

Only the federal revenue and expenditure of the German Empire are given above. In addition all the States of the Empire have budgets, that of Prussia showing a revenue of \$432,119,000, and an expenditure of \$437,917,000 in 1893. France has the largest revenue and expenditure of any country in the world, followed by Russia, the United Kingdom, India, Austria-Hungary and the United States, in the order named. In proportion to population, the receipts and expenditures are largest in the Argentine Confederation and Uruguay.

1399. The sources from which the ordinary revenue of Canada is derived may be divided, as previously explained (see paragraph 1365), into two classes, viz.: 1. Taxation; 2. Other Sources. The following figures give the amount raised in each class in 1891, 1892, 1893 and 1894:—

REVENUE.	1891.	1892.	1893.	1894.
	\$	\$	\$	\$
Revenue raised by taxation	30,314,151	28,446,157	29,321,367	27,579,203
Revenue raised from other sources.	8,265,160	8,475,715	8,847,242	8,795,490
Total.	38,579,311	36,921,872	38,168,609	36,374,693

There was a decrease in receipts from taxation in 1894, as compared with 1893, of \$1,742,164, but an increase in 1893, as compared with 1892, of \$875,210. The receipts from other sources in 1894 decreased by \$51,752. The proportion of the total revenue derived from taxation in 1894 was 75·82 per cent, as compared with 76·82 per cent in 1893, with 77·04 per cent in 1892, and with 78·57 per cent in 1891, and was a smaller proportion than in any previous year since Confederation.

During 27 years the yearly average amount of taxation per head is \$5.25. The taxation of 1894 is 24 cents per head higher than the average of the 27 years. Since Confederation there have been 13 years in which the per head taxation was higher and 13 years in which it was lower than in 1894. The highest year was in 1882, when the taxation was \$6.60 per head. The lowest year was in 1869, when the taxation was \$3.26 per head. The development of other sources of revenue outside of revenue by customs and excise duties has been considerable, as the following table shows:—

YEAR.	Per cent of Revenue from Taxation.	Per cent of Revenue from other sources.	YEAR.	Per cent of Revenue from Taxation.	Per cent of Revenue from other sources.
1868	85·5	14·5	1882	82·5	17·5
1869	77·0	23·0	1883	81·8	18·2
1870	84·4	15·6	1884	80·0	20·0
1871	84·4	15·6	1885	77·4	22·6
1872	85·5	14·5	1886	76·0	23·9
1873	84·6	15·4	1887	80·2	19·8
1874	83·1	16·9	1888	78·5	21·5
1875	83·8	16·2	1889	78·0	22·0
1876	82·4	17·6	1890	79·2	20·8
1877	80·2	19·8	1891	78·6	21·4
1878	80·0	20·0	1892	77·0	23·0
1879	82·0	18·0	1893	76·8	23·2
1880	79·3	20·7	1894	75·8	24·2
1881	80·8	19·2			