But their audit does not extend to the examination of the whole of the Revenue Accounts. Those of the Customs, Stamp Office, Post Office, Post Office Savings Bank, and Money Orders are not examined by the Commissioners, except so far as the payments of revenue into the Public Accounts can be checked by inspection of the Revenue Books at the respective offices.

Each branch of the Victorian Audit Office is under the supervision of a Senior Clerk, who is responsible to the Commissioner for the due working of his branch. The Senior Clerk of the Expenditure Branch is also the Senior Clerk of the whole Office, and all the Accounts go to him in the first instance for distribution among the different branches.

[The following comparative Statement of the staff and business of the Victorian and New Zealand Audit Offices is interesting:—

Audit Staff.	Victoria. — Year 1869.	New Zealand. — Year 1869.
	£ s. d.	£ s. d.
Amount voted for Salaries of twenty Clerks and two Messengers	5,905 6 8	...
Amount voted for seven Clerks and one Messenger, exclusive of two Clerks exclusively employed in examining the Accounts and Vouchers of the Customs	...	1,563 5 0
Average Salary for each per annum	268 8 5	223 6 5
Total of Transactions on Treasurer's Balance Sheet	9,815,629 17 9	34,475,669 19 8
Total Receipts, excluding Loans and Special	3,022,922 6 9	2,051,467 8 11
Total Expenditure, ditto ditto	2,263,831 11 2	2,159,911 13 5
Number of Revenue Vouchers	15,354	8,462
Ditto Expenditure ditto	34,668	27,245

In the New Zealand accounts, the vouchers include numerous sub-vouchers; for instance, Disbursement Voucher No. 4,163 covers 707 sub-vouchers; and Receipt Voucher for Consolidated Loan covers 1,371 sub-vouchers; so that the total number of Disbursement Vouchers would be nearly three times as great, if all were counted.]

If the queries raised by the Commissioners are not satisfied within two months, the Colonial Treasurer is surcharged. The Treasurer thereupon recovers the amount from the officer by whose fault the deficiency has been occasioned; and until the deficiency is made good, no claim of the party can be paid out of the public revenues. Every day the accounts which have been two months in the Audit Office, together with all queries, replies, &c., are submitted to the Commissioners by the Chief Clerk, and their disposal, by surcharge or otherwise, is determined. In case of final passing, the Commissioners' quietus, or acquittance, is transmitted to the Treasury.

In reference to the quietus, the 34th section of the Victorian Audit Act requires the Commissioners, after examination of the Treasurer's Daily Cash Sheet and Vouchers, to sign an acquittance for so much money as shall be ascertained by them to have been duly and properly expended, and to surcharge the Colonial Treasurer with such sums as are not duly authorized, or are otherwise objectionable. These acquittances are entered in an Abstract Book of Acquittances, showing the date of the Cash Sheet,—the amount of the day's payments,—amount of surcharge,—and amount of discharge.

It is clear, from the foregoing, that the Victorian Audit has the great advantage of being immediate in its action; while the regulation which enables the Commissioners to surcharge the Treasurer, and thus prevent the issue of further pay to the officer concerned, insures early replies to queries.

The Victorian Audit Act also requires every Collector of Revenue to send to the Commissioners, on or before the 10th of every month, a declared Return of all moneys which shall have come into his possession on account of the Revenue during the month next preceding. The Commissioners keep a Record Revenue Book, showing the dates on which each Revenue Account is due at the office, when received, and when examined. A glance at this record informs the Commissioners how far, if at all, the examination is in arrear; and, when auditing the Treasury Day Cash Sheet, they verify the entries by comparing them with the declared Returns of the various Collectors. Every Collector failing to send the Monthly Revenue Return at the proper time is liable to a fine not exceeding £200.

The Commissioners are also required by law to inspect the books and accounts of every person in the Public Service into whose possession public moneys may come. The Commissioners, before proceeding on a tour of inspection, provide themselves with an abstract of the monthly collections of the several officers whose books and accounts they intend to inspect.

With regard to Special Funds, which, like other moneys paid into the "Public Account," can only be issued under the authority of the Governor's Warrant, on a requisition of the Colonial Treasurer,