

Appendix 1 (as submitted by the author): Classification of spending by Kneebone and Wilkins¹

As described by Kneebone and Wilkins¹ spending is reported by function rather than by ministry. Classification of spending is aided by the fact public accounts tend to report for both the current and the previous fiscal year, so implications of name changes to functional categories can usually be inferred.

Health spending: is typically identified as “health” in public accounts but is also variously identified in the public accounts, for example, as “health and healthy living” (Manitoba), “health and wellness” (Nova Scotia), and “health and community services” (Newfoundland and Labrador).

Social spending: is typically identified as some variant of the functional category called “social services.” In Saskatchewan we use the functional category “social services and assistance” while in Manitoba we use the functional category “family services.” Sometimes the province changes the name of the functional category. In New Brunswick, for example, we identify social services spending as functional spending related to “family and community services,” a category that is renamed “social development” in other years.

Reference

1. Kneebone R, Wilkins M. Canadian provincial government budget data, 1980/81 to 2013/14. *Can Public Policy* 2016;42:1-19.