

“to be rendered, and moneys expended under the authority of any Imprest Supply Bill, if not sanctioned by Parliament in the session in which such Imprest Supply Bill is passed, shall be deemed to be moneys expended without appropriation by Parliament.” All moneys so expended are “deemed to be a debt to the Crown by the persons being members of the Executive Council at the time when such expenditure was incurred.” And the Act contains special provisions for the recovery of such moneys.

After describing the practice of each colony, it may be useful to notice briefly the process which has grown up in the course of time in England, from whose constitutional traditions the principles which guide the proceedings of all her dependencies have been derived.

PRACTICE
IN ENGLAND.

A distinction is still preserved between “grants” and “appropriations” of public moneys, derived from the fact that the former dates from a period earlier by several centuries than the latter. From the earliest growth of parliamentary government it was the privilege of the Commons to grant money to the Crown for the public service, to supplement the hereditary royal revenues; but it was no part of that privilege to dictate to the Crown how the money should be spent: nor was it until after the Revolution of 1688 that the power of the Commons to appropriate its grants to particular services was engrafted into the Constitution. Having once obtained the latter concession, the practice was soon established not only that the Commons could appropriate grants, but that it would refuse to grant any more money than was needed to make good the supplies it had voted. Three periods may thus be traced: The first, in which money was granted, but not appropriated; the second, in which money was granted, and an account claimed of the manner in which it had been spent; and the third, which has lasted to the present time, in which Parliament first “votes” as much as will provide for the services which it deems necessary to be maintained, and then “grants” only so much as is required to pay for the expenditure thus sanctioned. Hence the existing practice in England of, first, voting the services in Committee of Supply; secondly, voting the grant in Committee of Ways and Means; thirdly, passing a Ways and Means Act granting the money; and, fourth, an Appropriation Act appropriating the grants to the services voted.

Parliament usually meets about six weeks before the end of the financial year on the 31st March. It first votes supplies to supplement the appropriations of the then current year, it being by that time known how far the current supplies will fall short; and it passes a Ways and Means Bill granting to the Crown a sum exactly equal to the Supplementary Supplies.

For the services of the ensuing year the House requires by a Standing Order that the Estimates shall be placed on its table within a few days after the meeting of Parliament; and it proceeds at once to pass votes on account of the several services set forth in the Estimates, and a Ways and Means Bill to make good such votes. And this is invariably done before the 31st March, without which the whole service of the country would come to a standstill, as without it no money could be issued from the Exchequer.

The same process is adopted twice or three times during the session, a fresh Ways and Means Bill being passed as each is exhausted, but such Bill never granting any money in excess of the sums passed in Committee of Supply.

The Appropriation Bill at the end of the session is a Ways and Means Bill and an Appropriation Act in one. It recites in a Schedule the Ways and Means Bills previously passed, and grants the balance required to make up the whole sum to be appropriated; and then proceeds to appropriate the whole, or, in other words, to state in an Act the votes which have been already voted in Committee of Supply during the session.

Thus the great principle is rigidly preserved that not a penny can be expended without the express and prior sanction of Parliament.