

NEW BRUNSWICK.

The Public Accounts of New Brunswick do not show the total revenue or the total expenditure, because several services are under the control of Boards, who only return their net profits or deficiency. This difficulty meets the enquirer not only in New Brunswick, but in several of the other Provinces, and it is evident that when the Public Accounts are all placed under one head, great care will be necessary to prevent confusion. The latest statements published are those for the year ending October 31st, 1865, from which we prepare the following statement:—

Receipts.	1865.	Payments.	
Customs Revenue: Import Duties	\$589,478	Collection of Revenue.....	\$ 42,196
Railway do.	124,459	Interest and charges on Public Debt, viz:	
Export do.	61,904	Ordinary.....	\$ 63,519
	\$775,941	Railway.....	297,978
Light-house Duties, Seamen's Fund, Buoy and Beacon do.....	33,494	Redemption of Debt (Savings Bank Deb'ts.).....	360,586
Canal and Minor Revenues.....	65,982	Civil List and Pensions.....	25,902
Net Earnings of Railway.....	38,591	Administration of Justice.....	46,229
Balance of Savings Bank Deposits.....	22,575	Legislation.....	21,438
Debentures sold, (Railway).....	17,260	Education (including \$264 Geol. Survey).....	48,874
		Lunatic Asylum.....	114,424
		Militia and Military.....	13,090
		Agriculture.....	36,816
		Public Works, including Railway Surveying.....	10,229
		Post Office.....	183,333
		Miscellaneous.....	22,500
			101,992
Total*.....	\$943,693	Total.....	\$1,026,532

*The accounts include, in addition to this amount, \$12,386 "Surplus Civil List," which we omit, not understanding how it can be called Revenue. We deduct the same sum from the other side of the account.

It is impossible to recast this account with strict accuracy. We find, however, that the gross Railway receipts should be given at \$133,498, and expenditure at \$94,907; the gross receipts of the Post Office, \$71,779, and the payments \$72,533, in addition to the above \$22,500; while, perhaps, the total receipts at, and withdrawals from, the Savings Banks should be stated. Omitting, however, this last item, as also a few sundries (such as the expenditure and revenue of the Marine Hospital, &c.), and making the requisite addition for the others, we find as the

Total Revenue.....	\$1,110,379	Total Expenditure.....	\$1,193,977
Deduct Debentures.....	\$17,200	Deduct Debentures redeemed.....	25,903
“ Balance of Savings Bank Deposits.....	22,575		
	39,775		
Leaving as ordinary revenue.....	\$1,070,604		\$1,168,074

The Revenue of the Province for 1866 is considerably larger, and is believed to be in excess of the expenditure, even after paying for the heavy charges consequent on the threatened Fenian raid from Eastport.

NEWFOUNDLAND.

The Revenue and Expenditure of Newfoundland for the year ended Dec. 31st, 1865, were:—

Receipts.	1865.	Payments.	
Customs.....	\$425,800	Collection of Revenue:—	
Excise.....	1,709	Customs.....	\$34,925
Post Office.....	4,965	Excise.....	120
Crown Receipts.....	4,432	Drawbacks.....	7,300
Light Dues.....	23,158		\$42,345
Profits of Savings Bank.....	8,000	Interest on Debt, viz:—	
Miscellaneous.....	14,396	Ordinary Debt.....	\$47,695
Loans and Premiums thereon.....	115,442	Sewerage Debt.....	2,049
			49,744
		Redemption of Debt.....	28,038
		Expenditure as per Financial Secretary's Statement.....	587,364
		Total.....	\$707,491
Total.....	\$597,902	Deduct Redemption of Debt.....	\$28,038
Deduct Loans.....	115,442	Payments for Permanent Objects*.....	100,000
Ordinary Revenue.....	\$482,460		128,038
		Ordinary Expenditure.....	\$579,453

*To have to estimate the amount, as the Financial Secretary's Statement, containing the details of Expenditure has not yet been printed.

The Revenue and Expenditure since 1854 has been as under:—

	Revenue.	Expenditure.		Revenue.	Expenditure.
1854.....	\$405,030	\$387,463	1860.....	\$663,040	\$633,766
1855.....	632,242	604,631	1861.....	459,217	633,766
1856.....	594,153	529,228	1862.....	584,648	690,293
1857.....	746,621	983,743	1863.....	565,170	576,125
1858.....	705,041	869,825	1864.....	625,793	525,705
1859.....	623,075	572,995	1865.....	597,902	707,491

The Revenue has thus been nearly stationary for a number of years. It rises or falls according to the success of the Fisheries—as yet the single source of the wealth of the Province.