



Canadian Classification of Functions of Government (CCOFOG) 2022

Highlights:

In 2022, the territorial government and all municipal governments in Yukon collectively spent per capita:

- \$9,896 on Health;
- \$9,343 on Economic affairs;
- \$4,879 on Education;
- \$4,488 on General public services;
- \$3,544 on Social protection;
- \$3,544 on Environmental protection;
- \$2,877 on Public order and safety;
- \$1,243 on Housing and community amenities; and
- \$851 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, 2022 (fiscal year 2022/2023) are reported as the 2022 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, 2022^(P)

	General public services	Public order and safety	Economic affairs	Environmental protection	Housing and community	Health	Recreation, culture and religion	Education	Social protection	
	----- Expenditure per capita (dollars) -----									
Federal General Gov't	1,807	549	367	499	308	132	262	157	254	3,597
Average of PTLG	2,054	...	844	1,839	346	248	5,837	398	2,898	2,491
Newfoundland and Labrador	3,274	...	642	2,471	215	198	7,174	261	2,855	1,402
Prince Edward Island	2,332	...	580	1,843	393	151	5,437	205	3,293	2,096
Nova Scotia	1,947	...	610	1,132	339	334	7,074	405	3,134	1,627
New Brunswick	2,275	...	861	1,611	225	215	6,936	208	3,164	1,096
Quebec	3,550	...	689	1,878	330	181	6,180	459	2,688	3,247
Ontario	1,483	...	865	1,708	317	225	5,414	329	3,007	2,110
Manitoba	2,435	...	956	1,240	249	280	6,356	243	2,886	2,432
Saskatchewan	1,841	...	1,052	3,009	308	373	5,862	425	3,523	3,383
Alberta	1,372	...	811	2,504	330	287	5,575	388	3,033	2,233
British Columbia	1,477	...	995	1,424	488	313	5,910	564	2,505	2,759
Yukon	4,488	...	2,877	9,343	3,544	1,243	9,896	851	4,879	3,544
Northwest Territories	8,811	...	3,525	7,629	1,985	2,142	17,221	1,405	7,295	8,544
Nunavut	10,842	...	3,606	9,509	494	1,877	17,733	1,507	7,409	9,509

... = 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, 2018 to 2022^(P)

	2018	2019	2020	2021	2022
General public services	4,196	4,537	4,521	4,500	4,488
Executive and legislative organs, financial and fiscal affairs and external affairs	1,249	1,275	1,531	1,908	1,887
Foreign economic aid	0	0	0	0	0
General services	2,698	3,041	2,775	2,403	2,370
Basic Research	0	0	0	0	0
Public debt transactions	200	196	167	165	184
General public services not elsewhere classified	25	25	24	24	23
Public order and safety	2,223	3,114	2,583	2,898	2,877
Police services	774	736	742	825	828
Fire protection services	325	1,251	694	848	851
Law courts	400	392	407	448	437
Prisons	375	368	383	377	368
Public order and safety not elsewhere classified	350	368	359	401	391
Economic affairs	7,268	6,229	7,798	8,647	9,343
General economic, commercial, and labour affairs	475	270	670	448	621
Agriculture, forestry, fishing, and hunting	849	245	239	236	230
Fuel and energy	225	172	502	188	276
Mining, manufacturing, and construction	574	638	622	613	598
Transport	3,971	3,825	4,425	5,772	6,190
Economic affairs not elsewhere classified	1,174	1,054	1,339	1,390	1,427
Environmental protection	1,673	1,471	1,866	3,534	3,544
Waste management	100	98	96	94	92
Waste water management	275	147	120	141	138
Pollution abatement	250	49	335	1,861	1,864
Protection of biodiversity and landscape	500	711	765	942	921
Environmental protection not elsewhere classified	549	490	550	518	529
Housing and community amenities	2,548	2,894	1,985	1,202	1,243
Housing and community development	1,499	2,232	1,746	966	1,036
Water supply	999	638	215	188	184
Street lighting	25	25	24	24	23
Housing and community amenities not elsewhere classified	0	0	0	0	0
Health	7,618	8,828	9,592	9,943	9,896
Medical products, appliances, and equipment	125	123	120	141	138
Outpatient services	1,199	1,104	1,052	1,225	1,197
Hospital services	5,070	5,763	5,549	5,772	5,776
Public health services	225	196	167	236	230
Health not elsewhere classified	1,024	1,643	2,703	2,568	2,531
Recreation, culture and religion	1,049	1,030	933	872	851
Recreational and sporting services	574	564	526	448	437
Cultural services	400	417	359	353	368
Broadcasting and publishing services	0	0	0	0	0
Recreation, culture, and religion not elsewhere classified	50	49	48	47	46
Education	5,095	4,684	4,449	4,877	4,879
Primary and secondary education	2,947	2,648	2,607	2,403	2,393
College education	1,424	1,251	167	165	184
University education	50	49	885	1,084	1,128
Education not elsewhere classified	674	736	789	1,202	1,197
Social protection	3,522	3,311	3,636	3,416	3,544
Sickness and disability	874	687	981	660	598
Old age	150	270	263	236	230
Family and children	899	834	813	1,060	1,220
Unemployment	0	0	0	0	0
Housing	774	834	981	895	921
Social exclusion	699	613	598	542	552
Social protection not elsewhere classified	100	74	24	24	23

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

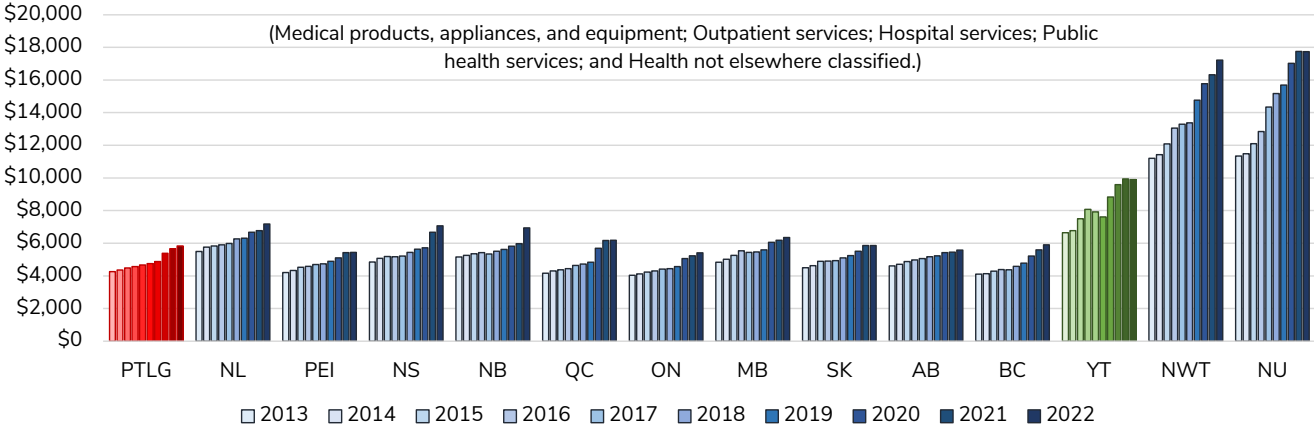
Per-capita spending of Federal Government*, by selected government function classification, Canada, 2018 to 2022^(P)

	2018	2019	2020	2021	2022
General public services	1,402	1,471	1,395	1,467	1,807
Executive and legislative organs, financial and fiscal affairs and external affairs	174	265	222	229	262
Foreign economic aid	138	137	176	154	170
General services	378	303	336	357	363
Basic Research	1	1	1	6	5
Public debt transactions	637	651	557	628	834
General public services not elsewhere classified	75	114	102	93	173
Defence	459	486	568	525	549
Military defence	408	436	516	468	496
Civil defence	14	15	16	17	14
Foreign military aid	32	32	31	34	34
Defence not elsewhere classified	4	4	5	6	5
Public order and safety	277	309	295	350	367
Police services	138	164	133	180	206
Fire protection services	0	0	0	0	0
Law courts	27	27	29	30	32
Prisons	61	63	71	68	67
Public order and safety not elsewhere classified	51	56	63	73	65
Economic affairs	349	511	2,685	1,093	499
General economic, commercial, and labour affairs	143	278	2,410	812	232
Agriculture, forestry, fishing, and hunting	65	79	93	98	90
Fuel and energy	6	5	5	5	5
Mining, manufacturing, and construction	0	0	0	0	0
Transport	71	70	73	77	75
Economic affairs not elsewhere classified	65	78	104	101	97
Environmental protection	111	124	247	232	308
Waste management	15	15	14	16	16
Waste water management	0	0	0	0	0
Pollution abatement	25	36	156	143	215
Protection of biodiversity and landscape	9	14	17	19	23
Environmental protection not elsewhere classified	63	60	61	55	55
Housing and community amenities	48	54	64	75	132
Housing and community development	20	27	33	40	44
Water supply	21	21	24	29	82
Street lighting	0	0	0	0	0
Housing and community amenities not elsewhere classified	7	7	7	5	6
Health	143	144	208	339	262
Medical products, appliances, and equipment	7	10	9	10	10
Outpatient services	14	7	12	12	10
Hospital services	0	4	3	5	4
Public health services	8	15	142	40	28
Health not elsewhere classified	113	108	42	271	210
Recreation, culture and religion	138	142	145	155	157
Recreational and sporting services	17	17	19	18	19
Cultural services	62	66	65	72	73
Broadcasting and publishing services	58	57	59	63	62
Recreation, culture, and religion not elsewhere classified	2	2	2	2	2
Education	177	190	227	239	254
Primary and secondary education	14	16	15	14	17
College education	48	47	46	46	45
University education	46	46	45	45	44
Education not elsewhere classified	69	81	121	134	147
Social protection	3,040	3,103	6,218	4,383	3,597
Sickness and disability	185	185	190	223	204
Old age	1,476	1,535	1,642	1,680	1,855
Family and children	865	884	968	1,082	874
Unemployment	319	319	3,044	1,188	360
Housing	32	7	11	8	14
Social exclusion	161	173	361	199	289
Social protection not elsewhere classified	3	0	1	3	1

* 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)

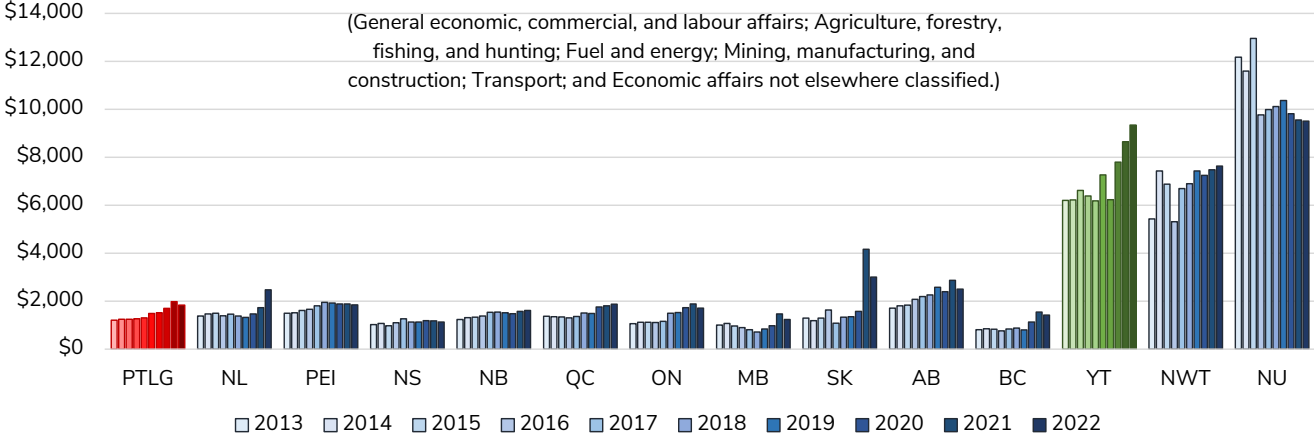
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2013 to 2022^(P)

Health spending per capita



- Health was the largest expense function for territorial and local governments in Yukon in 2022 at \$430 million, or \$9,896 per capita, accounting for 24.3% of all spending.
- Yukon’s per-capita Health spending decreased by 0.5% compared to 2021 (\$9,943) and increased by 48.8% compared to 2013 (\$6,650).
- Nationwide, the average per-capita Health spending for provincial, territorial and local governments was \$5,837 in 2022. Yukon’s per-capita Health spending was the third highest of all provinces and territories, following Nunavut (\$17,733) and the Northwest Territories (\$17,221). Ontario had the lowest per-capita Health spending at \$5,414.

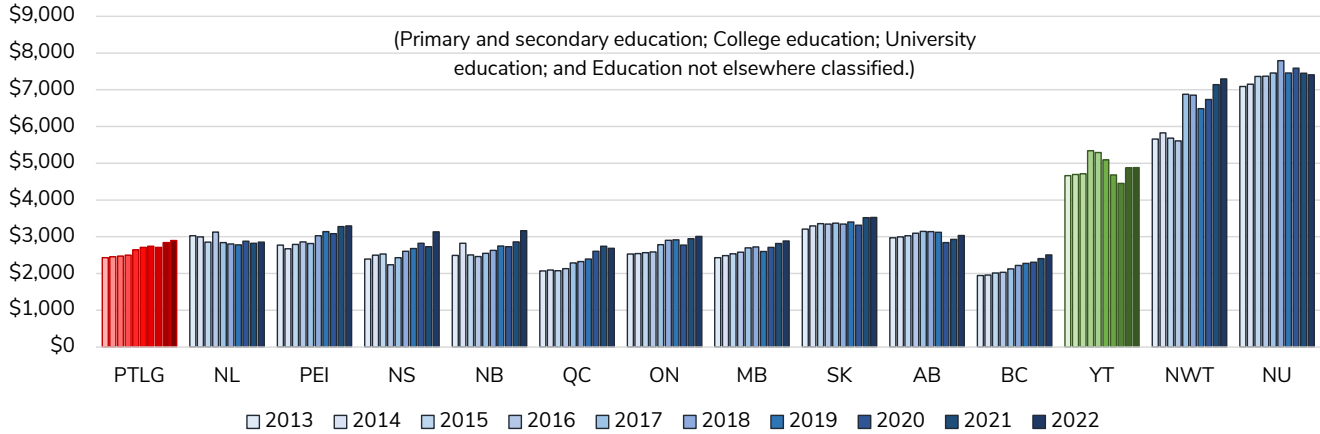
Economic affairs spending per capita



- Economic affairs was the second largest expense function for territorial and local governments in Yukon in 2022 at \$406 million, or \$9,343 per capita, accounting for 23.0% of all spending.
- Yukon’s per-capita Economic affairs spending increased by 8.1% compared to 2021 (\$8,647) and increased by 50.5% compared to 2013 (\$6,208).
- Nationwide, the average per-capita Economic affairs spending for provincial, territorial and local governments was \$1,839 in 2022. Yukon’s per-capita Economic affairs spending was the second highest of all provinces and territories, following Nunavut (\$9,509). Nova Scotia had the lowest per-capita Economic affairs spending at \$1,132.

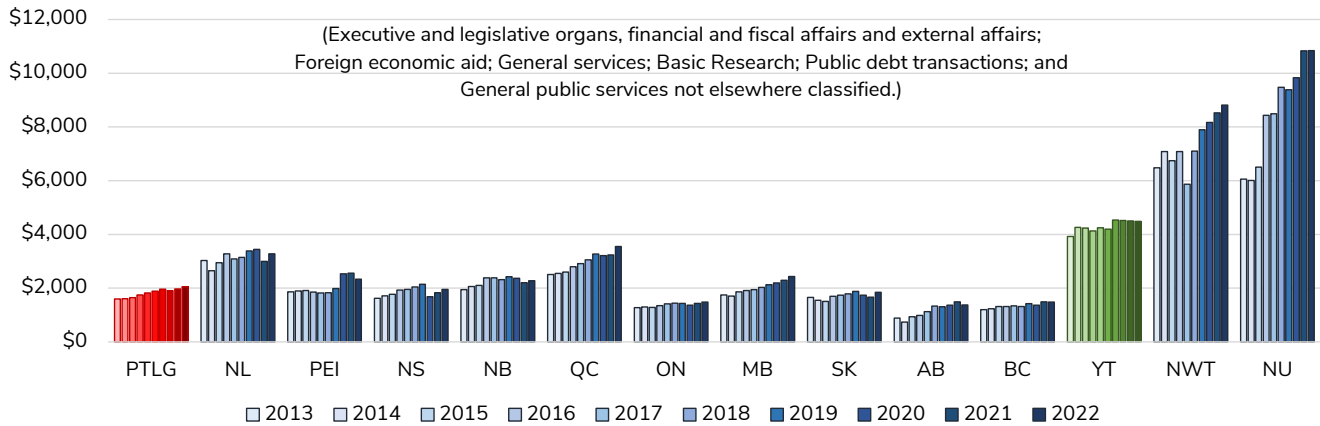
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2013 to 2022^(p)

Education spending per capita



- Education was the third largest expense function for territorial and local governments in Yukon in 2022 at \$212 million, or \$4,879 per capita, accounting for 12.0% of all spending.
- Yukon’s per-capita Education spending in 2022 (\$4,879) remained virtually the same as in 2021 (\$4,877) and increased by 4.6% compared to 2013 (\$4,663).
- Nationwide, the average per-capita Education spending for provincial, territorial and local governments was \$2,898 in 2022. Yukon’s per-capita Education spending was the third highest of all provinces and territories, following Nunavut (\$7,409) and the Northwest Territories (\$7,295). British Columbia had the lowest per-capita Education spending at \$2,505.

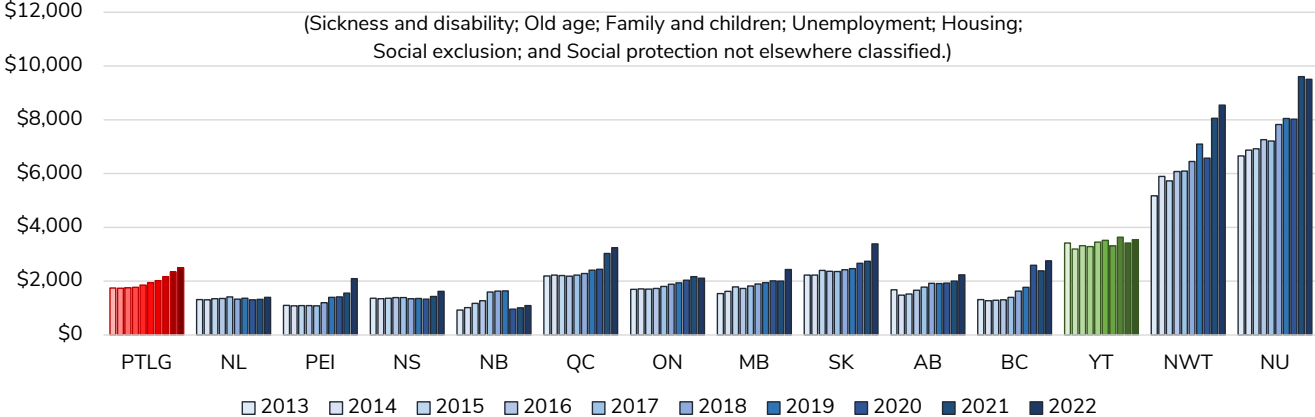
General public services spending per capita



- General public services was the fourth largest expense function for territorial and local governments in Yukon in 2022 at \$195 million, or \$4,488 per capita, accounting for 11.0% of all spending.
- Yukon’s per-capita General public services spending in 2022 (\$4,488) decreased by 0.3% compared to 2021 (\$4,500) and increased by 14.5% compared to 2013 (\$3,918).
- Nationwide, the average per-capita General public services spending for provincial, territorial and local governments was \$2,054 in 2022. Yukon’s per-capita General public services spending was the third highest of all provinces and territories, following Nunavut (\$10,842) and the Northwest Territories (\$8,811). Alberta had the lowest per-capita General public services spending at \$1,372.

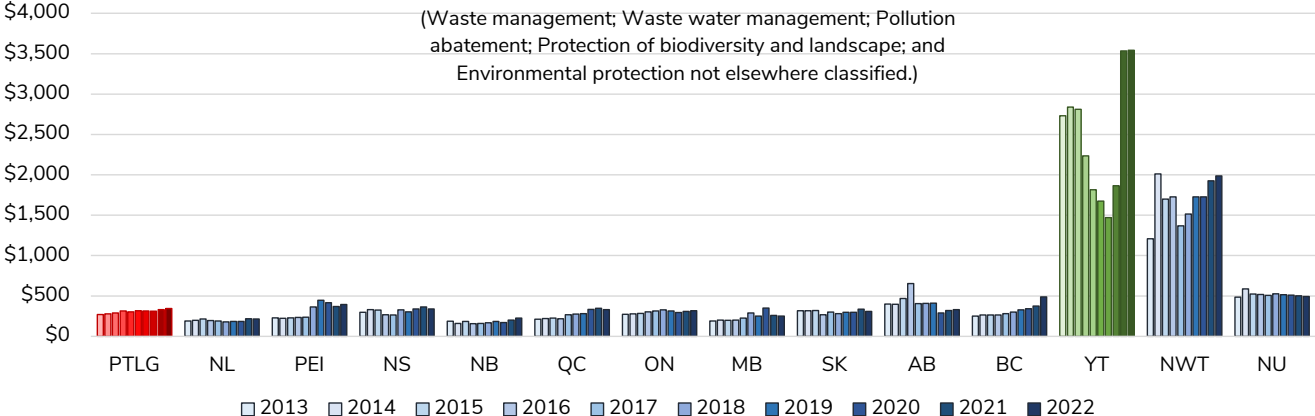
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2013 to 2022^(p)

Social protection spending per capita



- Social protection was the fifth largest expense function for territorial and local governments in Yukon in 2022 at \$154 million, or \$3,544 per capita, accounting for 8.7% of all spending.
- Yukon’s per-capita Social protection spending in 2022 (\$3,544) increased by 3.7% compared to 2021 (\$3,416) and increased by 3.6% compared to 2013 (\$3,421).
- Nationwide, the average per-capita Social protection spending for provincial, territorial and local governments was \$2,491 in 2022. Yukon’s per-capita Social protection spending was the third highest of all provinces and territories, following Nunavut (\$9,509) and the Northwest Territories (\$8,544). New Brunswick had the lowest per-capita Social protection spending at \$1,096.

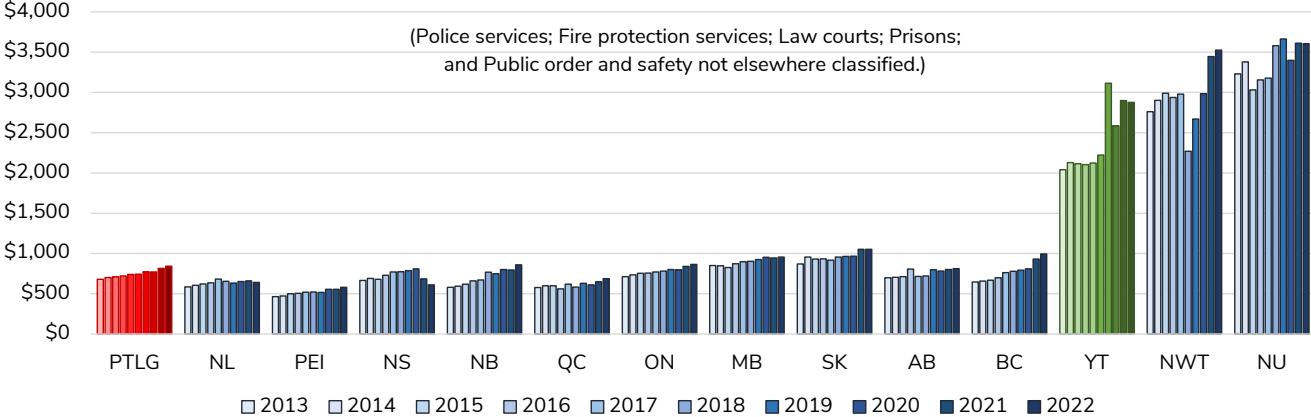
Environmental protection spending per capita



- Environmental protection was the sixth largest expense function for territorial and local governments in Yukon in 2022 at \$154 million, or \$3,544 per capita, accounting for 8.7%.
- Yukon’s per-capita Environmental protection spending in 2022 (\$3,544) increased by 0.3% compared to 2021 (\$3,534) and increased by 29.7% compared to 2013 (\$2,732).
- Nationwide, the average per-capita Environmental protection spending for provincial, territorial and local governments was \$346 in 2022. Yukon’s per-capita Environmental protection spending was the highest of all provinces and territories. Newfoundland and Labrador had the lowest per-capita Environmental protection spending at \$215.
- Compared to 2020, Environmental protection spending increased significantly in 2021 and remained near that level in 2022. This was due to increase in Pollution abatement spending, from \$335 per capita in 2020 to \$1,861 in 2021 and \$1,864 in 2022.

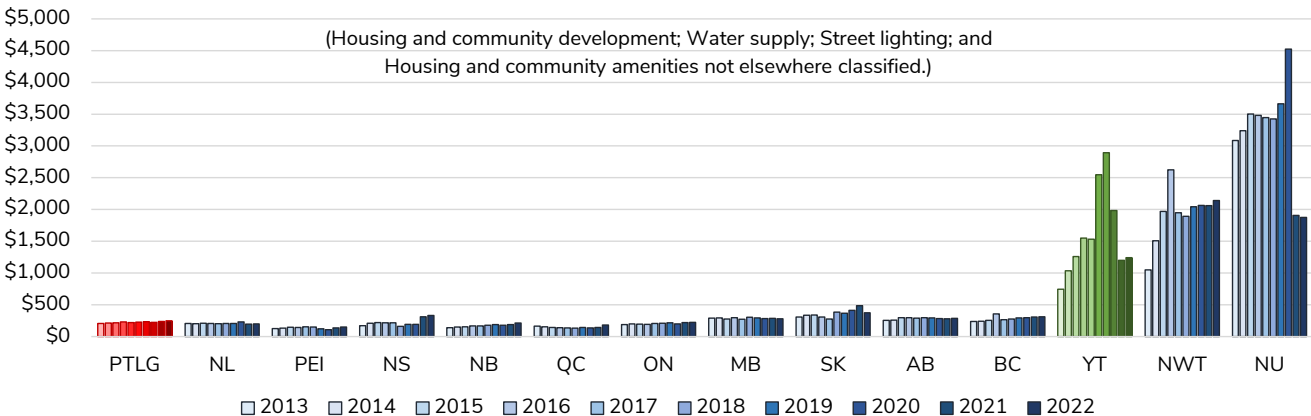
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2013 to 2022^(P)

Public order and safety spending per capita



- Public order and safety was the seventh largest expense function for territorial and local governments in Yukon in 2022 at \$125 million, or \$2,877 per capita, accounting for 7.1% of all spending.
- Yukon’s per-capita Public order and safety spending in 2022 (\$2,877) decreased by 0.7% compared to 2021 (\$2,898) and increased by 40.9% compared to 2013 (\$2,042).
- Nationwide, the average per-capita Public order and safety spending for provincial, territorial and local governments was \$844 in 2022. Yukon’s per-capita Public order and safety spending was the third highest of all provinces and territories, following Nunavut (\$3,606) and the Northwest Territories (\$3,525). Prince Edward Island had the lowest per-capita Public order and safety spending at \$580.

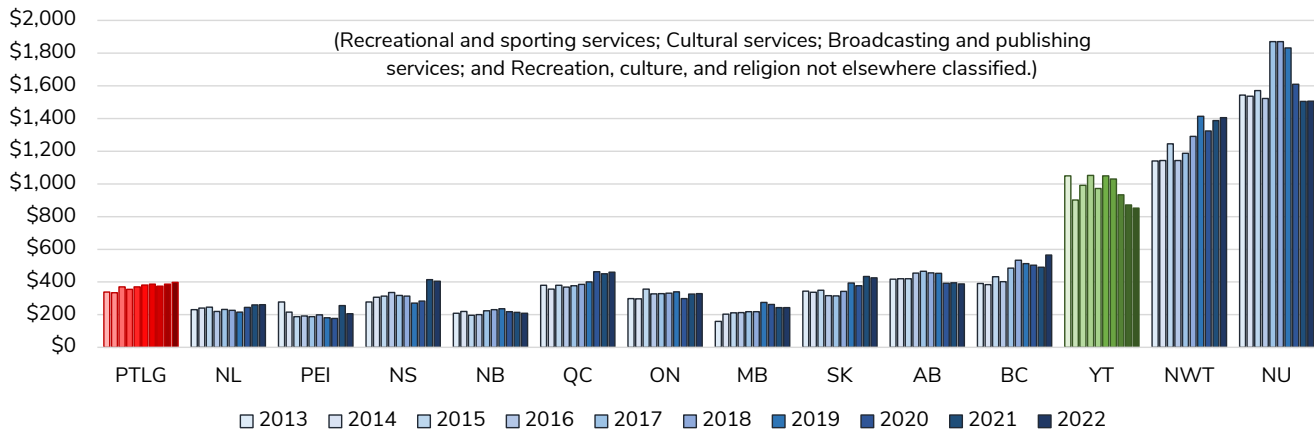
Housing and community amenities spending per capita



- Housing and community amenities was the eighth largest expense function for territorial and local governments in Yukon in 2022 at \$54 million, or \$1,243 per capita, accounting for 3.1% of all spending.
- Yukon’s per-capita Housing and community amenities spending in 2022 (\$1,243) increased by 3.4% compared to 2021 (\$1,202) and increased by 66.8% compared to 2013 (\$745).
- Nationwide, the average per-capita Housing and community amenities spending for provincial, territorial and local governments was \$248 in 2022. Yukon’s per-capita Housing and community amenities spending was the third highest of all provinces and territories, following the Northwest Territories (\$2,142) and Nunavut (\$1,877). Prince Edward Island had the lowest per-capita Housing and community amenities spending at \$151.

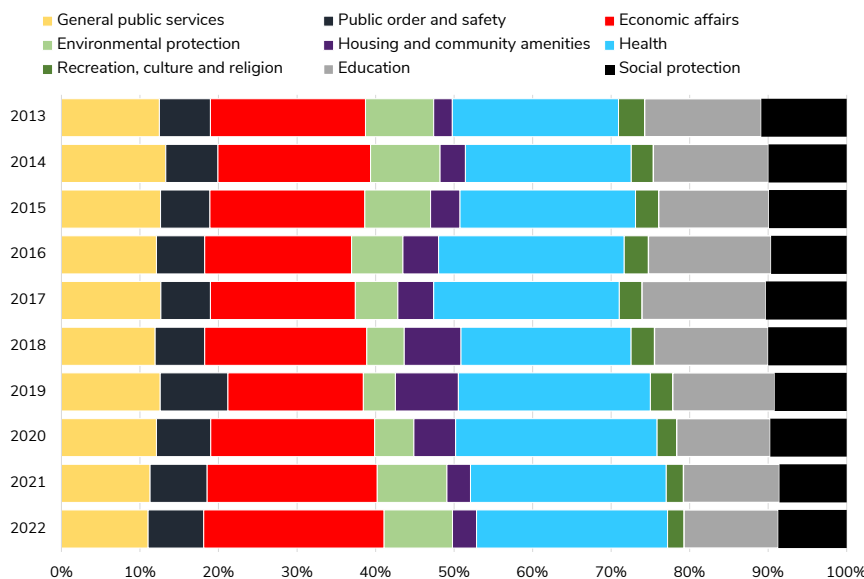
Per-capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2013 to 2022^(P)

Recreation, culture and religion expenses per capita



- Recreation, culture and religion was the ninth largest expense function for territorial and local governments in Yukon in 2022 at \$37 million, or \$851 per capita, accounting for 2.1% of all spending.
- Yukon’s per-capita Recreation, culture and religion spending in 2022 (\$851) decreased by 2.3% compared to 2021 (\$872) and decreased by 18.8% compared to 2013 (\$1,049).
- Nationwide, the average per-capita Recreation, culture and religion spending for provincial, territorial and local governments was \$398 in 2022. Yukon’s per-capita Recreation, culture and religion spending was the third highest of all provinces and territories, following Nunavut (\$1,507) and the Northwest Territories (\$1,405). Prince Edward Island had the lowest per-capita Recreation, culture and religion spending at \$205.

Share of Consolidated Provincial-territorial and Local Government (PTLG) Expenses by Function, Yukon, 2013 to 2022^(P)



Over the past 10 years (2013 to 2022), the average proportion of Yukon territorial and local governments expenditures by expense function were:

- 23.3% on Health;
- 19.9% on Economic affairs;
- 13.9% on Education;
- 12.2% on General public services;
- 9.7% on Social protection;
- 6.9% on Environmental protection;
- 6.8% on Public order and safety;
- 4.5% on Housing and community amenities; and
- 2.8% on Recreation, culture and religion.

During that period, the largest proportionate increase was to Economic affairs spending, which increased by 3.2 percentage points from 19.8% in 2013 to 23.0% in 2022.

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.

April 2024

