a total increase in charges on revenue of \$309,602, caused by an increase of \$332,980 under the head of Railways. There was an increase also in the expense of collecting the Customs and Excise duties of \$8,973. There was a small increase in the proportion of the cost of collecting the revenue to the amount collected, as compared with the preceding year, the figures being 22.88 per cent. and 23.03 per cent. respectively.

Subsidies to Provinces 1890. 151. There was a decrease of 146,505 in the amount of subsidies paid to Provinces, the details of which are as follow:—

Ontario	\$1,196,873
Quebec	
Nova Scotia	432,831
New Brunswick	484,315
Manitoba	435,596
British Columbia	212,151
Prince Edward Island	183,903
	\$3,904,922

Subsidies 152. There was an increase of \$831,474 in the amount of torailways subsidies, authorized by Parliament, paid to railways, as compared with 1889, the amounts paid being as follow :---

Atlantic and North-Western Railway	\$186,600
Baie des Chaleurs Railway	148,675
Buctouche and Moncton Railway	4,366
Beauharnois Junction Railway	4,250
Brantford, Waterloo and Lake Erie Railway	36,620
Canada Atlantic Railway	149,812
Cumberland Railway and Coal Company	29,400
Drummond County Railway	12,428
Great Northern Railway	20,000
Hereford Railway	91,300
International Railway	3,840
Joggins Railway	9,761
Lake Témiscamingue Colonization Railway	26,360
Lake Erie, Essex and Detroit River Railway	11,900
Montreal and Lake Champlain Junction Railway	5,400
Montreal and Sorel Junction Railway	6,720
Montreal and Lake Maskinongé Railway	20,080
Napanee, Tamworth and Quebec Railway	95,744
Northern and Western Railway	100
Northern Pacific Junction Railway.	35,000