are then detailed into the "Detailed Ledger of Revenue," showing the receipts under the various heads of revenue.

In dealing with the expenditure the vouchers are first recorded with the date of receipt in the Treasury, and the date of being passed for payment, in a book called the "Register of Accounts." They are next entered in the "Provisional Ledgers," which are detailed under the votes or other parliamentary authorities. The object of these ledgers is to secure that the votes shall not be exceeded. The vouchers are next entered in the Bank orders (which, when countersigned by a Commissioner of Audit, are the orders on the Bank to honor the Paymaster's cheques), and also in the advice-sheet to the Paymasters authorizing them to draw the cheques.

A register is also kept of the Bank orders and of the cheques, each of which are numbered consecutively; and from this register of cheques, the number which each cheque is to bear is entered on the Bank order and on the advice to the Paymasters. A "Record of Summaries" of payments is also kept, corresponding to the record of summaries of receipts. The cash-book is entered from the summaries and paid vouchers.

A book is kept against each Bank of the "Treasurer's Daily Transactions" with the Bank. All receipts and payments are entered daily, and checked off with the Bank-sheets. Every month the totals of the "Daily Transactions" and the Bank-sheets are entered in the "Reconciliation of Cash Balances," and compared, and the differences, outstanding cheques, &c., are entered in detail, and written off as they are cleared.

The cash-book is balanced with the "Record of Summaries" and the "Daily Transactions" daily; and a copy of the cash-book on both receipt and expenditure side is sent daily to the Audit as required by the Act.

The entries in the expenditure cash-book are carried into the detailed ledgers of expenditure.

The Advance Ledger is kept against each Imprestee nominally, showing his debit to the Government; and the Agent-General's accounts are kept in this ledger. Advances are charged against the votes when issued, and, in the case of the Agent-General, when remittances are made. The Agent-General's accounts are sent out by every mail, but the Bank accounts and the general cash accounts are sent from England only quarterly.

From all the subordinate books the whole revenue and expenditure is journalized monthly and posted into the Finance Ledger, from which the general balance-sheet is constructed.

A warrant-book is also kept in the Treasury, similar to that kept in the Audit, in which the issues are entered under all the heads which appear in the Governor's warrants.

The Auditor-General in Queensland holds his office, under the provisions of the Audit Act of 1874, upon good behaviour. Under this Act his powers and duties are defined, and amongst others he is enabled, like the Controller and Auditor-General in England, "to make orders and rules for the conduct of the "internal business of his department, and to promote or suspend any of the "officers, clerks, and others employed therein, and to prescribe regulations and "forms for the guidance of public accountants in making up and rendering their "periodical accounts: Provided always that all such promotions, regulations, and "forms shall be approved by the Governor in Council previously to the issue "thereof." QUEENSLAND.

The Auditor-General has power of surcharging public accountants both for defalcations and for sums omitted to be collected; but has no power of enforcing the surcharge other than by reporting it to the Treasurer, and the officer has the