

The strict rule that the Governor can issue no warrant for expenditure which has not been voted by Parliament is, no doubt, to a certain extent evaded by means of this vote. That a certain sum should be at the disposal of the Government to meet unforeseen emergencies is a necessity recognized in England by the Treasury Chest Fund, and still more necessary in a new and rapidly-developing community. The machinery provided in Victoria is, however, not a convenient one, and compels the Government to act rather by evasion than under provision of the law.

In all the recent Acts for raising loans, although the purpose for which the loan is raised is stated in the Act or in a Schedule, a clause is inserted requiring the Treasurer to lay before Parliament annual accounts of the expenditure; and, before incurring any expenditure or entering into any contract, to lay before Parliament an estimate of the proposed expenditure to "be submitted for the sanction of the Legislative Assembly in the same manner as the Annual Estimates of Expenditure for the Public Service." And in the special Acts passed from time to time for the construction of each work a clause is inserted almost in the same words. In accordance with these provisions special Appropriation Acts are passed from time to time authorizing the issue of money out of the Loan Account to carry out the works thus sanctioned by Parliament. From the wording of these Acts they must be regarded as permanent appropriations not limited to any particular year.

QUEENSLAND.

The financial year in Queensland ends on the 30th June, and the House meets in time to pass a temporary supply for carrying on the public service until the Appropriation Act is passed.

By the Audit Act of 1874 the appropriations are kept in force for three months after the end of the financial year for the payment of the services of that year, and are kept in force permanently for payments under contracts entered into in accordance with the appropriations of the year, but before its close or within three months thereafter. These arrangements are the same as those under the Act of New South Wales. They convey no authority to expend money for the service of the current year.

The Supply Bills passed to sanction expenditure for the current year prior to the passing of the Appropriation Act, are called Appropriation Act, No. 1, No. 2, and so on. They simply state "that there shall and may be issued and applied the sum of"—so much—"towards making good the supply granted to Her Majesty for the service of the year," &c. There is no specific appropriation to particular services, and no direction as to how the grant is to be spent. The vote in Committee of Supply is not taken for specific services—that is, for a part of each of the votes printed in the Estimates, as in England—but simply in one lump sum as "supply." Nor does the Act define how the money is to be expended, as the New South Wales Bills do—namely, on the scale of the Estimates of the past year; nor does it provide, as do the New Zealand Acts, that it shall be spent as provided by the Appropriation Bill subsequently to be passed. It is, however, understood, and an undertaking is given to the House by the Government, that the money granted by the temporary Supply Bills shall be spent on the scale of the former year till the final Appropriation Act is passed.

It is therefore a misnomer to call these temporary Bills *Appropriation Bills*. They are not so. They are *Ways and Means Bills*, placing money at the disposal of the Government, but not appropriating it. *Appropriation* is contained in the words of the Appropriation Act proper, which grants the money "towards making good the supplies granted to Her Majesty" "*to be appropriated to the salaries and services following;*" and then follow the specific appropriations, which the Supply Bills want.

The Queensland Bills, however, avoid the error made in the New South Wales Bills of granting the money twice over. The sum granted by the final Appropriation Act is, as it ought to be, only the balance of the sums previously