

PUBLIC ACCOUNTS.

THE DOMINION.

The first volume of Public Accounts of the Dominion was laid before Parliament in May of the year 1869. The Dominion commenced its existence on the 1st July, 1867, and the 30th June, 1868, is consequently the end of its financial year. The preparation of the accounts, which contain thirty-nine principal heads on the receipt side, and thirty-seven on the expenditure side, besides sub-heads in great variety, is necessarily a work of great labor; and it will always be more than six months from the end of the fiscal year before they can be, in parliamentary phrase, "brought down,"—that is, submitted, in complete shape, to the House of Commons. At this time, therefore, we are discussing accounts more than a year old, and the financial position of the Dominion not having yet crystallized, this is an unsafe basis for much reasoning. We can thus do little besides presenting the facts as given, with some running comments, which may be useful to the general reader.

I. RECEIPTS.—The duties of Customs are, as yet, the great source of the Canadian revenue—a happy thing for the tax-payer, though at times not a little embarrassing to the Minister of Finance—for it means, that our burdens are still so light that a revenue tariff on imports is sufficient, in great part, to enable us to bear them. The receipts from this source, in the year under consideration, were—

In Ontario ports	\$2,222,162 07
Quebec ports	4,578,073 31
Nova Scotia (Canada currency)	1,040,401 73
New Brunswick	842,684 39
	\$8,683,321 50
Less—Balances outstanding, June 30, 1868, &c.	59,003 08
	\$8,624,318 42

There is, however, no doubt that a large proportion of the goods imported into the Province of Quebec is consumed in Ontario, the people of which Province, therefore, virtually pay the duty upon them. How much of the customs revenue thus comes from Ontario may be guessed at, but not accurately determined—and the same remark applies to the revenue from excise, public works, &c. This point is, moreover, not of the practical importance now that it was before the representation of the people in the Commons House was based upon numbers.

The ports which collected over \$100,000 of duties were—

Hamilton	\$507,465	Toronto	\$ 953,633	Quebec	\$513,162
Kingston	108,885	Montreal	4,009,675	Halifax	927,776
London	169,461			St. John	669,156

Those which collected between \$20,000 and \$100,000, were—

Belleville, O.	\$21,486	Guelph, O.	\$23,179	Yarmouth, N. S. ...	\$32,473
Portford, O.	30,636	Port Hope, O.	26,949	Chatham, N. B.	28,351
Bytown (Ottawa) O.	79,493	Prescott, O.	23,317	Fredericton, N. B. ...	38,946
Clifton, O.	55,311	Windsor, O.	31,016	St. Andrews, N. B.	25,220
Dalhousie, O.	23,496	Pictou, N. S.	40,943	St. Stephens, N. B.	38,520

The receipts from customs duty, in the various Provinces, for several years past, (Newfoundland and Prince Edward Island added for convenience of future reference) were—

Quebec and Ontario.	New Brunswick.	Nova Scotia.	Newfoundland.	P. E. Island.
1861 ... \$4,774,562	1861.. \$564,839	1861.. \$608,939	1861.. \$.....,	1861.. \$ 89,563.
1862 ... 4,652,183	1862.. 617,055	1862.. 830,126	1862.. 424,250	1862.. 82,040
1863 ... 5,171,080	1863.. 767,353	1863.. 853,762	1863.. 498,635	1863.. 149,350
½ 1864.. 3,074,800	1864.. 907,997	1864 m. 680,015	1864.. 519,625	1864.. 167,765
1864-5.. 5,660,741	1865.. 729,091	1865.. 1,040,584	1865.. 425,800	1865.. 167,840
1865-6.. 7,328,146	1866.. 1,033,609	1866.. 1,226,398	1866.. 588,402	1866.. 217,873
1866-7.. 6,973,262	½ 1867.. 525,505	1867 m. 831,436	1867.. 554,420	1867.. 163,654

The duties of excise on articles manufactured in Canada produced, in 1867-8, \$3,006,192 06. This is the net revenue—the drawbacks on exports, the duty on goods