

## Subsection 2.—Receipts and Disbursements.

The receipts of the Dominion Government on Consolidated Fund Account for the fiscal year ended Mar. 31, 1932, were \$329,709,056, a decrease of \$19,878,243 as compared with the preceding year; besides these, special receipts amounted to \$7,012,249—a total of \$336,721,305 (Table 2). The regular expenditure on Consolidated Fund Account was \$375,403,344, while special expenditure amounted to \$55,460,134. There were also a net expenditure on capital account of \$16,979,788 and other expenditures of \$3,132,275, including Government Merchant Marine \$1,199,286, and advances to Quebec Harbour Commissioners (non-active) \$1,379,000. Thus the total disbursements, inclusive of these and other advances, amounted to \$450,955,541. There was an increase of \$114,234,235 in the net debt (gross debt less active assets) during the year. (See Table 22.)

Detailed statistics of receipts and disbursements are contained in Tables 2 and 3. Tables 4 and 5 are historical tables giving the figures of the main items of Dominion receipts and expenditure since Confederation, while Table 6 shows the per capita receipts and expenditure for these years, calculated on census and estimated populations.

## 2.—Details of Revenue Receipts, fiscal years ended Mar. 31, 1928-32.

Item.	1928.	1929.	1930.	1931.	1932.
<b>Consolidated Fund Receipts—</b>					
Taxation—					
Customs.....	156,985,818	187,206,332	179,429,920	131,208,955	104,132,677
Excise.....	57,400,898	63,684,954	65,035,701	57,746,808	48,654,862
War Tax Revenue—					
Banks.....	1,224,645	1,242,399	1,408,420	1,429,264	1,390,121
Trust and loan companies.....	345,430	7,641	—	6	—
Insurance companies.....	999,003	894,864	74,416	74,250	12,152
Business profits.....	956,031	455,232	173,300	34,430	3,000
Income tax.....	56,371,047	59,422,323	69,020,726	71,048,022	61,254,400
Sales tax.....	70,661,080	62,639,789	44,114,249	20,152,534	41,734,700
Tax on cheques, transportation tax, etc.....	19,561,842	20,367,494	19,294,894	14,582,137	17,903,121
<b>Totals, Receipts from Taxation.....</b>	<b>394,795,863</b>	<b>395,921,038</b>	<b>373,551,624</b>	<b>296,276,396</b>	<b>275,985,632</b>
Non-Tax Revenue—					
Canada Gazette.....	81,243	80,214	93,890	71,197	73,590
Canals.....	1,355,677	1,230,332	1,043,847	1,026,671	976,845
Casual.....	3,614,066	4,030,326	4,291,162	3,669,217	4,245,727
Chinese revenue.....	14,179	18,224	14,345	21,996	10,069
Dominion lands.....	3,688,595	4,070,339	4,139,104	1,655,401	485,364
Electric light inspection.....	563,913	563,964	546,957	632,151	402,189
Fines and forfeitures.....	568,140	655,455	748,343	433,716	233,513
Fisheries.....	119,144	109,300	110,724	73,937	40,519
Gas inspection.....	85,716	92,398	100,763	94,255	81,359
Inspection of staples (Grain Act).....	2,677,877	2,992,541	2,047,207	2,179,047	1,484,826
Insurance inspection.....	123,768	131,636	138,780	143,942	149,902
Interest on investments.....	10,937,822	12,227,562	13,518,205	10,421,224	9,330,125
Law stamps.....	12,170	10,769	9,548	9,279	9,586
Mariners' fund.....	222,048	236,908	209,322	201,768	184,465
Military college.....	20,232	20,204	19,820	19,882	20,046
Military pension revenue.....	128,017	155,830	158,381	159,000	163,229
Ordnance lands.....	14,206	24,830	30,277	28,384	14,250
Patent fees.....	495,792	530,289	574,918	559,466	525,248
Penitentiaries.....	177,933	178,449	181,024	183,288	166,111
Post Office.....	31,562,580	30,611,994	33,345,385	30,212,326	32,234,946
Premium, discount and exchange.....	594,211	568,846	581,366	521,087	2,898,292
Public Works.....	453,084	459,903	461,432	417,069	359,264