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or Architect of the Public Works Department cannot certify to the correctness of the amount claimed. An arbitration takes place and is not concluded until after the 30th September, when the appropriation has lapsed.

It has been suggested to the undersigned, that on the 30th September the difficulty might be got over by permitting the Department to draw out the money and place it to its own credit, or to that of the Minister of Finance. This of course would evade the intention of Parliament, and would be more objectionable than to directly disregard its directions. The undesirable delay in paying the public creditor, resulting from the above cause, would evidently not exist were the financial year to end at the time suggested.

The Audit Act legalizes the use of a Governor General's Warrant when there is no appropriation, but it seems to be intended that a Governor General's Warrant should only issue in the case of an emergency, and not to restore an appropriation which has lapsed.

If the normal meeting of Parliament were to take place early in February, and the Session to last three months, the fixing of the end of the year at that of the English year, the 31st of March, would be, in every way the undersigned can think of, the most convenient.

The bringing down of the balance of the appropriation for three months, if it is supposed to lengthen the financial year to fifteen months, and the words of the statute appear to bear that construction alone, renders it impossible to have the accounts prepared for the subsequent session. If it is legal to cause the expenditure under the Parliamentary appropriation, brought down by Order in Council, to be part of that of the year to which it has been brought down, then two appropriations must be watched, and appropriation accounts for each should be rendered—those belonging to the period ending on the 30th September, and those belonging to the whole year.

There is no doubt but that the adoption of the change suggested would necessitate the granting of a vote of credit for the period between the end of March and the end of the session, as the Government could not be in a position before the 31st of March to determine all the spending power required for the approaching financial year. For the reasons above given the undersigned ventures to give his views on the matter.

It has been customary hitherto to make the expenditure of the year cover, to as great an extent as possible, the liabilities of the year, and for that purpose payments made long after the close of the year have been included in the accounts of the year. The words of the Audit Act, section 36, clearly enough point out that the accounts of the year should comprise the payments of the year, and although this rule has not been closely adhered to, with reference to the accounts herewith submitted, the