

Fancy goods.....	\$ 24,332
Flax, hemp, &c.....	30,220
Fruits and nuts, dried.....	5,213
Gutta percha.....	21,331
Iron and steel.....	318,739
Leather, manufactures of.....	14,256
Marble, and manufactures of.....	3,741
Musical instruments.....	8,554
Provisions.....	156,328
Silk.....	60,369
Soap.....	6,527
Spirits and wines.....	191,003
Stone.....	4,764
Sugar of all kinds.....	242,390
Molasses.....	16,831
Sugar candy.....	7,584
Tobacco.....	48,853
Wood.....	46,218
Wool, and manufactures of.....	162,110

In the following articles there has been a falling off in the duties paid :—

Bricks and tiles.....	\$ 5,030
Coffee.....	3,665
Drugs.....	10,233
Embroideries.....	6,942
Fish.....	3,778
Fruits.....	27,765
Furs.....	5,991
Gloves.....	13,319
Hats.....	5,289
Metal.....	5,280
Oils.....	16,073
Paints.....	5,261
Seeds and roots.....	35,607

When we come to Excise, we find there has been an increase all round, as will be seen by the following table :—

Excise.	1887-88.	1888-89.	Duty.	Increase duty over 1887-88.
Spirits...	2,405,716 gals.	2,972,931	\$3,873,607	\$774,591
Malt...	48,640,467 lbs.	51,111,429		
	or		530,949	30,922
Cigars	15,944,002 gals.	16,363,349	563,172	9,105
Tobacco	90,783,558	92,599,320		
Cigars & Snuff	9,248,033 lbs.	9,749,213	1,840,522	99,980
			\$6,808,250	\$914,598

It is satisfactory to know that this increase of spirits is not supposed to represent a corresponding increase in their use as a beverage. It is explained by the Inland Revenue Department as being largely due to the duty paid alcohol taking the place of methylated spirits in the preparation of tinctures and liniments and the like. For the information of hon. gentlemen, so that they may not have to refer to the report, I have a statement showing the use per head of spirits, wine, beer and tobacco, comparing 1867 with 1888-89 :

	Spirits.	Beer.	Wine.	Tobacco.
	galls.	galls.	galls.	lbs.
Average since 1867..	1'176	2'633	'143	2'116
do do 1889..	'776	3'263	'097	2'153

Sir RICHARD CARTWRIGHT. On what population is the percentage based ?

Mr. FOSTER. On the percentage used by the Customs Department in the calculations of its averages. Turning now to the question of expenditure, it was intimated last year that it would reach \$36,600,000 ; the actual expenditure has been \$36,917,834, an increase of \$317,834. To show how this increase came about, I may state that the amount expended for interest on the public debt shows an increase over 1888 of \$325,618 ; superannuation, an increase of over \$6,000 ; militia, an increase of over \$50,000 ; mail subsidies and steamship subventions, a slight increase ; ocean and river service, an increase of \$106,636 ; lighthouse and coast service, an increase of \$22,521 ; expenditure upon Indians, an increase of \$112,000 ; miscellaneous, an increase of \$128,000. There were also considerable items of decrease, but taking the two together, they show a difference of expenditure over that of the estimate, of \$317,834. The amount that was estimated for revenue, as I said before, was \$38,601,294 ; the amount which was actually received was \$38,782,870. I estimated last year that we would have a probable surplus of \$1,900,000, the actual surplus is \$1,865,035, a surplus which was very close indeed to that which was estimated, and which was very satisfactory, as showing an increase over the preceding year. Taking the surplus of the past year and adding to it the sinking fund, which is so much offset against the public debt, the two sums amount to \$3,601,679. Taking the minus surplus of 1887-88 and the sinking fund of that year, they amount to \$1,129,046 ; so that the operation of the past year as compared with that of the preceding year, counting surplus and sinking fund together, shows a favorable difference of \$2,472,633. The following table shows the capital expenditure, estimated and actual :—

Capital Expenditure.	Estimated.	Actual.	Over Expend't
Railways and Canals.....	\$2,772,867	\$3,682,774	\$909,907
Public Works.....	385,700	575,408	189,708
Dominion Lands.....	100,000	130,684	30,684
North-West Rebellion....	1,205	31,448	30,243
Redemption of Debt.....	3,094,386	3,516,091	421,705
Railway Subsidies.....	1,183,428	846,721	336,707
	\$7,537,586	\$8,783,126	\$1,245,540

In railways and canals, the excess is owing to the fact that these works were under contract and they were pushed with great vigor, and consequently earlier and larger payments had to be made