

is unavoidable to postpone the passing of the Appropriation Act until many months of the financial year has elapsed, it is sufficient to point out that the necessity asserted in these colonies is not found to exist in England, or in the United States, or in any of the countries of Europe. And it cannot be asserted that the practice adopted in the Australian Colonies has resulted in a more efficient or economical administration of the public moneys than is seen in countries where the revenues are appropriated before the beginning of each financial year. The very fact of the sudden and convulsive efforts from time to time made to curtail the public expenditure can only be justified by the admission that the normal system for its control by Parliament has been eminently unsuccessful.

I hope I shall not be thought to have transgressed the limits of the task assigned to me in submitting these remarks for the consideration of the Government, and in expressing my own strong conviction that the first step in order to secure a uniform, economical, efficient administration of the national income in these colonies must be the resumption by their several Parliaments of the duties and responsibility of which they have to some extent lost sight: I mean the duty of patiently and rigidly scrutinizing the annual expenditure, past and proposed, and putting an end to all dealings with the public moneys until they have been fully and finally appropriated by Parliament.

III. OF THE PAYMENT OF PUBLIC MONEY.

The public moneys having been traced into the Treasury, and the authority for their expenditure having been obtained from Parliament, it has next to be explained by what process they are issued and applied to the several services to which they have been appropriated. This can be most conveniently done by describing separately—

- (1.) The provisions of the various statutes on the subject;
- (2.) The operation of the warrants of the Governor; and
- (3.) The details of the different methods for making payment in the several colonies.

(1.) *Of the Provisions of the Acts in force.*

In the Act of New South Wales the 11th section is as follows:—

NEW SOUTH WALES.
 “ All moneys paid into such Bank to the Public Account, as hereinbefore directed, shall be deemed and taken to be money lent by Her Majesty to the person or persons to whom such Bank may belong, and such moneys shall be drawn from the said account in the following manner only (that is to say): The Treasurer shall, as often as occasion may require, calculate the amount of money likely to become due and payable out of the said account during a period not exceeding one month next after such calculation, and shall thereupon prepare an instrument in the form contained in the Second Schedule to this Act, and shall set forth therein the said amount, classifying and arranging it (if for the Public Service) under the same divisions and heads that shall have been employed in the appropriation thereof, or stating (if not for the Public Service) the purpose for which it is payable, and after having signed such instrument, shall transmit the same to the said Auditor-General, and such instrument, when countersigned by him in the form contained in the same Schedule, and approved by the Governor as hereinafter directed, but not otherwise, shall be the warrant for the making of the order next hereinafter mentioned.”

The 12th section proceeds as follows:—

“ Before countersigning any such instrument as aforesaid, such Auditor-General shall ascertain that the sums therein mentioned are those legally available for and applicable to the service or purpose mentioned in such instrument, and after countersigning such instrument shall return the same to the Treasurer, who shall thereupon submit it to the Governor for his approval and signature: Provided that in case the said Auditor-General shall find that the sums therein mentioned or any of them are not those legally available or applicable to the