

unjustly treated in British-American ports, and if he thinks that they have been so treated, it authorizes him "in his discretion" to issue a proclamation closing our ports to British-American vessels, or to prohibit the importation of fish from Canada, or both. The fishermen indicated to the President a year ago that the prohibition of Canadian fish was what they wanted under the Retaliation Act. Since the whole fishery dispute arises from the duty on cod and mackerel, and would never have existed otherwise, we may infer that the Senate Committee would be satisfied if the President would search his own heart and find just sufficient evidence of Canadian injustice to give a monopoly of the fish market to the Gloucester smack owners, but not enough to bar out Canadian lumber vessels. They see no danger in the exercise of such a power, while alarmed at the negotiation of a treaty open to rejection by the Senate.

#### TREASURY METHODS.

MR. FAIRCHILD has acted very wisely in appointing a committee of Treasury officials to inquire into the methods now in vogue in his Department, and to suggest means whereby they may be simplified. The select Committee of the Senate, known as the "Cockrell Committee," have paved the way for this new Committee, by publishing the result of their investigations, showing in detail all the processes of the intricate machinery at work in the various bureaus and divisions of the Treasury. Instead of preparing himself to resist the changes which are likely to be proposed by the Senate Committee, Mr. Fairchild, it seems, purposes to anticipate them, and, as he has selected for his Committee young men who are not wedded to any existing customs, it is also manifest that he wishes as complete a revolution in the system of public accounting as may safely be made. Mr. Fairchild's chief desire, it is said, is to be relieved himself of unnecessary or unimportant work. Few people understand how arduous are the manual labors even of the head of the Treasury Department. He and one of his assistants are kept engaged during a great portion of each day in issuing warrants, either for the setting apart of moneys into the various funds provided by law, or for the payment of money into the Treasury, or for its disbursement. Under a plan instituted by Hamilton, and upon which he aided himself, the Treasurer can neither pay out nor receive into the Treasury any money, unless he has an order from the Secretary commanding it, which order must be countersigned by the Comptroller and recorded by the Register.

The public business has so greatly increased since Hamilton's day as to make it impossible for the Secretary to inquire into the merits of any case, when these warrants, which are prepared by subordinates, are presented to him for his signature; and the work, therefore, is, and for many years has been, purely mechanical. Money is paid out of the Treasury in two ways. It is either *advanced* to a disbursing officer upon a requisition, drawn

by him or by his superior officer, approved by the various officials who have to do with his accounts, or it is paid upon a *settlement* of the accounting officers, who certify the amount to be due to the person in question, and request the necessary warrant to issue. In the first case the Secretary draws the warrant without question, relying upon the safeguards and checks which are indicated upon the requisition. In the second case he merely carries out *pro forma* the recommendation of the Auditor or Comptroller, who alone knows, and who alone can know, of the propriety of the payment.

Now, the point which it is desired to make here is, that in all cases the responsibility of the payment does not rest with the Secretary, and that his time is too precious to be consumed in carrying out in a mechanical way the virtual orders of those who are acquainted with the true condition of affairs, and who are punished for any carelessness or fraud in presenting it to him. Hamilton regarded the Comptroller and himself jointly liable for an improper payment. In this day a Secretary could not be considered responsible at all, as it is out of the question for him to stop to inquire concerning anything but the presence of certain signatures and initials on the paper before him.

In view of what has just been mentioned, the plan suggested by Mr. Washington, at one time Assistant Secretary of the Treasury, is worthy of Mr. Fairchild's attention. He advocated the disbursement of money by the Treasurer upon a warrant issued by the head of the department under whose control the fund in question might come. In other words, he insisted that as the Secretary of the Treasury could seldom, if ever, properly resist the requests of other heads of departments for the issuance of warrants, and as they, not he, were actually, and indeed should be, held responsible for the propriety of payments which they had requested to be made, these requests should be directed by them immediately, and not mediately, to the Treasurer.

This would be a great and judicious lessening of the labors of the Secretary of the Treasury, and there is no reason to think that any laws of prudence would be violated by thus omitting the supposed safeguards of the Secretary's signature, the Comptroller's counter-signature, and the Register's certificate of registry. The Treasurer would be required to pay money upon the order direct to him of the head of any department, but it could be agreed that this order should be certified by the proper auditor and comptroller who might handle the account upon which it is drawn. Concerning moneys paid upon settlements, it is plain that the Comptroller who certifies the balance, should be allowed to draw his warrant on the Treasurer direct, instead of requesting the Secretary, who never saw the account or any of its vouchers, to join with him in this order.

#### THE-PRESBYTERIAN CENTENNIAL.

A DEEPER significance than was perhaps intended may be seen in the choice by the Presbyterians of the United States of the one

hundredth General Assembly of their Church as the occasion for their most conspicuous centennial celebration. Of course, the Philadelphia Assembly of a century ago was far from marking the introduction of Presbyterian belief or the Presbyterian polity into this country. Presbyterian beginnings here can be traced much more than a hundred years back of that gathering. Very early in the history of the Carolinas and Virginia, as also of New York and parts of New England, emigrants from Scotland, the north of Ireland, and from Holland, brought in Presbyterian elements to be slowly disentangled from the religious complexity of the times. It is not, then, the establishment of either Presbyterian doctrines or presbyterially governed churches that the Presbyterians of the nation glorify and commemorate this month at Philadelphia. It is, rather, the rounding out of their ecclesiastical system in this country—the last step which had to be taken to make their polity symmetrical and complete, the perfection of their church machinery—which is the great thing behind this Presbyterian centennial. The salient fact is that a hundred years ago Presbyterianism became essentially the machine it is to-day—always speaking of the polity—for a firm ecclesiastical rule under a representative form of government and with parity of the clergy.

That this description of what took place a century ago is correct is witnessed by the fact that the consolidating and centralizing movement which issued in the General Assembly was opposed, and, for a time, almost rebelled against, by some who dreaded ecclesiastical tyranny. They had enjoyed the freedom and independence of separate synods, and were not anxious to submit themselves to what might turn out to be, under the guise of a national system, a scheme for ecclesiastical domination. That their fears have proved to be, in some respects, well founded, the subsequent history of the Presbyterian Church amply shows. The most important matter all along has been the control of the church courts. Everything else has been subordinated to this by those bent on moulding the Presbyterian Church—as well it might be; for what was the use of arguing about creed and subscription, about temperance or slavery, when possession of the ecclesiastical machine could end all argument? We do not mean to say that there has been no zeal on pure questions of doctrine or morals, but simply that there has been no such zeal as there would have been had not the short and easy way of voting down opponents who could not be reasoned down, been made so ready of application in the Presbyterian system. When a minority has been too strong to be extinguished, the result has been a schism, so that each party might have its own smoothly running machine—as was the case in the division into the New-School and Old-School branches a half-century ago.

Indeed, when we state that the most distinctive thing about Presbyterianism of to-day is its compact polity and vigorous ecclesiastical control, we are not alone saying

that it has pursued its normal development since the General Assembly of 1788, but are simply accepting the words of its most ardent living admirers and exponents. How often have we been told, as, for example, recently by the *Chicago Interior*, that the Presbyterian Church is not afraid of liberalism, because it has shotted guns, in the shape of its form of government, ready to train upon the first liberal who dares to show his head. This is undoubtedly correct, and the only way the situation can be changed is by the gradual enlargement of the younger and liberal element, which is doing a good deal of thinking, though it does keep wonderfully still about it, until the ecclesiastical management falls into its hands. It is a curious thing to find it recently charged that fear of such a consummation is a powerful motive back of the movement for union with the Southern Church. The hope is, so a prominent Presbyterian alleges, to swamp and discourage the Northern liberals by taking in the ultra-conservatives of the South. However that may be, it is already clear that the proposed union is not yet to take place.

It is worth noting that this rigid system of church control, which is so highly characteristic of Presbyterianism, is directed more against opinion—at any rate the expression of opinion—than practice, and, moreover, presses with any weight only upon the clergy and officers of the Church. It is true that a great show of careful oversight of the morals of the laity is kept up. The records of the assemblies are lumbered up with long and solemn deliverances on all moot questions of morals; but there is little pretence, any longer, of enforcing them. Thus, for example, scarce an assembly for the past ten years has failed to condemn the Sunday newspaper, and warn Presbyterians against having anything to do with it; yet Presbyterians openly buy, read, advertise in, own, publish, and edit Sunday newspapers, and the idea of resorting to church discipline, in such cases, appears never to have been thought of. Much the same fate has befallen the strong Presbyterian laws against theatre-going and dancing. In the country they are sometimes enforced; in the city—well, there are obvious difficulties in the city.

It needs but a slight study of Presbyterianism to reveal its marked adaptation to institutions like our own. In a striking way, it parallels our public system of local home rule, under the direction of higher representative bodies. The recent change in the Presbyterian organic law by which the synods are now made practically coterminous with the different States, makes the likeness between Presbyterian government by Session, Presbytery, Synod, and General Assembly still more close to our civil government through town, county, State, and nation. This ready fitting of the Presbyterian system to the forms of our republican institutions has undoubtedly been one of the sources of its power. When we add its traditional and valuable conservatism, its eminent respectability, and the honor it has put upon education, we see abundant reason for

its past success, and ample promise of a still more prosperous future. The honorable part played by Presbyterians in our colonial and Revolutionary history will be fully set forth, and with proper mention, in the addresses at Philadelphia. We are not disposed to insist upon the distinction which might fairly be made between the citizen and the Presbyterian, as regards those records of worthy public services with which the Presbyterian name has been connected, and we confidently anticipate many more great benefits wrought for the republic by the able and upright men who will continue to lend the honor of their names to the most republican of our church politics.

#### THE TAXATION OF HEAVY VEHICLES.

AMONG the innovations proposed in the interesting budget which Mr. Goschen has just laid before the British Parliament, is a tax upon carriages. The proposal is that all vehicles weighing over two hundredweight shall pay a wheel tax—five shillings for two-wheeled carts, and ten shillings for those having four wheels—and that vehicles weighing more than half a ton shall pay an additional sum of one pound. There is a certain plausibility in the suggestion that as roads are made for carriages, carriages ought to pay for making and repairing roads, a plausibility that led Adam Smith to advocate strongly the system of turnpikes and tolls. In this view, the charge for the maintenance of roads is properly an expense connected with the business of transportation, and should be paid by those engaged in such business, just as much as the cost of horses and harnesses and stabling should be paid by them. But, from a number of causes, turnpikes have become comparatively rare in modern times, and the collection of revenue at toll-gates will eventually, no doubt, disappear altogether.

The chief of these causes is probably the feeling of the "solidarity" of the interests of the community, which is strengthened by the general acceptance of the economic principle of the tendency of profits to equality. Under the influence of free competition, persons engaged in transportation must be content with the average rate of profit, and it is quite impossible for them to retain for themselves the advantages of any reduction of taxes. Whatever relief of this kind they may experience, they are compelled to share with their customers, and the general public is benefited more in this way than it is injured by assuming the burdens which have been removed from the industry of a particular class. So far, therefore, as roads are used for the transportation of commodities, they are a benefit to every one who consumes anything that is transported over them, and, paradoxical as it may sound, teamsters are in the long run no more interested in good roads than other people. As every one is a consumer of commodities, the maintenance of roads is beyond most other ends properly secured by general taxation.

Since the whole community is thus chargeable with this expense, the question seems to become one simply of economical collec-

tion, and there are grave objections to a multiplicity of taxation. In general, the more numerous the taxes, the greater the expense to the community of collecting them and the annoyance to the individual of paying them. Special bureaus must be created and special officers appointed. This is particularly the case where the attempt is made to tax personal property, for as this cannot, like real estate, be easily subjected to lien, it is necessary to enforce such taxation by a system of fines and penalties—remedies which no statesman will resort to if he can obtain his revenue at less expense without them.

The transportation of persons is, under existing circumstances, a somewhat different matter. So far as carriages are used for pleasure, a tax upon them would be a sumptuary tax, and, although vexatious, perhaps as defensible as most taxes of that character. So far as the transportation of persons is a business, it would stand upon the same footing as the transportation of goods, were it not for the unfortunate creation of unregulated monopolies from which we are now suffering. The difficulty of competition enables many horse-car lines to make more than the average rate of profit; and since they cannot be directly controlled, there is much reason in amercing them indirectly by making them pay a license fee upon every car. But unless it be desirable to discourage people from riding where their business or pleasure calls them, such taxes are only exceptionally defensible.

For these reasons the "wheel-tax," or tax upon all vehicles irrespective of their character, must be regarded as a reactionary measure; but the tax upon heavy wagons has some features peculiar to itself. Such wagons are very destructive to roads, and the damage which they cause increases at a much more rapid rate than their weight. Now, it is perfectly true that roads are made for general traffic, and that the whole community is interested in the cheap transportation of heavy goods as well as light. It is also true that smooth and hard roads are constructed with the result, if not with the intention, of encouraging heavy traffic. But there is a tendency upon the part of cartmen to abuse these advantages and to load their trucks to the utmost limit. There is no particular reason why immense drays, weighing a ton or a ton and a half, should be constructed for the carriage of a number of packages of goods when it is quite possible to divide the load and relieve both the streets and the horses. At all events, the public is more interested in the preservation of its roads than in the encouragement of this method of transportation, and it is justified in imposing a special charge upon those who engage in it. The end might be accomplished by limiting the weight of vehicles but for the fact that vast masses of stone and iron must necessarily be transported through our streets. The interest of the public in such operations, however, is so remote, and the injury to the streets so direct, that a special tax might very properly be imposed upon them.

Under our present system, the improvement of a street pavement acts as a premium