

accounts will be nearly equal if the same rule is always applied, so that a fair comparison may be made of the finance of successive years; whilst the object of paramount importance — that of presenting the accounts to Parliament immediately after the end of the year—can only be attained by promptly closing the accounts.

For the services of the current year, before the passing of the Appropriation Act, Ways and Means Bills are passed for making good the supplies voted in Committee of Supply. But in Victoria a separate vote is taken on account, under each head of service in the Estimates, and not, as elsewhere, only a lump sum, to be distributed by the Government. The vote taken is usually one-sixth part of each vote for the year. The Ways and Means Bill grants the money so appropriated, and directs it to be applied as specified in the votes taken in Committee. So far, the course pursued is analogous to that adopted in England, and the Audit Office is able to exercise an effective control before the Appropriation Act is passed.

The Appropriation Act in Victoria is in the form of the English Act, so far that the grants are dealt with separately from the appropriations. The first clause grants the balance required to make good the supplies voted; and the First Schedule recites all the previous grants made during the session, and that made by the Appropriation Act itself. The second clause then appropriates the whole sum so granted “for the purposes and services expressed in the Second Schedule “annexed hereto.” But the heading to the Schedules in the English Act, specifying that the sums included are only such “as shall come in the course of payment “during the year,” is omitted. The Audit Acts provide for the interpretation to be given to the appropriations.

The Second Schedule is a copy, nearly word for word, of the Estimates as passed by the Committee of Supply. It is divided under the several Ministerial portfolios, not into votes, but into “divisions” and “subdivisions;” and under the latter, when separate items are specified, all divisions, subdivisions, and items are treated as separate votes. Thus, in the Appropriation Act of 1879–80 there were 91 divisions, 170 subdivisions, and upwards of 300 items, making in all upwards of 500 separate votes.

Although there is no express enactment on the subject, credits to the votes are brought to credit, so as to increase the nominal appropriation. Credits to votes, however, are strictly confined to votes of the year, which have been previously charged. Where the charge was made on a vote of a former year, the credit is to Miscellaneous Revenue.

There is no direct provision for unauthorized or unforeseen expenditure, except a small vote which used to be taken for £10,000, but has now been reduced to £6,000. A very unusual and not very intelligible vote is, however, taken every year for the sum of £100,000, “to enable the Treasurer to make “advances to public officers and others,” the same sum being afterwards deducted from the total of the votes, and therefore being excluded from the amount for which ways and means are provided. The issue of money therefore under this vote appears to be without legal authority.

It is not surprising that doubt should arise as to the meaning to be given to this vote. Hence the Audit maintains that it can only be used to make advances for services specified in the Estimates; whilst the Treasury maintains that it may be used for any purposes in excess of or without the appropriation of Parliament, so long as votes are taken in the next session for the services to which the money has been applied. The only objection which can be urged to the view taken by the Audit, which otherwise appears the only consistent interpretation to be put on the Act, is that the vote in that case is unnecessary, as advances confined to the proposed limits can be legally made without any such vote at all. Practically, this vote is used for all purposes where the appropriations fall short. Votes are taken for the expenditure in the following session, and the accounts of such expenditure are not sent up for audit until it has received parliamentary sanction.