" services or purposes therein set forth, he shall return the said instrument to the " Treasurer for correction, attaching thereto a paper setting forth in writing the " sum or sums not found by him to be legally available or applicable as aforesaid."

And the 13th section proceeds:—

" When the said warrant shall have been signed by the Governor, the " Treasurer, or such officer or officers as he may authorize, may from time to " time issue drafts or cheques upon the said Public Account."

VICTORIA.

Down to the signature of the instrument by the Governor, the Victorian Act is identical with that of New South Wales; but there the difference in the two systems begins. The Victorian Act provides as follows:—

" When the said warrant shall have been signed as last aforesaid, the Trea-" surer or his deputy may from time to time, by an order in writing, direct that " the drafts or cheques of such Paymasters as shall be named in such order shall " be honored at any Bank at which the Public Account is kept. And every such " order shall be in the form contained in the Eighth Schedule to this Act, or to " the like effect, and shall be signed by the Treasurer or his deputy, and by him " transmitted to the said Commissioners; and when countersigned by them, or " any one or more of them, in the form contained in the same Schedule, shall be " delivered at the Bank to which the same is directed, and shall be sufficient autho-" rity to such Bank to honor and pay the drafts or cheques mentioned therein."

According to the New South Wales system, therefore, whilst the Auditor can withhold his signature, involving impliedly the withholding also the Governor's signature, to an illegal warrant, if the warrant is once signed, and even without any warrant at all, the Treasurer is quite uncontrolled in his operations on the public moneys in the Bank, which has no knowledge of the warrant or of any authority but that of the Treasurer.

In Victoria, on the other hand, the order of the Treasurer on the Bank must be countersigned by a Commissioner of Audit, who can, therefore, stop any issue not within the Governor's warrant, or not authorized by law. It should be noticed in passing that the New South Wales Act speaks, in the 11th section, of the "order next hereinafter mentioned," adopting the language of the Victorian Act, from which it was copied, whilst no "order" is afterwards mentioned at all; the countersigned "order" of the Victorian law, which contains the whole substance of the control, being omitted in the New South Wales system.

QUEENSLAND.

The Queensland Act follows the words of the first clause quoted above, except that it avoids the error into which the less careful drafter of the New South Wales Act fell, and ends the clause with the words "and such instrument" "shall be the Treasurer's warrant for making the issues therein enumerated." Then follow similar clauses to those in the New South Wales law, providing that the Auditor-General shall withhold his signature to an illegal warrant, and shall state in writing his reasons for so doing. But the inference drawn in Queensland from the wording of the Act appears to be different from that in New South Wales; for whilst in the latter no warrants are issued except on the counter-signature of the Auditor-General, in Queensland warrants are issued for unauthorized expenditure without the certificate of the Auditor-General.

SOUTH AUSTRALIA.

The Audit Act of South Australia is altogether silent on the subject of the issue of public money except in the provision for unauthorized expenditure noticed above.

TASMANIA.

In Tasmania the 6th section of the Audit Act is nearly identical with the 11th section of the New South Wales Act, quoted above, except that it concludes by saying that "the warrant, when approved and signed by the Governor, shall " be the warrant to the Treasurer for the issue of the sums of money out of the " branch of revenue therein mentioned." And the subsequent sections in the Acts of New South Wales and Queensland are omitted. The practice, however, as to unauthorized expenditure is the same as in Queensland, and unauthorized expenditure is authorized by the Governor in Council.