

amounted to \$184,480, an increase of \$33,989. There was a total increase in charges on revenue of \$83,575, the largest being under the heads of Post Office, Canals and Public Works. There was an increase also in the expenses of collecting the Customs and Excise duties, of \$15,907. Though there was a small increase in the actual cost of collecting the revenue, the expenditure in proportion to the amount collected was less than in the two preceding years, the figures being 23.49 per cent., 23.93 per cent. and 22.88 per cent.

151. There was a decrease of \$137,085 in the amount of Subsidies to Provinces, the details of which are as follow :— 1889.

Ontario	\$1,268,080
Quebec.....	1,022,983
Nova Scotia	432,867
New Brunswick	486,229
Manitoba	435,596
British Columbia	212,151
Prince Edward Island.....	193,521

\$4,051,427

The aggregate decrease of \$134,937 in the amount of subsidies paid to the Provinces of Ontario and Quebec was only nominal, as, owing to a dispute between the Dominion and the Provinces, the amount instead of being paid over, was charged to a suspense account.

152. There was a decrease of \$180,320 in the amount of Subsidies to Railways, authorized by Parliament, paid to railways as compared with 1888, the amounts paid being as follow :— 1889.

Albert Southern Railway	\$ 1,387
Baie des Chaleurs "	75,200
Beauharnois Junction Railway	54,650
Belleville and North Hastings Railway	21,888
Brockville, Westport and Sault Ste. Marie Railway.....	45,000
Canada Atlantic Railway.....	9,491
Caraquet "	13,950
Dominion Line "	3,520
Drummond County "	13,815
Fredericton and St. Mary's Bridge Railway.....	30,000
Guelph Junction Railway	46,000
Harvey Branch "	5,554
Hereford "	63,900