

Laneton, undergo every year a very careful scrutiny. There is no difficulty in making out a balance sheet a few days after the year closes (June 30th), but for the proper checking of the accounts, against cash, against authorized Parliamentary appropriations, &c., there are three books, kept by different people, and these must all be brought into harmony before a definite statement can be made. Transfers of small sums from one "service" to another may in this way somewhat alter a few of the figures given below:—

REVENUE.		EXPENDITURE.	
Ordinary Revenues.			
	\$ c.		\$ c.
Customs	8,647,334 33	Interest on Public Debt.....	4,086,844 46
Excise	3,008,064 21	Charges of Management.....	275,002 34
Post Office.....	469,368 64	Exchange.....	40,167 79
Ocean Postage.....	50 136 23	Sinking Fund.....	353,266 66
Public Works.....	440,973 18	Premium and Discount.....	37,182 84
Dominion Steamers.....	23,964 64	Civil Government.....	560,533 04
Territorial	29,251 56	Administration of Justice.....	307,771 73
Censual.....	15,943 74	Redempt on of Debt (Prov. Notes, Nova Scotia).....	55,000 00
Interest on Investments.....	144,252 52	Police.....	31,886 35
Premiums and Discounts.....	13,250 00	Penitentiaries, Reformatories, Prison Inspectors, &c.....	213,889 07
Bank Imposts.....	14,030 69	Legislation.....	608,146 68
Law Fees (C. S. U. C. cap. 12)	22,636 93	Literary and Scientific Institutions....	8,200 00
Fines and Forfeitures.....	16,667 36	Hospitals and Charities.....	25,3 3 75
Bill Stamp Duty.....	119,839 91	Geo.ical Survey.....	20,400 00
Law Stamp Duty, L. C.....	46,880 97	Militia.....	1,133,447 67
Special Revenues.		Arts, Agriculture and Statistics.....	5,674 85
Law Fees, Upper Canada.....	33,677 89	Secret Service.....	50,000 00
Law Fees, Lower Canada.....	5,853 02	Removal to Ottawa.....	73 80
Quebec River Police (Tonnage duty). Do. Mariners Fund do ..	11,855 59 10,938 80	Emigration and Quarantine.....	59,727 37
Montreal do do ..	1,316 77	Pensions.....	47,516 95
Emigration and Quarantine (Pas- senger duty).....	31,002 53	Seigniorial Commission.....	1 26 50
Railway and Steamboat Inspectors...	6,115 06	Public Works and Buildings.....	72,529 94
Fisheries.....	19,664 51	Rents and Repairs.....	75,913 19
Cullers' Office.....	7,120 16	Roads and Bridges.....	12,786 34
Penitentiaries, Reformatories, &c.....	64,074 15	Ocean and River Steam Service.....	264,115 17
Hospitals and Charities.....	4,159 37	Light Houses and Coast Service.....	180,272 91
Militia.....	27,910 72	Fisheries.....	36,228 53
Light Houses and Coast Service.....	2,113 23	Cullers' Office.....	70,500 00
Education, East (Quebec).....	1,000 00	Railway and Steamboat Ins action...	10,342 00
Do. West (Ontario).....	11,066 62	Board of Customs, Excise and Stamps	7,972 57
Tonnage Duty (N. Brunswick).....	270 40	Marine.....	18,509 09
Light House Duty.....	21,419 70	Miscellaneous.....	50,199 21
Railways, Nova Scotia.....	248,660 16	Province of Ontario, Subsidy account.	13,000 00
Do. New Brunswick.....	95,631 46	Quebec.....	460,000 00
Sundry Special Receipts.....	851 59	Nova Scotia.....	333,581 00
Shipping and Registration Fees.....	138 84	New Brunswick.....	314,637 60
Post Office Savings Banks.....	33,785 15	Collection of Revenue.	
		Customs.....	477,381 80
		Excise.....	42,979 77
		Post Office.....	646,448 46
		Public Works.....	263,430 39
		Territorial.....	4,274 70
	\$13,711,250 73		\$11,394,271 52

To reduce these totals to the figures which represent the Ordinary Revenue and Expenditure of the year, the following changes should be made:—

REVENUE.		EXPENDITURE.	
Totals from above	\$13,711,250.73	Totals from above.....	\$11,394,271.52
Deduct—Post Office Savings Banks...	33,785.15	Deduct—Redemption of Debt.....	55,000.00
			11,339,271.52
		Add bal. of Subsidy Accounts:—	
		Ontario.....	1,066,872 80
		Less Interest.....	242,178.00
			824,694.80
		Quebec.....	499,252 80
		Less Interest.....	242,178.00
			257,074.80

Ordinary Revenue.....\$13,977,465.58 Ordinary Expenditure.....\$12,421,041.10

These figures, we again repeat, should be considered merely as a close approximation to the corrected ones, which will appear when the Public Accounts, (not yet in the printer's hands,) are printed.

The Province accounts we can only give as they were estimated for in the statements submitted to their Legislatures:—

ESTIMATED REVENUE.		ESTIMATED EXPENDITURE.	
Ontario	\$1,853,638.91	Ontario	\$1,293,837.42
Quebec*.....	1,833 333. 3	Quebec*.....	1,391,933.33
New Brunswick†.....	433 532.74	New Brunswick†.....	419,777.40
Nova Scotia‡.....	551,088.76	Nova Scotia‡.....	563,830.00
	\$4,671,593.74		\$3,668,428.15

* The estimate for 18 months is, Revenue, \$2,750,000; Expenditure, \$2,085,400, (speech of Hon. C. Dunkin, pages 24 and 25.) Two-thirds of these amounts are given in the text for 12 months' Expenditure and Revenue.
† Year ending October 31st, 1868. ‡ Year ending December 31st, 1868.

These, be it remembered, are only estimates. And this must also be considered, that the Revenues of the Provinces include their subsidy accounts, which appear in the expenditure side of the Dominion