

**14.—Per Capita Revenues and Expenditures, by Principal Items, Years Ended
Mar. 31, 1945-50—concluded**

Expenditures	1945	1946	1947	1948	1949	1950
	EXPENDITURES					
	\$	\$	\$	\$	\$	\$
Ordinary Expenditures—						
FINANCE—						
<i>Interest on public debt</i>	26-64	33-76	37-73	36-20	36-10	32-46
<i>Annual amortization of bond discounts and commissions</i>	1-07	1-23	0-88	0-80	0-66	0-72
<i>Cost of loan flotations</i>	0-66	0-61	0-11	0-07	0-10	0-06
<i>Totals, Public Debt Charges</i>	28-38	36-11	38-78	37-09	36-89	33-27
<i>Subsidies to provinces</i>	1-21	1-19	1-17	2-65	1-33	1-41
<i>Compensation to provinces under Dominion-Provincial Tax Rental Agreements</i>	7-79	8-09	7-67	9-74	6-55	5-73
Total Department of Finance	42-08	47-50	49-39	50-66	46-22	44-02
Agriculture.....	0-79	0-85	1-08	1-30	1-58	1-87
Citizenship and Immigration ⁴.....	...	...	...	...	...	1-31
External Affairs.....	0-16	0-37	0-42	0-57	0-67	0-72
Federal District Commission.....	5	0-03	0-06	0-09	0-33	0-27
Fisheries.....	0-18	0-27	0-29	0-33	0-40	0-50
Governor General and Lt.-Governors.....	0-02	0-02	0-02	0-02	0-02	0-02
Insurance.....	0-02	0-02	0-02	0-02	0-02	0-02
Justice, including penitentiaries.....	0-47	0-50	0-57	0-67	0-77	0-81
Labour.....	1-63	1-70	2-09	3-00	4-28	3-88
Legislation, including Chief Electoral Office.....	0-20	0-51	0-33	0-36	0-31	0-71
Mines and Resources ⁴	1-03	0-95	1-50	1-88	3-59	...
Mines and Technical Surveys ⁴.....	...	...	...	...	...	1-64
National Defence.....	0-01	0-01	0-02	0-05	1-08	1-07
National Health and Welfare.....	0-14	17-63	23-54	26-39	27-91	31-24
National Revenue.....	1-68	1-87	2-32	2-97	3-83	3-73
Post Office.....	4-56	4-76	5-22	5-40	6-03	6-10
Public Printing and Stationery.....	0-02	0-02	0-02	0-04	0-06	0-06
Public Works.....	1-10	1-34	2-14	2-83	3-93	4-95
Reconstruction and Supply ⁶	0-31	0-37	0-30	1-07 ⁷	0-26	...
Resources and Development ⁴.....	...	...	...	...	...	1-85
Royal Canadian Mounted Police.....	0-60	0-60	0-70	0-83	1-06	1-18
Trade and Commerce.....	0-56	0-61	0-88	0-86	2-09 ⁷	2-56
Transport.....	1-53	1-51	1-76	2-39	3-22	3-78
Veterans Affairs.....	6-77	6-01	7-58	7-73	14-20	12-95
Totals, Ordinary Expenditures ³	64-08	87-62	100-45	109-68	122-13	125-56
Totals, Capital Expenditures	0-26	0-37	0-01	1-24	1-43	1-69
Totals, Special Expenditures	0-63	1-43	2-59	5-02	2-70	2-80
War, Demobilization and Reconversion Expenditures	368-97	330-30	106-83	50-42	33-63	34-59
Government-Owned Enterprises	0-11	0-11	0-87	1-49	3-08	3-86
Other Charges	3-99	3-98	2-39	6-65	6-51	12-22
Grand Totals, Expenditures	438-05	423-82	214-04	174-51	168-90	180-72

¹ Excludes refundable portion. ² Includes interest on investments, profits of the Bank of Canada and the Central Mortgage Bank and other items. ³ Includes other items not listed. ⁴ In 1950 the Department of Mines and Resources was reorganized into the three Departments—Citizenship and Immigration, Mines and Technical Surveys, and Resources and Development. ⁵ Included in Department of Finance. ⁶ This Department was dissolved in 1949. ⁷ Includes special expenditures on the Chalk River Project and other activities of the National Research Council.

Subsection 3.—Analysis of Revenues from Taxation

Table 15 gives total expenditures that have been met by taxation and from all sources of revenue for each of the fiscal years ended Mar. 31, since 1940. During the war years expenditures far exceeded revenues but in 1947 taxation met over 92 p.c. of expenditures and revenue from all sources exceeded expenditures. For 1948 and 1949 revenues from taxation alone exceeded total expenditures by a substantial amount due to the maintenance of high taxation levels and a greatly increased national income. In 1950 total expenditure was \$131,524,953 below total revenue, 95 p.c. of which was provided by taxation.