besides a balance from previous years' surpluses. no sane Government would leave such large sums lying idle, some of it was invested in London and other securities, but all of it should be available at reasonable The Government has certainly created conditions which make it easy to resist plans for social and educational improvement which would cost money. Though the expenditure has exceeded the revenue by two millions during the first four months of the financial year, if we continue at the same rate the worst which can happen is that the figures come out even, while former surpluses are available. There is certainly no justification for dipping into the pockets of the public servants by way of dismissals or reductions of salaries to make up deficiencies in lean years, when these surpluses of fat years should be rightly drawn upon.

"Something should be done to remove anomalies in taxation, more especially company taxation, not so much because the shareholders are suffering, but because the public is carrying a very heavy burden by these taxes being passed on, enabling a few large shareholders in these companies to enjoy an income free from taxation." "Coming back to my former point," concluded Mr. McCombs, "it would interest the public to know that at the end of March the Government had fourteen and a-half millions of money belonging to various departments of State invested—some of this loan money, and some from the revenue—and that it has increased those investments since March."

## The Decay of Manners

A judge recently pointed out in England that the manners of children had undergone a startling change since Victorian times, and he connected result and cause when he alluded to the laxity of parents of the present day who fail in many cases to control and to punish offending children. Recently we saw that Lord Bryce found fault with the manners of our Parliamentary representatives, and we wondered what he would say if he had an opportunity of observing the conduct of the youths of the Dominion who have too often not a particle of respect for the wishes of their parents. causes are responsible for the lack of manners here. The godless schools are eradicating Christianity which is the foundation of true courtesy, and negligent parents are tacitly encouraging young rebels to violate the laws, not only of good breeding but of God Himself. Punishment and reproof of children seem out of date. is spared and the children spoiled. Unfortunately the deterioration extends to morals as well as manners, and to girls as well as boys. When parents permit girls to go with whom they please, and to remain out late at night in circumstances unknown to fathers and mothers what can they expect will be the fruit of their guilty neglect of duty? When we consider the evil influences of our whole environment, of the picture-shows, of the current novels, of the newspaper reports, and of a people that to a great extent have ceased to be swayed by religious and moral restraints, is it not almost certain that when parental laxity is added to the other occasions of sin there must be an alarming and widespread lowering of character? It is an old-fashioned and wholesome truth that parents will not be judged alone when they come to render an account of their stewardship. God placed them in a position of trust and guardianship with regard to their children, and He will call them to a strict account as to the manner in which they have performed their duties. If parents were not so often what they have become homes would not be what they too often are to-day and the moral tone of the Dominion would be far higher and healthier than it is at present.

## Ireland

Although the press tells us that there is surprise in Ireland because negotiations between de Valera and Lloyd George were likely to be broken off, we are not inclined to believe that such is the case. The Irish people from the first move regarded Lloyd George with suspicion begotten of his own shady record, and we are in a position to assert positively that Sinn Fein at no time built high hopes on the British Prime Minister's

professions. What hopes they did build were not exactly such as our press expected: the Irish people knew that Lloyd George's policy of frightfulness had failed, and that the cause of its failure was the determination and the unity of the whole Irish race, and it was on this knowledge they logically assumed that if contemplated treachery was not at the root of Lloyd George's eagerness for a conference a knowledge of his own failure and weakness was. Hence it was absurd to think that Ireland was going to yield one iota of her rights, or to abate the claims which were based even on British pledges. Threats of a renewal of frightfulness did not affect the situation: a people that had gone through the fire for many years were not to be intimidated by threats; and, hence, on July 25, the Irish Bulletin declared that the Irish would return to the wilderness rather than accept anything compromising to national honor and national independence. All Ireland, knowing the price paid for freedom, knowing what MacSweeney and McCurtain and Pearse and Connolly had paid, is united in its determination to be true to the dead, and Arthur Griffiths' paper, Young Ireland, spoke for the nation when, on July 30, it said: "The restoration of our rights as a nation is the true remedy for the malady of Ireland. This alone will remove the cause of war." From the very beginning de Valera made it plain that no settlement was possible unless Ireland was granted the right of self-determination, and those who at any time thought he would weaken on that issue knew the Irish leader not at all. His latest reply to Lloyd George is consistent with every word he has said for the past four years, and, as spokesman for country, he could say nothing says he now once more: final deem it our duty to affirm note we our position. Our nation has formally declared its independence, and recognises itself as a sovereign State. It is only as representatives of that State that we have any authority to act on behalf of our people as regards the principle of government by consent of the governed. In the very nature of things this must be the basis of any agreement that will achieve the purpose that we have at heart—that is, the final reconciliation of your nation with ours. We have suggested there can be no interpretation of that principle save its every day interpretation—in the sense, for example, in which it was understood by plain men and women of the world on January 5, 1918, when you said: The settlement of a new Europe must be based on such grounds of reason and justice as will give some promise of stability. Therefore it is that we feel that government with the consent of the governed must be the basis of any territorial settlement in this war.

These words, if true, are an answer to the criticism of our position which your last letter put forward. The principle was then understood to mean the right of nations that have been annexed to empires against their will to free themselves from the "grappling hook." Our morning paper pretends that this principle did not apply to the case of Ireland, but our morning paper conveniently ignores that, in a recruiting proclamation the British Government expressly applied it to Ireland. Not only does de Valera claim Ireland's rights but he also asks Mr. Lloyd George to try for once in his life to do such a simple thing as keep a solemn pledge. Mr. Lloyd George proves he is unable to do that at present. And so we await the next move in the game. Will it And so we await the next move in the game. be a renewal of Brithun frightfulness, with more murders of aged priests and pregnant women, or will it be another volte face on the part of the Welshman? Elections and the Washington conference are near, and Lloyd George does not forget his own interests though he often forgets the interests of England.

That Irishmen foresaw that the negotiations would come to little is clear from the following letter, written in July to Mr. John Meagher of Bathurst

Ennis, 24/7/'21. Dear Mr. Meagher,-I got your interesting letter from Singapore I hope by this time you and the Archbishop have arrived safely home after your long voyage. Before this reaches you all the efforts at Irish peace

A. Newlan Hancock

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