in the country at the back of the present workings is now being actively carried on. The net profit of the two mines during the last financial year was £8,440 8s. 3d., a detailed statement of which, together with the reports of the management, will be duly presented to Parliament.

CHEAP CABLES.

As regards Post and Telegraph matters beyond the Dominion, the most important recent event is the agreement between the Imperial and United States

Post Offices to establish a penny-post between the two countries.

A proposal of far-reaching importance, which will, it is hoped, receive the serious consideration of all parts of the Empire, is that of Mr. J. Henniker Heaton, M.P., to establish a penny-a-word rate for cable messages. In my opinion, the scheme is feasible, and is, therefore, one which has my entire sympathy and support. With the Pacific cable in the hands of the Mothercountry, Canada, Australia, and New Zealand, it would not be difficult or, comparatively speaking, costly to extend the State-owned system by creating a land line across Canada and laying a special cable across the Atlantic. The application of modern rapid automatic instruments should enable the line to be worked to a payable capacity, and the control throughout under one Administration should result in such a greatly increased efficiency as to render the project a commercial success. From an Imperial, commercial, and social point of view the establishment of a penny-a-word rate for cable messages throughout the Empire would be of inestimable value.

ADOPTION OF POST AUDIT.

The auditing of the public accounts is a matter of the very greatest importance, and every effort should be made to prevent even the possibility of criticism tending in any way to cast a doubt upon the reliability of the system now in operation, under which the auditing has at all times been carried out with integrity and efficiency by the gentlemen holding the responsible position of Controller and Auditor-General. Yet there has been expressed more than once a desire for fuller details than is possible under the present system, so that every one who runs may read. And the only feasible and practical way to accomplish this is, in my opinion, to abolish the system of pre-auditing and adopt one of post-auditing, similar to that in Canada and other British countries. I am therefore submitting a Bill for the consideration of honourable members making provision for this change to be given effect to. The name of every person to whom a payment is made, and every penny-piece of expenditure will be set out in detail and laid upon the table of the House. This must, of course, take time to prepare, and in all probability the full details for a financial year will not be completed until some months after its close. This is the experience of other countries. It does not, however, follow that the post-auditing will be deferred by the Audit Department for any such purpose. This will be carried out upon every transaction as soon as it has been completed, and the House must not overlook the fact that if any irregularity exists it will be the duty of the Controller and Auditor-General to report it to Parliament at once. The matter is one of such importance that reasonable time should be given for careful consideration. I propose, therefore, to refer the Bill to the Public Accounts Committee for full investigation, consideration, and report.

WELLINGTON-MANAWATU RAILWAY.

Honourable members will recollect that an announcement was made in last year's Public Works Statement of the intention of the Government to acquire the Wellington-Manawatu Railway in the manner prescribed in the Railways Construction and Land Act, and in fulfilment of that intention the requisite formal twelve months' notice was duly served upon the company on 7th December