

While the perfection of the Municipal system of Government is one of the most striking and important features of our constitution, it is very evident that its paramount claims have not hitherto been sufficiently recognized, for nothing strikes the stranger more than the total inaptitude of many of the members of the Council for the transaction of the business brought before them. Annually a number of men are sent to the Council Board by the voice of the people, who have not even studied the rudiments of the municipal system, and who meet week after week without ever condescending to make themselves familiar with the rules and regulations which govern their own meetings. Fortunately, Mr. Charles Daly, the Clerk who was installed at the incorporation of the City in 1834, still retains the important position which for so many years he has so ably filled, and to him the Council looks for guidance in all their movements. The monetary affairs of the Corporation are conducted by the City Chamberlain and his assistants. The account for the salaries of Municipal officers for 1857, was £15,432 12s. 4d.

**LIABILITIES OF THE CITY.**—The estimated liabilities for the present year, as presented by the Finance Committee in their Report No. 15, amount to \$614,550.68\* to be provided for as follows:—

Amount due on the 31st Dec., 1857, on account of the	
revenue of that year.....	\$166,785.22
Amount of Rental, Licenses, Market Fees, &c., for 1858....	62,712.00
Amount of over expenditure for 1857, proposed to be provided for by an issue of Debentures.....	94,663.80

\$324,134.02

Leaving a balance of \$290,416.66 to be provided for by assessment in the following manner:

For School purposes 3½d. in the £ or 1½ cents in the \$, on £515,000 or \$2,060,000 .....	\$3,041.67
For Sinking Fund and interest on Debentures 1s. 1d. in the £ or 5½ cents in the \$.....	111,583.33
General purposes, including dog tax, 1s. 6½d. in the £ or 7½ cents in the \$.....	160,791.67
	\$302,416.67
Less—Probable losses.....	12,000.00

\$290,416.67

The amount of "over expenditure" for 1857, \$94,663.80, was caused by a somewhat undue stretch of civic official responsibility.

\* The City Accounts are now, from June 1858, kept in dollars and cents.