

amounted to \$3,385,289—a total revenue of \$516,692,749. The regular expenditure on ordinary account was \$414,891,410, while special expenditures amounted to \$68,534,364. Under the category of "Government-Owned Enterprises", total disbursements amounted to \$44,833,388, under "Capital Account" to \$4,430,152, and under "Write Down of Assets" to \$1,718,803. Thus total disbursements amounted to \$534,408,117. There was an increase of \$17,715,368 in the net debt (gross debt less active assets) during the year. (See Table 27 for interest-bearing debt.)

Detailed statistics of receipts and disbursements are contained in Tables 2 and 3. Tables 4 and 6 are historical tables giving the figures of the main items of Dominion receipts and expenditures since Confederation, while Table 7 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 8.

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 8 the new classification of items has been adopted for the 1936, 1937, and 1938 figures and the figures for 1934 and 1935 have been adjusted to the new basis. The result is that the figures for each of the latter years 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 after 1935, but the figures below are on a comparable basis throughout. Certain new items are introduced for 1938, but these do not affect the comparability of the figures of earlier years.

2.—Details of Revenue Receipts, fiscal years 1934-38.

NOTE.—See text above re adjustment of statistics for 1934 and 1935. 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.	1934.	1935.	1936.	1937.	1938.
	\$	\$	\$	\$	\$
Consolidated Fund Receipts—					
Taxation—					
Customs.....	66,305,356	76,561,975	74,004,560	83,771,091	93,455,750
Excise duties.....	35,494,220	43,129,655	44,409,797	45,956,857	52,037,338
War Tax Revenue—					
Banks.....	1,335,546	1,368,480	1,280,933	1,209,894	1,106,859
Insurance companies.....	741,631	750,109	760,843	774,363	866,820
Income tax.....	61,399,172	66,808,066	82,709,803	102,365,242	120,365,532
Sales tax.....	61,391,400	72,447,311	77,551,974	112,832,259	138,064,636
Tax on cheques, transportation tax, etc.....	45,184,175	39,744,759	35,181,074	39,641,163	42,764,231
Tax on gold.....	-	3,573,383	1,412,825	-	-
Totals, Receipts from Taxation..	271,851,550	304,443,729	317,311,609	386,550,869	448,651,061