

**12.—Per Capita Revenues and Expenditures, by Principal Items, Years Ended  
Mar. 31, 1943-48—concluded**

Item	1943	1944	1945	1946	1947	1948
	EXPENDITURES—concluded					
	\$	\$	\$	\$	\$	\$
<b>Ordinary Expenditures—concluded</b>						
Finance—concluded						
Payments to provinces under Dominion-Provincial taxation agreements.....	7.98	7.97	7.70	7.97	7.50	9.51
Old age pensions <sup>1</sup> .....	2.54	2.54	2.66	2	2	2
Fisheries.....	0.14	0.14	0.18	0.27	0.29	0.32
Justice (including penitentiaries).....	0.46	0.46	0.47	0.50	0.56	0.66
Labour (including technical education, unemployment insurance and Government annuities).....	1.47	1.56	1.61	1.67	2.04	2.93
Mines and Resources—						
Immigration and Colonization.....	0.11	0.11	0.11	0.12	0.16	—
Indian Affairs.....	0.42	0.43	0.51	0.36	0.47	—
Mines and Geological Survey.....	0.10	0.09	0.10	0.11	0.15	—
National Health and Welfare—						
Administration and general expenditures.....	—	—	0.14	0.59	0.68	0.84
Family allowances.....	—	—	—	14.02	19.48	20.43
Old age pensions <sup>1</sup> .....	3	3	3	2.74	2.86	4.51
National Revenue (including income tax).....	1.29	1.48	1.66	1.84	2.27	2.90
Pensions, war and military.....	3.36	3.26	4	4	4	4
Pensions and National Health.....	1.19	1.32	5	5	5	5
Post Office.....	3.79	4.05	4.51	4.69	5.10	5.27
Public Works.....	1.02	1.03	1.09	1.32	2.10	2.76
Reconstruction and Supply—						
Coal subsidies and subventions.....	0.42	0.18	0.23	0.19	0.14	—
Royal Canadian Mounted Police.....	0.53	0.56	0.59	0.59	0.68	0.81
Trade and Commerce.....	0.60	0.59	0.55	0.60	0.86	0.84
Transport—						
Air Service.....	0.28	0.30	0.33	0.34	0.45	—
Marine.....	0.36	0.38	0.40	0.40	0.47	—
Railways and Canals (including Maritime Freight Rates Act and Railway Grade Crossing Fund).....	0.70	0.77	0.74	0.71	0.76	—
Veterans Affairs.....	—	—	6.69	5.92	7.42	7.55
<b>Totals, Ordinary Expenditures<sup>6</sup>.....</b>	<b>47.52</b>	<b>52.64</b>	<b>63.32</b>	<b>86.28</b>	<b>98.25</b>	<b>107.12</b>
<b>Totals, Capital Expenditures.....</b>	<b>0.28</b>	<b>0.22</b>	<b>0.26</b>	<b>0.37</b>	<b>0.89</b>	<b>1.22</b>
<b>Totals, Special Expenditures.....</b>	<b>2.65</b>	<b>3.13</b>	<b>0.62</b>	<b>1.41</b>	<b>2.54</b>	<b>4.90</b>
<b>War, Demobilization and Reconversion Expenditures.....</b>	<b>315.29</b>	<b>383.05</b>	<b>364.59</b>	<b>325.26</b>	<b>104.50</b>	<b>49.24</b>
<b>Government-Owned Enterprises.....</b>	<b>0.10</b>	<b>0.11</b>	<b>0.11</b>	<b>0.11</b>	<b>0.85</b>	<b>1.45</b>
<b>Other Expenditures.....</b>	<b>5.57</b>	<b>5.30</b>	<b>3.94</b>	<b>3.91</b>	<b>2.33</b>	<b>6.50</b>
<b>Grand Totals, Expenditures.....</b>	<b>371.41</b>	<b>444.45</b>	<b>432.84</b>	<b>417.34</b>	<b>209.36</b>	<b>170.43</b>

<sup>1</sup> Includes pensions to blind persons. Included under Department of Finance.

<sup>2</sup> Included under National Health and Welfare.

<sup>3</sup> In-

<sup>4</sup> Included under Veterans Affairs.

<sup>5</sup> Included under Veterans Affairs and National Health and Welfare.

<sup>6</sup> Includes items not specified.

**Subsection 3.—Analysis of Revenues from Taxation**

Table 13 gives a picture of the proportions of total expenditures that have been met by taxation and from all sources of revenue for each of the fiscal years ended Mar. 31, since 1936. Prior to the Second World War, and as Canada was pulling away from the depression of the early 1930's, the record showed a substantial improvement and in 1938, 96.7 p.c. of all expenditures was being met from all revenue and almost 84 p.c. from taxation revenue. Subsequently, as was to be expected, the reverse was the case. For 1948, however, revenues from taxation alone exceeded total expenditures by a substantial amount due to the maintenance of high taxation levels. This accounts for the situation shown by the figures of Table 13, where percentages of total expenditures provided from taxation and from all revenues are given as 111.68 and 130.79, respectively, for that year.