"authorize and direct." These words constitute, no doubt, a permanent appropriation of the moneys raised by the loan, irrespective of any particular year.

Attention has, however, been called to these permanent appropriations by the Commission on Public Accounts now sitting, and it has been determined that annual estimates of the loan expenditure shall be presented to and voted by Parliament; and that was done in the recent session. But, although the Estimates were adopted by the House, no further steps were taken to give them any legal effect. It will be remembered that the original appropriations for the New Zealand loans were exactly similar to these of South Australia; but, when it was determined by the Government to abolish all permanent appropriations and to vote the supplies for public works annually, all the appropriations made by the Loan Acts were repealed as regarded all future expenditure, and since that time a separate Public Works Appropriation Act has been passed every year, in which only so much money is appropriated as is estimated to be required during the current financial year, at the end of which the Appropriation Acts lapse. In South Australia the Legislature has gone only half-way. The parliamentary authority for the expenditure of the money is still the permanent Loan Acts, while the Estimates must be regarded only as a direction to the Government to limit its operations accordingly, and a compact between the Government and the House that the former will abide by the decision.

Pending the passing of the Appropriation Act the usual plan of temporary Supply Bills is adopted; but their form is less satisfactory than in other colonies. In the first place, they share the fault of the New South Wales Bills, that the temporary grants so made are not alluded to in the grants made by the Appropriation Act, so that the money is, so far, granted twice over. There are no words used "appropriating" the moneys, the expression "there shall be issued and applied" signifying the grant, not the appropriation. The Bill then proceeds: "Provided that no payments for any establishment or service be made in excess of "the rates voted for similar establishments or services on the Estimates for the "year ended the thirtieth day of June, one thousand eight hundred and eighty" —I am quoting the Supply Bill of the late session—"except so far as such rates "are modified by 'The Civil Service Act, 1874.'"

The limit here imposed is not that of the Estimates of the past year—which are thus not, as elsewhere, kept alive till fresh Estimates are passed—but the votes of the current year, which are not then passed. Nor is the meaning of the last clause intelligible, because any modification in salaries under the operation of the Civil Service Act ought undoubtedly to be included in, and not to modify, the Estimates of the year.

Credits to votes are not permitted in the revenue votes, but are so in the loan expenditure.

Tasmania is the only colony which has placed upon record amongst its statutes the great constitutional principle that the public revenues of any year should be appropriated before its commencement. The first and second clauses of the Instructions contained in the Second Schedule to "The Audit Act, 1877," and which are a part of the Act, are as follows:— TASMANIA.

"Annual Estimates of the revenue and expenditure of the colony are to be "laid before the Legislature in sufficient time to enable the votes to be taken "before the commencement of the year to which the Estimates relate;" "and in "like manner Supplementary Estimates are to be prepared of all ascertained or "probable excesses upon votes for the current year, and of any new expenditure "incurred or likely to be incurred during the year, which had not been previously "voted; and the same shall be submitted by the Treasurer to the Governor in "Council, and transmitted by message from the Governor to Parliament, at the "session holden within the year in which such excesses or new heads or items of "expenditure have occurred or can be foreseen, within fourteen days of the "opening of the session."