

and trade, and before it the Estimates are laid. Copies are sent to the Minister of Finance and to the Controller of the Empire. The Committee examines the estimate in the presence of the Controller and the Minister, and if they do not agree, the matter is referred to the "Plenum" or full Council, and is there settled by vote. When all the Estimates have been settled between the Committee of Economy, the Minister of Finance, and the Controller, the Minister of Finance draws up "the State Budget," which is discussed and passed by the Council of the Empire about the middle of December. It is then sanctioned by the Emperor, and becomes law. Supervision of the collection of the revenue and of the expenditure is vested in the "Control of the Empire." It is not an office like the Audit Office in England, nor is it a Court of law, like the *Cour des Comptes* of France. It is a special Ministry, having for its head a Cabinet Minister, called "the Controller of the Empire," with sixty subordinate Chambers of Control throughout the Empire, and constructs full accounts of the receipts and expenditure of the Empire, not from the Treasury accounts, but from original vouchers, and presents its accounts to the Council printed in nine or ten months after the close of the year.

In Sweden.—At the opening of each ordinary Riksdag, the Government lays the Estimates for the year beginning the following January before each House. The two Chambers have equal rights, and discuss them separately. The Estimates are first referred to the "Stats Utskottet" or Select Committee of Finance, composed of twenty-four members, half appointed from each Chamber; which reports from time to time to the Chambers on the several items, and towards the end of the session prepares the Bill in accordance with votes passed by the Riksdag. If the two Chambers cannot agree, the votes in each are added together, and the matter settled by the joint majority, which gives a preponderance to the Lower House in finance matters. The accounts of the last year are revised by twelve "Revisors" nominated for the purpose at every Riksdag, each Chamber appointing half the number.

In the United States.—At the beginning of each session in December the Secretary to the Treasury submits the Estimates for the next fiscal year, beginning on the 1st July following, to Congress, where they are referred, in the House of Representatives to a standing "Committee on Appropriations," and in the Senate to the "Committee on Finance," who report the Bills authorizing expenditure to their respective Houses. In the Lower House the Committee is appointed by the Speaker, in the Senate by election. Each House also appoints special Committees to investigate the expenditure in the different departments of Government. The Senate can amend the proposed Estimates, but the Lower House must concur. The decisions of the Appropriations Committee are subject to revision by the House, but not by the Executive Government, who have no seats in Congress. Unexpended balances of votes lapse at the end of the fiscal year, and are reappropriated if required. The expenditures are for the most part made under laws which prescribe the pay of officers from the highest to the lowest, and are seldom changed; and it is held that they should not be changed in an Appropriation Bill, but by separate enactment. The Appropriation Bills are first passed in the Lower House, and sent up to the Senate. If they are amended in the latter, and the Lower House does not concur, the questions in dispute are settled by Conference. Although it is forbidden by law for any department to incur any expenditure other than that which is authorized by law, these provisions are almost always in a greater or less degree evaded, and "Deficiency Bills" form a part almost invariably of the Appropriations Acts of each session. The proceedings in voting the public moneys in the several States are, in all their leading features, similar to those in Congress above described.

GENERAL
REMARKS.

It must surely be admitted, after reading the above very brief account of the procedure of the Continental Legislatures, that, as regards a careful investigation of the requirements of the Public Service and the details of the public expenditure, even the English Parliament by no means takes that precedence which it is popularly supposed to enjoy, whilst the Australian Colonies are far in arrear: nor can it be denied that the regulation of the national cost of government, instead of being