without prior warrant; but a covering warrant is issued after the accounts are received.

It is obvious that there is nothing in this system which renders the Governor's warrant indispensable to the issue of money. The Treasurer operates directly on the Bank in which the money is kept, and neither the warrant of the Governor nor even the countersignature of the Auditor-General is necessary to give vitality to the Treasurer's orders on the Bank.

On the other hand, in England the Queen's warrant does not run to the Treasury, that is to the political Government, but to the Exchequer, in which the money is kept, and which, therefore, in this respect corresponds to the Bank in the colony, and which is an office wholly independent of the political Government: and the Exchequer can refuse, and has in fact sometimes refused, to act on a Royal warrant issued in excess of parliamentary authority.

There is, therefore, no absolute control whatever in New South Wales over the dealings with the public moneys by the Government of the day. And especially as regards the English expenditure, months elapse before the Audit obtains any information of what has been done.

VICTORIA.

In Victoria, the Governor's warrants are issued for round sums under each Supply Bill, until the Appropriation Act is passed, after which they include schedules under the principal heads of expenditure, as in New South Wales. As in the older colony also, the Governor can only issue his warrant upon the certificate of two of the Commissioners of Audit that the proposed issue is warranted by law. But in Victoria a substantial control to a certain extent is placed over the Executive by the fact that the operations of the Treasury on the Bank can only be effected by the assistance of the Commissioners of Audit, by one of whom all the orders of the Treasury on the Bank must be countersigned.

But the Victorian system is still incomplete as regards the English expenditure. To draw money from the Public Account for the purpose of sending it to England requires the co-operation of the Audit; but as regards moneys raised by loan in England, which have not passed into the Public Account, the check contemplated by the law is inoperative. At the same time, there is nothing in the Audit Act which places the public moneys in England on a different footing from those in the colony. It is silent on the matter; and is therefore, in practice, held not to apply.

QUEENSLAND.

In Queensland, also, a Governor's warrant is obtained at the beginning of every month for the month's estimated expenditure; Consolidated Fund, loan moneys, and trust funds being included in separate warrants. The warrants detail the proposed expenditure under the several services, as expressed in the estimates. Pending the passing of the Appropriation Act, the warrants are taken on the scale of the previous year's estimates, although the law imposes no such restriction. As in the other colonies, warrants are taken to cover the English expenditure only after the accounts are received.

SOUTH AUSTRALIA.

The greatest laxity prevailed in South Australia in the issue of Governor's warrants up to the time when Sir James Fergusson was Governor; since when all expenditure has been covered by warrants. At the present time, however, the warrants are occasionally over-expended, and payments are not delayed until a new warrant can be obtained. The English expenditure is only placed in a covering warrant after the arrival of the accounts. The warrants are usually issued for the estimated expenditure for the month, which is stated in fuller detail than is the custom elsewhere. Warrants for issues from the Consolidated Fund, and for loan moneys, are taken on separate forms. In respect to the latter, the practice is somewhat peculiar. The loans have been raised from time to time under several Acts, each of which specified the purpose to which the proceeds of the loan was to be devoted. These Acts are considered to be permanent Appropriation Acts. The loan moneys are, however, all carried to a common Ways and Means Account, from which transfers are made to the credit of any work or service, to the extent of the sum appropriated to it, but not further. These