

1179. The net decrease in the revenue was \$2,396,564. Of that the sum of \$2,133,004 was due to decrease in receipts from Customs and Excise, leaving \$263,560 as the net decrease in the other items.

The net increase in the expenditure was \$546,979; of that the sum of \$510,204 was due to increase in charges for Debt and Subsidies to Provinces and Legislation, leaving \$36,775 as the net increase.

1180. The cost of collecting the revenue was greater in proportion to the amount collected in 1895 than in the previous year, being 26.9 per cent, as compared with 25.1 per cent in 1894. It was more than in 1893 by 3.4 per cent.

1181. The accounts of payments of subsidies to provinces show an increase of \$44,019. The details are as under:—

PROVINCES.	1894.	1895.
	\$	\$
Ontario	1,339,287	1,339,287
Quebec	1,086,714	1,086,714
Nova Scotia.....	432,814	432,813
New Brunswick	483,570	483,567
Manitoba	437,601	482,593
British Columbia	243,585	242,689
Prince Edward Island	183,084	183,011
Total	4,206,655	4,250,674

1182. There was an increase of \$80,664 in the amount of subsidies paid to railways under parliamentary authorization; as compared with 1894 the details are:—

Atlantic & North-western Railway.....	\$186,600
Canada Eastern Railway.....	30,400
Canadian Pacific Railway.....	28,000
Drummond County Railway.....	92,096
Dominion Coal Co's. Railway.....	32,000
Irondale, Bancroft & Ottawa Railway.....	32,000
Grand Trunk, Georgian Bay & Lake Erie Railway.....	39,744
Great Northern Railway.....	32,000
Lake Temiscamingue Colonization Railway.....	233,199
Lotbinière & Megantic Railway.....	38,400
Montford Colonization Railway.....	35,200
Wakusp Slocan Railway.....	117,760
Ottawa, Arnprior & Parry Sound Railway.....	249,280
Parry Sound Colonization Railway.....	68,780
Philipsburg Junction Railway & Quarry Company.....	2,912
Quebec, Montmorency and Charlevoix Railway.....	30,400
Shuswap & Kanagan Railway.....	300
United Counties Railway.....	42,728
Pontiac & Pacific Junction Railway.....	18,750
Total, 1895.....	\$1,310,549
“ 1894.....	1,229,885

1183. The total amount of subsidies, on the mileage system, voted by Parliament towards the construction of railways that have been placed