

same columns of figures, which might have been made more interesting, had some explanations been added to the dry array.

The accrued revenue for the year 1879-80 amounts to \$4,972,908, against \$6,087,683 for the year 1878-79, being a decrease of \$1,114,775. The cause of part of the decrease is to be found in the exceptional entries for duty both of spirits and tobacco made in 1879 in anticipation of the tariff, reducing the excise revenue \$1,096,039; but the decrease in revenue on public works, culling timber and bill stamps, can not be attributed to this cause. The revenue upon weights and measures, gas and law stamps, has, on the contrary, increased \$1,367. The expenditure for the collection of the above stated revenue has been \$438,078, or about 8.45 per cent. of its amount, quite a small percentage if distributed at the same ratio on all the sources of revenue, but, as will be seen, bearing unevenly on the articles subjected to taxation and out of proportion with the revenue accruing from some among them. The excise revenue for the past year, amounting to \$4,312,153, is divided as follows:

Spirits .....	\$2,292,971	Petroleum.....	\$16,426
Malt Liquors.....	6,410	Goods in Bond .....	33,269
Malt .....	298,188	Seizures.....	13,908
Tobacco .....	1,643,497	Other Receipts.....	7,571

The quantity of spirits entered into consumption is less by 1,355,888 gallons, about 37 per cent. than that in 1879; the cause has already been pointed out, and the report candidly admits that the large increase in illicit distillation may also be entered as a cause of decrease. The export of malt during last year was 37,077,709 lbs., being more than double the quantity exported during 1878-79. This increase of exports may have caused the change contemplated in the United States on the duty to be imposed on Canadian malt. The accrued revenue on manufactured tobacco for 1879-80 has remained about the average of the four preceding years, although the production of the manufactured article has been \$1,120,000 larger; but the consumption has not increased. A very good feature in the report is the bringing under taxation, owing to measures due to the late Minister of this department, of the Canadian raw tobacco that had heretofore escaped excise duty. The report contains interesting details on the adoption of a new instrument for testing Petroleum oil. The losses of life and property so frequently recorded of late years might be partially avoided by the introduction of a reliable pyrometer, and the efforts of the department in that direction will meet with general approbation. The expenditure for the collection of the excise revenue

amounts to \$221,949 or about 5½ per cent., quite a moderate expense, and not above the usual average in Europe.

The revenue derived from Public works shows a small decrease on the preceding year amounting to \$440,814, divided as follows:

Canal tolls.....	\$326,037
Hydraulic and other rents.....	\$31,164
Slides and booms.....	\$56,350
Minor public works.....	\$27,263

The Canal tolls for the last two years have remained stationary. As the returns end on the 30th of June, they do not give the increase in the receipts from tolls, which, owing to large arrivals from the lakes later in the season, must have been experienced, and we must wait for the statistics of 1880-81 ere we can form any reliable conclusions on this head. The expenditure amounts to \$31,468, or over 9 per cent.

The slides and booms exhibit a decrease of \$3,022, or 18.77 per cent in receipt; and yet in the \$56,350, receipts for the year, the sum of \$3,697 interest on dues of former years is included, reducing the receipts to only \$52,653. The expenditure amounts to \$18,582 or a little over 30 per cent. The hydraulic and other rents show a small increase of 6 per cent, amounting to \$31,163; while the minor public works have also increased to \$27,263, or 2.16 per cent. on the previous year.

The revenue from culling timber compared with 1878-9 shows a decrease of \$3,844, amounting only to \$23,014. The cost of the culler's office in 1879-80 was \$44,888. This disparity between the receipts and the expenditure deserves some attention. It is evident some change should be made in the working of this branch. The cullers' fees amount to \$22,260, and the amount accruing in duty to the Government is \$23,014, besides that the office of the supervisor of cullers absorbs a further sum of \$22,252.92. Quite an interesting item of the expenditure, and certainly one not much needed under the circumstances, is the entry in the column of special assistance. We would also submit to the attention of the Commissioner, that the figures in the statements No. 10 and 10½ do not tally with those in the Appendix B.

Bill stamps show a decline in the revenue, the amount for 1879-80 being \$176,115, against \$185,333 in 1878-79. The revenue derived from Weights and Measures and Gas during the year was \$20,812, and the expenditure on account thereof \$60,934. The department purposes to issue a special report on this service, which

will be read with interest. If to this long enumeration of expenditure is added the cost of the analysis of adulterated food, \$8,887.37, and the departmental expenditure \$42,389.89, we have the total cost of the service, namely, \$438,078.

There is yet another feature of the report that cannot be left unnoticed. The balances due to the Government, outstanding for many years and increasing daily, amount to \$570,948. These balances exist in every department of the service, and it would appear of some importance that the debtors be brought to a prompt settlement. The following table shows the amount under this head:

Excise.....	\$50,590
Canals.....	7,243
Slides and Booms .....	209,608
Hydraulic and other rents.....	201,895
Minor public works .....	69,853
Cullers.....	27,845
Bill stamps.....	679
Weights, measures, gas, &c....	2,437

The rents due by lessees on canals have been accumulating year after year till they have reached the sum of \$201,895, which it is probable can not all be collected, but it would be urgent that some effort be made to recover the debt. On the Lachine canal the balance due on the 1st of July, 1879, amounted to \$45,919; during the year ending 30th June, 1880, it increased to \$59,002.93; the collection being only \$8,580.76; while the balance due and unpaid was increased by \$4,503 to \$50,422.17. Such a mode of conducting business is as unwise in a Government as in a merchant. The collection of these balances ought, as far as possible, to be made imperative upon the commissioner.

#### THE WINTER PORT.

It can readily be imagined that Sir Charles Tupper must be desirous that the people of Halifax should have no just cause to complain of the Government of which he is a member, on the ground of inattention to the interests of the city of Halifax. On the completion of the Inter-colonial Railway it was deemed proper that the Allan steamers should deliver their mails and passengers at Halifax during the winter months instead of at Portland, and there was no opposition offered to the new arrangement by the inhabitants of Ontario or Quebec. The Nova Scotians are dissatisfied because the steamers do not terminate their voyage at Halifax, although it must be sufficiently obvious that if they did, the effect would be that all freight which the shippers desired to send by the American railways would be shipped to New York without benefiting Halifax in the slightest degree. In answer to the complaints