

Bill; and, on the passing of the Appropriation Act, the balance of the sum appropriated, not previously credited, is brought to credit.

No excess on the votes is permitted. Any over-expenditure is paid out of the Treasury Advance Account, and a vote is taken in the Supplementary Estimates of the following year to discharge the advance.

The mode of paying the staff of the Civil Service, by means of advances made to the head of each department, involves the keeping of an Advance Ledger in the Audit. This ledger is not kept against each officer, but against each separate advance made, which is closed when the receipted vouchers come in.

An Imprest Ledger is also kept against each officer receiving an imprest properly so called, which are issued in round sums for special services, usually public works. These imprests are charged against the Treasurer's Advance Account; and as the vouchers supporting payments come in the expenditure is charged on the votes; but the issue is not written off the Treasurer's Advance Account until the whole imprest is accounted for, and the unexpended balance, if any, refunded, and the account closed. There does not appear to be any special times at which Imprestees are required to account, but it is understood that imprest accounts must be closed within the financial year.

The Governor's Warrant Ledger has been spoken of under the head of Governor's Warrants.

A complete record is kept of the Land Fund, especially of the payments annually coming due under the system of conditional selections, which is more particularly described under the head of the Land Funds.

An elaborate account is also kept in the Audit Office of all debentures and coupons issued and paid. All such debentures and coupons are sent out to the colony, and are kept in the Audit Office, but none have yet been cancelled.

The vouchers both for receipts and payments are bound up in volumes, and kept in the Audit Office. Those for receipts occupy twelve thick folio volumes; those for payments about sixty-five volumes of the usual thickness for each year.

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The Audit in Victoria was established by "The Audit Act, 1858," which was repealed and re-enacted in 1859 by the Act at present in force, in which the duties of the Commissioners of Audit are defined. By the 22nd section they are required to report to the Treasurer the name of any person failing to send in his returns of moneys collected, and "shall from time to time generally communicate with the Treasurer upon all matters relating to the collection, receipt, issue, and expenditure of the public and other moneys affected by the provisions of this Act." They, or any two of them, are to countersign the requisitions of the Treasurer for the issue of moneys, after ascertaining that the sums mentioned are then legally available for and applicable to the service mentioned; and one of the Commissioners must sign the order on the Bank for the issue of the money. Similar provisions to those in the New South Wales Act require them to audit the daily cash-sheet of the Treasury with its accompanying vouchers, and to report monthly to the Treasurer the result of such examination, giving him an acquittance for so much of his account as is correct, and surcharging him with deficiencies.

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But there does not appear to be any power given by the Act enabling the Commissioners to surcharge any Accountant with deficiencies in his collections, or indeed to surcharge any public officer except the Treasurer, and him only for wrongful payments. The section in the Act of New South Wales which empowers the Auditor-General to surcharge Collectors with dues they have neglected to collect is wanting in the Victorian Act, nor is there any corresponding provision.

By the 36th section "the said Commissioners, or one of them, shall, once at least in every year, inspect the books and accounts of every such Receiver, Collector, and Paymaster as aforesaid, and of every other person in the Public