

**14.—Per Capita Revenues and Expenditures, by Principal Items, Years Ended  
Mar. 31, 1944-49—concluded**

Expenditures	1944	1945	1946	1947	1948	1949
	EXPENDITURES—concluded					
	\$	\$	\$	\$	\$	\$
<b>Ordinary Expenditures—concluded</b>						
Finance—concluded						
Payments to provinces under Dominion-Provincial taxation agreements.....	7-97	7-70	7-97	7-50	9-51	6-23
Old age pensions <sup>1</sup> .....	2-54	2-66	2	2	2	2
Fisheries.....	0-14	0-18	0-27	0-29	0-32	0-38
Justice (including penitentiaries).....	0-46	0-47	0-50	0-56	0-66	0-73
Labour (including technical education, unemployment insurance and government annuities).....	1-56	1-61	1-67	2-04	2-93	4-07
Mines and Resources.....	0-88	1-01	0-93	1-46	1-83	3-41
National Health and Welfare—Administration and general expenditures.....	—	0-14	0-59	0-68	0-84	1-62
Family allowances.....	...	...	14-02	19-48	20-43	19-99
Old age pensions <sup>1</sup> .....	3	3	2-74	2-86	4-51	4-93
National Revenue (including income tax).....	1-48	1-66	1-84	2-27	2-90	3-64
Pensions, war and military.....	3-26	4	4	4	4	4
Pensions and National Health.....	1-32	5	5	5	5	5
Post Office.....	4-05	4-51	4-69	5-10	5-27	5-73
Public Works.....	1-03	1-09	1-32	2-10	2-76	3-74
Reconstruction and Supply.....	0-18	0-30	0-36	0-29	1-05 <sup>6</sup>	0-25
Royal Canadian Mounted Police.....	0-56	0-59	0-59	0-68	0-81	1-01
Trade and Commerce.....	0-59	0-55	0-60	0-86	0-84	1-99
Transport.....	1-47	1-50	1-48	1-72	2-34	3-06
Veterans Affairs.....	7	6-69	5-92	7-42	7-55	13-51
<b>Totals, Ordinary Expenditures<sup>8</sup>.....</b>	<b>52-64</b>	<b>63-32</b>	<b>86-28</b>	<b>98-25</b>	<b>107-12</b>	<b>116-13</b>
<b>Totals, Capital Expenditures.....</b>	<b>0-22</b>	<b>0-26</b>	<b>0-37</b>	<b>0-89</b>	<b>1-22</b>	<b>1-36</b>
<b>Totals, Special Expenditures.....</b>	<b>3-13</b>	<b>0-62</b>	<b>1-41</b>	<b>2-54</b>	<b>4-90</b>	<b>2-57</b>
<b>War, Demobilization and Reconversion Expenditures.....</b>	<b>383-05</b>	<b>364-59</b>	<b>325-26</b>	<b>104-50</b>	<b>49-24</b>	<b>31-41</b>
<b>Government-Owned Enterprises.....</b>	<b>0-11</b>	<b>0-11</b>	<b>0-11</b>	<b>0-85</b>	<b>1-45</b>	<b>2-93</b>
<b>Other Expenditures.....</b>	<b>5-30</b>	<b>3-94</b>	<b>3-91</b>	<b>2-33</b>	<b>6-50</b>	<b>6-19</b>
<b>Grand Totals, Expenditures.....</b>	<b>444-45</b>	<b>432-84</b>	<b>417-34</b>	<b>209-36</b>	<b>170-43</b>	<b>160-59</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-

cluded under Department of Finance.

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

<sup>5</sup> Included under

Veterans Affairs and National Health and Welfare.

<sup>6</sup> Includes special expenditures on the Chalk River Project and other special activities of the National Research Council.

<sup>7</sup> See under "Pensions war and military"; Veterans Affairs not organized in 1944.

<sup>8</sup> Includes items not specified.

### 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 1936. In the three years prior to the Second World War the record showed an increasing proportion of expenditures being met by revenue and in 1938, more than 96 p.c. of all expenditures was met from all revenue and almost 84 p.c. from taxation revenue. 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. This accounts for the situation shown by the figures of Table 15 where percentages of total expenditures provided from taxation and from all revenues are given for 1949 as 111·96 and 127·37, respectively.