

## CANADA—ONTARIO AND QUEBEC.—(Continued.)

Receipts (brought forward).....	\$ 12,672,880	c. 51	Payments (brought forward).....	\$ 12,418,105	c. 84
DEDUCT.			DEDUCT.		
Debentures sold.....	400	00	Redemption of Debt....	\$335,979	67
			Sinking Fund.....	125,073	33
				461,053	00
Ordinary Revenue.....	\$ 12,672,480	c. 51	Ordinary Expenditure.....	\$ 11,957,052	c. 84

Some persons, anxious to show a large surplus of revenue, would perhaps deduct also a large proportion of the amount spent on public works; but public works, excepting those of a most unusual character, are rather in a young country to be considered as ordinary expenditure—some new ones being constantly required.

Similar statements to the above show the ordinary revenue to have been, from 1861 to 1866 inclusive:—

Fiscal Years.	Ordinary Revenue.	Ordinary Expenditure.	Total Receipts.	Total Payments.
Jan. to Dec. 1861.....	\$9,899,275	\$12,003,962	\$12,655,581	\$14,742,834
“ 1862.....	8,408,444	11,116,092	10,629,204	11,395,924
“ 1863.....	9,760,316	10,742,807	14,382,508	14,909,183
Jan. to June 1864.....	5,464,010	4,772,100	8,126,939	7,789,575
June 1864 to June 1865.....	10,435,259	11,534,691	11,509,868	12,890,312
June 1865 to June 1866.....	12,672,481	11,957,053	12,672,880	12,418,106

## NOVA SCOTIA.

It is a difficult task to say what the revenue and expenditure of Nova Scotia are—many of the branches being under the control of Boards. Moreover, the payments made by the Receiver General correspond neither with the Financial Secretary's statement of warrants issued nor with the account of the Expenditure of the Province given by the Committee on Public Accounts. The following statement, however, is not far astray, though it is likely that when the gross expenditure and the gross receipts come to be put down under the system which will henceforth be adopted, both sides of the account will be much swelled. It appears to the writer that the statements made about the cheap way in which Nova Scotia has hitherto been governed must be taken with a great deal of reserve.

RECEIPTS.		1866.	PAYMENTS.	
Customs and Excise Duties.....	\$1,231,903		Revenue Expenses, viz.,	
Post Office (a).....	69,011		Customs.....	\$74,874
Public Works, viz.:			Drawbacks.....	15,952
Board of Works.....	\$17,861		Money.....	17,000
Light Duty.....	37,687		Crown Lands.....	20,600
Signal Station.....	965		Post Office.....	75,350
Sable Island, refuges.....	2,009			\$203,776
Lunatic Asylum.....	19,029		Savings Bank.....	62,800
Road Service.....	1,200		Interest on Public Debt, viz.:	
Railway Receipts.....	199,739		Ordinary.....	22,450
		278,490	Railway.....	286,685
Territorial, viz.:				309,135
Crown Lands.....	43,407		Civil List.....	57,556
Gold Fields.....	18,202		Judiciary Expenses.....	6,130
Royalty on Coal.....	52,937		Legislation.....	49,001
Licenses to Search and Work			Immigration.....	20,200
Mines.....	11,170	125,716	Education.....	155,781
Fishery Licenses.....	9,371		Hospitals and Charities.....	21,325
Interest on Investments.....	3,456		Militia.....	138,652
Sale of Railway Securities.....	800,916		Agriculture.....	28,000
Receipts from Provincial			Advances.....	31,929
Notes (b).....	60,000		Public Works, viz.:	
Miscellaneous.....	19,180	3,598,643	Board of Works.....	259,567
			Roads and Bridges.....	280,637
			New Public Building.....	32,666
			Steamboats, Packets & Ferries	11,997
			Navigation Securities.....	44,354
			Railway Construction.....	842,876
				1,472,097
			Railway Expenses.....	205,000
			Minor and Miscellaneous.....	64,728
				2,826,110
DEDUCT.			Railway Construction and Savings	
Railway Debentures and Treas-			Bank Repayments.....	905,676
ury Notes.....	860,916			
Ordinary Revenue.....	\$1,737,127		Ordinary Expenditure.....	\$1,920,434

(a) This is the figure given by the Post Office accounts, and causes the difference between the total printed above and that given in the Report of the Committee on Public Accounts. An equal sum, \$27,172, is added to the other side of the account.

(b) Estimate; the accounts sent in not ending with the financial year of the Province.