

“not recognized or provided for by Parliament, unless in cases of emergency; but this regulation shall not apply to the cases of excesses in the details of establishments, not being salaries.” And then follows a Regulation in the same words as that already quoted as to the Supplementary Estimates, and which is repeated in the schedule of “Instructions.” The only interpretation to be put on these clauses is, that the Governor in Council may alter the details of the votes, except as regards salaries; and that he may authorize any expenditure, without limit, *in case of emergency*. I think it must be inferred also, from the above, that all the details of the Estimates are to be regarded as separate votes, although not included in the Appropriation Act.

Upon permanent votes, credits to votes are brought to charge, so as to increase the issuing balance of the vote. An annual vote is credited only if it has been debited with the expenditure out of which the credit has arisen; but where the debit has been to a vote of a former year, the current year's vote is not credited, but the receipt brought to account as revenue. This is the practice followed in New Zealand, as provided by the Public Revenues Act.

In New Zealand the financial year until recently ended, as in all the Australian Colonies except New South Wales and Tasmania, on the 30th of June; but by an Act of 1880, it has been altered to the 31st of March.

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Up to the passing of the Public Revenues Act in 1867, the loosest practice prevailed in the appropriation of the public moneys, and though Parliament never passed the Appropriation Act until several months of the financial year had elapsed, the public expenditure was carried on without any temporary Supply Bill or other parliamentary authority. By that Act, however, the Appropriation Acts were made to lapse at the end of the year; and in the year 1868 some form of Imprest Supply Bill became necessary, and that now in use was for the first time adopted. The words used in granting the money are as follows:—

“Out of the Public Account there may be issued and applied towards making good the Supply granted to Her Majesty, by way of Imprest, for the service of the year ending the 31st day of March, 18     ,” “any sums of money not exceeding in the whole £     , to be charged in the manner hereafter to be expressed in any Act or Acts passed in this present session of Parliament for appropriating the Public Revenues of the Colony for the year ending the 31st March, 18     .”

The vote taken in Committee of Supply is merely for one lump sum, and there is consequently no control over the expenditure, except that the total amount named in the Bill must not be exceeded.

The Public Revenues Act of 1878 repeated the provision of the Act of 1867, in the words, “The annual Appropriation Act or Acts shall lapse at the end of the financial year to which they relate, and all liabilities incurred under the authority thereof and unpaid at the end of such year shall be included in the Estimates of the next financial year.”

By the Revenues Act of 1879, and again by the Act of 1880, the above provision was modified in order to suit the decision of the Government that the end of the financial year should be altered from the 30th of June to the 31st of March, Parliament not being required to meet until May or June; that is, two months or more after the year had expired. In order to make provision for this new state of affairs it was enacted that the appropriations of the past year should continue in force for three months after its conclusion upon the scale of the past year for salaries and current services, and to the extent of the unexpended balances of the votes for other services; and it was hoped the Parliament would be able to pass the new Estimates before the three months had come to an end. This hope, however, was disappointed, and the Government had again to recur to the old practice of Imprest Supply Bills, in order to carry on the Public Service pending the passing of the Appropriation Act. As, however, the Act of 1880, like that of 1879, only continues in force till next session, it must be regarded merely as an