3.-Combined Expenditure of All Governments, 1951-concluded

| Item | Federal | Provincial | Municipal ¹ | Total |
|------------------------------------------------------------------------------------|-----------|------------|------------------------|-----------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Inter-governmental Transfers— Federal subsidies to provinces | 20,108 | _ | _ | 20,108 |
| Transitional grant to Newfoundland | 6.500 | _ | | 6,500 |
| Provincial subsidies to municipalities | | 19,723 | Ξ | 19,723 |
| Dominion-Provincial Taxation Agreements | 96,868 | - | _ | 96,868 |
| Share of income tax on electric power utilities | 3,732 | | | 3,732 |
| Nova Scotia highway tax | | | 246 | 246 |
| Manitoba Municipal Commissioner's levy | | _ | 486 | 486 |
| Interest on Common School FundGrants to Municipalities in lieu of taxes on federal | 134 | _ | _ | 134 |
| properties | 2,062 | | | 2,062 |
| Totals, Inter-governmental Transfers | 129,404 | 19,723 | 732 | 149,859 |
| Grand Totals | 3,413,330 | 1,059,093 | 773,549 | 5,245,972 |

¹ Expenditure of municipalities in the Province of Quebec is estimated.
² Refunds of expenditure exceeded expenditures. Excess included in Table 1 under "Miscellaneous Revenue".

4.—Combined Expenditure of All Governments, exclusive of Inter-governmental Transfers, 1948-51

Note.—Figures for the fiscal years ended nearest Dec. 31. Expenditure of municipalities in the Province of Quebec is estimated.

| Item | 1948 | 19491 | 19501 | 1951 ¹ |
|------------------------------------------------------------------------|---------------------|----------------------|--------------------|--------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Public Welfare— Health and hospital care | 137,738 | 194,579 | 215,599 | 240,765 |
| Labour and unemployment insurance | 45,466 | 52,182 | 60,361 | 61,343 |
| Relief | 10,992 | 18,754 | 17,708 | 19,651 |
| Old age pensions | 93,938 | 127,906 | 139,912 | 168,106 |
| Family allowances | 272,608 98,705 | 299,347 117,812 | 311,277 129,847 | 322,317 137,863 |
| | | | | |
| Totals, Public Welfare | 659,447 | 810,580 | 874,704 | 950,045 |
| Education | 364,405 | 406.590 | 446, 190 | 483,669 |
| Transportation | 467,703 | 514.022 | 489, 296 | 572,890 |
| Agriculture | 89,971 | 107,700 | 202,603 | 96,243 |
| Public domain | 91,304 | 103,602 | 68,436 | 112,086 |
| National defence | 256,092 | 372,596 | 759,779 | 1,400,709 |
| Veterans' pensions and aftercare | $235,578 \\ 30,721$ | $202,466 \\ 2.748$ | 191,777 | 198,230 205 |
| Price control and rationing Debt charges, net (excluding retirements) | 475, 136 | 490, 159 | 446,360 | 518.845 |
| Other expenditure | 450, 257 | 493,159 | 621, 472 | 763, 191 |
| Totals, Expenditure (excluding Inter-govern- mental Transfers) | 3,120,614 | 3,503,622 | 4,100,617 | 5,096,11 |

¹ Includes provincial and municipal expenditure of Newfoundland.

Combined Debt.—Tables 5 and 6 give details of combined debt of all governments. Table 5 shows the aggregate debt of the federal, provincial and municipal governments and the inter-governmental debt which is deducted to arrive at a combined government figure. Table 6 shows the combined debt, exclusive of intergovernmental debt for the years 1948-51 inclusive.