

“ the face of them a correct description of the proper head of receipt or expenditure to which the moneys mentioned therein have been debited or credited respectively, and in the next place ascertain whether the moneys mentioned on the debit side of the said cash-sheet have been duly paid over to the Public Account, and whether the sums mentioned as paid on the credit side of the said cash-sheet have been actually and duly disbursed under competent authority and on the prescribed certificates. And the Auditor-General shall allow and discharge the Treasurer monthly for all receipts which shall be found correct in the particulars hereinbefore mentioned, and for all payments made in pursuance of the warrants under the hand of the Governor,” “ and accompanied by the receipts or acquitances of the respective persons to whom such payments have been so made.”

By the next section the Auditor-General is empowered to make such queries as he thinks necessary to all persons concerned in the receipt or expenditure of the public moneys, and after all explanations have been rendered he “ shall disallow and surcharge all sums disbursed in excess or not duly vouched and authorized, and shall forward to the Treasurer a statement of all such unsatisfied surcharges to be enforced by him against such Public Accountants, officers certifying accounts, or other persons through whose default such surcharges have arisen.” Any officer so surcharged is allowed to appeal to the Governor in Council, who may release any surcharge in whole or in part as appears to him just and reasonable.

By the 35th section the Governor in Council may “ exempt from detailed audit by the Auditor-General, but not from appropriation audit by him, the accounts of receipt and expenditure of any department the peculiar duties, constitution, or circumstances of which may render such exemption expedient;” but such exemption must be reported to Parliament.

By the 36th section the Auditor-General is required to audit the Treasurer’s annual statement of receipt and expenditure, and “ within six months from the receipt thereof prepare and sign a report explaining such statement in full, and showing in what particular such statement agrees with or differs from the accounts of the Treasurer furnished to him;” and this report he is to send to the Legislative Assembly within seven days after signing it, or after the next meeting of Parliament, if it is not then sitting.

By the 39th section he may at any time report to Parliament any suggestions as to the improvement of the public accounts.

The Audit of the Treasury Accounts is based upon the information which the latter is required by law to supply to the Auditor-General. This consists of a cash-sheet sent in daily, showing the total receipts and payments of the previous day under the heads of Consolidated Fund, Loan Moneys, and Trust Funds. It is accompanied by supporting sheets, showing each receipt and payment separately under the proper head of receipt and disbursement to which it is to be charged. This account is supported on the receipt side by the vouchers of the accounting offices which have been sent in to the Treasury along with these remittances, which state on what account the money has been received, but contain no particulars sufficient to enable the account to be audited, that is to say, sufficient to determine whether the moneys received are those required by law to be collected. The expenditure side of the cash-sheet is supported by the receipted vouchers for the money paid.

Every Accounting Officer is required to keep a cash-book and a ledger, and from these he makes up and sends to the Audit an “ attested account ” monthly, but in some cases quarterly. This is supported by a statutory declaration before a Magistrate to the correctness of the account, and is supposed to supply all the information necessary to show that the right sum has in every case been collected. It is admitted, however, that in many cases, as, for example, in the case of fees and fines in the Law Courts, the information is insufficient for the purpose, and the Audit Office is compelled to rely solely upon the statutory declaration of the