



Canadian Classification of Functions of Government (CCOFOG) 2019

Highlights:

In 2019, the territorial government and all municipal governments in Yukon collectively spent per capita:

\$7,384 on Health; \$4,073 on General public services; \$2,144 on Public order and safety;
 \$7,051 on Economic affairs; \$3,216 on Social protection; \$1,620 on Environmental protection; and
 \$5,002 on Education; \$2,454 on Housing and community amenities; \$1,000 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, 2019^(p)

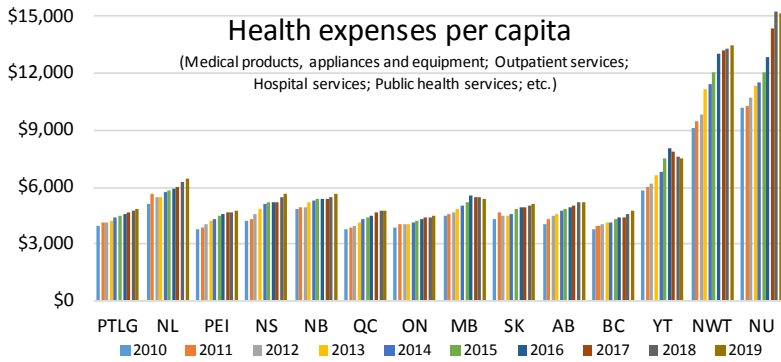
	General public services	Defense	Public order and safety	Economic affairs	Environmental protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection
	----- Expenditure per-capita (dollars) -----									
Federal General Gov't	1,500	507	322	454	130	54	166	141	183	3,042
Average of PTLG	1,890	0	752	1,539	310	226	4,744	375	2,712	1,976
Newfoundland and Labrador	3,214	0	675	1,421	180	210	6,449	237	2,782	1,405
Prince Edward Island	1,821	0	634	1,934	226	119	4,622	182	2,939	1,187
Nova Scotia	2,182	0	742	1,170	264	220	5,577	293	2,628	1,336
New Brunswick	2,488	0	726	1,484	174	174	5,566	228	2,643	1,626
Quebec	3,066	0	658	1,578	273	138	4,680	393	2,344	2,384
Ontario	1,396	0	778	1,512	312	208	4,440	333	2,855	1,881
Manitoba	2,111	0	849	823	235	292	5,361	246	2,863	1,707
Saskatchewan	1,905	0	947	1,342	310	330	5,108	322	3,331	2,479
Alberta	1,325	0	707	2,611	434	296	5,110	433	3,145	1,876
British Columbia	1,376	0	769	790	304	277	4,648	497	2,283	1,776
Yukon	4,073	0	2,144	7,051	1,620	2,454	7,384	1,000	5,002	3,216
Northwest Territories	6,128	0	3,031	6,814	1,549	2,146	13,495	1,283	7,079	6,504
Nunavut	9,341	0	3,542	9,957	513	3,311	14,962	1,848	7,725	7,673

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

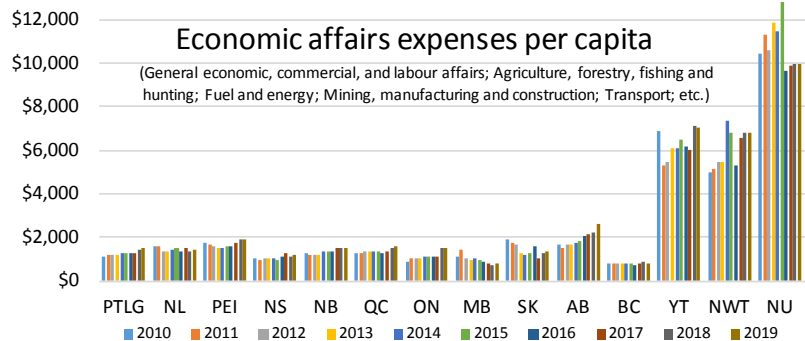
Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2010 to 2019^(P)



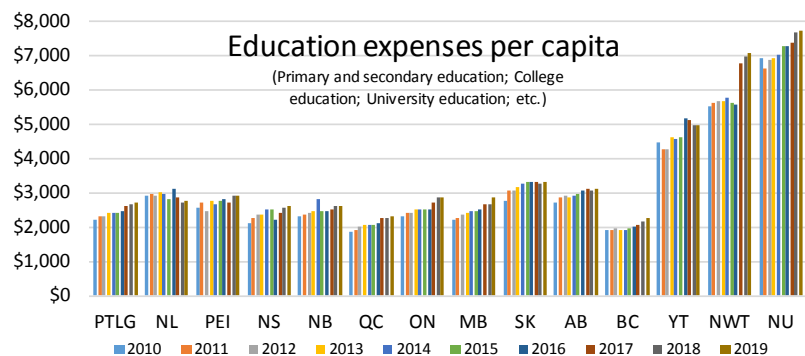
- According to the Canadian Classifications of Functions of Government (CCO-FOG), Health was the largest expense function of consolidated Yukon territorial and local governments in 2019. At \$310 million, or \$7,384 per capita, Health expenses accounted for 21.8% of all expenses.
- Health expenses in Yukon decreased from \$7,432 per person in 2018 to \$7,384 per person in 2019; a decrease of \$48, or 0.6%. However, compared to 2010 (\$5,660 per person), expenses increased by \$1,724 per person, or 30.5%.

- Hospital services in Yukon (\$206 million or \$4,907 per capita) was the largest category in 2019 within the Health function. This figure ranked Yukon the third-highest in Canada following the Northwest Territories (\$8,031) and Nunavut (\$7,545). Among the provinces, Newfoundland and Labrador (\$4,769) had the highest per capita expenses, while Ontario had the lowest (\$2,748) Hospital services expenses.
- Yukon spent \$49 million (\$1,167 per capita) on Outpatient services in 2019. This was the third-highest per capita figure following Nunavut (\$6,236) and the Northwest Territories (\$2,500). British Columbia (\$894) ranked highest among the provinces and Quebec had the lowest (\$527).

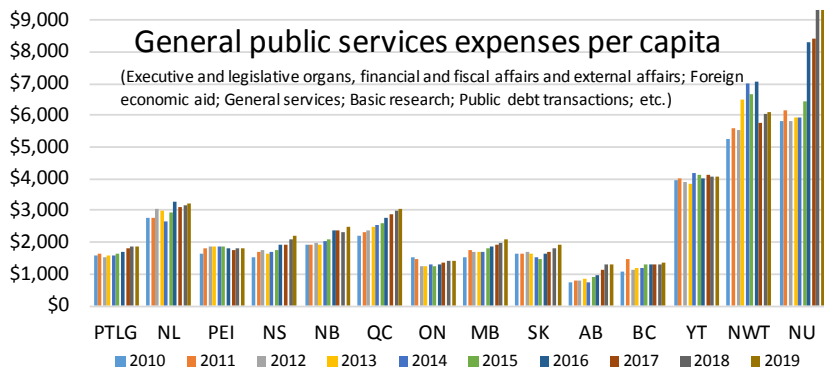
- Economic affairs was the second-largest expense function of consolidated Yukon territorial and local governments in 2019. At \$296 million, or \$7,051 per capita, Economic affairs expenses accounted for 20.8% of all expenses in 2019.
- Economic affairs expenses decreased from \$7,091 per person in 2018 to \$7,051 per person in 2019; a decrease of \$40, or 0.6%. Compared to 2010 (\$6,889 per person), expenses increased by \$162 per person, or 2.4%. Note: 2010 had a high investment in Energy (Mayo B project), while 2018 and 2019 had high investment in mainly engineering construction.
- Transport (\$161 million, or \$3,835 per capita) was the highest expenditure category within the Economic affairs function in 2019. The per capita figure (\$3,835) ranked Yukon the highest in Canada followed by the Northwest Territories (\$3,717) and Nunavut (\$2,618). Among the provinces, Manitoba had the lowest Transport expense in the country in 2019 at \$331 per capita, and New Brunswick had the highest at \$853 per capita.



- In 2019, the third-largest expense function in Yukon was Education. At \$210 million, or \$5,002 per capita, Education expenses accounted for 14.7% of all expenses.
- Education expenses increased from \$4,971 per person in 2018 to \$5,002 per person in 2019; an increase of \$31, or 0.6%. However, compared to 2010 (\$4,488 per person), expenses increased by \$514 per person, or 11.5%.



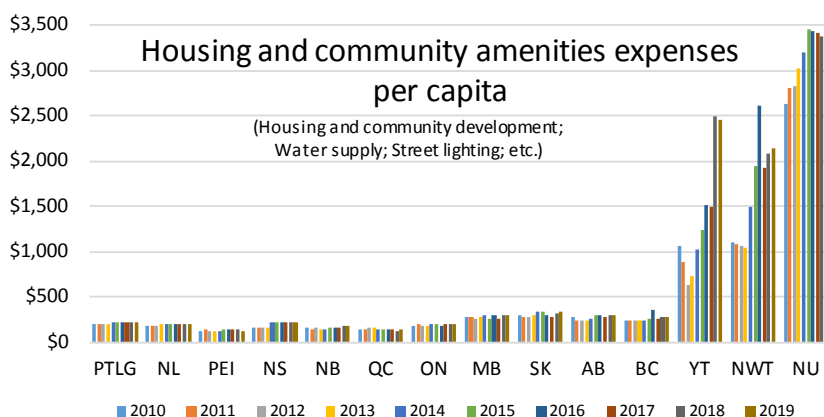
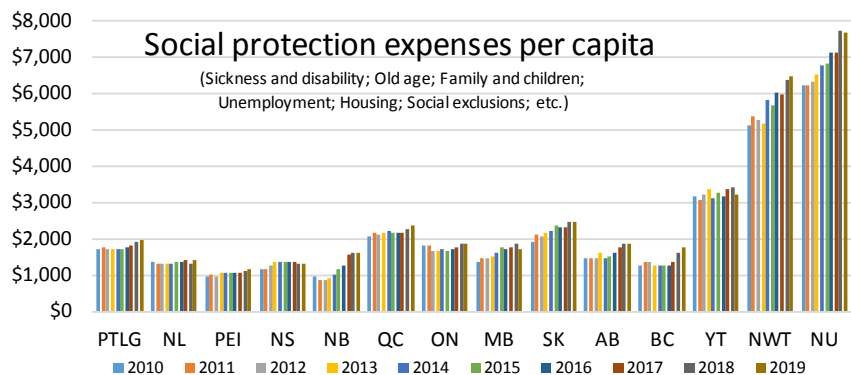
Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2010 to 2019^(P), continued



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 2019 was *General public services*. At \$171 million, or \$4,073 per capita, *General public services* (see page 1 for the definition) expenses accounted for 12.0% of all expenses.
- *General public services* expenses decreased from \$4,094 per person in 2018 to \$4,073 per person in 2019; a decrease of \$21, or 0.5%. 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 2019. At \$135 million, or \$3,216 per capita, *Social protection* expense accounted for 9.5% of all expenses in 2019.
- Yukon's *Social protection* expenses included \$37 million for *Family and children*; \$32 million for *Housing*; \$27 million for *Sickness and disability*; \$8 million for *Social exclusion*; and \$6 million for *Old age*.
- *Social protection* expenses decreased to \$3,216 per person in 2019 from \$3,436 per person in 2018; a decrease of \$220, or 6.4%. Per-capita expenses in this category changed little over the past 10 years.
- Yukon's *Social protection* expenses per capita figure (\$3,216) ranked the third-highest in Canada following Nunavut (\$7,673) and the Northwest Territories (\$6,504). Among the provinces, Prince Edward Island had the lowest *Social protection* expense in the country in 2019 at \$1,187 per capita; the highest among provinces was Saskatchewan at \$2,479 per capita.



- The sixth-largest expense function in 2019 was *Housing and community amenities*. At \$103 million, or \$2,454 per capita, *Housing and community amenities* expenses accounted for 7.2% of all Yukon expenses.
- *Housing and community amenities* expenses decreased from \$2,485 per person in 2018 to \$2,454 per person in 2019; a decrease of \$31, or 1.2%. Compared to 2010 (\$1,058 per person), expenses increased by \$1,396 per person, or 131.9%.

- Yukon's *Housing and community amenities* expenses included \$61 million (\$953 per person) for *Housing and community development*; \$40 million (\$953 per person) for *Water supply*; and \$1 million (\$24 per person) for *Street lighting*.
- *Housing and community amenities* expenses per capita figure (\$2,454) ranked the second-highest in Canada following Nunavut (\$3,311). Among the provinces, Prince Edward Island had the lowest *Housing and community amenities* expense in the country in 2019 at \$119 per capita; the highest among provinces was Saskatchewan at \$330 per capita.

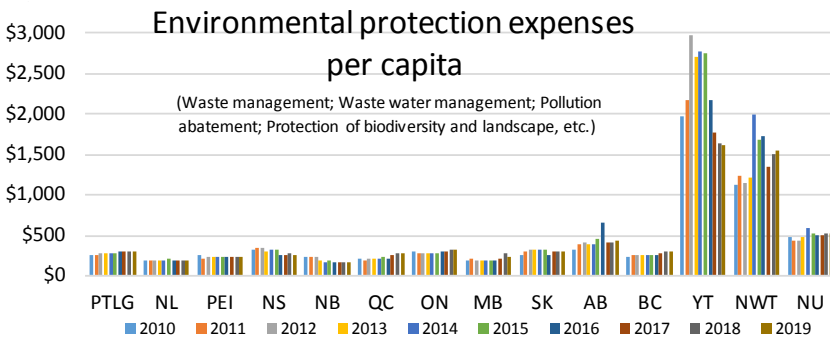
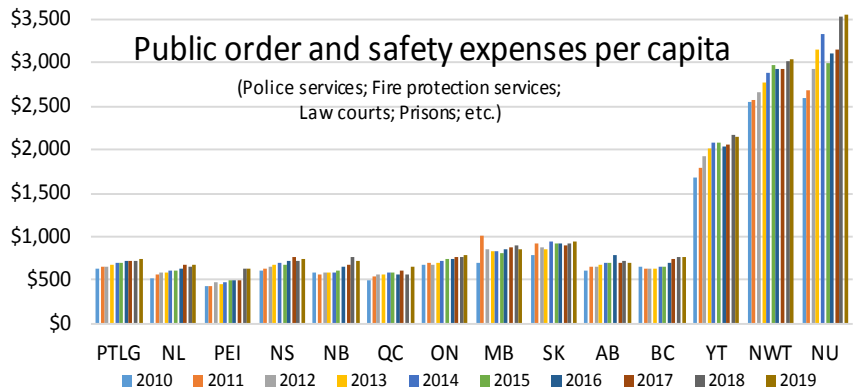
Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2010 to 2019^(P), continued

- The seventh-largest expense function in 2019 was *Public order and safety*. At \$90 million, or \$2,144 per capita, *Public order and safety* expenses accounted for 6.3% of all Yukon expenses.

- Yukon's *Public order and safety* expenses included \$31 million for *Police services* (\$738 per capita); \$17 million for *Law courts* (\$405 per capita); \$15 million for *Prisons* (\$357 per capita); and \$13 million for *Fire protection services* (\$310 per capita).

- Yukon's *Public order and safety* expenses per capita figure (\$2,144)

ranked the third-highest in Canada following Nunavut (\$3,542) and the Northwest Territories (\$3,031). Among the provinces, Prince Edward Island had the lowest *Public order and safety* expense in the country in 2019 at \$634 per capita; the highest among provinces was Saskatchewan at \$947 per capita.



- At \$68 million, or \$1,620 per capita, the *Environmental protection* expense function accounted for 4.8% of all Yukon expenses in 2019.

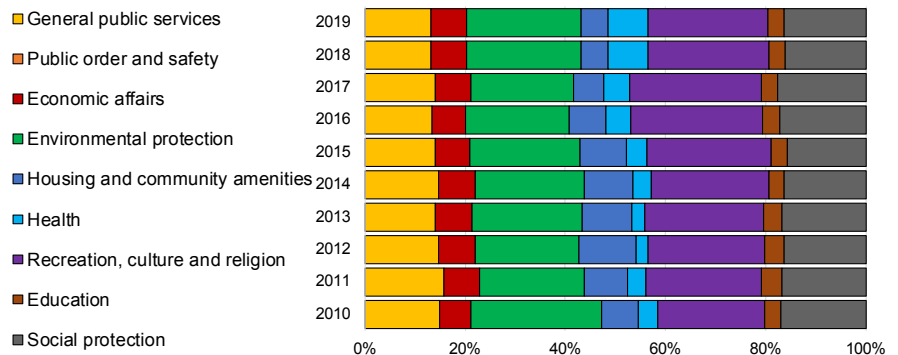
- Yukon's *Environmental protection* per capita expenses have consistently been the highest in Canada over the period of 2010 to 2019.

- Protection of biodiversity and landscape* (\$26 million or \$619 per capita) was the highest expenditure category within the *Environmental protection* function in 2019, followed by *Pollution abatement* (\$10 million or \$238 per capita).

Share of Consolidated Provincial-territorial and Local Government (PTLG) Expenses by Function, Yukon, 2010 to 2019^(P)

- Over the past ten years on average, Yukon's consolidated territorial and local government expenditures on *Health* accounted for 21.6% of total spending, *Economic affairs* accounted for 19.8%, and *Education* accounted for 14.9%.

- 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 2011 (\$210 million) to 2019 (\$310 million); an increase of \$100 million, or 47.6%. In contrast, the Yukon population increased by 17.1% over the same time frame — from 34,983 persons in 2011 to 41,980 in 2019.



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 2020