

QUEBEC :

Population in 1861—1,111,566, α 80 cts.	\$ 889,252 80	
Add grant for legislative expenses	70,000 00	
		959,252 80
		<u>\$2,156,125 60</u>
The division of the excess of debt, &c., not being yet completed, we subtract, in one sum, as common to the two Provinces :		
Five per cent interest on the excess of the debt of Quebec and Ontario, beyond the amount authorized by the Union Act, say \$11,000,000		
	\$ 550,000 00	
Less one year's interest on trust funds,	177,162 64	
		372,837 36
Total, for Ontario and Quebec		<u>\$1,783,288 24</u>

(It is estimated that five-ninths of this sum of \$372,837 36, is to be subtracted from the Ontario subsidy, and four-ninths from that of Quebec.)

NOVA SCOTIA :

Population in 1861—330,857, α 80 cts.	\$ 264,685 60
Add grant for legislative purposes	60,000 00
Add increased vote, under re-arrangement of 1869	100,000 00
	<u>\$ 424,685 60</u>

NEW BRUNSWICK :

Population in 1861—252,047, α 80 cts.	\$ 201,637 60
Add grant for legislative purposes	50,000 00
Add special annuity for ten years, (ending June, 1877)	63,000 00
	<u>\$ 314,637 60</u>

In the case of Nova Scotia, and possibly that of the other provinces, some alterations may have to be made, in consequence of the exact sums to which their debts, at June 30, 1867, may be found to amount. The liabilities of the maritime provinces, on guarantees, &c., are not yet ascertained; and, indeed, the arbitration between the late Province of Canada and the Dominion is not yet completed, so that the sum, over or under the authorized amount not being yet known, the payments on subsidy account may differ slightly from these figures. As Newfoundland is, apparently, about to enter the Union, the subsidy guaranteed that island may be added here.—

NEWFOUNDLAND :

Population, (assumed to be 130,000,) α 80 cts.	\$ 104,000 00
Add grant for legislative purposes	35,000 00
Add grant for the surrender of crown lands	150,000 00
	<u>\$ 289,000 00</u>

The colony is also to receive 5 per cent on the difference between its own debt (thought to be \$1,000,000) and \$3,610,440, which it should be allowed to have at \$27.77 per head, which is the amount of the New Brunswick authorised debt—\$7,000,000, divided by the New Brunswick population, 252,047—say	130,522 00
	<u>\$ 419,522 00</u>

Civil government, in the year under review, cost \$594,442; legislation, \$594,810; militia, \$734,364; public works, &c., \$716,421; the other items of ordinary expenditure are smaller, and can be seen in the subjoined statement. It is, however, perhaps interesting to examine somewhat closely the "charges on the revenue"—that is, the cost of collecting it—on the three principal items:—

1. *Customs*—\$477,504. The customs gross revenue being \$8,624,318, from which \$45,938, returned duties, should be deducted, and to which \$21,911, salaries at the head office, and \$33,349, contingencies at do., should be added, the cost of collecting the customs revenue is $5\frac{1}{2}$ per cent.

2. *Inland Revenue*.—Cost of collection, \$78,939; add \$13,632, and \$13,490, cost of head office for salaries and contingencies respectively. Deduct from \$3,006,192, total receipts, \$3,604, returned duties. This gives, as the cost of collection, $3\frac{1}{2}$ per cent.

3. *Public Works*.—Gross revenue, \$877,502; deductions, \$626,286, or 71 per cent. If we add the cost of the head office, \$30,416 for salaries, and \$13,987 for contingencies, it is $76\frac{1}{2}$ per cent. It is, of course, not comparable with the preceding items—the expenditure being more of the nature of "working expenses."