

account was \$332,293,732, but special expenditure amounting to \$8,507,691 was also charged to this account. There was also an expenditure on capital account of \$9,807,124, while advances to railways were made aggregating \$77,863,938—as well as advances to the Canadian Government Merchant Marine aggregating \$5,979,856. Thus the total disbursements, inclusive of these advances, amounted to \$434,452,341, resulting in an addition of \$31,641,067 to the net debt (gross debt less available assets). (See Table 22.)

Detailed statistics of receipts and expenditures on consolidated fund account are contained in Tables 3 and 4. Tables 5 and 6 are historical tables giving the figures of the main items of Dominion receipts and expenditure since Confederation, while Table 7 shows the per capita receipts and expenditure for these years according to census and estimated populations.

2.—Receipts and Disbursements, fiscal years ended March 31, 1919-1923.

RECEIPTS.

| Items. | 1919. | 1920. | 1921. | 1922. | 1923. |
|--|--------------------|--------------------|--------------------|--------------------|------------------------|
| Consolidated Fund Receipts— | \$ | \$ | \$ | \$ | \$ |
| Customs..... | 147,169,188 | 168,796,823 | 163,266,804 | 105,686,645 | 118,056,469 |
| Excise..... | 30,342,034 | 42,698,083 | 37,118,367 | 36,755,206 | 35,761,997 |
| War tax..... | 56,177,508 | 82,079,802 | 168,385,327 | 177,484,161 | 181,634,875 |
| Post Office..... | 21,603,542 | 24,471,709 | 26,706,198 | 26,402,299 | 29,016,771 |
| Railways..... | 37,967,551 | 1 | 1 | 1 | 1 |
| Dominion Lands..... | 3,539,927 | 4,622,592 | 3,955,326 | 2,799,450 | 2,347,715 |
| Interest on investments..... | 7,421,002 | 17,086,981 | 24,815,246 | 21,961,513 | 16,465,303 |
| Other items..... | 8,725,995 | 9,990,345 | 10,139,269 | 10,863,113 | 11,331,770 |
| Total Consolidated Fund Receipts..... | 312,946,747 | 349,746,335 | 434,386,537 | 381,952,387 | 394,614,900 |
| Special Receipts— | | | | | |
| Miscellaneous Revenue..... | — | — | 1,905,648 | 319,184 | 8,479,310 ² |
| Total Receipts..... | 312,946,747 | 349,746,335 | 436,292,185 | 382,271,571 | 403,094,210 |

¹Railway Revenue for the fiscal year 1920-23 was transferred and applied against railway working expenses.

²Of this amount \$8,199,333 was received from the British Government to cover exchange on re-payments made to the Dominion Government in London, July 1920 to August 1921.

DISBURSEMENTS.

| Items. | 1919. | 1920. | 1921. | 1922. | 1923. |
|--|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Consolidated Fund Expenditure— | \$ | \$ | \$ | \$ | \$ |
| Charges on debt ¹ | 80,185,604 | 108,989,747 ² | 140,653,607 ² | 139,357,449 ² | 138,895,803 ² |
| Subsidies to Provinces..... | 11,327,236 | 11,490,860 | 11,490,860 | 12,211,924 | 12,207,313 |
| Collection of revenue ³ | 73,682,985 | 41,219,680 | 43,740,040 | 49,217,080 | 47,919,565 |
| Militia and Defence..... | 3,253,876 | 4,616,782 | 9,893,863 | 11,017,533 | 9,883,986 |
| Pensions..... | 18,282,440 | 26,004,461 | 37,420,751 | 36,153,031 | 32,985,998 |
| Civil government..... | 7,234,897 | 7,782,330 | 8,784,178 | 9,968,932 | 10,114,860 |
| Public Works (Income)..... | 6,295,060 | 9,016,246 | 10,846,875 | 10,574,364 | 9,978,440 |
| Soldiers' Civil Re-establishment..... | — | 45,869,064 | 35,174,788 | 17,147,351 | 12,974,858 |
| Other items ⁴ | 32,469,185 | 48,854,760 | 63,113,183 | 61,913,027 | 57,332,909 |
| Total ordinary..... | 232,731,283 | 303,843,930 | 361,118,145 | 347,560,691 | 332,293,732 |

¹ Includes charges of management, interest, sinking funds and premium, discount and exchange.

² Sinking funds now included in special account.

³ Includes adulteration of food, culling timber, customs and excise, inspection of staples, weights and measures, gas and electric light, post office, Dominion lands, public works (collection of revenue), railways and canals (collection of revenue).

⁴ Includes air board, administration of justice, arts and agriculture, bounties, department of mines, fisheries, government of north west territories, health, immigration, Indians, labour, legislation, lighthouse and coast service, mail subsidies and steamship subventions, marine hospitals, miscellaneous, naval service, ocean and river service, penitentiaries, quarantine, Royal Canadian mounted police, railways and canals (income), scientific institutions, soldiers' land settlement, steamboat inspection, superannuation, trade and commerce, Yukon provisional district.