The receipts and expenditure of public money from loans or otherwise, beyond the colony, are brought on charge in the public accounts, in all the colonies alike, as soon as the accounts are received in the Treasury.

II. Of the Appropriation of Public Moneys.

New South Wales.

In New South Wales the financial year ends on the 31st of December. Parliament usually meets in the fall of the year; but many months elapse before the Appropriation Act is passed: on one occasion it was not passed until the following October.

To provide for the services of the new year, Supply Bills are passed from time to time during the session. But, instead of passing votes in detail on account of the new Estimates in the Committee of Supply, one vote is taken for a total amount, which is equal to one-twelfth part of the Estimates of the past year; and the Act states that the money is "to be expended at the rates which have been sanctioned "for the [past] year, subject to any deduction that may hereafter be made in the "expenditure for the [present] year." The Bill also appropriates any special sums required which are not included in the past year's appropriations. A similar Supply Bill is resorted to every month during the session until the Appropriation Act is passed.

The obvious inconsistency involved in this practice is, that a sum contained in the former year's appropriations, which are thus temporarily kept in force, may be rejected or diminished when the Estimates come to be passed; and expenditure may have been incurred which must remain excluded from the Appropriation Act, and therefore without legal sanction.

A strange incongruity also appears in the form in which the Appropriation Act is worded. Instead of reciting all the sums previously granted, and only granting the balance required, the New South Wales Appropriation Act grants the whole sum appropriated, including grants already made—in other words, grants a large portion of the year's expenditure twice over—and it is only by a general understanding that such was not the intention of the law, that no advantage is taken of the mistake. A reference to the Imperial Acts, or to those of Victoria or New Zealand, would have suggested that the form is an incorrect one.

The evils arising from the delay in appropriating the public moneys have been urged upon the attention of Parliament by the Auditor-General; and the following remarks from his report to Parliament on the accounts of 1879 are deserving of special attention:—

"Similar delay to that which has attended the passing of the Appropriation "Act for several years past is observable in the appropriation of the year 1879. "The exigencies of the Public Service were met by monthly Supply Bills up to "the month of July, appropriating a total sum of £3,219,493, subject for the "most part to any reduction that might be made in the votes under the annual "Appropriation Act. The inconveniences arising from the state of uncertainty in "which this delay involves the public departments, can only be adequately "appreciated by those upon whose shoulders the onus of carrying on the adminis-"trative details of the Government is placed. Nor does the evil end here, for the "delay is productive of absolute loss. Increase in the expenditure is the natural "result of hurried work, and contractors know well how to take advantage of the "departments that are pushed to the very last extremity to get their invitations "for tenders out and their contracts signed before the expiration of the limited "time allowed to them by the Audit Act.

"Were the determination come to, to provide for the wants of the Service "before the close of the previous year, it seems to me that the 'Advance' vote "to the Treasurer, which has reached the large sum of £100,000, would no longer "be required, for its employment is for the most part in the way of advances to "meet claims that have received no parliamentary sanction. The advance in the "first instance was the offspring of the delay in passing the Appropriation Act, "and would naturally shrink to much smaller proportions, if it did not disappear "altogether, upon a return to timely supply."