



## Canadian Classification of Functions of Government (CCOFOG) 2021

### Highlights:

In 2021, the territorial government and all municipal governments in Yukon collectively spent per capita:

\$9,668 on Health; \$4,963 on Education; \$2,037 on Housing and community amenities;  
 \$8,404 on Economic affairs; \$3,652 on Social protection; \$1,943 on Environmental protection; and  
 \$5,150 on General public services; \$2,622 on Public order and safety; \$983 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, 2021 (fiscal year 2021/2022) are reported as the 2021 reference year. Note: The 2021 estimates include, among others, 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, 2021<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	1,764	488	338	972	121	71	328	145	235	4,527
<b>Average of PTLG</b>	<b>2,000</b>	<b>0</b>	<b>801</b>	<b>1,928</b>	<b>323</b>	<b>236</b>	<b>5,672</b>	<b>370</b>	<b>2,789</b>	<b>2,320</b>
Newfoundland and Labrador	3,431	0	679	1,574	189	244	6,958	260	3,052	1,351
Prince Edward Island	2,493	0	571	2,431	387	135	5,385	178	3,273	1,400
Nova Scotia	2,128	0	751	1,464	332	203	5,987	337	2,766	1,494
New Brunswick	2,319	0	805	1,624	181	211	6,052	215	2,788	1,287
Quebec	3,305	0	603	1,604	313	136	5,937	429	2,600	3,050
Ontario	1,420	0	834	1,919	318	211	5,439	318	2,880	2,103
Manitoba	2,149	0	935	983	307	289	6,221	233	2,890	1,842
Saskatchewan	1,829	0	1,089	3,796	342	493	5,807	381	3,466	2,665
Alberta	1,533	0	803	2,842	300	303	5,420	394	2,908	1,994
British Columbia	1,501	0	904	1,529	376	302	5,583	460	2,435	2,412
<b>Yukon</b>	<b>5,150</b>	<b>0</b>	<b>2,622</b>	<b>8,404</b>	<b>1,943</b>	<b>2,037</b>	<b>9,668</b>	<b>983</b>	<b>4,963</b>	<b>3,652</b>
Northwest Territories	8,454	0	2,979	7,315	1,708	2,146	15,725	1,380	6,702	6,570
Nunavut	12,020	0	3,365	9,869	506	3,568	17,030	1,594	7,667	7,693

#### 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.

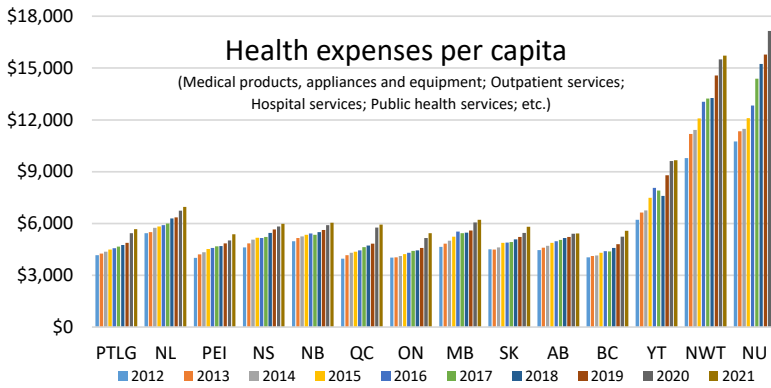
- **Recreation, culture and religion** includes: Recreational and sporting services; Cultural services; Broadcasting and publishing services; Religious and other community services; R&D Recreation culture and religion; and Recreation, culture and religion n.e.c.

- **Education** includes: Primary and secondary education; College education; University education; Education not definable by level; Subsidiary services to education; 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

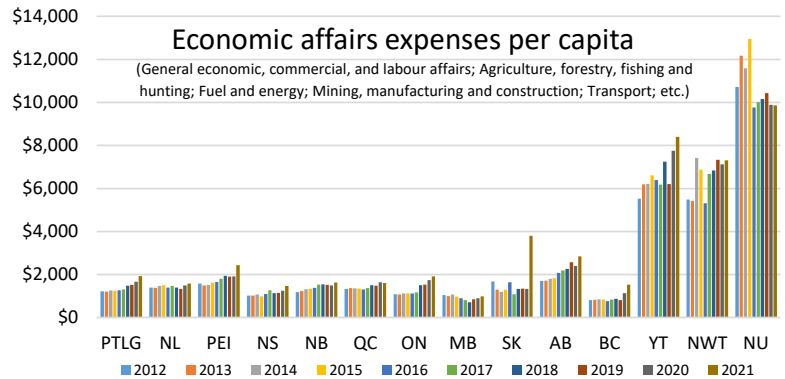
**Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2012 to 2021<sup>(a)</sup>**



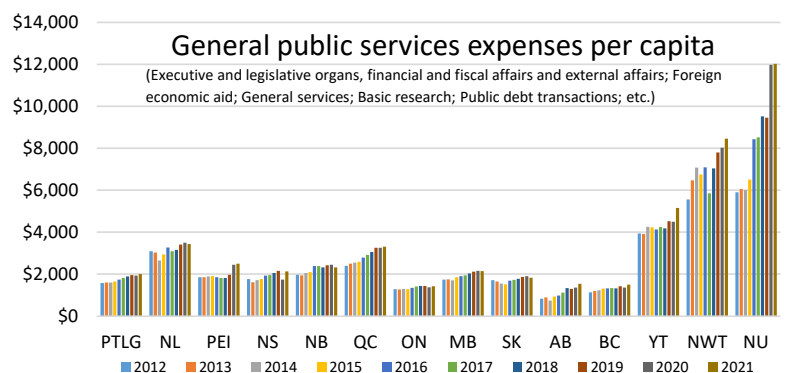
- According to the Canadian Classifications of Functions of Government (CCFOG), Health was the largest expense function of consolidated Yukon territorial and local governments in 2021. At \$413 million, or \$9,668 per capita, Health expenses accounted for 24.5% of all expenses.
- Health expenses in Yukon increased from \$9,616 per person in 2020 to \$9,668 per person in 2021; an increase of \$52, or 0.5%. Compared to 2012 (\$6,222 per person), Health expenses increased by \$3,446 per person, or 55.4%.

- Hospital services in Yukon (\$239 million or \$5,595 per capita) was the largest category in 2021 within the Health function. This was the third-highest per capita figure in Canada, following the Northwest Territories (\$8,038) and Nunavut (\$7,338). Among the provinces, Newfoundland and Labrador (\$4,853) had the highest per capita Hospital services expenses, and Manitoba had the lowest (\$3,155).
- Yukon spent \$44 million (\$1,030 per capita) on Outpatient services in 2021. This was the fifth-highest per capita figure in Canada, following Nunavut (\$6,655), the Northwest Territories (\$2,519), Manitoba (\$1,776), and British Columbia (\$1,033). Manitoba had the highest expenditure in this category among the provinces and Alberta the lowest (\$573).

- Economic affairs was the second-largest expense function of consolidated Yukon territorial and local governments in 2021. At \$359 million, or \$8,404 per capita, Economic affairs expenses accounted for 21.3% of all expenses in 2021.
- Economic affairs expenses increased from \$7,759 per person in 2020 to \$8,404 per person in 2021; an increase of \$645, or 8.3%. Compared to 2012 (\$5,524 per person), expenses increased by \$2,880 per person, or 52.1%.
- Transport (\$199 million, or \$4,658 per capita) was the highest expenditure category within the Economic affairs function in 2021. This was the highest per capita figure in Canada. The Northwest Territories (\$3,811) had the second-highest and Nunavut (\$2,480) had the third-highest Transport expenditure per capita. Among the provinces, Saskatchewan had the lowest per capita Transport expenses (\$334), and Ontario had the highest (\$976).

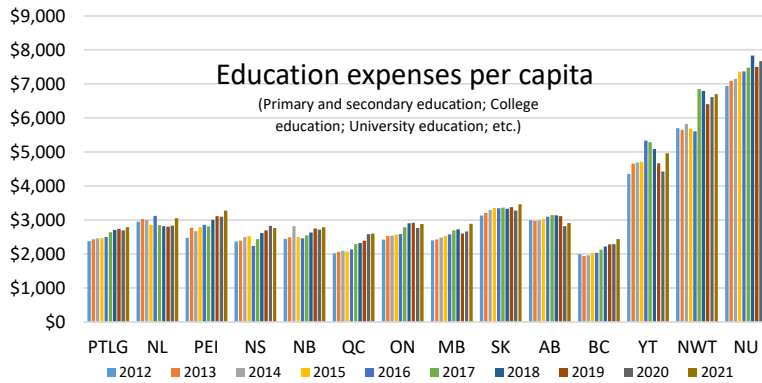


- The third-largest expense function for Yukon consolidated territorial and local governments in 2021 was General public services. At \$220 million, or \$5,150 per capita, General public services (see page 1 for the definition) expenses accounted for 13.1% of all expenses.
- General public services expenses increased from \$4,498 per person in 2020 to \$5,150 per person in 2021; an increase of \$652 or 14.5%. Compared to 2012 (\$3,934 per person), expenses increased by \$1,216 per person, or 30.9%.



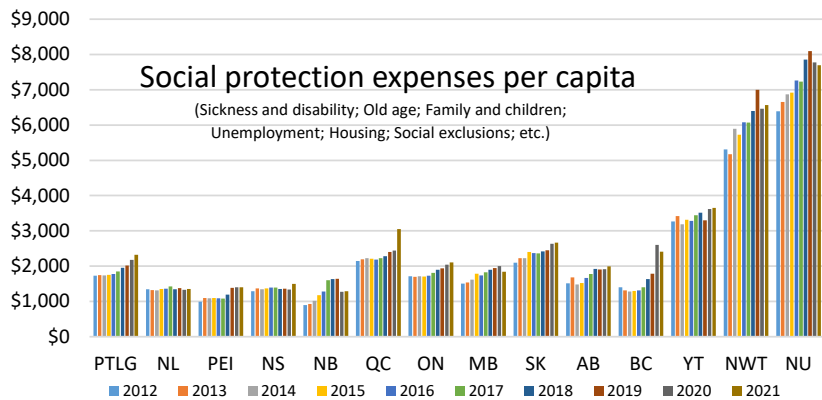
Note: General Public services also includes all interest payments for government loans (public debt) regardless of the function associated to the incurrence of the debt.

## Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2012 to 2021<sup>(P)</sup>, continued

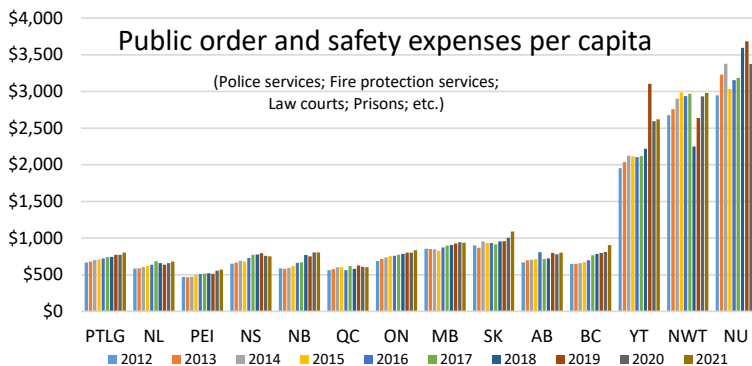


- In 2021, the fourth-largest expense function in Yukon was Education. At \$212 million, or \$4,963 per capita, Education expenses accounted for 12.6% of all expenses.
- Education expenses increased from \$4,427 per person in 2020 to \$4,963 per person in 2021; an increase of \$536, or 12.1%. Compared to 2012 (\$4,352 per person), expenses increased by \$611 per person, or 14.0%.

- Social protection was the fifth-largest expense function of consolidated Yukon territorial and local governments in 2021. At \$156 million, or \$3,652 per capita, Social protection expense accounted for 9.3% of all expenses in 2021.



- Social protection expenses increased to \$3,652 per person in 2021 from \$3,618 per person in 2020; an increase of \$34, or 0.9%. Compared to 2012 (\$3,264 per person), expenses increased by \$388 per person, or 11.9%.
- Yukon's Social protection expenses included \$42 million for Housing; \$41 million for Sickness and disability, \$35 million for Family and children; \$25 million for Social exclusion; and \$11 million for Old age.
- Yukon's Social protection expenses per capita figure (\$3,652) was the third-highest in Canada following Nunavut (\$7,693) and the Northwest Territories (\$6,570). Among the provinces, New Brunswick had the lowest Social protection expense in 2021 at \$1,287 per capita; the highest among provinces was Quebec at \$3,050 per capita.

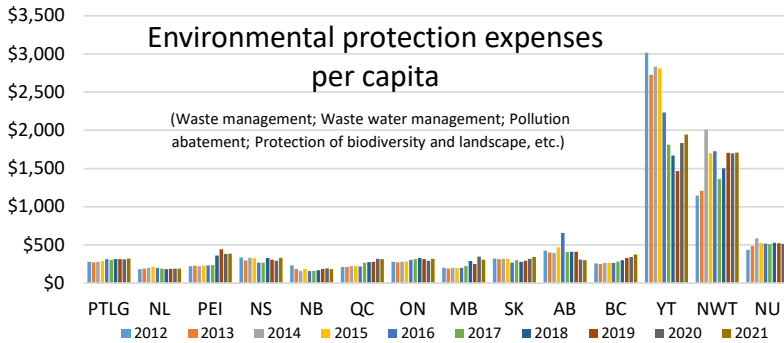
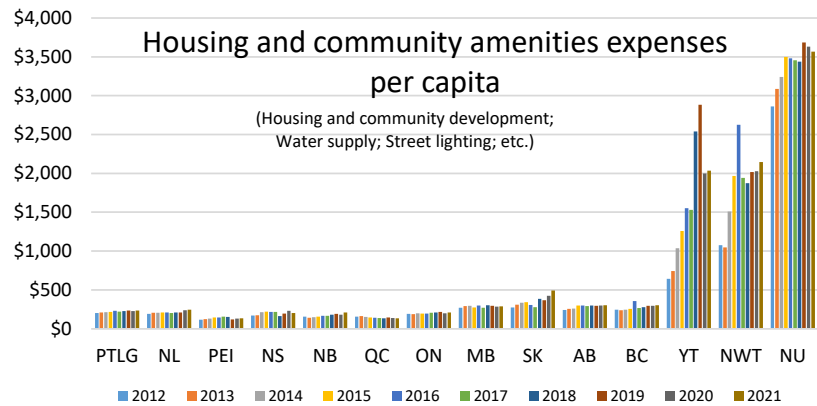


- The sixth-largest expense function in 2021 was Public order and safety. At \$112 million, or \$2,622 per capita, Public order and safety expenses accounted for 6.7% of all Yukon expenses.
- Public order and safety expenses decreased from \$2,594 per person in 2020 to \$2,622 per person in 2021; an increase of \$28, or 1.1%. Compared to 2012 (\$1,953 per person), expenses increased by \$669 per person, or 34.3%.

- Yukon's Public order and safety expenses included \$42 million for Public order and safety not elsewhere classified (\$983 per capita) \$30 million for Fire protection services (\$702 per capita); \$18 million for Law courts (\$421 per capita); \$16 million for Prisons (\$375 per capita); and \$6 million for Police services (\$140 per capita).
- Yukon's Public order and safety expenses per capita (\$2,094) was the third-highest in Canada following Nunavut (\$3,365) and the Northwest Territories (\$2,979). Among the provinces, Prince Edward Island had the lowest Public order and safety expenses in the country in 2021 at \$571 per capita; the highest among provinces was Saskatchewan at \$1,089 per capita.

## Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2012 to 2021<sup>(p)</sup>, continued

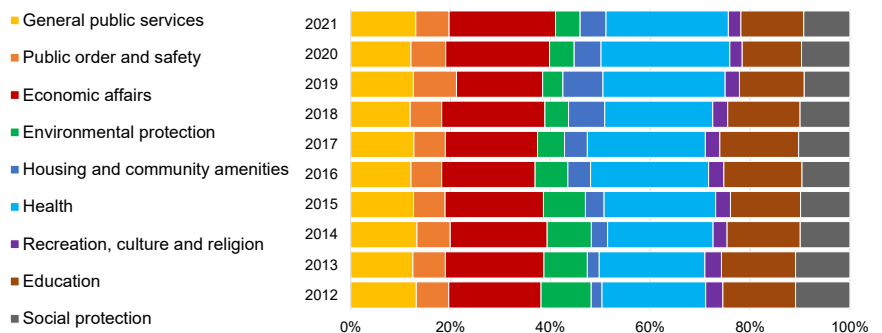
- The seventh-largest expense function in 2021 was *Housing and community amenities*. At \$87 million, or \$2,037 per capita, *Housing and community amenities* expenses accounted for 5.2% of all Yukon expenses.
- *Housing and community amenities* expenses increased from \$1,999 per person in 2020 to \$2,037 per person in 2021; an increase \$38, or 1.9%. Compared to 2012 (\$642 per person), expenses increased by \$1,395 per person, or 217.3%.
- Yukon's *Housing and community amenities* expenses per capita (\$2,037) was the third-highest in Canada following Nunavut (\$3,568) and Northwest Territories (\$2,146). Among the provinces, Prince Edward Island had the lowest *Housing and community amenities* expenses in 2021 at \$135 per capita; the highest among provinces was Saskatchewan at \$493 per capita.



- At \$83 million, or \$1,943 per capita, the *Environmental protection* expense function accounted for 4.9% of all Yukon expenses in 2021.
- Yukon's *Environmental protection* expenses per capita were the highest in Canada followed by the Northwest Territories (\$1,708) and Nunavut (\$506).
- *Protection of biodiversity and landscape* (\$32 million or \$749 per capita) was the highest expenditure category within the *Environmental protection* function in 2021.

## Share of Consolidated Provincial-territorial and Local Government (PTLG) Expenses by Function, Yukon, 2012 to 2021<sup>(p)</sup>

- Over the past ten years, on average, Yukon's consolidated territorial and local government expenditures on *Health* accounted for 22.9% of total spending, *Economic affairs* accounted for 19.5%, and *Education* accounted for 14.1%.
- *Health* has consistently been the largest expense function of Yukon's territorial and local governments since 2012. *Health* expenses increased steadily (with the exception of 2018) from \$223 million (in 2012) to \$413 million (in 2021); an increase of \$190 million, or 85.2%. During the same period, the Yukon population increased by 19.2% — from 35,843 persons in 2012 to 42,719 in 2021.



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.

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