

1375. The cost of collecting the revenue was greater, in proportion to the amount collected, in 1894, than in the previous year, being 25·1 per cent, as compared with 23·5 per cent in 1893. It was less than in 1892, when it was 25·5 per cent.

1376. The accounts of payments of subsidies to provinces show an increase of \$270,890. The details are as under :—

PROVINCES.	1893.	1894.
Ontario .....	1,196,873	1,339,287
Quebec .....	959,253	1,086,714
Nova Scotia.....	432,816	432,814
New Brunswick .....	483,564	483,570
Manitoba.....	437,594	437,601
British Columbia.....	242,241	243,585
Prince Edward Island.....	183,424	183,084
Total .....	3,935,765	4,206,655

1377. The increased amounts for Ontario and Quebec are due to the fact that, pending the award given by the arbitrators on the disputed provincial accounts, the amounts were charged to a suspense account.

1378. There was an increase of \$418,491 in the amount of subsidies paid to railways under parliamentary authorization, as compared with 1893. the details are :—

Atlantic & North-western Railway .....	\$186,600
Baie des Chaleurs Railway .....	95,825
Irondale, Bancroft & Ottawa Railway .....	32,000
Kingston, Napanee & Western Railway .....	13,933
Montreal & Western Railway.....	119,486
Montreal & Champlain Junction Railway .....	15,100
New Glasgow Iron, Coal & Railway Company.....	5,454
Ottawa & Gatineau Valley Railway.....	53,376
Ottawa, Arnprior & Parry Sound Railway.....	101,120
Buctouche & Moncton Railway.....	34,580
Quebec & Lake St. John Railway.....	81,600
St. Lawrence & Adirondack Railway.....	298
Lake Erie & Detroit Railway.....	220,341
Tobique Valley Railway .....	19,341
Lotbinière & Mégantic Railway.....	35,200
Montreal & Ottawa.....	23,640
Montford Colonization Railway.....	32,000
Orford Mountain Railway.....	52,800
Philipsburg Junction Railway and Quarry Company Railway.....	18,688
Shuswap & Okanagan Railway.....	640
Thousand Islands Railway Company.....	14,000
United Counties Railway.....	88,973
Total, 1894.....	\$1,229,885
“ 1893.....	811,394

1379. The total amount of subsidies, on the mileage system, voted by Parliament towards the construction of railways that have been placed under contract, and of which payments have been made or liabilities still exist, was, on the 30th June, 1894 (exclusive of the Canadian Pacific Rail-