

made up to the time the next half-yearly subsidy was payable, and they also invariably charged interest in a similar manner on all other charges they had against this Province, but when the balance of the account between the Province and the Dominion Government was on the other side, the latter took quite different treatment to themselves. An account for keeping lunatics, running from 1885 to 1887, amounting to \$14,266.28, was paid to the Province January 7th, 1888. The Dominion Government absolutely refused to pay a dollar of the item of interest on this account, amounting to \$899.54, which, with interest on following accounts, and compound interest down to January 1st, 1890, would amount to \$1,479.15, which as I have before stated they have absolutely refused to pay, notwithstanding they have charged interest on all their accounts against the Province.

From fines we received \$395.25 more than was estimated, mainly on account of enforcement of Liquor License Act; from fees we received \$296.25 more than was estimated; from County Court fees we estimated \$3,500.00, and received \$4,638.05, being over the amount estimated by \$1,138.05. From the Selkirk County Court we received \$2,869.85; from Portage la Prairie, \$445.60; Brandon, \$1,322.60; from general fees, Land Titles Offices, we received \$1,458.98 over the amount estimated. The revenue from the *Manitoba Gazette* was \$1,431.16 less than the estimate, the reason being that few tax sales were advertized during the year, and the French language had not been used to any extent. On account of Provincial Lands we received \$3,764.49 less than the amount estimated; the sum of \$5,000.00 which was included in the estimate as balance of proceeds of a certain piece of Main Street property, had not been received, but the receipts from other sources—principally hay permits and rents—were greater than was expected.

Under the head of Refunds, the estimate was exceeded by \$13,560.47. In explanation of this, I might say that the sum of \$13,879.47 was returned by the Catholic Section of the Board of Education. Previous to the change in the School Act in 1888, the Government Grant for School purposes had always been apportioned between the Protestant and Roman Catholic sections, placed in the banks to the credit of their respective superintendents, and paid out on the cheques of these superintendents. After the change in the Act the grant was

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