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

Old age pensions	Item	1943	1944	1945	1946	1947	1948
France		EXPENDITURES—concluded					
Finance		\$	\$	\$	] \$	1 \$	1 \$
Payments to provinces under Dominion-Provincial taxation agreements	ordinary Expenditures—concluded		•		120		
minion-Provincial taxation agreements	Finance—concluded						ļ
ments							
Old age pensions	nancing and the second contract and the second seco	- 00					
Fisheries	ments		W. S. S. S.	( <u>1</u> 1) (1)	(a) and	(S) (E). (E).	9.51
Justice (including penitentiaries)					-		_
Labour (including technical education, unemployment insurance and Government annuities)	Fisheries			100			
unemployment insurance and Government annuities)         1.47         1.56         1.61         1.67         2.04         2.9           Mines and Resources—Immigration and Colonization         0.11         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         0.8           Family allowances         -         -         0.14         0.59         0.68         0.8           Family allowances         -         -         -         0.14         0.59         0.68         0.8           Family allowances         -         -         -         0.14         0.59         0.68         0.8           Pansions and National fleath         1.29         1.48         1.66         1.84         2.27         2.9           Pensions, war and military         3.36         3.26         4         4         4         4           Post Office <td></td> <td>0.46</td> <td>0.46</td> <td>0.47</td> <td>0.50</td> <td>0.56</td> <td>0.66</td>		0.46	0.46	0.47	0.50	0.56	0.66
## annuities   1.47   1.56   1.61   1.67   2.04   2.9	Labour (including technical education,				6		i
Mines and Resources—Immigration and Colonization.         0.11 old 1 old 0.11 old 0.12 old 0.46 old 0.47 old 0.43 old 0.51 old 0.47 old 0.48 old 0.49 old 0.47 old 0.49 old 0.49 old 0.41 old 0.41 old 0.41 old 0.41 old 0.45 old 0.47 old 0.47 old 0.40 old 0.47 old 0.47 old 0.40 old 0.47 old 0.47 old 0.47 old 0.47 old 0.40 old 0.47 old 0.47 old 0.47 old 0.48 old 0.48 old 0.49 old 0.44 old 0.45 old 0.49 old 0.49 old 0.49 old 0.47 old 0.49 o	unemployment insurance and Gov-						
Immigration and Colonization	ernment annuities)	1.47	1.56	1.61	1.67	2.04	2.93
Indian Affairs	Mines and Resources—						
Mines and Geological Survey	Immigration and Colonization						_
National Health and Welfare—	Indian Affairs	The second second		0.51	0.36	0.47	_
Administration and general expendituress	Mines and Geological Survey	0.10	0.09	€ 10	0.11	0.15	_
itures	National Health and Welfare—			J	<u>.</u>	]	ĺ
Family allowances							
National Revenue (including income tax)	itures	-	-	0.14	0.59	0.68	0.84
National Revenue (including income tax)	Family allowances		-	_	14.02	19.48	20.43
National Revenue (including income tax)	Old age pensions <sup>1</sup>	3	3	3	2.74	2.86	4.51
tax)         1:29         1:48         1:66         1:84         2:27         2:9           Pensions, war and military         3:36         3:26         4	National Revenue (including income						_
Pensions and National Health         1 · 19 Ost Office         3 · 79 Ost Office         4 · 05 Ost Office         4 · 51 Ost	tax)	$1 \cdot 29$	1.48	1.66	1.84	2.27	2.90
Pensions and National Health         1 · 19 Ost Office         3 · 79 Ost Office         4 · 05 Ost Office         4 · 51 Ost	Pensions, war and military	3.36	$3 \cdot 26$	4		4	
Post Office         3.79         4.05         4.51         4.69         5.10         5.2           Public Works         1.02         1.03         1.09         1.32         2.10         2.7           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         0.8           Trade and Commerce         0.60         0.59         0.55         0.60         0.86         0.8           Transport—         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         7.5           otals, Ordinary Expenditures         0.28         0.22         0.26         0.37         0.89         1.2           otals, Special Expenditures         2.65	Pensions and National Health	1.19	$1 \cdot 32$	5	5		5
Public Works         1.02         1.03         1.09         1.32         2.10         2.7           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         0.8           Trade and Commerce         0.60         0.59         0.55         0.60         0.86         0.8           Transport—         Air Service         0.28         0.30         0.33         0.34         0.45         -           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         7.5           otals, Ordinary Expenditures         0.28         0.22         0.26         0.37         0.89         1.2           otals, Capital Expenditures	Post Office	3.79	4.05	4.51	4.69	5.10	5 · 27
Reconstruction and Supply—  Coal subsidies and subventions	Public Works						2.76
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         0.8           Trade and Commerce         0.60         0.59         0.55         0.60         0.86         0.8           Transport—         Air Service         0.28         0.30         0.33         0.34         0.45         -           Maritime         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         7.5           otals, Ordinary Expenditures         0.28         0.22         0.26         0.37         0.89         1.2           otals, Special Expenditures         2.65         3.13         0.62         1.41         2.54         4.9           ar, Demobilization and Reconversion Expenditures         315.29         383.05         364.59         325.26         104.50         49.2 <t< td=""><td>Reconstruction and Supply—</td><td></td><td>_ 00</td><td>- 00</td><td>1 02</td><td></td><td></td></t<>	Reconstruction and Supply—		_ 00	- 00	1 02		
Royal Canadian Mounted Police         0.53         0.56         0.59         0.59         0.59         0.60         0.86         0.8           Trade and Commerce         0.60         0.59         0.55         0.60         0.86         0.8           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         7.5           otals, Ordinary Expenditures         0.28         0.22         0.26         0.37         0.89         1.2           otals, Special Expenditures         2.65         3.13         0.62         1.41         2.54         4.9           ar, Demobilization and Reconversion Expenditures         315.29         383.05         364.59         325.26         104.50         49.2           overnment-Owned Enterprises         0.10         0.11         0.11         0.11         0.11         0.85	Coal subsidies and subventions	0.42	0.18	0.23	0.19	0.14	_
Trade and Commerce         0.60         0.59         0.55         0.60         0.86         0.8           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         7.5           otals, Ordinary Expenditures         0.28         0.22         0.26         0.37         0.89         1.2           otals, Special Expenditures         2.65         3.13         0.62         1.41         2.54         4.9           ar, Demobilization and Reconversion Expenditures         315.29         383.05         364.59         325.26         104.50         49.2           overnment-Owned Enterprises         0.10         0.11         0.11         0.11         0.85         1.4           ther Expenditures         5.57         5.30         3.94         3.91         2.33         6.5	Royal Canadian Mounted Police						0.81
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         7.5           otals, Ordinary Expenditures         0.28         0.22         0.26         0.37         0.89         1.2           otals, Special Expenditures         2.65         3.13         0.62         1.41         2.54         4.9           ar, Demobilization and Reconversion Expenditures         315.29         383.05         364.59         325.26         104.50         49.2           overnment-Owned Enterprises         0.10         0.11         0.11         0.11         0.11         0.85         1.4           ther Expenditures         5.57         5.30         3.94         3.91         2.33         6.5	Trade and Commerce	0 55			T 15.15		
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       7.5         otals, Ordinary Expenditures       0.28       0.22       0.26       0.37       0.89       1.2         otals, Special Expenditures       2.65       3.13       0.62       1.41       2.54       4.9         ar, Demobilization and Reconversion Expenditures       315.29       383.05       364.59       325.26       104.50       49.2         overnment-Owned Enterprises       0.10       0.11       0.11       0.11       0.11       0.85       1.4         ther Expenditures       5.57       5.30       3.94       3.91       2.33       6.5	Transport—	0 00	0 00	0.00	0.00	0.00	0.01
Marine		0.98	0.30	0.33	0.34	0.45	_
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       7.5         otals, Ordinary Expenditures.       0.28       0.22       0.26       0.37       0.89       1.2         otals, Special Expenditures.       2.65       3.13       0.62       1.41       2.54       4.9         ar, Demobilization and Reconversion Expenditures.       315.29       383.05       364.59       325.26       104.50       49.2         overnment-Owned Enterprises.       0.10       0.11       0.11       0.11       0.85       1.4         other Expenditures.       5.57       5.30       3.94       3.91       2.33       6.5							_
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       7.5         otals, Ordinary Expenditures.       0.28       0.22       0.26       0.37       0.89       1.2         otals, Special Expenditures.       2.65       3.13       0.62       1.41       2.54       4.9         ar, Demobilization and Reconversion Expenditures.       315.29       383.05       364.59       325.26       104.50       49.2         overnment-Owned Enterprises.       0.10       0.11       0.11       0.11       0.11       0.85       1.4         ther Expenditures.       5.57       5.30       3.94       3.91       2.33       6.5	Railways and Canals (including	0.00	0.00	0.40	0.40	0.41	_
Railway Grade Crossing Fund   0.70	Maritime Freight Rates Act and					ļ	
Veterans Affairs $  6 \cdot 69$ $5 \cdot 92$ $7 \cdot 42$ $7 \cdot 5$ otals, Ordinary Expenditures $0 \cdot 28$ $0 \cdot 28$ $0 \cdot 26$ $0 \cdot 37$ $0 \cdot 89$ $1 \cdot 2$ otals, Special Expenditures $2 \cdot 65$ $3 \cdot 13$ $0 \cdot 62$ $1 \cdot 41$ $2 \cdot 54$ $4 \cdot 9$ /ar, Demobilization and Reconversion Expenditures $315 \cdot 29$ $383 \cdot 05$ $364 \cdot 59$ $325 \cdot 26$ $104 \cdot 50$ $49 \cdot 2$ overnment-Owned Enterprises $0 \cdot 10$ $0 \cdot 11$ $0 \cdot 11$ $0 \cdot 11$ $0 \cdot 85$ $1 \cdot 4$ other Expenditures $5 \cdot 57$ $5 \cdot 30$ $3 \cdot 94$ $3 \cdot 91$ $2 \cdot 33$ $6 \cdot 5$	Railway Grade Crossing Fund)	0.70	0.77	0.74	0.71	0.76	_
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Veterans Affairs	0.10	0.11				7.55
otals, Capital Expenditures       0.28       0.22       0.26       0.37       0.89       1.2         otals, Special Expenditures       2.65       3.13       0.62       1.41       2.54       4.9         ar, Demobilization and Reconversion Expenditures       315.29       383.05       364.59       325.26       104.50       49.2         overnment-Owned Enterprises       0.10       0.11       0.11       0.11       0.11       0.85       1.4         ther Expenditures       5.57       5.30       3.94       3.91       2.33       6.5	v coolans Illians		_	0.09	0.92	1.42	1.00
otals, Capital Expenditures       0.28       0.22       0.26       0.37       0.89       1.2         otals, Special Expenditures       2.65       3.13       0.62       1.41       2.54       4.9         ar, Demobilization and Reconversion Expenditures       315.29       383.05       364.59       325.26       104.50       49.2         overnment-Owned Enterprises       0.10       0.11       0.11       0.11       0.11       0.85       1.4         ther Expenditures       5.57       5.30       3.94       3.91       2.33       6.5	otals. Ordinary Evnenditures	47.59	59.64	69.99	06.90	08.25	107.19
otals, Special Expenditures $2 \cdot 65$ $3 \cdot 13$ $0 \cdot 62$ $1 \cdot 41$ $2 \cdot 54$ $4 \cdot 9$ ar, Demobilization and Reconversion Expenditures $315 \cdot 29$ $383 \cdot 05$ $364 \cdot 59$ $325 \cdot 26$ $104 \cdot 50$ $49 \cdot 2$ overnment-Owned Enterprises $0 \cdot 10$ $0 \cdot 11$	otals. Canital Expenditures						
ar, Demobilization and Reconversion Expenditures	otals. Special Expenditures						- 12
Expenditures       315·29       383·05       364·59       325·26       104·50       49·2         overnment-Owned Enterprises       0·10       0·11       0·11       0·11       0·11       0·85       1·4         ther Expenditures       5·57       5·30       3·94       3·91       2·33       6·5	ar. Demobilization and Reconversion	დ. იი	9.19	U·0.	1.41	₩.9 <del>4</del>	4.90
overnment-Owned Enterprises         0.10         0.11         0.11         0.11         0.11         0.85         1.4           ther Expenditures         5.57         5.30         3.94         3.91         2.33         6.5	Expenditures	215,20	222.AE	264 50	205 00	104.50	40 94
ther Expenditures 5.57 5.30 3.94 3.91 2.33 6.5	overnment-Owned Enterprises						
	ther Expenditures						7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
Grand Totals Evnanditures 271.41 444.45 429.04 417.24 200.26 170.4		0.01	0.00	0.27	9.31	×.99	0.90
	Grand Totals, Expenditures	371 · 41	444 · 45	432.84	417.34	209-36	170 · 43

Includes pensions to blind persons.
 Included under National Health and Welfare.
 Included under Veterans Affairs.
 Included under Veterans Affairs.

## 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.