

experiment: and further legislation is now necessary. As an experiment it may be said to have failed; first, because it did not, as was intended, get rid of the objectionable Imprest Supply Bills; and further, because, whilst formerly the accounts had to be kept against each Supply Bill as a whole, until the passing of the Appropriation Act, an account had this year to be kept first against each vote of the past year's appropriations, which were kept alive for three months; secondly, against each Supply Bill as before; and thirdly, against the appropriations for the year when passed. This complexity of account is however a small evil compared to that by which Parliament practically divests itself of its control over the public expenditure until many months of the year have elapsed, and postpones the consideration of the Estimates until the latter part of the session.

In the present financial year the Appropriation Acts were not passed till September, and several of the votes taken for public works were distributed in a different manner from those of the former year, upon which the expenditure from March to September was carried on; and the adjustments of the latter expenditure to the new votes was not completely effected before the end of March; so that during the whole year there was practically no possibility of limiting the expenditure on some of the votes to the amounts appropriated by Parliament.

In the New Zealand Appropriation Act, the Estimates are not now included in the Act, as was formerly the case, but the totals of each department or branch of a department are included in the Schedule, and numbered as separate votes; the items of which each vote is composed in the Estimates not appearing in the Act, and not therefore being taken any cognizance of in controlling the expenditure. As in most other colonies the votes are arranged in classes, each class comprising the services under a separate Minister.

The appropriation of loan moneys was formerly effected partly by the Loan Acts and partly by Acts for the construction of railways: the appropriations were permanent without reference to years. By "The Public Works Act, 1876," all former appropriations were repealed, and it was enacted by section 7 that "the Minister shall, as soon as conveniently may be after the opening of each session, lay before Parliament full and detailed Estimates of the expenditure proposed to be made upon all Government works during the financial year; and no such works shall be undertaken unless Parliament appropriates money for the execution thereof." Since then separate Estimates and a separate Act, called the Immigration and Public Works Appropriation Act, has been passed every year for the expenditure of the Public Works Fund; a fund which at present comprises only loan moneys, but has sometimes included other moneys which Parliament has directed to be paid into it.

The New Zealand Appropriation Acts are drawn after the model of the English Acts. The First Schedule reciting the several grants of the session, and the Second Schedule containing the appropriation by the votes.

Unforeseen expenditure is provided for by a section in "The Public Revenues Act, 1878," which authorizes the issue of money "in excess of or without the appropriation of Parliament" "to an amount not exceeding £100,000 in any one financial year." An abstract of this expenditure, certified by the Audit Office, is laid before Parliament, and is covered by an indemnity clause in the Appropriation Act, which recites the clauses of the Revenues Act and the sum expended under them, and adds, "Be it enacted that the application of the said sum is hereby sanctioned." Unauthorized expenditure before or during a session of Parliament in any financial year must be included in the Estimates for that year.

The New Zealand law,—in this respect, however, standing alone,—proceeds to deal with the case of expenditure under this provisional authority, which Parliament subsequently refuses to sanction, by providing that "moneys expended as 'unauthorized expenditure' under the provisions of this Act, if not sanctioned by Parliament in the session in which the account of the same is required