

**12.—Per Capita Revenue and Expenditure, by Principal Items, Years Ended
Mar. 31, 1949-52—concluded**

Expenditure	1949	1950	1951	1952
	\$	\$	\$	\$
Expenditure—concluded				
Post Office.....	6-06	6-15	6-69	6-99
Prime Minister's Office.....	0-01	0-01	0-01	} 0-29
Privy Council Office.....	0-34	0-30	0-30	
Public Archives.....	0-01	0-01	0-02	0-02
Public Printing and Stationery.....	0-06	0-06	0-05	0-08
Public Works.....	3-98	4-99	5-37	5-54
Reconstruction and Supply.....	0-37
Resources and Development.....	...	1-89	2-28	2-46
Royal Canadian Mounted Police.....	1-07	1-19	1-44	1-95
Secretary of State.....	0-12	0-12	0-15	0-17
Trade and Commerce.....	4-58	3-77	3-57	3-35
Transport.....	7-90	9-50	6-21	7-13
Veterans Affairs.....	21-59	18-32	15-78	15-42
Grand Totals, Expenditure	169-68	182-09	211-58	266-46

Subsection 3.—Analysis of Revenue from Taxation

Table 13 gives total expenditure that has been met by taxation and from all sources of revenue for each of the fiscal years ended Mar. 31, since 1946. During the war years expenditure far exceeded revenue but, in 1947, taxation met over 92 p.c. of expenditure, and revenue from all sources exceeded expenditure. For 1948 and 1949 revenue from taxation alone exceeded total expenditure by a substantial amount owing 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. In 1951 and 1952, 96 p.c. and 98 p.c. respectively, of total expenditure was met by taxation.

**13.—Relationship of Total Expenditure to Taxation Revenue and to Total Revenue,
Years Ended Mar. 31, 1946-52**

Note.—Figures for the years 1940-45, inclusive, will be found at p. 989 of the 1951 Year Book.

Year	Total Expenditure	Taxation Revenue	Total Revenue	Percentages of Total Expenditure Provided from—	
				Taxation	All Revenue
				p.c.	p.c.
1946.....	5,136,228,506	2,202,358,387	3,013,185,074	42-88	58-67
1947.....	2,634,227,412	2,427,661,313	3,007,876,313	92-16	114-18 ¹
1948.....	2,195,626,454	2,452,075,395	2,871,746,110	111-68 ¹	130-79 ¹
1949.....	2,175,892,334	2,436,142,276	2,771,395,075	111-96 ¹	127-37 ¹
1950.....	2,448,615,662	2,323,117,079	2,580,140,615	94-87	105-37 ¹
1951.....	2,901,241,698	2,785,349,899	3,112,535,948	96-01	107-28
1952.....	3,732,875,250	3,657,775,082	3,980,908,652	97-99	106-64

¹ See text above for explanation.

The revenue from customs and excise duties, the two most important sources prior to World War I amounted, in 1952, to 15 p.c. of the revenue derived from taxation while revenue from income tax formed 59 p.c. of the tax revenue.

The following analysis of taxation revenue is confined to excise duties, excise taxes, income tax revenue and succession duties; customs receipts constitute a single item in the *Public Accounts* and cannot be further analysed here.