

PUBLIC REVENUE AND EXPENDITURE.

The Public Revenue and Expenditure of the Provinces now constituting the Dominion of Canada must still be given separately, and they were as follows for the latest financial year of which we have available statements.

The accounts of the ci-devant Province of Canada have, since 1856, been under the special superintendance of John Langton, Esq. From the formation of the Audit Office, of which he is chief, he laid down as a principle that the gross receipts should be shown on one side of the account and the gross payments on the other, so that Parliament should have an opportunity of scrutinizing all the details of each. From this it follows that the expenditure and revenue both appear greater than under the system formally pursued. In the other Provinces, a great deal of the expenditure and revenue is made by Boards, which return their net revenue or draw for their surplus expenditure as the case may be, and the same full detail has not been procurable. The public accounting of the Dominion will be carried on upon Mr Langton's improved system.

CANADA—ONTARIO, AND QUEBEC.

The accounts for the year ending June 30th, 1866, are the latest published. They show the total receipts to have been \$12,672,880, and the total payments \$12,418,106. It is, however, necessary for the proper examination of the matter to make sundry deductions from these sums, for, on the one hand, to arrive at the Ordinary Expenditure, amounts spent upon what a railway financier would call "capital account," such as sums spent for redeeming old debts, should be deducted; and to arrive at the Ordinary Revenue on the other, receipts from loans, the sale of securities held for Sinking Funds, &c., should be taken off the gross receipts. We therefore present the account in the following shape:—

RECEIPTS—1865-6.		EXPENDITURE—1865-6.			
	\$	c.	\$	c.	
<i>Ordinary Revenue.</i>					
Customs.....	7,328,146	68	Interest on Public Debt.....	3,590,706	79
Excise.....	1,888,576	76	Charges of Management.....	66,733	54
Post Office.....	524,910	69	Premium, Discount and Exchange	53,866	27
Ocean Postage.....	97,025	73	Sinking Fund.....	125,073	33
Public Works.....	417,474	00	Redemption of Public Debt.....	335,979	67
Provincial Steamers.....	35,182	82	Civil Government.....	401,084	53
Territorial.....	628,530	22	Administrator of Justice, C. E.....	397,600	00
Casual.....	11,761	48	Do do C. W.....	340,969	30
Interest on Investments.....	158,644	56	Police.....	41,131	52
Quebec Loan.....	120	00	Penitentiary, Reformatories and		
Premium, Discount and Exchange.	25,411	30	Prison Inspection.....	190,748	50
Bank Imposts.....	16,885	15	Legislation.....	398,508	94
Law Fees, 12 Vic., caps. 63 and 64.	28,887	45	Education, C. E.....	263,529	36
Fines and Forfeitures.....	18,680	94	Do C. W.....	303,964	86
Bill Stamps.....	90,247	97	Literary and Scientific Institutions	15,539	37
<i>Special Revenues.</i>			Hospitals and Charities.....	324,429	66
Law Fees, U. C.....	43,306	30	Geological Survey.....	20,597	40
Do L. C.....	83,665	52	Militia.....	1,640,554	52
Tonnage Duties (Quebec Riv., Police)	11,966	07	Arts, Agriculture and Statistics....	5,535	73
Do (Mariners' Fund).....	12,014	87	Agricultural Societies.....	102,235	70
Passenger Duties (Emigration and			Emigration and Quarantine.....	46,622	23
Quarantine.....	32,408	00	Pensions.....	35,124	79
Railway and Steamboat Inspection	6,980	91	Indian Annuities.....	22,110	00
Fisheries.....	6,524	85	Public Works and Buildings.....	516,355	23
Cullers' Fees.....	64,981	84	Rents, Insurances and Repairs.....	89,113	11
Militia.....	18,002	86	Roads and Bridges.....	219,250	94
Penitentiary and Reformatories.....	47,707	69	Ocean and River Steam Service....	304,302	72
Hospitals and Charities.....	6,478	08	Light Houses and Coast Service....	113,835	32
Sundry Special Revenues.....	444	53	Fisheries.....	22,362	43
<i>Debentures and Stock.</i>			Culling Timber.....	64,278	77
Debentures sold.....	400	00	Seigniorial Tenure.....	190,543	61
<i>Open Accounts.</i>			Railway and Steamboat Inspection	10,740	82
Municipal Loan Fund, U. C.....	170,071	13	Advances and Repayments.....	22,016	00
Do do L. C.....	77,169	11	Removal to Ottawa.....	177,459	47
Quebec Fire Loan.....	5,758	38	Municipalities Fund.....	79,523	80
Law Society, U. C.....	16,186	23	Indian Fund.....	133,583	09
Court Houses, L. C.....	32,008	57	Miscellaneous.....	13,224	41
Building and Jury Fund.....	22,252	77	Collection of Revenue:—		
U. C. Building Fund.....	24,706	00	Customs.....	405,713	98
Municipalities Fund, U. C.....	196,648	88	Excise.....	109,882	56
Do do L. C.....	26,065	31	Post Office.....	653,548	21
Education, U. C.....	31,255	14	Public Works.....	239,497	17
Do L. C.....	33,298	86	Territorial.....	71,480	33
Common School Fund.....	122,142	77	Stamps.....	8,404	40
Copyright Duties.....	429	95	Fines and Forfeitures.....	1,559	91
Indian Fund.....	148,799	77	Minor Revenues.....	672	79
Trust Fund Investment Account.....	10,600	00	Special Funds.....	76,110	76
Consolidated Fund do ..	14,784	90			
Tavern Licenses, applicable to					
Municipalities.....	3,625	47			
Receipts from sale of Public Works	15,738	31			
Improvement Fund (Advance Ac't)	244	56			
Do (New Special Ac't)	50,000	00			
Northern Railway (Interest Ac't	18,250	00			
Great Western do do	47,177	13			
Total Receipts, (forward) ..\$	12,672,880	51	Total Payments, (forward) ..\$	12,418,105	84