

Increase and decrease in expenditure.

162. The total increase in expenditure amounted to \$349,537, which can be accounted for by an increase of \$143,731 in election expenses on account of the general election, and of \$252,134 on account of the census taken in 1891. The apparent decrease of \$195,093 in the House of Commons expenditure is only nominal, as the House was in session at the close of the fiscal year, and only a portion of the usual sessional expenses had been paid. The principal items of exceptional expenditure may be set down as follows:—

Exceptional expenditure.

Election expenses.....	\$143,731
Census.....	252,134
Dairying interests.....	15,000
Jamaica exhibition.....	13,629
New steamer, B.C.....	54,873
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	\$479,367

Deducting this amount and allowing for the sessional expenses, it will be seen that the actual increase of expenditure was very small. The expenses of the Department of the Geological Survey, formerly included in those of the Interior Department, and the expenses of the Government of the North-West Territories, formerly included in "Miscellaneous," are given as separate items. There was a total increase in charges on revenue of \$270,379, caused principally by increases of \$103,220 under the head of railways; of \$87,206 for postal service; of \$40,096 for canals, and by an increase also in the expense of collecting the Customs and Excise duties of \$42,333. There was a decided increase in the proportion of the cost of collecting the revenue to the amount collected, as compared with the preceding year, the figures being 23·03 per cent and 24·50 per cent respectively.

Subsidies to provinces.

163. There was a decrease of \$1,165 in the amount of subsidies paid to provinces, the details of which are as follows:—

Ontario.....	\$1,196,873
Quebec.....	959,253
Nova Scotia.....	432,823
New Brunswick.....	483,546
Manitoba.....	435,596
British Columbia.....	212,151
Prince Edward Island.....	183,515
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	\$3,903,757

Subsidies to railways.

164. There was a decrease of \$412,496 in the amount of subsidies, authorized by Parliament, paid to railways, as compared with 1890, the amounts paid being as follow:—

Albert Southern Railway Company.....	\$ 10,684
Atlantic and North-Western Railway.....	186,600
Buctouche and Moncton Railway.....	1,600
Brantford, Waterloo and Lake Erie Railway.....	16,190
Brockville, Westport and Sault Ste. Marie Railway Co..	47,400
Canada Atlantic Railway.....	30,188
Central Railway, New Brunswick.....	75,639
Cumberland Railway and Coal Company.....	10,450
Cornwallis Valley Railway.....	42,670