

clearly that the council did not receive criminal in preference to civil cases, and that even after the chancellor acquired a certain independence the attendance of the council in "equitable" cases was regarded as necessary. Likewise he has properly called attention to the Petition of the Hansards (p. 76) which gives the earliest recorded decree upon a petition to the chancellor, the decree being by the council. The institutional connection between the two courts is clear enough, but that the council gave expression to equitable principles is not plainly demonstrated. One suspects that the editor has not quite realized the legal situation in some of the cases. For example *Hogonana v. A Friar Austin* (p. 85) is cited as an example of "trusteeship in goods and chattels". Now the petitioner made no effort to enforce a trust, and quite properly; for there was none. What did in fact exist was either an obligation to account or a bailment. The same criticism applies to the treatment of *Norton v. Colyngborne* (p. 115). The appearance of cases before the council for which in theory the common law provided a remedy has little significance in the history of equity. On the other hand *Fouquire v. Nicole* (p. 118) deserves more comment than it receives. An important phrase is omitted in the translation, and the editor appears to have misconceived the nature of the cause of action. Moreover the use in the petitions of such expressions as "droit et raison" (p. 83), "resoun et bon faye" (p. 86, 95), "comme reson demande" (p. 97), "contra droit et raison et la promess" (p. 119) affords a clue which might have been followed with interesting results.

The editor has written an interesting and valuable introduction in which he has treated the jurisdiction of the council, its procedure, and its relation to other courts. This is followed by a detailed consideration of the principal cases. Our only criticism of the method of procedure is that there is an inclination to regard a case as an opportunity for an historical excursus, and that the notes give an immense amount of minute information which has little or no bearing upon legal questions. In view of the purpose for which the Selden Society was established, there may be some question whether it would not have been better to give a larger number of cases less elaborately edited. But the work as a whole possesses an enduring value and bears tribute to the learning and industry of the editor.

WILLARD BARBOUR.

Parliament and the Taxpayer. By E. H. DAVENPORT. With an Introduction by the Right Hon. HERBERT SAMUEL. (London: Skeffington and Son. 1918. Pp. 256. 6 sh.)

THE writing of a book on the subject of Parliament and the taxpayer from early times to the present day is a pretty large order to accomplish within the scope of 50,000 words. Such a task, so narrowly confined, leads to certain dogmatic methods of presentation that leave the reader somewhat in a quandary about the proof. The author might have as-

sisted the reader by references to the historical material that would support the conclusions, but practically no foot-notes grace the bottom of the pages to carry the reader into the material. The book has two pages of bibliography, divided into primary, state papers, and secondary authorities.

These criticisms, however, must not be taken too seriously, for the book is a real book, and stimulates the reader to make some interesting queries as to the wisdom of giving financial matters a much larger place in the teaching of history in our schools and colleges. This, however, is not the purpose of the author, who uses the historical material as a starting-point in the discussion of the practical problems of government expenditure. The thesis of the book is stated in a sentence found on page 74: "The truth became evident that control of revenue was useless without control of expenditure." With this in mind, the author develops a well-defined and clear historical sketch of the efforts of Parliament to secure control over government expenditure, followed by a significant analysis of the difficulties of such control in present Parliaments.

In developing the discussion, the history of England is divided into three divisions, the Pre-Revolution Control, the Post-Revolution Control, Modern Control and the Reform of Modern Control. It is pointed out that the gains in control during the Lancastrian period were set aside during the Tudor period, and defied in the Stuart reigns. Nevertheless there was a distinct gain, resulting in the establishment of a responsible executive. To accomplish this, Parliament used control of expenditure as a means to an end, to make the executive responsible to the legislature. The Revolution brought about a positive reconstruction of the public financial system, which established a real distinction between the personal revenues and expenditure of the king and those of the state.

The beginning of the national debt forced the maintenance of the distinction. The civil list had its start in the same period. An annual supply by Parliament made it possible to anticipate expenditure more accurately. In these gains the House of Commons lost interest after the Revolution of 1688, and Parliament did not really see that the prerogatives of the crown were taken over by the cabinet. The Whig Parliaments allowed the advances made to go by the board, and let the forms of parliamentary control be forgotten "in the *laissez faire* of an aristocracy". Now and then progress was made, as in the establishment of the consolidated fund of 1787. "The Age of Gladstone restored the forms of Parliamentary control, and indeed elaborated and perfected them: but instead of restoring the spirit, it killed it." Gladstone focussed the attention of Parliament on the formal regularity of expenditure rather than on the magnitude of expenditure. The House even now is handicapped by its own rules, and its inability to secure intelligible financial information. The incentive of a personal dispute between king and Parliament was gone, but the rules of delay set up by Parliament to protect itself against the king continued to interfere and delay financial

control by Parliament. "Yet although the modern House of Commons has the remedy for its grievances in its own hands, it still wastes its financial time in discussion on procedure arising out of fifteenth-century needs." It appears then from the author's viewpoint, and much to the surprise of the ardent admirers of the English budget system on this side of the water, that

If the whole financial system in Parliament is out of keeping with modern needs and conditions, it is not to be expected that members of Parliament will pursue with any enthusiasm the science of national economy. The dead weight of historical procedure does not encourage live financial criticism. The House of Commons cannot set about the control of the popular expenditure in the same way that it set about the control of unpopular monarchs.

In 1902 a select committee was appointed to consider parliamentary expenditure, but sixteen years passed without any progress until the appointment of the select committee of 1917-1918. This committee has done notable work in carefully examining parliamentary procedure and the expenditure of departments. Upon its reports there rests the possibility of some reforms in modern control of finance. With this hope in mind, the book closes with a discussion of ideal control. Through this it is hoped to secure, in President Taft's words, economy and efficiency, saving and saving for a purpose. While the way is plain through the process of ideals of economy for proper information, delegation of powers to permanent committees and sufficient information, yet "the will of the politician is uncertain. Nothing will be achieved until the House of Commons acquires a financial conscience; and it will never acquire a financial conscience as long as, on the one hand, it fears the Whips more than *ad* on the Income Tax, and on the other hand, the public accounts do not plainly represent the truth."

FRANK L. McVEY.

Albania, Past and Present. By CONSTANTINE A. CHEKREZI. With an Introduction by CHARLES D. HAZEN, Professor of Modern History, Columbia University. (New York: Macmillan Company. 1919. Pp. xxii, 255. \$2.25.)

THIS book belongs to a type with which every student of Balkan affairs is thoroughly familiar and which combines special pleading for one of the Balkan groups with a close, first-hand, and relatively comprehensive knowledge of the geographic, historical, political, and economic facts appertaining to that group. The type may therefore be described as characterized by a certain amount of genuine information more or less artfully manipulated in the interest of a political programme. For that programme, nationalist and ultra-nationalist in scope, the Balkan author would enlist the reader's sympathy in the ultimate hope of persuading him to give his active support to the cause for which the book