

Subsection 2.—Receipts and Disbursements.

The receipts of the Dominion Government on Consolidated Fund Account for the fiscal year ended Mar. 31, 1935, were \$358,474,760, an increase of \$34,412,760 as compared with the preceding year; besides these, special receipts amounted to \$3,397,169—a total of \$361,871,929 (Table 2). The regular expenditure on Consolidated Fund Account was \$354,368,220, while special expenditure, including net income deficit of the Canadian National Railways for 1934, amounted to \$114,869,211. There were also a net expenditure on capital account of \$7,027,008 and other net expenditures of \$1,740,308, including advances to Harbour Commissioners (non-active) \$1,241,733. Thus, the total disbursements, inclusive of these and other advances, amounted to \$478,004,747. There was an increase of \$116,132,818 in the net debt (gross debt less active assets) during the year. (See Table 23 for interest-bearing debt.)

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. Per capita receipts and expenditures are given by principal items in Table 7.

The classifications of items in Tables 2, 3 and 7 have, in the past, followed those of earlier editions of the Year Book in order to preserve comparability, and no recognition has been made of the adjustment in classification made over the years in the Public Accounts. It is felt that the time has come to readjust those items which in the course of time have lost their importance and to show separately, and in their proper perspective, the several new and important items which have appeared in late years. The classification given below is in accordance with the Public Accounts, the figures being comparable for the five years shown. The regroupings effected do not constitute major changes and have not affected the comparability of totals or of significant items.

2.—Details of Revenue Receipts, fiscal years ended Mar. 31, 1931-35.

NOTE.—See text above re adjustment of 'stub' classification as compared with former editions of the Year Book.

Item.	1931.	1932.	1933.	1934.	1935.
Consolidated Fund Receipts—					
Taxation—	\$	\$	\$	\$	\$
Customs.....	131,208,955	104,132,677	70,072,932	66,305,356	76,561,975
Excise duties.....	57,746,808	48,654,862	37,833,858	35,494,220	43,189,655
War Tax Revenue—					
Banks.....	1,429,264	1,390,121	1,327,535	1,335,546	1,368,480
Trust and loan companies.....	6	—	—	—	—
Insurance companies.....	74,250	12,152	826,150	741,681	750,100
Business profits.....	34,430	3,000	54	—	—
Income tax.....	71,048,022	61,254,400	62,066,697	61,399,172	66,808,066
Sales tax.....	20,152,524	41,734,701 ²	56,813,813 ²	61,391,400 ²	72,447,311
Tax on cheques, transportation tax, etc.....	14,582,137	17,871,690 ²	25,377,762 ²	45,184,175 ²	39,744,759
Tax on gold.....	—	—	—	—	3,573,383
Totals, Receipts from Taxation.....	296,276,396	275,053,603	254,318,901	271,851,549	304,443,729
Non-Tax Revenue—					
Canada Grain Act.....	2,179,047	1,484,826	1,444,840	1,235,621	1,204,536
Canada Gazette.....	71,197	73,590	73,836	55,722	47,257
Canals.....	1,026,671	976,845	831,020	877,630	837,871
Casual.....	3,210,394	3,757,821	3,192,144	3,613,157	4,336,730
Chinese revenue.....	21,996	10,059	8,652	6,237	5,506
Dominion lands.....	1,655,401	485,364	458,934	418,729	516,389
Electric light inspection.....	632,151	402,189	298,352	440,290	484,498
Fines and forfeitures.....	433,716	233,512	212,075	177,812	89,806
Fisheries.....	73,937	40,519	4,429	39,508	42,935
Gas inspection.....	94,255	81,359	84,078	76,186	96,096