

time past. The revenue for that year yielded \$37,829,778, as against \$36,618,590 for the year 1895-96, or an increase of \$1,211,187. The total expenditure on Consolidated Fund reached \$38,349,759, as against an expenditure of \$36,949,142 in 1895-96, or an increase of \$1,400,617. The outcome of 1896-97 left us with a deficit of \$519,981, as against a deficit on the previous year of \$330,551. That, in brief, is the result of the year's operations on account of Consolidated Fund.

Following the usual custom, I give the details of the revenue, as compared with the previous year :

	1896-97.	1895-96.	Increase.	De-crease.
	\$	\$	\$	\$
Customs..	19,478,247	19,833,279		355,032
Excise...	9,170,378	7,926,005	1,244,372	
Miscellaneous..	9,181,152	8,859,305	321,846	
	37,829,778	36,618,590	1,566,219	355,032
			1,211,187	

It will be noticed that there was a slight decrease in the customs revenue, which can be attributed to the restrictive effect on the imports of the anticipated changes of the fiscal system inaugurated 23rd April of last year, and to the reduction in the duties between that date and 30th June. The large increase of excise is, of course, accounted for as an anticipation of the current year's receipts, in view of expected changes in the duties of excise. In the items composing miscellaneous, the chief increase is in the

receipts from post office. Taking up the report of my colleague the hon. the Minister of Customs, I find that, on the following articles, important increases in duty have been received :—

Animals, living.....	\$ 17,122
Carriages .....	59,072
Fancy goods .....	9,902
Glass and manufactures of.....	10,760
Leather do .....	17,103
Oils, coal, kerosene and products of	24,880
Sugar of all kinds .....	584,396
Spirits and wines.....	221,733
Tobacco and manufactures of.....	33,755
Watches .....	17,574

On the other hand, in the following articles important decreases have taken place in the duties collected, as compared with the previous year :

Books, periodicals and other printed matter .....	\$ 15,371
Grain of all kinds.....	101,121
Flour and meal of all kinds.....	36,229
Cotton, manufactures of .....	154,418
Flax, hemp and jute, manufactures of .....	52,137
Fruit and nuts, dried.....	68,337
do green.....	22,192
Furs and manufactures of.....	28,113
Gloves and mitts.....	40,943
Gutta percha and india-rubber, manufactures of .....	11,495
Gold and silver, manufactures of..	13,660
Hats, caps and bonnets .....	16,138
Iron and steel, and manufactures of	63,574
Musical instruments.....	12,010
Oils, all other than coal, kerosene, n.e.s.....	30,293
Oil cloth.....	9,887
Pickles, sauces and capers of all kinds .....	8,192
Silk, manufactures of.....	166,656
Stone and manufactures of.....	8,917

The details of the increase in excise are as follows :—

Articles.	Quantity, 1896.	Quantity, 1897.	Duty, 1896.	Duty, 1897.	Increase.
			\$	\$	\$
Spirits.....	Galls. 2,344,767	2,782,514	3,973,300	4,732,506	759,206
Malt.....	Lbs. 51,690,278	68,443,353	775,354	1,026,652	251,298
Cigars .....	No. 108,290,260	113,276,105	648,462	678,029	29,567
Cigarettes...	No. 80,461,900	93,798,000	120,692	156,257	35,565
Tobacco and Snuff .....	Lbs. 9,392,487	10,690,765	2,228,697	2,398,443	169,746
			7,746,505	8,991,887	1,245,382

The per capita consumption of the following articles usually finds a place in the Budget, and I give it, as follows :—

	Spirits,	Beer,	Wine,	Tobacco,
	Galls.	Galls.	Galls.	Lbs.
1894 .....	·742	3·722	·089	2·264
1895 .....	·666	3·471	·090	2·163
1896 .....	·623	3·528	·070	2·120
1897 .....	·723	3·469	·084	2·243

It will be noticed that there is an apparent increase in the consumption of spirits in 1897, but that, I think, is to be accounted for by the fact that in anticipation of the changes in the excise duties last session, very considerable quantities were entered for duty, which will probably affect the consumption for the next year, so that the figures which show an increase, rather show an increase in mercantile operations