

local functionaries, fines of different kinds. It has been alleged, and not we believe without some foundation, that great irregularities had naturally crept into a system so thoroughly defective; but on this head we would beg to conclude these imperfect remarks by a short extract from one of the reports of the Commissions of Inquiry appointed by Sir Geo. Arthur.

"MAGISTRATES RETURNS.—It is much to be feared that great irregularity has prevailed in the levying and paying over to the public use of this part of the revenue. In an extensive and thinly settled country, it is most difficult to ensure the constant superintendance of an active correcting power over the ill-kept accounts of such an unorganized body as the Provincial Magistracy, whom the enactments of statutes have converted into public accountants. They are directed to pay over monies collected to the Receiver General, but it is needless to remark on the latitude allowed to the will and pleasure of the parties themselves by the apparent absence of any inspecting and coercive power, by the intervention of which laxity might be prevented, and default, if existing, be discovered and punished.

"The committee is induced strongly to prefer

the adoption of some system by which the Justice of the Peace would cease altogether to be a Public Accountant, as it is needless in the present social position of the Province to expect unerring regularity and exactness in his accounts while his situation is (or at least ought to be) merely honorary, and not designed as a source of positive emolument.

"With respect to fines, penalties, &c. now collected by the Justices, a new system might be adopted, by which either the District Inspector, or some other regularly paid officer, from whom security is required, might become the sole Receiver of monies arising from sentences of Magistrates. Thus, on a fine or penalty being imposed by a Justice or Justices, he or they might notify the Inspector, or Stipendiary Magistrate (if such an officer were created) for that section of the country, of the particulars of the fine so imposed,—and that functionary under the direction of the magistrate might then be empowered to proceed to levy the same, and thus become the Receiver and responsible Accountant for all the money collected under the warrants of Justices of the Peace, in place of there being a number of accountants difficult to be checked or controlled scattered over the country."

ROADS.

We have already published several useful papers on the improvement of the roads, and the importance of the subject induces us to continue it. In this new country there is nothing that is so intimately connected with its prosperity as the improvement of roads, and the correct principles of road-making should be diffused as widely as possible, as most of the roads are necessarily managed by men who know but little of the matter. The principles here laid down are applicable to all roads, more or less, whether they are macadamized or not; and if our path-masters and road-overseers would but act on these plans, so far as they apply, the common roads would soon be greatly improved.

The following papers on road-making were

addressed to a Committee of the Assembly on Turnpike Trusts, and they convey very useful information on the subject. The first paper is by Mr. Thos. Roy, Civil Engineer:—

ON THE CONSTRUCTION OF ROADS.

Laying out a Road.

Roads ought to be carried along a level line as nearly as possible, and only having gentle acclivities and declivities; for a greater distance on a road nearly level, is productive of less expense of animal strength than a lesser distance passing over considerable elevations.

The following tables, the general results of experiments, and drawn from approved formula, will render this manifest:—