

\$532,005,432. There was an increase of \$77,851,685 in the net debt (gross debt less active assets) during the year. (See Table 20 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 populations. 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 was 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 were the 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 and 1937 figures and the figures for 1933 to 1935 have been adjusted to the new basis. The result is that the figures for each year as given in the tables do not conform with the figures shown in the Public Accounts for that same year, because of the new set-up for 1936, but the figures below are on a comparable basis throughout.

2.—Details of Revenue Receipts, fiscal years ended Mar. 31, 1933-37.

NOTE.—See text above *re* adjustment of statistics for 1933-35 as compared with earlier Year Books. Dashes in this table indicate that no revenue was collected under the corresponding heads because the items were not applicable in the years so indicated.

Item.	1933.	1934.	1935.	1936.	1937.
	\$	\$	\$	\$	\$
Consolidated Fund Receipts—					
Taxation—					
Customs.....	70,072,932	66,305,356	76,561,975	74,004,560	83,771,091
Excise duties.....	37,833,858	35,494,220	43,189,655	44,409,797	45,956,857
Wax Tax Revenue—					
Banks.....	1,327,535	1,335,546	1,368,480	1,280,933	1,209,894
Insurance companies.....	826,150	741,681	750,100	760,843	774,363
Business profits.....	54	-	-	-	-
Income tax.....	62,066,697	61,399,172	66,808,066	82,709,803	102,365,242
Sales tax.....	56,813,813	61,391,400	72,447,311	77,551,974	112,832,259
Tax on cheques, transportation tax, etc.....	25,377,762	45,184,175	39,744,759	35,181,074	39,641,163
Tax on gold.....	-	-	3,573,383	1,412,825	-
Totals, Receipts from Taxation..	254,318,801	271,851,550	304,443,729	317,311,809	386,550,869