

In New Zealand the control and pre-audit of issues is extended to the English expenditure. All issues in London are made only on the Controller's order to the Bank, either to the Crown Agents or others for the payment of the charges of the public debt, or to the Agent-General for all other expenditure. In the latter case the money is imprested to the Agent-General, and all cheques on his imprest account are countersigned by an officer of the Audit Department resident in London, to whom copies of all requisitions are sent to enable him to see that the moneys are applied only to the purposes for which they have been issued. The same officer audits all the receipts and payments in England; and checks the cancelled coupons and debentures when paid, before being transmitted to the colony. New Zealand is the only colony in which the expenditure in London is included in the Governor's Warrants before being issued.

Besides the transactions in the Public Account, those of the Postmaster-General's Account, of the Government Insurance Office, of the Public Trust Office, and of the Commissioners of Public Debt Sinking Funds, are all submitted to the Audit Office; and all cheques on the four last-named accounts are countersigned by the Controller and Auditor-General.

Stores are not subject to the inspection of the Audit Department, but the Inspectors have sometimes assisted in taking stock in the Railway Stores.

The accounts of local bodies have not hitherto been subject to the Audit Office. Five officers called Provincial District Auditors are employed in the inspection of those accounts.

In the accounts of the Treasury the receipts are brought to charge in the Receiver-General's Office from the cash-books of the Receivers of Revenue all over the colony, which the latter furnish to the Treasury every Monday morning for the previous week; and from the abstract-books the entries are carried into the daily revenue account furnished by the Treasury to the Audit. This daily revenue account is not, as in Victoria, an account of the revenue received throughout the colony in any one day, but an account of the revenue brought to charge in the Treasury books on each day. All receipts into the Bank at the seat of Government are first carried into a Suspense or "Undistributed" Account, and thence to the Revenue Account. The balance in the undistributed account at the close of each day consists of moneys of which the accounts have not yet arrived at the Treasury, or of which more have arrived than the Treasury could enter in the day, or as to which the information is not yet sufficient to determine the exact head of revenue to which they should be charged. On the payment side the vouchers are entered in the Paymaster-General's Office in similar abstract-books as soon as they arrive in the Treasury from the Audit, each payment being charged to the proper vote and item in the Estimates; and they are at the same time carried into the requisitions sent to the Audit, one or more of which constitute the expenditure account for each day.

In the Accountant's Office are kept a Register of Receipts, which is a transcript of the Revenue Account sent to the Audit; and a Register of Payments, which is a similar transcript of the requisitions; the Revenue Ledger showing the revenue under all its heads, which is posted from the Register of Receipts; and the Appropriation Ledger, which shows the votes and credit to votes, the expenditure against each, and the unexpended balance of each vote. There is also kept a "Local Bodies Ledger" for the purpose of showing the revenue received on account of and paid over to the boroughs, counties, &c. The General Ledger, showing the whole transactions of the Treasury, is posted from the Registers of Receipt and Payment, which latter are kept in a form which enables them to take the place of a journal.

A Register of the deferred payments for land is kept in the Receiver-General's Office which is balanced against the abstract-books, but it does not show the amounts in arrear due by each individual purchaser; nor is any similar account kept of the pastoral rents, nor of payments under agricultural and mining leases, miscellaneous rents, &c. The several departments concerned and the