

granted by the temporary Supply Bills which is required to make up the whole sum appropriated.

In Queensland the moneys are granted according to the obsolete form used in England “for the service of the year”—not according to that now for some years adopted, “for such sums as shall come in the course of payment during the year;” and which, as has already been said, was introduced to get rid of the open accounts of past years, and charge the whole payments made during the year upon the revenues out of which it was necessarily to be paid. It is somewhat singular that in this, as in other colonies, the ancient practice should be still in force of voting *the services* in Committee of Supply, and the *grant* to make them good, that is, out of which to pay them, in Committee of Ways and Means; whilst the meaning of these two processes should be entirely lost sight of in the structure of the Acts by which these proceedings of Parliament are reduced to written law.

There is no provision in the Queensland law, as in New Zealand, for unauthorized expenditure, or, as in New South Wales and Victoria, for a temporary advance to the Treasurer to meet unforeseen contingencies. The process adopted in such case is, that when sums are included in the Governor’s warrant for which no provision has been made, or for which the vote has been exhausted, the Auditor-General, whose duty it is to certify to the legality of the proposed issue, formally reports to the Governor that he is unable to certify to such sums, giving his reasons for withholding his certificate. The Governor then, by an Order in Council, directs the payments in question to be made notwithstanding: and they are so made, and are included in the Supplementary Estimates and the Appropriation Act of the following year. But there seems to be no legal obligation that they shall be so included, or shall receive any parliamentary sanction whatever. The only remedy in such case would be a report by the Auditor-General to Parliament.

The proposed expenditure is very minutely detailed in the Estimates, and is abstracted in the Appropriation Act under the heads of the several portfolios, subdivided into services, the whole consisting (in the Appropriation Act for 1879) of 92 votes. These are incorporated into the body of the Act, not placed in Schedules.

Cash accruing from the sale of goods or otherwise out of Consolidated Fund expenditure is not carried to the credit of the votes, but to the credit of Miscellaneous Revenue. When arising out of loan expenditure, it is credited to the account charged with the expenditure. It is not clear upon what principle a distinction is made between the two. Where items have been incorrectly charged to a vote, the vote is credited and the proper vote charged.

There appears to be no Appropriation Act, properly so called, for the appropriation of the Loan Moneys in Queensland. The Act of 1879, for raising a loan of £3,053,000, simply says the Governor may cause debentures to be sold “in order to raise funds for the several purposes hereinafter more particularly expressed, that is to say,” and then follows the several works proposed. The sixth section says, “The appropriation of all sums paid on account of salaries, or to supplement salaries, from moneys received under the authority of this Act, shall be annually sanctioned by the Legislative Assembly;” whence it may be inferred that for all expenditure except on salaries the appropriation under the Loan Act was deemed to be sufficient. Nor has any other Act been passed specially authorizing the issue of money for the construction of any of the works mentioned. It must be admitted the legislation touching the expenditure of such large sums of money is somewhat scanty.

The financial year in South Australia ends on the 30th June. The Parliament meets towards the latter end of that month. The Estimates and Appropriation Act are not passed for some months afterwards.

SOUTH
AUSTRALIA.

The Appropriation Act only applies to the “General Public Revenues” of