to me to call for an immediate correction. In most instances the origin and details of these transactions are entirely unknown to the Mayor. Neither the contracts on which they are based nor the vouchers upon which the payments are made are submitted to him. His approval therefore is little more than a form. It was from an imperative sense of duty to the city that I urged in my first message to your Honorable Bodies, the appointment of an officer whose duty it should be to examine, audit and settle all accounts whatever in which the corporation is concerned, either as debtor or creditor. If with the abolishment of the office of Auditor, believed to be entirely useless in the prompt collection of the public dues, you reorganize the department of Finance by the appointment of Comptroller, who shall supervise the fiscal concerns of all the departments, bureaus and offices of the corporation who shall receive or disburse public moneys, or who may be charged with the custody of the same, and relieve the Register of a portion of the duty now devolving of necessity upon that department, you will not only facilitate the public business without material extra cost to the city, but guard effectually against loss and imposition to which the treasury is daily exposed.

The custom which has heretofore prevailed among the heads of the different departments of the city government of communicating directly with the Council instead of first submitting such applications to the Mayor, as the proper medium through which they should pass, is one to which I would direct your attention.

The Mayor should be kept advised of all the movement of the different departments, over which he is appointed to exercise a supervisory control. Instances occur where it may be of the first importance to a just understanding of the true interests of the city that his recommendation should accompany the reports and applications of the city officers, and no communication unless called for by a direct vote of the Council, should be permitted to pass into the hands of your committees without its submission to the Mayor, for such comment or statement of facts as in his judgement may be necessary to possess you with the fullest information

before official action is finally entered. There is no other mode in which the unity of the municipal government can be successfully preserved, for in determining upon a measure of public interest, it must be viewed not only in its relation to the particular departments from whence it emanates but to all the departments on which it may exercise a direct or remote influence.

The proper adjustment of the duties and responsibilities assigned to the various officers under the city government, will not only conduce to a better unity of the whole system, but must be attended with the most decided benefits in the prompt dispatch of business and the prevention of fraud and imposition upon the Treasury.

The confusion which now exists, has been the work of time. Ordinance have been piled upon ordinance, until it has become a serious burden to understand their exact import; and the officer is often compelled to throw himself upon his own responsibility at last; in the effort to do what is manifestly expected at his hands, in the faithful discharge of his municipal trust. I look upon this work of re-organization as one which should be no longer delayed, and I respectfully submit the whole subject, in the hope that you will give it the attention which is imperatively demanded, at the earliest practicable day.

The report of the City Register has not yet been completed owing to the great press of business in that office, and the absence of estimates from many of the city offices. It is impossible under the present system to prepare in time for the annual session of the Council the general financial exhibit of the operations of the city government. The funds debt of the corporation I find to be as follows:

Court House	$160.754.215
Internal Improvements	850.000.00 "
City funds.	55.421.84 "
	4.113.215.30