perfect in splte of-well such men as are usually elected into municipal councils.

## In New Westminster.

One would naturally suppose that a city possessing a special charter of its own, of so recent a date, and having, besides, the advantage of the provisions of the general Municipal Act, when not contradictory thereto, would have no reason to complain of imperfections in the system. But it is no secret that a revision of the charter is considered absolutely necessary.

Fortunately, and it is much to the credit of the Council, no charge amounting to more than a technical irregularity has ever been made against it. And, as these technical irregularities, being mostly expenditures in excess of the appropriations under the annual estimates and the loan by-laws, were by their very nature contrary to the provisions of the charter, it may be said that the system is in no wise to be blamed.

Practically, it would seem to prove simply that sufficient provision has never been made in the annual estimates and the loan by-laws for the annual estimates penditure; and that the Finance Committee has simply been guilty of bad management. But, as will be seen hereafter, the Finance Committee, having no means of controlling the expenditure, has not been in any way to blame. And, as the taxpayers have always promptly voted the money, when asked to do so, and so indemnified the Council, it may be said that all is perfectly correct, and there is nothing to complain about. But, suppose the taxpayers had refused to vote the money? What then?

A neighboring rural municipality in this Province is just in that position. The money has been spent, having been advanced on loan, in good faith, by a banking corporation; and the financial affairs of that municipality are at a dead-lock. Apparently, nothing but a second intervention by the Legislative Assembly can straighten them out, and enable the bank to get its own again. Can anything be more discreditable to the system, or more damaging to the credit of the municipality?

## Excessive Expenditure in General.

It cannot be expected, in the nature of things, that actual expenditure can always be kept under the estimates. A Chancellor of the Exchequer may obtain

a brilliant reputation amongst the masses, especially those of his own political party, by presenting a handsome surplus at the end of his financial year. But a handsome surplus condenns him in the eyes of financial meu, just as nuch as a dreadful deficit. In either case, unless unforeseen contingencies have arisen, he is a fool, and has made errors in his estimates. Or else, his handsome surplus convicts him as a political charlatan and a financial quack, who has in his budget either deliberstely under-estimated his income or over-estimated his expenditure.

Such things may be possible in England, where a certain man's personality may cast a glamour in certain people's eyes, and party principles have degenerated into man-worship; but such things are impossible to a Finance Committee in B. C.

Early in the year, each committee sends in its estimate of annual expenditure, and upon these estimates, less, of course, the estimated income, the annual rate is struck, on the recommendation of the Finance Committees. The law insists that no payments shall afterwards be made, unless it is provided for in these estimates; and, if the Councils obeyed this law, there would be no abuses, at any rate in the way of excessive expenditure. But the Councils do not obey the law, and no Finance Committee can make them do so.

Nor are the taxpayers altogether blameless in the matter. Later in the year, after the rate is struck and everything fixed, petitions for opening out new streets, laying sidewalks, grants-inaid, advertising dodges, etc., etc., come in shoals, and the members of the Councils grant some of them. What else could be expected of them? They wish to keep their seats in the Councils, although they may have no "axes to grind," and they know perfectly well that to refuse means to sign their own clvic death warrants. It means more. It means an amount of personal abuse, in and out of the Councils, that would startle many admirers of human nature out of their blind optimism.

What can be said of a system that offers no protection to a fair-dealing and honest man, in his official capacity? and three the Cour matter to order, au mit then reports o out the the pres to stop and the cils Luo cording Nev The I particu history tee lor as pres on May as som betwee work, was pi by-lav Counc timate usual der ti of W were most tion, On for b alres W88 supe This and Aug WAS low

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