

Down of Assets" to \$514,566. Thus total disbursements amounted to \$532,585,555. There was an increase of \$159,989,559 in the net debt (gross debt less active assets) during the year. (See Table 22 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 expenditures since Confederation, while Table 6 shows the per capita receipts and expenditures for these years, calculated on census and estimated population. Per capita receipts and expenditures are given by principal items in Table 7.

**Changes in the Public Accounts, 1936.**—Several important changes were made under various headings in the Public Accounts for 1936. On the revenue side "War and Demobilization Receipts", previously carried as "Special Receipts", were transferred to Ordinary Account (Casual Revenue). On the expenditure side several recurring items were also transferred from "Special" to "Ordinary", as follows: Cost of loan flotations, representing flotation costs of new loans and annual charges for amortization of bond discount; the Government's annual contribution to the Superannuation Fund; the annual payment to maintain the reserve in the Government Annuities Fund; adjustment of war claims; and expenditures made under the Railway Grade Crossing Act. A new category has been established under the heading "Government-Owned Enterprises", to cover expenditures incurred by the Government on account of the Canadian National Railways, the Canadian National Steamships and various Harbour Commissions. Other major changes are establishment of a separate category for Write Down of Assets, and transference of payment of Old Age Pensions from the Department of Labour to the Department of Finance.

In Tables 2, 3, and 7 the new classification of items has been adopted for the 1936 figures, but no attempt has been made to adjust the figures in the previous four years to the new set-up. The result is that, although the figures for each year as given in the tables conform with the figures shown in the Public Accounts for that same year, because of the new set-up for 1936 the figures are not on a comparable basis throughout.

## 2.—Details of Revenue Receipts, fiscal years ended Mar. 31, 1932-36.

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

Item.	1932.	1933.	1934.	1935.	1936.
	\$	\$	\$	\$	\$
<b>Consolidated Fund Receipts—</b>					
<b>Taxation—</b>					
Customs.....	104,132,677	70,072,932	66,305,356	76,561,975	74,004,560
Excise duties.....	48,654,862	37,833,858	35,494,220	43,189,655	44,409,797
<b>War Tax Revenue—</b>					
Banks.....	1,390,121	1,327,535	1,335,546	1,368,480	1,280,933
Insurance companies.....	12,152	826,150	741,681	750,100	760,843
Business profits.....	3,000	54	—	—	—
Income tax.....	61,254,400	62,066,697	61,399,172	66,808,066	82,709,803
Sales tax.....	41,734,701	56,813,813	61,391,400	72,447,311	77,551,974
Tax on cheques, transportation tax, etc.....	17,871,690	25,377,762	45,184,175	39,744,759	35,181,074
Tax on gold.....	—	—	—	3,573,383	1,412,825
<b>Totals, Receipts from Taxation.....</b>	<b>275,053,693</b>	<b>254,318,801</b>	<b>271,851,549</b>	<b>304,443,729</b>	<b>317,311,809</b>