



## Canadian Classification of Functions of Government (CCOFOG) 2020

### Highlights:

In 2020, the territorial government and all municipal governments in Yukon collectively spent per capita:

\$8,949 on Health; \$4,260 on General public services; \$2,094 on Public order and safety;  
 \$7,949 on Economic affairs; \$3,546 on Social protection; \$1,428 on Environmental protection; and  
 \$4,760 on Education; \$2,904 on Housing and community amenities; \$904 on Recreation, culture and religion.

In the Canadian Classifications of Functions of Government (CCOFOG), government expenses are presented by their main socioeconomic functions. The information then provides an important picture of how governments spend money, and the role governments play in delivering services.

Consolidated data takes into account differences in administrative structures and the delivery of government services by removing the effects of internal public sector transactions within each jurisdiction. Consolidated data for the provincial-territorial and local government (PTLG) include spending by provincial and territorial governments, health and social service institutions, universities and colleges, municipalities and other local public administrations, and school boards; and exclude spending by Government Business Enterprises.

Annual data correspond to the end of the fiscal year closest to December 31. For example, data for the federal government fiscal year ending on March 31, 2020 (fiscal year 2019/2020) are reported as the 2019 reference year. Note: The current 2019 estimates include, among other things, retroactive payments for the Canada Emergency Wage Subsidy.

The constitutional framework of PTLGs in the territories differs from the framework in the provinces. This leads to differences in the roles and financial authorities of government. These differences, as well as other geographic, demographic and socioeconomic dissimilarities between the North and the rest of Canada, give rise to marked disparities in government finance statistics.

Since the size of PTLG estimates varies significantly across jurisdictions because of different population sizes, per capita data are used for expense comparisons. Per capita data are based on quarter 2 population estimates for Canada, the provinces and the territories, available in Statistics Canada's data table 17-10-0009-01.

### Per capita spending of federal general government and consolidated provincial-territorial and local governments (PTLG), by government function classification, 2020<sup>(P)</sup>

|                           | General public services                      | Defense  | Public order and safety | Economic affairs | Environmental protection | Housing and community amenities | Health       | Recreation, culture and religion | Education    | Social protection |
|---------------------------|--|----------|-------------------------|------------------|--------------------------|---------------------------------|--------------|----------------------------------|--------------|-------------------|
|                           | ----- Expenditure per-capita (dollars) ----- |          |                         |                  |                          |                                 |              |                                  |              |                   |
| Federal General Gov't     | 1,563  | 616      | 315                     | 2,578            | 128                      | 64                              | 227          | 151                              | 244          | 6,397             |
| <b>Average of PTLG</b>    | <b>1,947</b>                                 | <b>0</b> | <b>761</b>              | <b>1,699</b>     | <b>304</b>               | <b>238</b>                      | <b>5,584</b> | <b>394</b>                       | <b>2,757</b> | <b>2,165</b>      |
| Newfoundland and Labrador | 3,604  | 0        | 651                     | 1,399            | 189                      | 214                             | 6,554        | 224                              | 2,953        | 1,380             |
| Prince Edward Island      | 1,939  | 0        | 536                     | 1,876            | 443                      | 112                             | 4,943        | 181                              | 3,030        | 1,359             |
| Nova Scotia               | 1,919  | 0        | 739                     | 1,277            | 269                      | 277                             | 5,874        | 282                              | 2,914        | 1,323             |
| New Brunswick             | 2,365  | 0        | 805                     | 1,456            | 196                      | 202                             | 6,010        | 248                              | 2,695        | 1,273             |
| Quebec                    | 3,331  | 0        | 572                     | 1,764            | 257                      | 149                             | 5,767        | 453                              | 2,499        | 2,456             |
| Ontario                   | 1,351  | 0        | 803                     | 1,677            | 321                      | 226                             | 5,425        | 308                              | 2,882        | 2,061             |
| Manitoba                  | 1,999  | 0        | 951                     | 955              | 359                      | 277                             | 5,692        | 236                              | 2,651        | 1,819             |
| Saskatchewan              | 1,959  | 0        | 981                     | 1,429            | 298                      | 398                             | 5,549        | 401                              | 3,367        | 2,632             |
| Alberta                   | 1,491  | 0        | 801                     | 2,571            | 327                      | 289                             | 5,586        | 462                              | 3,077        | 1,775             |
| British Columbia          | 1,360  | 0        | 785                     | 1,137            | 310                      | 271                             | 5,409        | 567                              | 2,303        | 2,593             |
| <b>Yukon</b>              | <b>4,260</b>                                 | <b>0</b> | <b>2,094</b>            | <b>7,949</b>     | <b>1,428</b>             | <b>2,904</b>                    | <b>8,949</b> | <b>904</b>                       | <b>4,760</b> | <b>3,546</b>      |
| Northwest Territories     | 8,928  | 0        | 3,042                   | 7,936            | 1,742                    | 2,072                           | 15,872       | 1,609                            | 6,944        | 7,297             |
| Nunavut                   | 9,424  | 0        | 3,682                   | 10,480           | 489                      | 3,399                           | 15,965       | 1,854                            | 7,570        | 8,188             |

#### Notes on expenditures:

- **General Public Services** includes: Executive and legislative organs, Financial and fiscal affairs and external affairs; Foreign economic aid; General services; Basic research; R&D General public services; General public services n.e.c.; Public debt transactions; and Transfers of a general character between different levels of government.

- **Public Order and Safety** includes: Police services; Fire-protection services; Law courts; Prisons; R&D Public Order and Safety; and **Public order and safety** n.e.c.

- **Economic Affairs** includes: General economic, commercial, and labour affairs; Agriculture, forestry, fishing and hunting; Fuel and energy; Mining, manufacturing and construction; Transport; Communication; Other Industries; R&D Economic affairs; and Economic affairs n.e.c.

- **Environmental protection** includes: Waste management; Waste water management; Pollution abatement; Protection of biodiversity and landscape, R&D Environmental protection; and Environmental protection n.e.c.

- **Housing and community amenities** includes: Housing development; Community development; Water supply; Street lighting; R&D Housing and community amenities; and Housing and community amenities n.e.c.

- **Health** includes: Medical products, appliances and equipment; Outpatient services; Hospital services; Public health services; R&D Health; and Health n.e.c.

- **Recreation, culture and religion** includes: Recreational and sporting services; Cultural services; Broadcasting and publishing services; Religious and other community services; R&D Recreation culture and religion; and Recreation, culture and religion n.e.c.

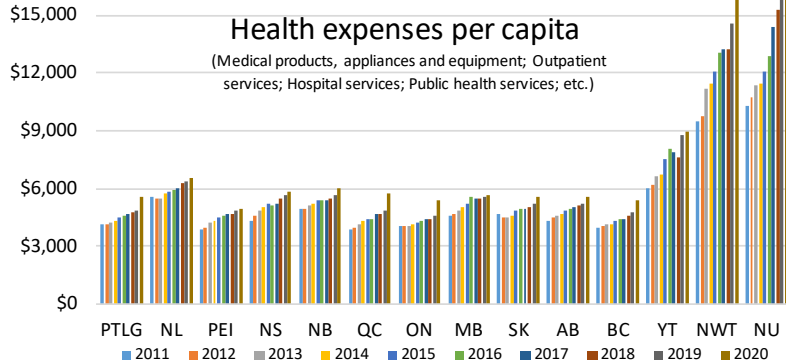
- **Education** includes: Primary and secondary education; College education; University education; Education not definable by level; R&D Education; and Education n.e.c.

- **Social protection** includes: Sickness and disability; Old age; Survivors; Family and children; Unemployment; Housing; Social exclusion n.e.c.; R&D Social protection; social protection n.e.c..

n.e.c. = not elsewhere classified

R&D = Research and development

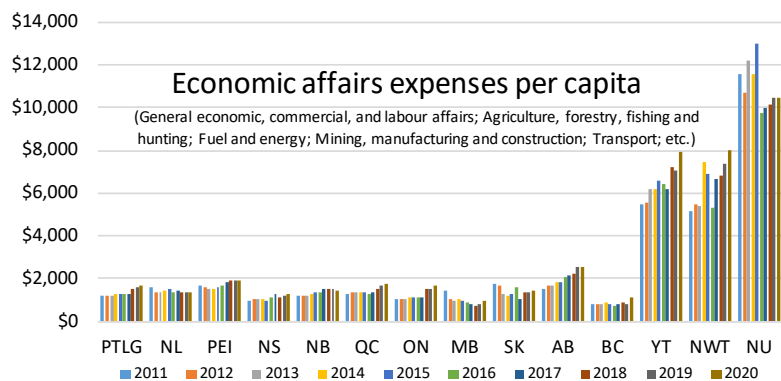
## Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2011 to 2020<sup>(b)</sup>



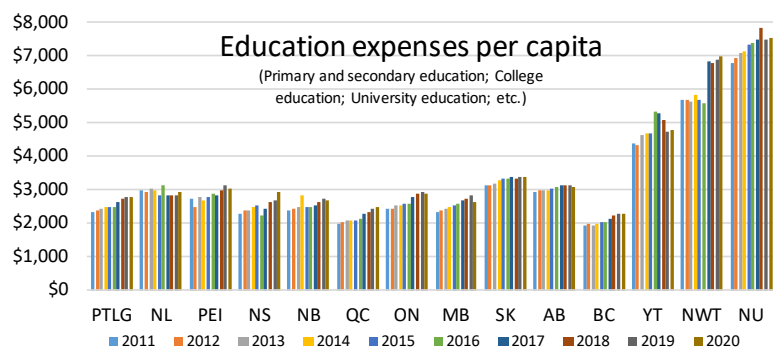
- According to the Canadian Classifications of Functions of Government (CCFOG), Health was the largest expense function of consolidated Yukon territorial and local governments in 2020. At \$376 million, or \$8,949 per capita, Health expenses accounted for 24.3% of all expenses.
- Health expenses in Yukon increased from \$8,795 per person in 2019 to \$8,949 per person in 2020; an increase of \$154, or 1.8%. However, compared to 2011 (\$6,003 per person), expenses increased by \$2,946 per person, or 49.1%.

- Hospital services in Yukon (\$247 million or \$5,879 per capita) was the largest category in 2020 within the Health function. This figure ranked Yukon the third-highest in Canada following the Northwest Territories (\$8,112) and Nunavut (\$8,034). Among the provinces, Newfoundland and Labrador (\$4,666) had the highest per capita expenses, while Manitoba had the lowest (\$3,086) Hospital services expenses.
- Yukon spent \$45 million (\$1,071 per capita) on Outpatient services in 2020. This was the third-highest per capita figure following Nunavut (\$6,721) and the Northwest Territories (\$2,734). Manitoba (\$1,627) had the highest expenditure in this category among the provinces and Nova Scotia had the lowest (\$598).

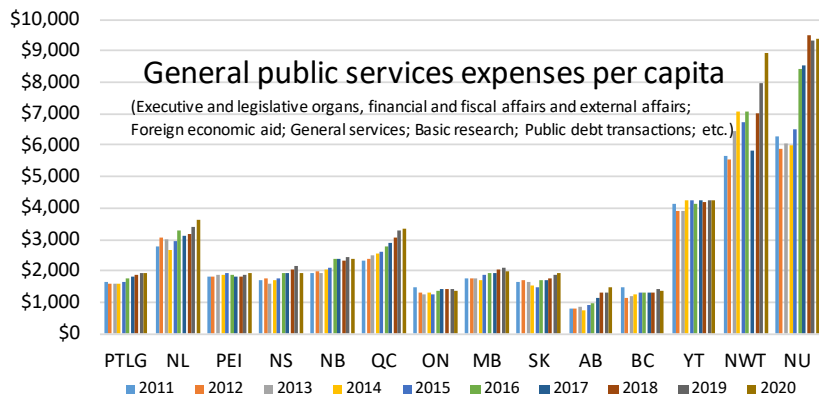
- Economic affairs was the second-largest expense function of consolidated Yukon territorial and local governments in 2020. At \$334 million, or \$7,949 per capita, Economic affairs expenses accounted for 21.6% of all expenses in 2020.
- Economic affairs expenses increased from \$7,109 per person in 2019 to \$7,949 per person in 2020; an increase of \$840 or 11.8%. Compared to 2011 (\$5,460 per person), expenses increased by \$2,489 per person, or 45.6%.
- Transport (\$160 million, or \$3,808 per capita) was the highest expenditure category within the Economic affairs function in 2020. The per capita figure (\$3,808) ranked Yukon the second highest in Canada. The Northwest Territories (\$4,233) had the highest and Nunavut (\$2,163) had the third highest Transport expenditure per capita. Among the provinces, Saskatchewan had the lowest Transport expenses in the country in 2020 at \$303 per capita, and Quebec had the highest at \$880 per capita.



- In 2020, the third-largest expense function in Yukon was Education. At \$200 million, or \$4,760 per capita, Education expenses accounted for 12.9% of all expenses.
- Education expenses increased from \$4,740 per person in 2019 to \$4,760 per person in 2020; an increase of \$20, or 0.4%. However, compared to 2010 (\$4,374 per person), expenses increased by \$386 per person, or 8.8%.



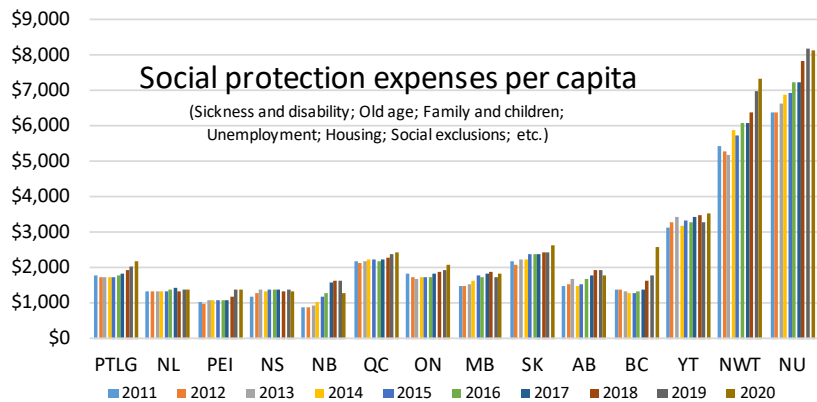
## Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2011 to 2020<sup>(P)</sup>, continued



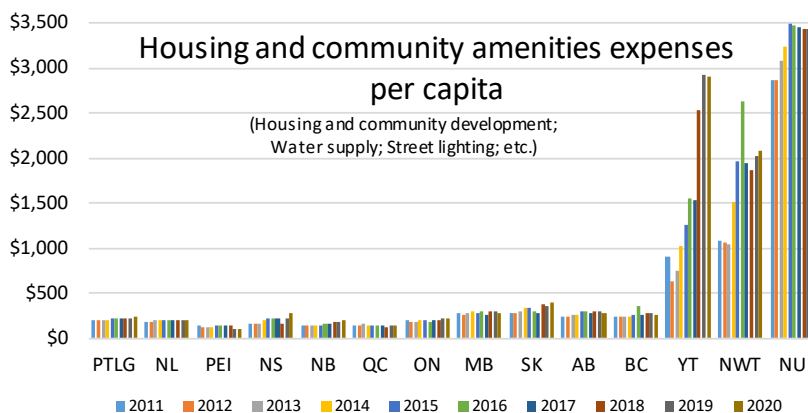
Note: General Public services also includes all interest payments for government loans (public debt) regardless of the function associated to the incurrence of the debt.

- The fourth-largest expense function for Yukon consolidated territorial and local governments in 2020 was General public services. At \$179 million, or \$4,260 per capita, General public services (see page 1 for the definition) expenses accounted for 11.6% of all expenses.
- General public services expenses increased from \$4,251 per person in 2019 to \$4,260 per person in 2020; an increase of \$9, or 0.2%. Over the past 10 years, per-capita expenses in this category had small fluctuations.

- Social protection was the fifth-largest expense function of consolidated Yukon territorial and local governments in 2020. At \$149 million, or \$3,546 per capita, Social protection expense accounted for 9.6% of all expenses in 2020.



- Yukon's Social protection expenses included \$41 million for Sickness and disability, \$34 million for Family and children; \$34 million for Housing; \$26 million for Social exclusion; and \$11 million for Old age.
- Social protection expenses increased to \$3,546 per person in 2020 from \$3,298 per person in 2019; an increase of \$248, or 7.5%. Per-capita expenses in this category changed little over the past 10 years.
- Yukon's Social protection expenses per capita figure (\$3,546) was the third-highest in Canada following Nunavut (\$8,188) and the Northwest Territories (\$7,297). Among the provinces, New Brunswick had the lowest Social protection expense in the country in 2020 at \$1,273 per capita; the highest among provinces was Saskatchewan at \$2,632 per capita.

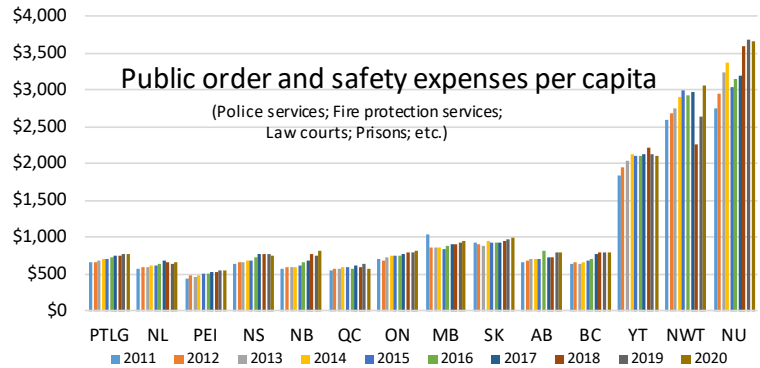


- The sixth-largest expense function in 2020 was Housing and community amenities. At \$122 million, or \$2,904 per capita, Housing and community amenities expenses accounted for 7.9% of all Yukon expenses.
- Housing and community amenities expenses decreased from \$2,932 per person in 2019 to \$2,904 per person in 2020; a decrease of \$28, or 1.0%. Compared to 2011 (\$915 per person), expenses increased by \$1,989 per person, or 217.4%.

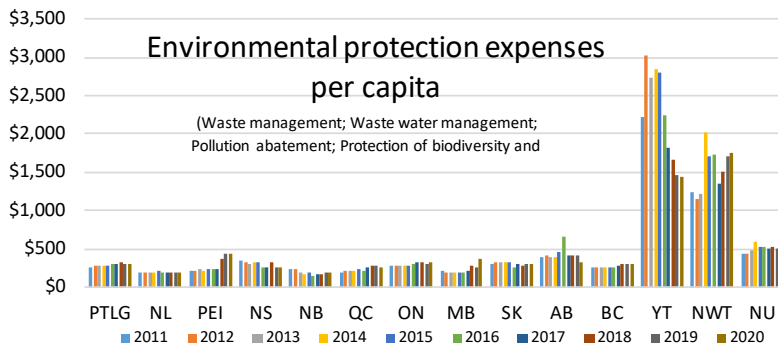
- Yukon's Housing and community amenities expenses included \$94 million (\$2,237 per person) for Housing and community development; \$26 million (\$619 per person) for Water supply; and \$1 million (\$24 per person) for Street lighting.
- Yukon's Housing and community amenities expenses per capita (\$2,904) was the second-highest in Canada following Nunavut (\$3,399). Among the provinces, Prince Edward Island had the lowest Housing and community amenities expenses in 2020 at \$112 per capita; the highest among provinces was Saskatchewan at \$398 per capita.

## Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2011 to 2020<sup>(P)</sup>, continued

- The seventh-largest expense function in 2020 was *Public order and safety*. At \$88 million, or \$2,094 per capita, *Public order and safety* expenses accounted for 5.7% of all Yukon expenses.
- Yukon's *Public order and safety* expenses included \$31 million for *Police services* (\$738 per capita); \$16 million for *Law courts* (\$381 per capita); \$16 million for *Prisons* (\$381 per capita); and \$11 million for *Fire protection services* (\$262 per capita).



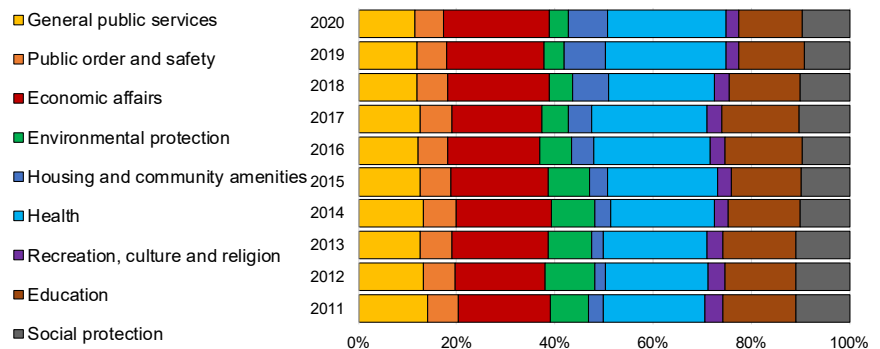
- Yukon's *Public order and safety* expenses per capita (\$2,094) was the third-highest in Canada following Nunavut (\$3,682) and the Northwest Territories (\$3,042). Among the provinces, Prince Edward Island had the lowest *Public order and safety* expenses in the country in 2020 at \$536 per capita; the highest among provinces was Saskatchewan at \$981 per capita.



- At \$60 million, or \$1,428 per capita, the *Environmental protection* expense function accounted for 3.9% of all Yukon expenses in 2020.
- Yukon's *Environmental protection* per capita were the second highest in Canada following the Northwest Territories (\$1,742). From 2011-2018, the Yukon was consistently the highest in Canada in this category.
- Protection of biodiversity and landscape* (\$30 million or \$714 per capita) was the highest expenditure category within the *Environmental protection* function in 2020.

## Share of Consolidated Provincial-territorial and Local Government (PTLG) Expenses by Function, Yukon, 2011 to 2020<sup>(P)</sup>

- Over the past ten years on average, Yukon's consolidated territorial and local government expenditures on *Health* accounted for 22.4% of total spending, *Economic affairs* accounted for 19.5%, and *Education* accounted for 14.5%.
- Health* has consistently been the largest expense function of Yukon's territorial and local governments since 2011. *Health* expenses increased steadily (with the exception of 2018) from \$210 million (in 2011) to \$376 million (in 2020); an increase of \$166 million, or 79.0%. In contrast, the Yukon population increased by 20.1% over the same time frame — from 34,983 persons in 2011 to 42,017 in 2020.



Publication source: Statistics Canada, data tables: 10-10-0005-01 and 17-10-0009-01.

Annual government expense data are for fiscal year ending closest to December 31 and are largely based on government budget forecasts and estimation. The input data to the Canadian Government Finance Statistics (CGFS) are not final until several years after the reference year, and the more recent the input data are, the more they are subject to revision.

January 2022