FINANCES AND ACCOUNTABILITY IN CANADA****by William B.P. Robson and Nicholas Dahir****Expanded Versions of Tables 4, 5, and 6**

We present here fuller versions of these tables, showing dollar amounts as well as percent changes. We do this so readers can get additional information about the relative contributions of different items to overall fiscal impact. We also do it in case readers of the more summary tables wonder about the relationships between the overshoots and undershoots relative to projections and the final year-to-year changes. As we mentioned in our first

look at projections versus results, the prior-year numbers in budgets and fiscal updates (labelled “2019/20 Estimate in 2020/21 Projections” in these tables) were not the same as the numbers for 2019/20 that appeared later in public accounts. For that reason, projected changes relative to the prior year plus the under- or overshoot relative to projections will typically not sum to the year-to-year change shown in the public accounts.

Table A4: Changes in Non-interest Revenues by Major Category

Governments	Own Source Revenues							Transfers #						
	2019/20		2020/21		Percent Changes			2019/20		2020/21		Percent Changes		
	Estimate in 2020/21 Projections	Actual	Projected	Actual	2020/21 Actual versus 2019/20 Actual	2020/21 Projected versus 2019/20 Estimated	2020/21 Actual versus 2020/21 Projected	Estimate in 2020/21 Projections	Actual	Projected	Actual	2020/21 Actual versus 2019/20 Actual	2020/21 Projected versus 2019/20 Estimated	2020/21 Actual versus 2020/21 Projected
	\$ millions				percent			\$ millions				percent		
Federal #	330,800	326,662	343,100	324,815	-0.6	3.7	-5.3	76,300	79,175	79,500	106,653	34.7	4.2	34.2
NL	N/A	5,678	N/A	5,233	-7.8	N/A	N/A	N/A	3,585	N/A	1,573	-56.1	N/A	N/A
PE	N/A	1,245	N/A	1,307	4.9	N/A	N/A	N/A	848	N/A	968	14.1	N/A	N/A
NS	6,687	7,715	6,907	7,150	-7.3	3.3	3.5	3,753	3,971	4,146	4,605	16.0	10.5	11.1
NB	5,655	5,892	5,851	5,784	-1.8	3.5	-1.2	3,487	3,637	3,705	4,129	13.5	6.3	11.4
QC	88,153	87,327	90,789	87,377	0.1	3.0	-3.8	25,097	25,228	25,692	30,716	21.8	2.4	19.6
ON	124,500	124,802	128,600	125,960	0.9	3.3	-2.1	25,500	25,398	26,600	33,924	33.6	4.3	27.5
MB	11,071	11,472	11,502	10,960	-4.5	3.9	-4.7	4,815	4,879	5,136	5,936	21.7	6.7	15.6
SK	N/A	11,442	N/A	10,113	-11.6	N/A	N/A	N/A	2,590	N/A	3,133	21.0	N/A	N/A
AB	35,814	34,549	35,882	30,045	-13.0	0.2	-16.3	9,200	9,072	9,110	10,532	16.1	-1.0	15.6
BC	45,469	46,207	45,958	45,298	-2.0	1.1	-1.4	9,418	9,535	9,963	12,894	35.2	5.8	29.4
YK	251	245	251	239	-2.5	-0.1	-4.9	1,212	1,225	1,308	1,397	14.0	7.9	6.8
NT	357	572	363	620	8.3	1.5	70.9	1,543	1,545	1,785	1,814	17.4	15.7	1.6
NU	449	481	467	445	-7.7	4.0	-4.8	1,942	1,979	2,148	2,235	12.9	10.6	4.0
Unweighted Averages														
P/T Comparable*					-2.9	2.4	3.5					20.2	6.9	14.3
F/P/T Comparable*					-2.7	2.5	2.7					21.5	6.7	16.1
P/T All					-3.4	N/A	N/A					13.9	N/A	N/A
F/P/T All					-3.2	N/A	N/A					15.4	N/A	N/A

* Unweighted averages of changes for each government except NL, PE and SK.

Federal transfers are expenses, shown for reference.

Note: Gray shading in cells indicates a pre-COVID baseline other than the government's 2020 budget. Figures in italics indicate inconsistent budget accounting. Own-source revenues exclude investment income, except for Nunavut.

Sources: Authors' calculations from budgets and public accounts.

Table A5: Non-interest Expenses by Major Category

Governments	Health							Other #						
	2019/20		2020/21		Percent Changes			2019/20		2020/21		Percent Changes		
	Estimate in 2020/21 Projections	Actual	Projected	Actual	Difference, 2020/21 Actual versus 2019/20 Actual, percent	Difference, 2020/21 Projected versus 2019/20 Estimated, percent	Difference, 2020/21 Actual versus 2020/21 Projected, percent	Estimate in 2020/21 Projections	Actual	Projected	Actual	Difference, 2020/21 Actual versus 2019/20 Actual, percent	Difference, 2020/21 Projected versus 2019/20 Estimated, percent	Difference, 2020/21 Actual versus 2020/21 Projected, percent
	\$ millions				percent			\$ millions				percent		
Federal #	N/A	5,366	N/A	9,066	69.0	N/A	N/A	248,334	253,926	258,710	492,803	94.1	4.2	90.5
NL	N/A	3,127	N/A	3,275	4.7	N/A	N/A	N/A	4,274	N/A	4,413	3.2	N/A	N/A
PE	N/A	743	N/A	795	6.9	N/A	N/A	N/A	1,297	N/A	1,455	12.2	N/A	N/A
NS	4,639	4,871	4,823	5,246	7.7	4.0	8.8	5,598	6,533	5,959	6,587	0.8	6.5	10.5
NB	N/A	3,190	2,941	3,283	2.9	N/A	11.6	N/A	6,011	6,614	5,980	-0.5	N/A	-9.6
QC	45,377	43,931	47,760	53,339	21.4	5.3	11.7	59,585	63,284	62,540	65,782	3.9	5.0	5.2
ON	63,900	63,716	65,100	69,478	9.0	1.9	6.7	87,000	88,557	88,800	99,545	12.4	2.1	12.1
MB	6,662	6,544	6,819	7,060	7.9	2.4	3.5	9,730	10,055	10,137	11,907	18.4	4.2	17.5
SK	N/A	6,051	N/A	6,338	4.7	N/A	N/A	N/A	8,480	N/A	8,592	1.3	N/A	N/A
AB	22,106	22,477	22,206	23,984	6.7	0.5	8.0	32,506	33,998	31,743	33,911	-0.3	-2.3	6.8
BC	20,846	23,449	22,190	25,605	9.2	6.4	15.4	35,592	32,806	35,833	39,297	19.8	0.7	9.7
YK	458	464	480	510	10.0	4.9	6.2	1,014	1,015	1,072	1,101	8.5	5.7	2.7
NT	495	694	522	752	8.4	5.4	44.1	1,306	1,507	1,374	1,596	5.9	5.2	16.2
NU	531	570	577	625	9.8	8.8	8.3	1,794	1,788	1,887	1,852	3.6	5.2	-1.8
Unweighted Averages														
P/T Comparable*					10.0	4.4	12.5					8.1	3.6	8.8
F/P/T Comparable*					10.0	4.4	12.5					16.7	3.6	16.9
P/T All					8.4	N/A	N/A					6.9	N/A	N/A
F/P/T All					12.7	N/A	N/A					13.1	N/A	N/A

* Unweighted averages of changes for each government except Federal, NL, PE, NB, SK for health, and NL, PE, NB, SK for other.

Federal does not include transfers. Projections are estimates, assuming that projections had health and other expenses in this category growing at the same rate.

Notes: Other expenses exclude debt-servicing charges, except for Northwest Territories. Gray shading in cells indicate a pre-COVID baseline other than the government's 2020 budget. Figures in italics indicate inconsistent budget accounting.

Sources: Authors' calculations from budgets and public accounts.

Table A6: Net Investment Income

Governments	Investment Income							Debt Servicing Charges							Net Investment Income						
	2019/20		2020/21		Percent Changes			2019/20		2020/21		Percent Changes			2019/20		2020/21		Percentages		
	Esti- mated	Actual	Projected	Actual	2020/21 Actual versus 2019/20 Actual	2020/21 Projected versus 2019/20 Esti- mated	2020/21 Actual versus 2020/21 Projected	Esti- mated	Actual	Projected	Actual	2020/21 Actual versus 2019/20 Actual	2020/21 Projected versus 2019/20 Esti- mated	2020/21 Actual versus 2020/21 Projected	Esti- mated	Actual	Projected	Actual	2020/21 Actual versus 2019/20 Actual	2020/21 Projected versus 2019/20 Esti- mated	2020/21 Actual versus 2020/21 Projected
	\$ millions				percent			\$ millions				percent			\$ millions				percent of 2019/20 expenses		
Federal	9,300	7,469	9,200	-8,369	-212.0	-1.1	-191.0	35,200	35,056	33,600	35,653	1.7	-4.5	6.1	-25,900	-27,587	-24,400	-44,022	-4.5	0.4	-5.4
NL	N/A	321	N/A	522	62.7	N/A	N/A	N/A	1,065	N/A	1,132	6.3	N/A	N/A	N/A	-744	N/A	-609	1.6	N/A	N/A
PE	N/A	94	N/A	90	-4.6	N/A	N/A	N/A	126	N/A	121	-3.7	N/A	N/A	N/A	-32	N/A	-31	0.0	N/A	N/A
NS	571	597	544	531	-11.1	-4.6	-2.5	908	878	834	795	-9.4	-8.1	-4.7	-337	-281	-290	-264	0.1	0.4	0.2
NB	704	363	721	405	11.6	2.5	-43.8	N/A	643	631	647	0.7	N/A	2.5	N/A	-280	90	-242	0.4	N/A	-3.4
QC	4,693	4,419	4,814	4,491	1.6	2.6	-6.7	7,845	7,676	8,266	7,689	0.2	5.4	-7.0	-3,152	-3,257	-3,452	-3,198	0.1	-0.3	0.2
ON	5,800	5,896	6,300	5,009	-15.0	8.6	-20.5	12,900	12,495	13,200	12,274	-1.8	2.3	-7.0	-7,100	-6,599	-6,900	-7,265	-0.4	0.1	-0.2
MB	1,139	1,290	1,099	923	-28.4	-3.5	-16.0	1,088	1,037	1,001	969	-6.6	-8.0	-3.2	51	253	98	-46	-1.7	0.3	-0.8
SK	N/A	855	N/A	1,278	49.4	N/A	N/A	N/A	675	N/A	721	6.8	N/A	N/A	N/A	180	N/A	557	2.5	N/A	N/A
AB	5,002	2,603	4,987	2,560	-1.7	-0.3	-48.7	1,928	1,901	2,090	2,204	15.9	8.4	5.5	3,074	702	2,897	356	-0.6	-0.3	-4.4
BC	4,439	2,918	4,664	3,964	35.8	5.1	-15.0	2,385	2,727	2,035	2,722	-0.2	-14.7	33.8	2,054	191	2,629	1,242	1.8	1.0	-2.4
YK	14	6	14	18	226.7	-4.3	31.1	2	2	1	2	-6.8	-12.3	6.3	13	4	12	17	0.9	0.0	0.3
NT	33	6	39	5	-19.6	16.6	-87.4	262	N/A	283	N/A	N/A	8.1	N/A	-229	N/A	-244	N/A	N/A	-0.7	N/A
NU	N/A	9	N/A	4	-52.6	N/A	N/A	102	21	120	17	-16.5	17.5	-85.4	N/A	-12	N/A	-13	-0.1	N/A	N/A
Unweighted Averages																					
P/T Comparable*					22.2	2.5	-23.3						-3.1	-1.2	-7.7				0.0	0.2	-1.0
F/P/T Comparable*					-1.2	2.2	-40.0						-2.6	-1.6	-6.2				-0.5	0.2	-1.6
P/T All					19.6	N/A	N/A						N/A	N/A	N/A				N/A	N/A	N/A
F/P/T All					3.1	N/A	N/A						N/A	N/A	N/A				N/A	N/A	N/A
* Unweighted averages of changes for each government except NL, PE, SK, NU.							* Unweighted averages of changes for each government except NL, PE, NB, SK and NT.							* Unweighted averages of changes for each government except NL, PE, NB, SK, NT, and NU.							

Note: Figures in gray-shaded cells indicate a pre-COVID baseline other than the government's 2020 budget. Figures in italics indicate inconsistent budget accounting.

Sources: Authors' calculations from budgets and public accounts.