

It is singular that, whilst in all these colonies the forms of the English parliamentary proceedings are imitated with more or less accuracy, in so many is the principle lost sight of for the sake of enforcing which those forms have grown into shape. In most of the colonies the Parliaments have more or less divested themselves of the power of controlling the public expenditure during the session of Parliament—that is to say, for a period extending from three to six months, and not unfrequently to nine months of the financial year.

PRACTICE  
IN FOREIGN  
COUNTRIES.

It may not be uninteresting on this branch of the subject to inquire what is the practice in other countries in voting public moneys. With this view I have abstracted very briefly the following description from papers by some of the most eminent financial authorities in Europe, which have been published by the Cobden Society :—

*In Austria.*—The Budget for the following year is presented to the Reichsrath (or Parliament) by the Minister of Finance in one of the very first sittings of the session. It is referred to a Committee of 36 out of 360, who form the House. The Committee distributes the Estimates for each department amongst “Reporters,” who examine them and report to the Committee. The Minister for each department defends and explains his Estimates before the Finance Committee, which finally reports the Budget as amended to the House, which usually accepts it. The Committee also examines the accounts of the past year, and reports upon them to the House. When the Reichsrath is not in session there is a permanent Committee or Commission elected from the members of both Houses for the control of the public debt.

*In Belgium.*—The financial year begins on the 1st January, and the Budget is required to be laid before the Chamber of Deputies at least ten months before the commencement of the year. The Budget of 1877 was laid before the House on the 1st March, 1876. There is a Budget for each Ministry, the “personal” being kept separate from the “material;” moneys voted for the latter cannot be applied to salaries. The House is divided at the commencement of the session into six sections, drawn by lot, each of which takes one Budget and nominates one of its members as a “Reporter.” The Reporters form a Central Committee, which appoints one member to draw up a report for the House, which then discusses and settles each item of the whole Budget. The Senate refers the Budget sent up to it to a Commission, which examines it and reports to the Senate, which finally adopts it. The Senate can amend or reject any item in the Budget, but no new expenditure or source of revenue can be proposed in the Upper Chamber.

There is a Court of Accounts (*une Cour des Comptes*), consisting of a President, six Councillors, and a Secretary, nominated by the Chamber for six years to audit and control the expenditure, and no payment can be made by the Treasury without its sanction. It reports all its proceedings to both Houses.

*In Denmark.*—The Budget for the ensuing year is laid before the States-General in September, with an account of the receipts and payments during the last two years. The Lower House divides itself into five sections, elected by ballot, each of which nominates a “Reporter.” The five Reporters draw up a report for the Minister, who replies by another Report defending his proposals. Upon these Reports the House settles the Budget. The same course is pursued in the Upper House. The relative rights of the two Chambers appear to be still unsettled and to be the question of the day. “A Committee of Revision,” composed of four members, two for each House, controls the disbursements, upon whose report to the Chambers quittance is given. One division of the Budget is “for unforeseen contingencies not to exceed 100,000 florins.”

*In France.*—The Estimates for the ensuing year are presented to the Assembly at the beginning of its annual session. Those for 1877 were laid on the table on the 14th March, 1876. The National Assembly elects a Budget Committee of 33 members, which is divided into subdivisions, each of which examines the Estimates of one or two departments. A Reporter nominated by the Committee