

The above is a fair description of the process by which the public moneys are appropriated in England, and which is followed in this colony alone.

The Supplementary Estimates thus required to be laid before Parliament at the beginning of the session are not included in the ordinary Appropriation Act for the following year, but in a special Appropriation Act drawn in precisely the same words as the ordinary Act, and passed before the end of the year to which it relates.

The financial year ends on the 31st December. Parliament meets in the fall of the year, and, as a rule, passes the Appropriation Act for the incoming year before its commencement, although there have been occasions on which it has failed to do so. Where the latter has been the case, in order to meet the requirements of the Public Service pending the passing of the Appropriation Act, votes have been taken on account of each head of service appearing in the Estimates; and a special Appropriation Act has been passed for the sums so voted, drawn in precisely the same words as the ordinary Appropriation Act. The latter Act, therefore, does not in such cases contain the whole appropriations for the year, but only the balance, after deducting the votes on account already taken.

This plan is, no doubt, somewhat inconvenient as a matter of account; and it is a grave omission that the Acts, excepting the Act appropriating the Supplementary Estimates, do not state either that the appropriations are for the service of a particular year, or for so much as shall come in the course of payment in such years. But, on the other hand, it must be admitted that the system in force in Tasmania is far more in accordance with constitutional usage, and secures to Parliament a far more direct control over the public expenditure, than is the case in any other colony in these seas. The expenditure of all public money has been completely and finally authorized by Parliament, and not as elsewhere only provisionally, before it takes place.

These Appropriation Acts are somewhat differently constructed from those of other colonies. They are worded thus:—"Out of the Consolidated Revenue Fund of the Colony of Tasmania there shall and may be appropriated, issued, and applied in the manner hereinafter provided, for the several purposes hereinafter mentioned, any sums of money, not exceeding in amount respectively the several sums of money herewith specified; that is to say." Then follow the votes, which, for the present year, are 51 in number, but are not numbered, or divided into classes or divisions. They are simply the totals of the items on the Estimates for each department or service. But the peculiarity of the Tasmanian Appropriation Acts is, that, whilst the Supplementary Act states that the services are for the year—naming the year then ending—the annual Appropriation Acts do not state that the votes are for the services of any particular year: hence they would seem to be of the nature of permanent appropriations: but this conclusion must be modified by clauses 23 and 24 of the Instructions in the Second Schedule to the Audit Act of 1877, which states that, "On the 31st December, all votes under which no expenditure has been authorized are to be considered as having lapsed. In order to provide for expenditure authorized before the 31st December a sum equal to such authorized expenditure is to be made available as a credit in the succeeding years, in order that the expenditure of such year may be kept distinct. All such credits not expended are to lapse on the 31st December following." This is equivalent to the system in some other colonies, where the votes lapse, as a rule, at the end of the year, but the unexpended balances are kept alive for another year so far as regards any contracts or engagements made during the past year. It is much the same system as that of the Reserve Accounts adopted some years ago in New Zealand, and, after the experience of two or three years, abandoned as introducing complexity into the accounts with no corresponding result.

Unauthorized expenditure is provided for by the General Regulations in the First Schedule to "The Audit Act, 1877," as follows:—"It shall not be lawful for the Governor in Council to authorize any expenditure of public money for purposes