

9.—Per Capita Revenues and Expenditures, by Principal Items, 1939-43—concluded

Item	1939	1940	1941	1942	1943
	EXPENDITURES				
	\$	\$	\$	\$	\$
Ordinary Expenditures—					
Agriculture.....	0.85	1.04	0.75	0.72	0.72
Finance—					
Interest on public debt.....	11.36	11.36	12.10	13.30	15.96
Subsidies to provinces.....	1.22	1.21	1.20	1.24	1.23
Payments to provinces under Dominion-Provincial taxation agreements.....	—	—	—	1.81	7.98
Old age pensions ¹	2.58	2.63	2.60	2.54	2.54
Coal subsidies and subventions ²	0.17	0.40	0.38	0.42	0.42
Fisheries.....	0.18	0.20	0.14	0.14	0.14
Justice (including penitentiaries).....	0.46	0.47	0.45	0.44	0.46
Labour (including technical education and Government annuities).....	0.72	0.11	0.07	0.07	0.10
Mines and Resources—					
Immigration and Colonization.....	0.12	0.12	0.11	0.11	0.11
Indian Affairs.....	0.47	0.50	0.45	0.43	0.42
Mines and Geological Survey.....	0.12	0.11	0.10	0.10	0.10
National Defence.....	3.06	³	³	³	³
National Revenue (including income tax).....	1.06	1.06	1.06	1.15*	1.29
Pensions, war, military and civil.....	3.80	3.77	3.67	3.54	3.36
Pensions and National Health.....	1.29	1.41	1.27	1.21	1.19
Post Office.....	3.15	3.23	3.36	3.56	3.79
Public Works.....	1.37	1.15	1.00	1.02	1.02
Royal Canadian Mounted Police.....	0.52	0.46	0.45	0.48	0.53
Trade and Commerce.....	0.76	0.78	0.62	0.75	0.60
Transport—					
Marine.....	0.38	0.37	0.33	0.34	0.36
Railways and Canals (including Maritime Freight Rates Act and Railway Grade Crossing Fund).....	0.63	0.59	0.66	0.66	0.70
Totals, Ordinary Expenditures¹.....	36.66	35.00	33.95	38.17	47.52
Totals, Capital Expenditures.....	0.48	0.62	0.29	0.29	0.28
Totals, Special Expenditures.....	6.38	7.83	3.73	5.49	2.65
War Expenditures.....	—	10.39	65.36	114.95	315.29
Government-Owned Enterprises.....	5.23	3.70	1.58	0.10	0.10
Other Expenditures.....	0.34	2.28	3.70	2.75	5.57
Grand Totals, Expenditures.....	49.09	59.82	108.61	161.75	371.41

¹ Includes pensions to blind persons. ² For 1939-41, payments in connection with movement of coal and subsidies under Domestic Fuel Act only. From 1942, administration costs of the Dominion Fuel Board and subsidy payments on domestic coal used in the manufacture of steel are included. ³ Included under war expenditure. ⁴ Includes other items not specified.

Subsection 3.—Analysis of Revenues from Taxation

As shown in Table 9, the revenues from customs and excise duties, the two most important sources prior to the War of 1914-18, now amount to less than a quarter of the revenue derived from taxation.

This treatment of taxation revenue is confined to excise duties and war-tax revenue since customs receipts constitute a single item in the "Public Accounts" and cannot be further analysed here. Excise statistics cover distillation of spirits and alcohol and tobacco taken out of bond and those of war-tax revenues include an analysis of the occupations and income classes of individuals and corporations contributing to the income tax, together with a statement of the income upon which taxes were assessed.

Excise Duties.—Excise duties proper are presented here together with a summary of the excise tariff and statistics arising as a by-product of administration, such as the quantities of grain and other products used in distillation and the quantities of excisable goods taken out of bond. Excise war taxes are shown under the heading "War-Tax Revenue".