NEW ZEALAND. The provisions of the law in New Zealand differ from those in all the other colonies, in order to carry out the system in force in this colony, not only of a control over the issues of public money, which it shares with the Victorian system, but also of a prior audit of the detailed expenditure, in which it stands alone. The New Zealand system is as follows: The vouchers are sent from the departments, in which they are prepared, to the Audit, and when audited they are passed on to the Treasury; they are then thrown into a Requisition daily, which is an account in which the expenditure is detailed under the votes of Parliament. This is signed by the Treasurer, and returned to the Audit with the vouchers supporting it; and when it is passed and signed by the Controller and Auditor-General, the latter issues an order on the Bank, directing the Bank to honor the cheques of the Paymaster-General on its several branches to the several amounts named in the orders; and, in the words of the Public Revenues Act, "such orders, when countersigned by the Treasurer, shall be full authority "to the Bank to pay the cheques of the Paymaster-General to the several amounts "named in such order." By subsequent clauses in the Revenues Act, the Controller and Auditor-General, together with the Ministers, is made personally liable as a debtor to the Crown for any moneys issued without the authority of Parliament or in excess of the Governor's warrants.

It will be observed that the control in Victoria differs from that in New Zealand in this respect, that, in the former, the Audit Office can refuse to issue money except for services authorized by Parliament and included in the Governor's warrant, but has no means, at the time of such issue, of knowing how the money will be spent by the Treasury; whilst in New Zealand, the issues are made only for the payment of claims which have already been passed by the Audit: this, however, applies only to final payments, not to those under imprest.

(2.) *Of Governor's Warrants.*

The provision which has been made in the Constitution of all colonies, that all public moneys shall be issued under the warrant of the Governor, is derived from the ancient prerogative of the Crown by which all issues of money from the Exchequer are made only under the Royal sign-manual. In the Crown colonies, before the establishment of parliamentary government, the warrants of the Governor usually embraced the expenditure, as detailed from time to time in schedules; and occasionally the expenditure was permitted to take place without a prior warrant, and was covered by a warrant issued subsequently. During the earlier years after the introduction of parliamentary government great laxity prevailed in most of the colonies, the personal responsibility of the Governor having been transferred to his Ministers, whilst no adequate provision yet existed for controlling the action of the political Government.

At present, however, due importance is attached to the Governor's warrant in all the colonies of the Australian group; and although in most there is no absolute bar placed on the issue of money without warrant, yet, except only as regards the expenditure beyond the colony, issues are never, or rarely, made without the warrant of the Governor.

NEW SOUTH WALES. In New South Wales the practice is to obtain a warrant at the commencement of each month, upon an estimate of the moneys that will be required in the course of that month. The warrant is accompanied by a schedule setting forth the amount under the general heads of service as appearing in the Appropriation Act; and the certificate of the Auditor-General that the sums specified are within the parliamentary appropriations is requisite before any warrant can be signed by the Governor. A general-warrant ledger, kept in the Audit, which is detailed under the heads of the several votes, each vote being credited with the sum appropriated, and debited with the sum included in each successive warrant, enables the Auditor-General to take care that no warrants shall be issued in excess of the votes.

Until the Appropriation Act is passed, the warrant is made identical with the Supply Bill for the month. The expenditure of the colony in England is made