

2.—Receipts and Disbursements.

The receipts of the Dominion Government on Consolidated Fund Account for the fiscal year ended Mar. 31, 1927, were \$398,695,776, an increase of \$17,950,270 as compared with the preceding year; besides these, special receipts amounted to \$1,756,704—a total of \$400,452,480 (Table 2). The regular expenditure on consolidated fund account was \$319,548,173, but net special expenditure amounting to \$7,879,462 was also charged to this account. There was also a net expenditure on capital account of \$19,558,703, while advances to railways aggregated \$10,000,000 and advances to the Canadian Government Merchant Marine, \$426,817. Thus the total disbursements, inclusive of these and other advances, amounted to \$358,555,751. There was a decrease of \$41,896,729 in the net debt (gross debt less available assets) during the year. (See Table 23.)

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 according to census and estimated populations.

2.—Details of Revenue Receipts, fiscal years ended Mar. 31, 1923-1927.

Items.	1923.	1924.	1925.	1926.	1927.
Consolidated Fund Receipts—					
Taxation—					
Customs.....	118,056,469	121,500,799	108,146,871	127,355,144	141,968,678
Excise.....	35,761,997	38,181,747	38,603,489	42,923,549	48,513,160
War Tax Revenue—					
Banks.....	1,244,437	1,236,957	1,217,754	1,176,860	1,174,665
Trust and Loan Companies.....	312,332	308,632	315,315	326,714	335,368
Insurance Companies.....	852,328	857,587	867,902	950,221	947,838
Business Profits.....	13,031,462	4,752,681	2,704,427	1,173,448	710,102
Income Tax.....	59,711,538	54,204,028	56,248,043	55,571,962	47,386,309
Sales Tax, Tax on Cheques, Transportation Tax, etc.....	106,482,718	120,676,376	85,810,717	98,097,106	105,613,160
Total from Taxation.....	335,453,341	341,718,807	293,914,518	327,575,013	346,649,272
Non-Tax Revenue—					
Canada Gazette.....	82,847	72,168	77,424	66,885	68,312
Canals.....	742,404	897,412	907,650	921,215	961,694
Casual.....	3,393,429	3,502,707	2,978,633	3,545,897	3,310,633
Chinese Revenue.....	201,458	325,762	304,837	21,244	13,228
Dominion Lands.....	2,347,715	2,281,704	2,390,374	2,803,513	3,327,273
Electric Light Inspection.....	134,770	148,590	142,706	456,144	538,917
Fines and Forfeitures.....	152,085	321,127	265,210	246,593	504,300
Fisheries.....	290,623	163,492	136,540	168,277	175,213
Gas Inspection.....	69,578	71,637	73,708	80,069	76,880
Inspection of Staples (Grain Act).....	2,364,037	2,319,971	2,322,710	2,685,552	2,582,984
Insurance Inspection.....	112,833	109,677	111,150	122,779	120,334
Interest on Investments.....	16,465,303	11,916,479	11,332,329	8,535,096	8,559,401
Law Stamps.....	13,893	7,177	7,752	7,262	8,152
Mariners' Fund.....	161,010	172,319	184,188	190,572	196,090
Military College.....	61,999	68,105	63,975	52,645	18,239
Militia Pension Revenue.....	121,244	124,654	127,095	131,098	128,386
Ordinance Lands.....	5,922	57,502	15,551	13,007	29,702
Patent Fees.....	484,479	459,780	550,531	555,124	517,930
Penitentiaries.....	134,515	132,907	158,917	165,759	170,338
Post Office.....	29,016,771	28,865,374	28,782,536	30,334,575	29,069,169
Premium, Discount and Exchange.....	1,899,234	2,159,517	1,074,863	1,153,132	649,337
Public Works.....	496,484	502,755	483,718	495,066	539,941
Royal N.W.M.P. Officers' Pensions.....	5,926	5,895	4,418	5,858	8,769
Steamboat Inspection.....	126,004	127,897	122,917	123,380	135,131
Superannuation Fund.....	4,572	8,722	4,767	463	392
Weights and Measures.....	278,086	260,175	293,765	315,704	333,034
Other Revenues.....	4,368	7,568	1,697	3,553	3,726
Total Consolidated Fund Receipts.....	394,614,900	396,837,682	346,834,478	399,745,506	398,695,776
Special Receipts—					
Miscellaneous Revenue.....	8,470,310	9,745,158	4,680,913	2,147,503	1,756,704
Total Receipts.....	403,084,210	406,582,840	351,515,392	401,893,009	400,452,480