

as well as over the appropriations. In passing the vouchers for payment it is required to see "that the expenditure is charged upon the voucher against the "proper vote and fund provided by Parliament for the same." Hence, if the vote is spent, or there is no vote, the only way in which the voucher can pass is by charging the expenditure on the "unauthorized" account. In issuing the order to the Bank the Audit is required to see "that there is a sufficient balance in the "public account to the credit of each fund to meet the charges thereon named in "the requisition." As the Government is specially debarred by the Act from obtaining moneys other than those provided by Parliament, the Audit Office could not bring any such moneys to the credit of the Consolidated or Public Works Funds; and in the absence of sufficient balances in these funds could not issue the money

In the Victorian Act the control is exercised by the duty imposed on the Commissioners of Audit of certifying to the Governor, on the warrant, that the moneys proposed to be issued under it "are then legally available for and applicable to the service or purpose mentioned in such instrument." The words "legally available for *and* applicable to," have been treated as both meaning the same thing, namely, appropriated by Parliament. It is, however, contrary to the usual rules of interpretation to treat phrases as useless tautology, if they are capable of separate reasonable interpretation. The word "applicable" means "payable by law," derived from the old expression "shall issue and apply" or "shall issue and pay;" where *issue* relates to the issue from the Exchequer, and *apply* or *pay* to the payment by the Treasury. But the expression "legally available for" must clearly mean that the money is in the chest by process of law, and capable of being used for the services voted. The phraseology of the New Zealand Act has avoided the doubt raised by the older form of words.

The principal books kept in the Audit Office, in addition to the various registers and memoranda for the purpose of checking the salaries, and contract payments, and for showing that the returns of accounting officers are rendered with punctuality, are the Governor's Warrant-book, the Appropriation Ledgers, and the General Ledger. The former is credited with the warrants and debited with the orders issued, the balance being carried out with every entry. In the Appropriation Ledgers, of which there are two, one for the Consolidated and one for the Public Works Fund, each vote is credited with the vote and credits to the vote, and debited with the payments; the balance being carried out with each entry, so as to show the sum available for issue at any moment. The Ways and Means Accounts in the same ledgers are credited with the receipts into the Bank to the credit of the fund, and debited with the total payments out of each, showing the balance available for issue from each fund; but the Audit keeps no detailed account of the revenue under its various heads. The whole of the transactions are carried in totals every week into a general ledger, in which the balances in the two funds are balanced with the moneys in the Bank and in the hands of Imprestees, and the total of the issuing balances on the votes against the outstanding appropriations of Parliament. A nominal Imprest Ledger is also kept, showing the indebtedness of every Imprestee at any moment. Registers of the periodical payments due on agricultural, mining, and other leases enable the Audit to see that such payments are enforced.

The audit of receipts is based upon the copies of their cash-books, which the Collectors of Revenue send to the Treasury weekly, and which are immediately sent on to the Audit after being entered in the Treasury accounts. They contain information in sufficient detail, so far as is possible, to enable the Audit to ascertain that the proper revenue has been collected; and are accompanied by a certificate to the truth of the account, which has the force of a statutory declaration. Whether all the revenue has been brought on charge can, however, as has been said above, be only ascertained by local inspection. For this purpose five travelling Inspectors are attached to the Audit Office, by whom all offices throughout the colony are visited once a year, many of them oftener, and all railway stations three or four times in each year; and the result of each inspection is made the subject of a separate report to the Audit Office.