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keep an open mind. He describes four successful attempts to establish groups of small holdings purchased by the occupiers, with one of which he was himself associated, and in a suggestive chapter he outlines a scheme for the organisation of village farms. He also gives an account of an enterprise which proved a disastrous failure because it was conducted by a theorist obsessed with the idea that "access to the land"—any land, anywhere—is all that is necessary to enable any man, however incompetent, to make a comfortable living. He had at last, after supporting the victims of his well-intentioned scheme with lavish generosity for seven years, to admit failure, but, true to his principles, he still believes that success could be achieved if only more taxation were placed on the land.

Mr. Tollemache cites a few telling statistics, and there is a preface to his book by Mr. R. E. Prothero. R.H.R.

7.—"Official" *Finance in Government Departments. A series of critical comments upon the business and financial methods of Government Departments.* With an introductory note by Herbert H. Bassett, F.S.S. 173 pp., 8vo. Published by the *Financial Review of Reviews*, 1913. Price 2s. 6d.

These articles were originally published in the *Financial Review of Reviews*; it is, perhaps, doubtful whether they are adapted for book form, since the various writers (Mr. Harold Cox, Mr. Arnold Wright, Sir J. A. Baines, and the editor) are hardly supplementary to each other. The whole gives one the impression that the object was to find fault rather than to give constructive criticism; no clear conception is shown of any reforms by which the difficulties inherent in departmental administration can be overcome, except in Mr. Harold Cox's demand for a revision of the method of public accounts by which gross expenditure should be fully shown against each department. Various instances of extravagance and waste (most of them otherwise known) are given, but it is not suggested that the civil servants are either overpaid or underworked in general. The services are said not to understand business principles, and an infusion of business men (whatever exactly the words may mean) is vaguely suggested. So far as productive departments are concerned, there is, of course, the difficulty that the stimulus of profit-making is absent; but also the possibility of comparing costs with outside firms is generally absent, and the departments have generally to perform statutory duties, whatever the cost. It seems probable that the Estimates Committee of the House of Commons is as good a body as could be devised for searching for minor causes of extravagance; but there is no evident way, and these essays have none to suggest, but which a steady pressure can be exercised throughout the administrative and productive departments, so that efficient results should be uniformly secured at minimum cost.

The criticisms extend to two regions not explicitly included in the title, for one chapter is devoted to an attack on the Board of

Trade's regulations for the safety of vessels and passengers, and a considerable part of the book is a complaint of the great increase in national expenditure. We do not understand whether or not the authors think that money should not be spent on Old Age Pensions and other social schemes, or that less should be spent on defence. Supposing them to approve in general of many or all the subjects of expenditure, one would have expected them somewhere to have put the business propositions as to whether and how the results desired could have been achieved at less cost, and how far the increased expenditure on buildings, salaries, and printing which the growth of national activity involves could or should have been saved. It is no doubt expedient that attention should be called to the growing budget, but in itself it is not helpful. It is to be noticed that the growth of expenditure is nowhere compared with that either of population or of aggregate wealth. A.L.B.

8.—*Outlines of Railway Economics*. By Douglas Knoop, M.A. xvi + 274 pp., 8vo. London: Macmillan and Co., 1913. Price, 5s. net.

The Case against Railway Nationalisation. By Edwin A. Pratt. 264 pp., 8vo. London: Collins, 1913. Price 1s. net.

These two volumes make their appearance at a moment when the public mind has been attracted by the appointment of a Royal Commission to consider the relationship between the Railways and the Government.

To the theorist, Mr. Knoop's outlines should satisfy his most ardent expectations, as he seeks to draw conclusions and ideas upon which to construct theories from a very wide field. Indeed, many of his outlines have no relation whatever with Railways and the science of Railways. The writer himself admits in the introduction that the book is concerned almost exclusively with the positive science of economics, and that no attempt is made to cover the whole ground of Railway economics, the work being restricted almost entirely to the more theoretical aspects of the subject. But inasmuch as the theorist wishes occasionally to re-examine and compare results with fundamental principles, he will be disappointed in using Mr. Knoop's outlines as a text book for such a process. As it is the exception which proves the rule, so it is knowledge of statistical facts which proves the theory or confirms the deductions which are drawn from the facts when ascertained.

It is wide of the mark to instruct students that "Rates and Taxes" and "Government Duty" do not increase in direct proportion to an increase in traffic. The basis of Local Taxation, so far as English Railways are concerned, is directly upon the earnings of the line through each parish or union. Unless it can be shown to the Assessment Committees that the working expenses and Tenant's Capital have increased, the rateable value of the line will advance in direct proportion to the increase in Traffic earnings. Similarly, the charge for Government Duty, which is levied on