



Canadian Classification of Functions of Government (CCOFOG) 2023

Highlights:

In 2023, the territorial government and all municipal governments in Yukon collectively spent per capita:

- \$9,902 on Health;
- \$9,104 on Economic affairs;
- \$4,789 on Education;
- \$4,142 on General public services;
- \$3,279 on Social protection;
- \$3,258 on Public order and safety;
- \$2,503 on Environmental protection;
- \$1,122 on Housing and community amenities; and
- \$885 on Recreation, culture and religion.

* Note: This does not include spending by Indigenous governments or the Federal government.

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, 2024 (fiscal year 2023/2024) are reported as the 2023 reference year.

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, 2023^(P)

	General public services	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	1,807	544	383	799	400	103	257	238	4,435
Average of PTLG	2,103	...	876	1,866	346	268	5,912	419	2,959
Newfoundland and Labrador	3,557	...	771	2,073	254	215	7,823	285	2,876
Prince Edward Island	2,307	...	711	2,301	643	107	5,634	152	3,356
Nova Scotia	1,747	...	815	1,168	385	990	6,783	356	3,293
New Brunswick	2,062	...	793	1,665	207	167	6,366	208	3,114
Quebec	3,786	...	767	1,883	332	174	6,299	516	2,934
Ontario	1,490	...	860	1,764	324	229	5,357	352	2,984
Manitoba	2,341	...	1,167	1,230	227	278	6,573	236	3,063
Saskatchewan	1,738	...	1,102	3,156	348	424	6,220	392	3,576
Alberta	1,467	...	809	2,594	269	298	5,556	406	2,959
British Columbia	1,508	...	1,003	1,321	509	318	6,396	562	2,584
Yukon	4,142	...	3,258	9,104	2,503	1,122	9,902	885	4,789
Northwest Territories	11,010	...	3,894	10,674	1,611	2,171	17,791	1,566	7,385
Nunavut	10,330	...	3,623	12,191	563	2,448	19,265	1,689	8,788

... = not applicable

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, Yukon, 2019 to 2023^(P)

	2019	2020	2021	2022	2023
General public services	4,425	4,453	4,395	4,141	4,142
Executive and legislative organs, financial and fiscal affairs and external affairs	1,244	1,508	1,864	1,581	1,596
Foreign economic aid	0	0	0	0	0
General services	2,966	2,733	2,347	2,004	1,985
Basic Research	0	0	0	0	0
Public debt transactions	191	165	161	245	259
General public services not elsewhere classified	24	24	46	312	302
Public order and safety	3,038	2,545	2,831	3,317	3,258
Police services	718	730	805	891	885
Fire protection services	1,220	683	828	1,091	1,079
Law courts	383	401	437	401	388
Prisons	359	377	368	356	345
Public order and safety not elsewhere classified	359	353	391	579	561
Economic affairs	6,076	7,681	8,446	8,995	9,104
General economic, commercial, and labor affairs	263	660	437	468	431
Agriculture, forestry, fishing, and hunting	239	236	230	267	259
Fuel and energy	167	495	184	245	324
Mining, manufacturing, and construction	622	613	598	579	561
Transport	3,731	4,359	5,638	5,054	5,178
Economic affairs not elsewhere classified	1,029	1,319	1,358	2,360	2,352
Environmental protection	1,435	1,838	3,452	2,538	2,503
Waste management	96	94	92	89	86
Waste water management	144	118	138	134	129
Pollution abatement	48	330	1,818	779	755
Protection of biodiversity and landscape	694	754	920	980	971
Environmental protection not elsewhere classified	478	542	506	579	582
Housing and community amenities	2,822	1,956	1,174	1,091	1,122
Housing and community development	2,177	1,720	944	824	841
Water supply	622	212	184	245	237
Street lighting	24	24	23	22	22
Housing and community amenities not elsewhere classified	0	0	0	0	0
Health	8,611	9,448	9,688	9,974	9,902
Medical products, appliances, and equipment	120	118	138	178	173
Outpatient services	1,076	1,037	1,197	801	777
Hospital services	5,621	5,466	5,638	4,898	4,897
Public health services	191	165	207	111	129
Health not elsewhere classified	1,603	2,662	2,508	3,985	3,926
Recreation, culture and religion	1,005	919	851	913	885
Recreational and sporting services	550	518	437	468	453
Cultural services	407	353	345	378	367
Broadcasting and publishing services	0	0	0	0	0
Recreation, culture, and religion not elsewhere classified	48	47	46	67	65
Education	4,569	4,382	4,764	4,854	4,789
Primary and secondary education	2,583	2,568	2,347	2,137	2,114
College education	1,220	165	161	178	173
University education	48	872	1,059	1,091	1,079
Education not elsewhere classified	718	778	1,174	1,447	1,424
Social protection	3,229	3,581	3,659	3,139	3,279
Sickness and disability	670	966	967	913	906
Old age	263	259	230	178	194
Family and children	813	801	1,036	757	906
Unemployment	0	0	0	0	0
Housing	813	966	874	846	841
Social exclusion	598	589	529	423	410
Social protection not elsewhere classified	72	24	23	0	0

* Includes territorial government, health and social service institutions, universities and colleges, municipalities and other local public administrations, and school boards.

Note: Per capita spending data for 2019 to 2022 have been revised due to revisions in annual population estimates. In addition, spending data for 2021 to 2022 may have been revised. Data may not sum to total due to rounding.

Per-capita spending of Federal Government*, by selected government function classification, Canada, 2019 to 2023^(P)

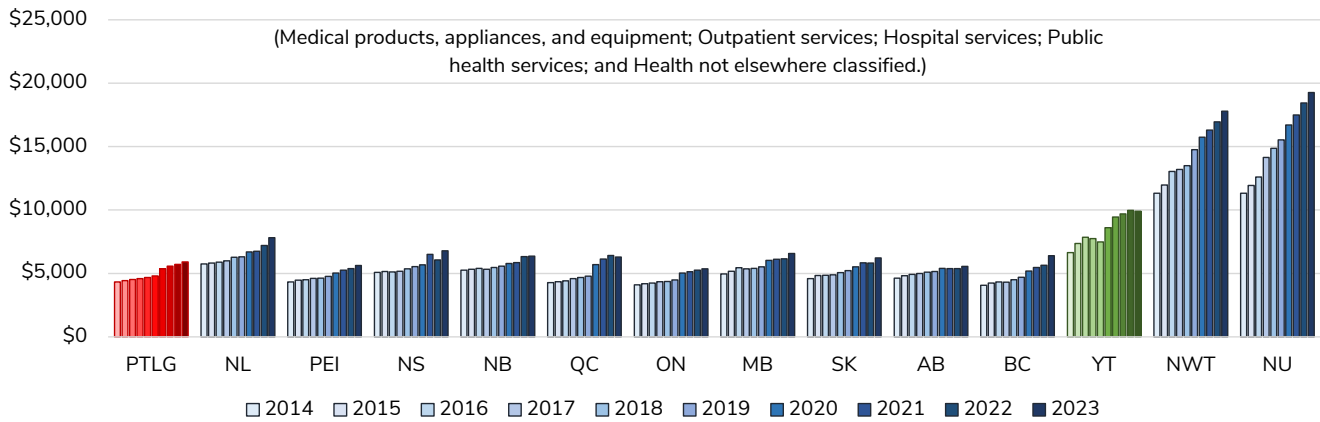
	2019	2020	2021	2022	2023
General public services	1,449	1,390	1,367	1,602	1,807
Executive and legislative organs, financial and fiscal affairs and external affairs	261	221	225	262	236
Foreign economic aid	135	175	152	166	136
General services	298	335	353	334	366
Basic Research	1	1	5	5	5
Public debt transactions	641	555	619	819	1,071
General public services not elsewhere classified	112	102	13	15	..
Defence	479	566	518	563	544
Military defence	429	514	462	511	493
Civil defence	15	16	17	13	14
Foreign military aid	31	31	34	33	32
Defence not elsewhere classified	4	5	5	5	5
Public order and safety	304	294	359	454	383
Police services	161	132	180	197	175
Fire protection services	..	..	..	..	..
Law courts	26	28	42	126	72
Prisons	62	70	67	67	69
Public order and safety not elsewhere classified	55	63	69	64	67
Economic affairs	503	2,675	1,228	649	799
General economic, commercial, and labor affairs	274	2,402	952	339	507
Agriculture, forestry, fishing, and hunting	78	92	96	95	90
Fuel and energy	5	5	5	5	5
Mining, manufacturing, and construction	..	..	..	..	..
Transport	69	73	83	96	94
Economic affairs not elsewhere classified	77	103	91	112	103
Environmental protection	122	246	228	320	400
Waste management	15	14	16	15	15
Waste water management	..	..	..	..	..
Pollution abatement	35	156	141	225	307
Protection of biodiversity and landscape	14	17	19	25	23
Environmental protection not elsewhere classified	59	61	53	55	55
Housing and community amenities	54	64	74	138	103
Housing and community development	27	33	40	49	9
Water supply	20	24	29	83	4
Street lighting	..	..	..	..	..
Housing and community amenities not elsewhere classified	6	7	5	6	90
Health	141	207	380	308	257
Medical products, appliances, and equipment	10	9	127	71	87
Outpatient services	7	12	12	10	39
Hospital services	4	3	5	4	7
Public health services	15	142	115	82	24
Health not elsewhere classified	106	41	121	141	100
Recreation, culture and religion	140	145	156	159	151
Recreational and sporting services	17	19	18	19	18
Cultural services	65	65	75	80	74
Broadcasting and publishing services	56	59	62	58	56
Recreation, culture, and religion not elsewhere classified	2	2	2	2	2
Education	187	226	239	256	238
Primary and secondary education	16	15	19	25	91
College education	46	45	43	42	47
University education	45	45	45	43	52
Education not elsewhere classified	79	121	132	146	48
Social protection	3,056	6,196	4,225	3,529	4,435
Sickness and disability	182	189	220	202	227
Old age	1,512	1,637	1,656	1,808	1,904
Family and children	870	965	839	788	735
Unemployment	314	3,033	1,173	247	341
Housing	7	11	8	19	3
Social exclusion	170	360	299	425	1,171
Social protection not elsewhere classified	0	1	31	41	54

* Includes only spending by the Canadian federal government, which excludes spending by provincial and territorial governments; universities and colleges; health and social service institutions; municipalities and local public administrations; school boards; and Canada pension plan (CPP) or Quebec Pension Plan (QPP)

Note: Per capita spending data for 2019 to 2022 have been revised due to revisions in annual population estimates. In addition, spending data for 2021 to 2022 may have been revised. Data may not sum to total due to rounding.

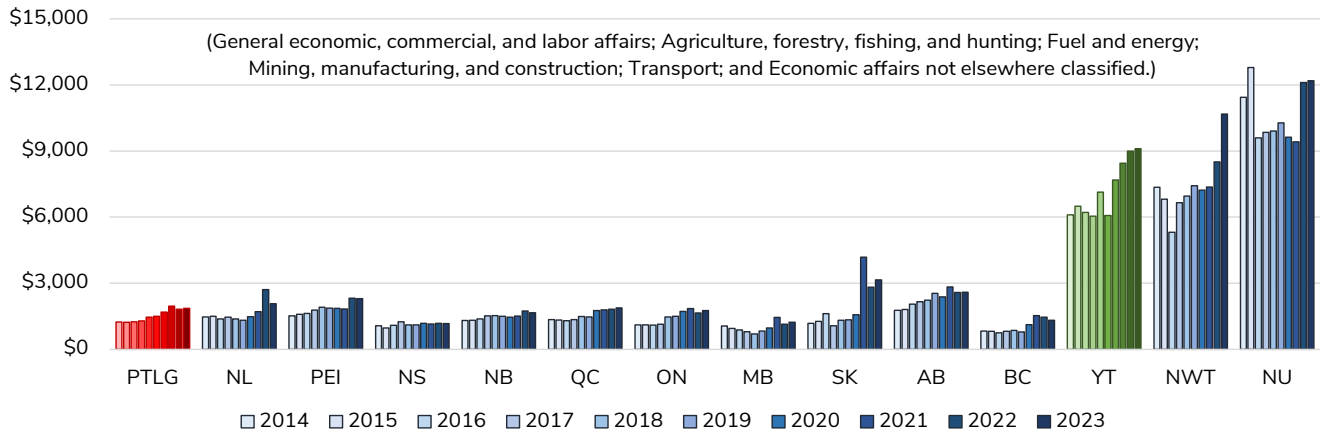
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2014 to 2023^(p)

Health spending per capita



- Health was the largest expense function for territorial and local governments in Yukon in 2023 at \$459 million, or \$9,902 per capita, accounting for 25.4% of all spending.
- In 2023, Yukon’s per-capita Health spending decreased by 0.7% compared to 2022 (\$9,974) and increased by 49.1% compared to 2014 (\$6,643).
- Nationwide, the average per-capita Health spending for provincial, territorial and local governments was \$5,912 in 2023. Yukon’s per-capita Health spending was the third highest of all provinces and territories, following Nunavut (\$19,265) and the Northwest Territories (\$17,791). Ontario had the lowest per-capita Health spending at \$5,357.

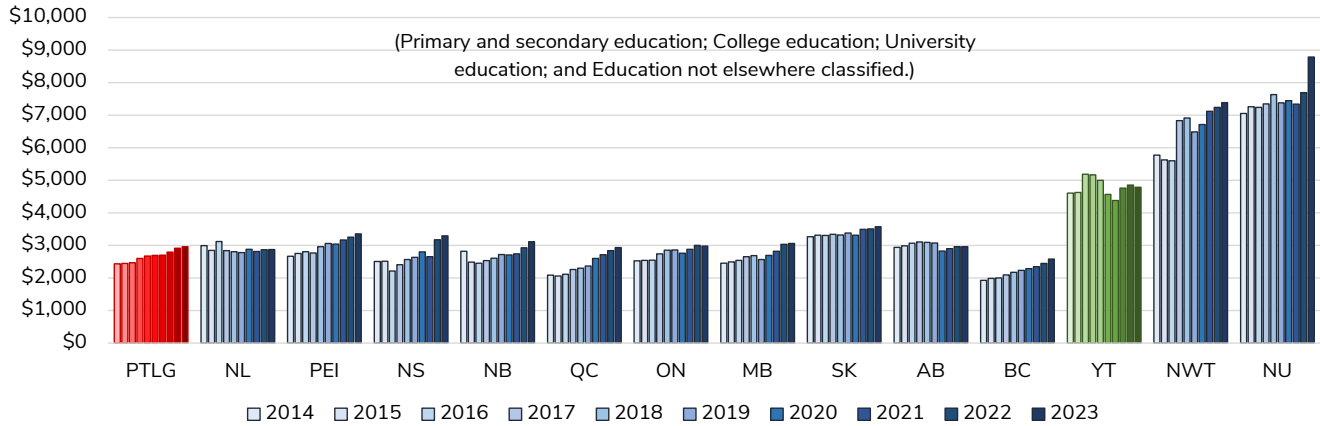
Economic affairs spending per capita



- Economic affairs was the second largest expense function for territorial and local governments in Yukon in 2023 at \$422 million, or \$9,104 per capita, accounting for 23.4% of all spending.
- In 2023, Yukon’s per-capita Economic affairs spending increased by 1.2% compared to 2022 (\$8,995) and increased by 49.1% compared to 2014 (\$6,108).
- Nationwide, the average per-capita Economic affairs spending for provincial, territorial and local governments was \$1,866 in 2023. Yukon’s per-capita Economic affairs spending was the third highest of all provinces and territories, following Nunavut (\$12,191) and the Northwest Territories (\$10,674). Nova Scotia had the lowest per-capita Economic affairs spending at \$1,168.

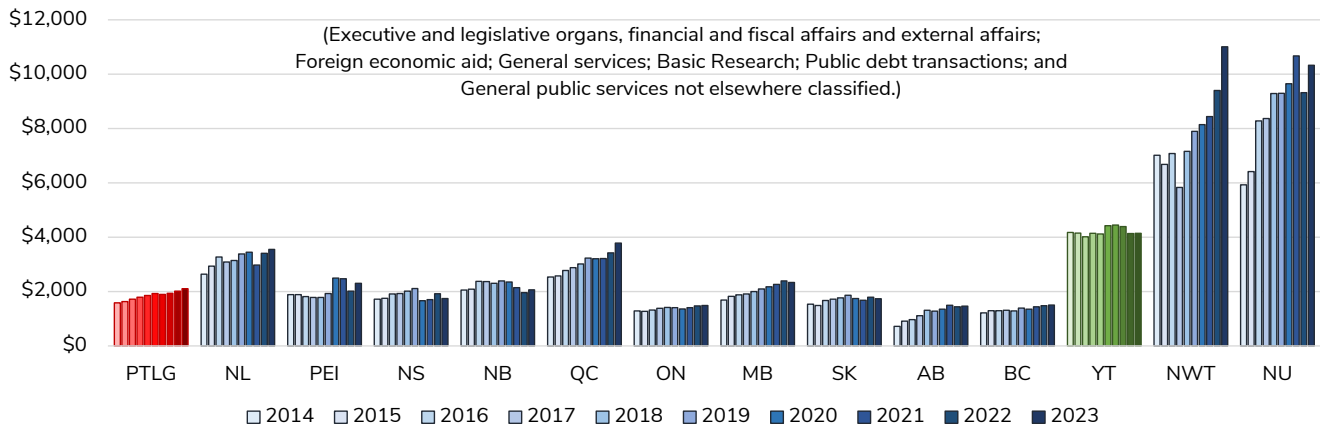
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2014 to 2023^(p)

Education spending per capita



- Education was the third largest expense function for territorial and local governments in Yukon in 2023 at \$222 million, or \$4,789 per capita, accounting for 12.3% of all spending.
- Yukon’s per-capita Education spending in 2023 (\$4,789) decreased by 1.3% compared to 2022 (\$4,854) and increased by 3.9% compared to 2014 (\$4,608).
- Nationwide, the average per-capita Education spending for provincial, territorial and local governments was \$2,959 in 2023. Yukon’s per-capita Education spending was the third highest of all provinces and territories, following Nunavut (\$8,788) and the Northwest Territories (\$7,385). British Columbia had the lowest per-capita Education spending at \$2,584.

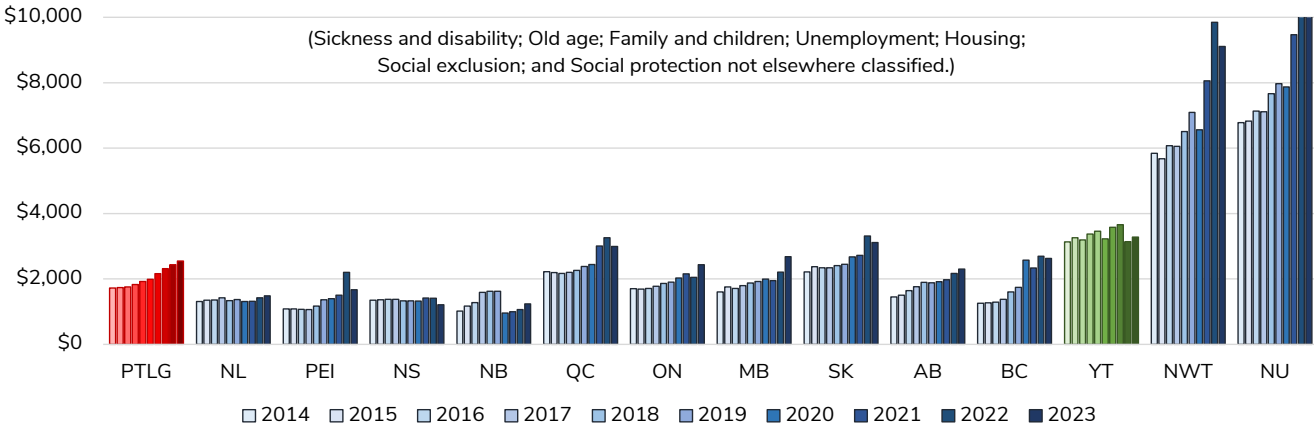
General public services spending per capita



- General public services was the fourth largest expense function for territorial and local governments in Yukon in 2023 at \$192 million, or \$4,142 per capita, accounting for 10.6% of all spending.
- Yukon’s per-capita General public services spending in 2023 (\$4,142) remained virtually the same as in 2022 (\$4,141) and decreased by 0.9% compared to 2014 (\$4,179).
- Nationwide, the average per-capita General public services spending for provincial, territorial and local governments was \$2,103 in 2023. Yukon’s per-capita General public services spending was the third highest of all provinces and territories, following the Northwest Territories (\$11,010) and Nunavut (\$10,330). Alberta had the lowest per-capita General public services spending at \$1,467.

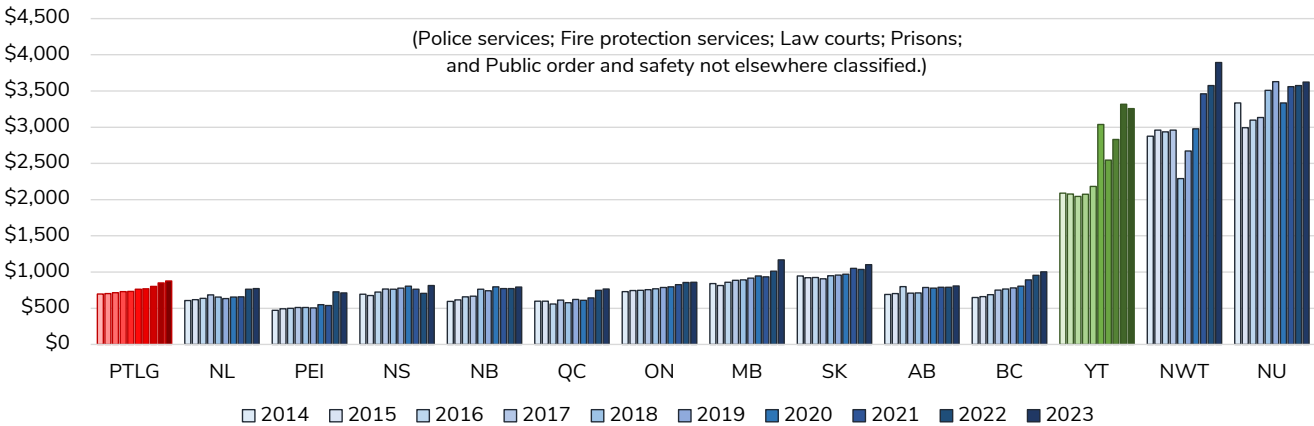
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2014 to 2023^(p)

Social protection spending per capita



- Social protection was the fifth largest expense function for territorial and local governments in Yukon in 2023 at \$152 million, or \$3,279 per capita, accounting for 8.4% of all spending.
- Yukon’s per-capita Social protection spending in 2023 (\$3,279) increased by 4.5% compared to 2022 (\$3,139) and increased by 4.6% compared to 2014 (\$3,134).
- Nationwide, the average per-capita Social protection spending for provincial, territorial and local governments was \$2,544 in 2023. Yukon’s per-capita Social protection spending was the third highest of all provinces and territories, following Nunavut (\$12,974) and the Northwest Territories (\$9,108). Nova Scotia had the lowest per-capita Social protection spending at \$1,213.

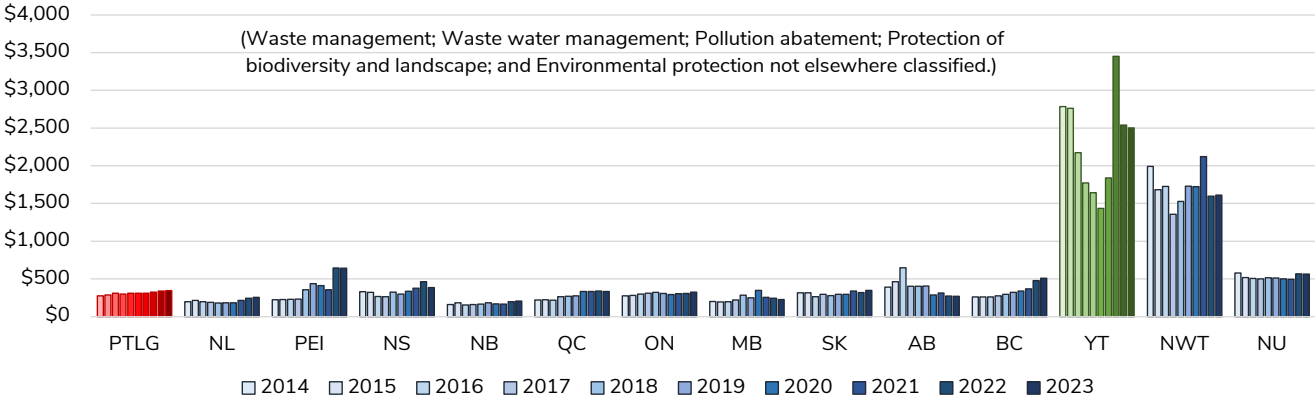
Public order and safety spending per capita



- Public order and safety was the sixth largest expense function for territorial and local governments in Yukon in 2023 at \$151 million, or \$3,258 per capita, accounting for 8.4% of all spending.
- Yukon’s per-capita Public order and safety spending in 2023 (\$3,258) decreased by 1.8% compared to 2022 (\$3,317) and increased by 55.9% compared to 2014 (\$2,089).
- Nationwide, the average per-capita Public order and safety spending for provincial, territorial and local governments was \$876 in 2023. Yukon’s per-capita Public order and safety spending was the third highest of all provinces and territories, following the Northwest Territories (\$3,894) and Nunavut (\$3,623). Prince Edward Island had the lowest per-capita Public order and safety spending at \$711.

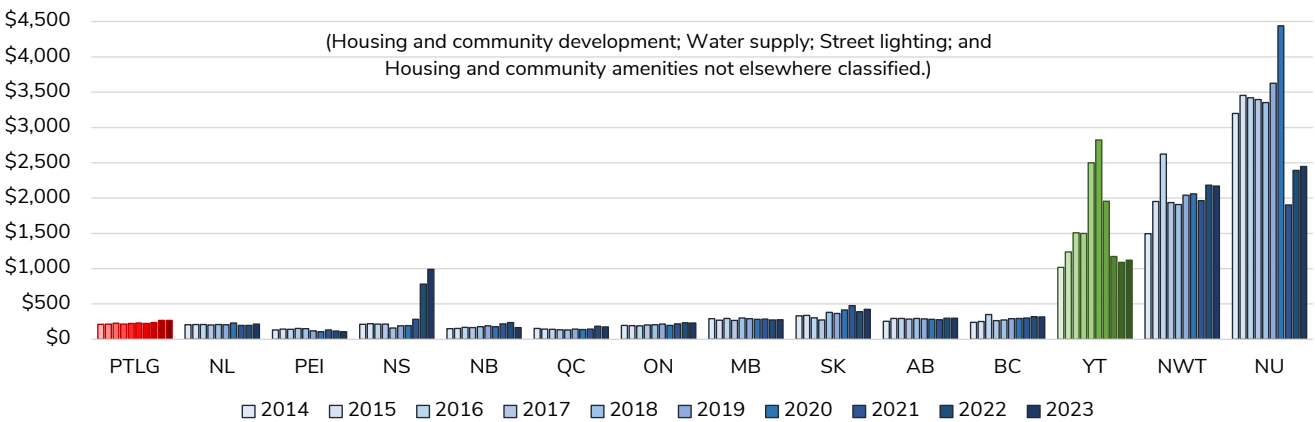
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2014 to 2023^(p)

Environmental protection spending per capita



- Environmental protection was the seventh largest expense function for territorial and local governments in Yukon in 2023 at \$116 million, or \$2,503 per capita, accounting for 6.4% of all spending.
- Yukon’s per-capita Environmental protection spending in 2023 (\$2,503) decreased by 1.4% compared to 2022 (\$2,538) and decreased by 10.2% compared to 2014 (\$2,786).
- Nationwide, the average per-capita Environmental protection spending for provincial, territorial and local governments was \$346 in 2023. Yukon’s per-capita Environmental protection spending was the highest of all provinces and territories. New Brunswick had the lowest per-capita Environmental protection spending at \$207.
- Per-capita Environmental protection spending in Yukon increased by 87.8% year-over-year in 2021 (\$3,452), then decreased by 26.5% in 2022 (\$2,538) and decreased again by 1.4% in 2023 (\$2,503). However, per-capita Environmental protection spending in 2022 and 2023 remained substantially above 2020 spending levels (\$1,838).

Housing and community amenities spending per capita



- Housing and community amenities was the eighth largest expense function for territorial and local governments in Yukon in 2023 at \$52 million, or \$1,122 per capita, accounting for 2.9% of all spending.
- Yukon’s per-capita Housing and community amenities spending in 2023 (\$1,122) increased by 2.8% compared to 2022 (\$1,091) and increased by 10.2% compared to 2014 (\$1,018).
- Nationwide, the average per-capita Housing and community amenities spending for provincial, territorial and local governments was \$268 in 2023. Yukon’s per-capita Housing and community amenities spending was the third highest of all provinces and territories, following Nunavut (\$2,448) and the Northwest Territories (\$2,171). Prince Edward Island had the lowest per-capita Housing and community amenities spending at \$107.

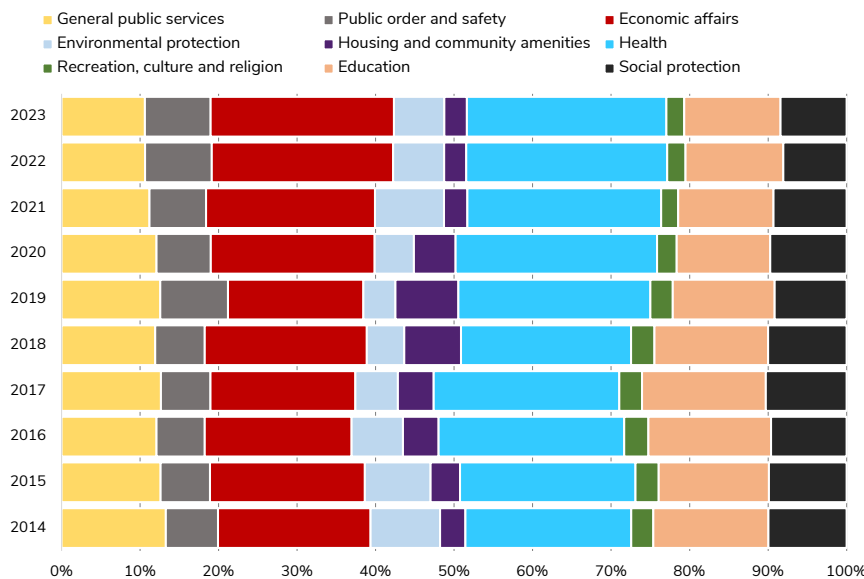
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2014 to 2023^(p)

Recreation, culture and religion spending per capita



- Recreation, culture and religion was the ninth largest expense function for territorial and local governments in Yukon in 2023 at \$41 million, or \$885 per capita, accounting for 2.3% of all spending.
- Yukon’s per-capita Recreation, culture and religion spending in 2023 (\$885) decreased by 3.1% compared to 2022 (\$913) and increased by 0.1% compared to 2014 (\$884).
- Nationwide, the average per-capita Recreation, culture and religion spending for provincial, territorial and local governments was \$419 in 2023. Yukon’s per-capita Recreation, culture and religion spending was the third highest of all provinces and territories, following Nunavut (\$1,689) and the Northwest Territories (\$1,566). Prince Edward Island had the lowest per-capita Recreation, culture and religion spending at \$152.

Share of consolidated provincial-territorial and local government (PTLG) expenses by function, Yukon, 2014 to 2023^(p)



Over the past 10 years (2014 to 2023), the average proportion of Yukon territorial and local governments expenditures by expense function were:

- 23.8% on Health;
- 20.3% on Economic affairs;
- 13.6% on Education;
- 12.0% on General public services;
- 9.4% on Social protection;
- 7.1% on Public order and safety;
- 6.5% on Environmental protection;
- 4.5% on Housing and community amenities; and
- 2.7% on Recreation, culture and religion.

During that period, the largest proportionate increase was to Health spending, which increased by 4.3 percentage points from 21.1% in 2014 to 25.4% in 2023.

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.

December 2024

