

opinion that the department ought to go, if it should be in the way of adoption of a less extravagant system. It may be urged, perhaps, that the necessary capacity for the study of the questions from these high points of view can hardly be expected of Government officials; and who is likely to trouble himself for the benefit of the public about reforms and systems of account, when every original thinker on the subject must be oppressed, who carries out his ideas in accordance with the law and with the courage of his convictions, simply because Mr. FitzGerald objects to the independence of his arrangement? There should be an end of this tyranny. Progress and real public service are impossible under it.

I have related Mr. FitzGerald's condemnation in years past of the Post Office Account, as affording an example of how, in these small matters, history may repeat itself. The reflection, however, which was implied in the growth and development of the Post Office Account in its payments under a system which "dispenses with Audit control," and which is peculiarly fitted for the safe, prompt, and efficient transaction of a large volume of pecuniary business, is light in comparison with the reflection, from the adoption in the Public Trust Office of an improvement of the same system under the protection of legislation, which, as Mr. FitzGerald himself has put it, "has deprived the Audit of the power of compelling compliance with its requests."

Before I was appointed to the Public Trusteeship, my convictions had been confirmed by a perusal of the reports of the late Royal Commission, and by my own experience of the general conduct of the Audit Department under Mr. FitzGerald, that the difficulties which had overtaken the late Public Trustee were to be attributed in a large measure to the paralyzing dictation of an Audit, incapable of appreciating or understanding the requirements of a department so largely commercial in its character as the Public Trust Office. When I became Public Trustee, my fears were more than realised. I found the Audit Office continuing to exercise over the Public Trust Office officials generally a tyranny which soon became insupportable. I was informed that the late Public Trustee had been given by Mr. FitzGerald to understand that he was "Controller as well as Auditor"; and I can well believe it. I saw that Mr. FitzGerald's control had been round the neck of the office as a millstone which, whatever were the faults which could not be laid at the door of the Audit, rendered satisfactory and efficient administration of the office impossible. Determined not to submit to dictation, I did at first purpose to invite the criticisms of Mr. FitzGerald on the arrangements which I had resolved to make; for when, on the 24th July, 1891, he wrote, "I think there should be a scheme of the books required submitted to the Treasury and Audit Office before any system is adopted," I replied, "My scheme is a very simple one, which was designed the day after I came into this office, which I have seen no reason to modify, and which I will shortly submit in the conviction that it will be adopted." About a month afterwards, on the 28th August, 1891, Mr. FitzGerald again wrote, "I think we ought to have submitted to us a complete scheme of the books proposed;" to which I replied, "As to my own proposals, they are so simple as hardly to deserve the title of a scheme; I shall have one cash-book, through which all debits and credits will pass, and every debit and credit entry indicating the class to which the transaction will belong." Mr. FitzGerald rejoined, "You will find it impossible to keep correct and intelligible accounts without a journal. If you carry journal entries into the cash-book, there will always be trouble with the cash. You must keep cash-books for cash only." This was really a submission to the Audit of the outline of my proposal, with the result tantamount to a declaration from Mr. FitzGerald that agreement on the first step would be "impossible." I did not regard myself as under any obligation to submit my arrangements to any one, and, as I have already said, I was determined not to submit to dictation, and especially not to the dictation of an official whom I regarded as largely responsible for much of the mischief which had happened.

Soon after the close of the session of 1891, and before Mr. FitzGerald realised that the legislation had removed his control from the office, he, in company with Mr. Gavin, paid my office a visit for the purpose of learning from me the particulars of my arrangements for putting the accounts in order, and keeping them afterwards; and when they left, after spending the morning with me, I flattered myself that, as they had expressed themselves, they were unable but to congratulate me. When, however, he came to realise what had been effected by "The Public Trust Office Acts Amendment Act, 1891," nothing would satisfy him. His officials set to the work, which was, I regret to say, congenial enough to them, of spending in my office the time which should have been given to the auditing, in collecting and preparing material for charges against me and my system of accounts. I, however, pursued my way, undeterred by this, and by such Audit disapproval as the following memoranda disclose:—

"Public Trustee.

"THIS innovation of putting payment vouchers and transfer vouchers on to the same form is a most objectionable one, as the one is always possible to be mistaken for the other; and it imposes additional labour, for the words 'Cross-entry Voucher' have to be written. The old plan of a distinctly different heading for the two was preferable on every ground, and gave every one, the Audit Inspector included, less trouble.

"24th April, 1892."

"J.E.F'G.

"Mr. Warren (Accountant, Public Trust Office).

"STATE the facts, and how the 'additional labour' affects the office.

"4th May, 1892."

"J.K.W.

"The Public Trustee.

"CERTAIN land in the estate of ——— was sold by the Public Trustee. There was a mortgage over it, and, for the general convenience of vendor, mortgagor, and purchaser, it was arranged that the purchaser should pay the amount owing to the mortgagee out of the purchase-money, and only