

countersigned by the Commissioners of Audit, the Commissioners, before signing the requisition, ascertain that moneys have been received sufficient in amount to cover the requisition. They keep, therefore, a Special Account of each Fund.

The Commissioners also keep a Register of Licenses, Miners' Rights, and other forms issued on the Gold Fields. For the purpose of check, Monthly Returns of the number and denominations of the various forms are received from the Government Printer. These forms are issued by the Printer to the Treasury, which, in its turn, issues them from time to time to Receivers of Revenue. They are bound in books, and numbered consecutively. They are again distributed by the Receivers to the several Collectors in their district. The Treasury furnishes to the Commissioners Quarterly Returns, showing the number and value of the forms received from the Printer and issued to the Receivers. The Receivers and Collectors are also required to treat these forms as cash, and to furnish the Commissioners, at the commencement of each quarter, with Returns showing the issues of these documents, and the number and value received from the Treasury. By these Returns the Commissioners ascertain that the forms printed are ultimately accounted for; and, on comparing the issues with the Treasury Accounts, they ascertain that the money due for those issued has been properly paid into the Public Account.

The following books are also kept in the Audit Office:—

“Registry of Surcharges” recovered, by which the Commissioners ascertain what amount of money has been saved to the Public Account through the instrumentality of their audit.

“Immigration Register.”—Under the Immigration Regulations a private contribution is deposited towards the passage-money of each Immigrant. By this register the examining Clerk in the Audit Office is guarded against passing more than one Immigrant against the same deposit, and is at the same time saved the trouble of referring to vouchers in every case.

“Register of Intestate Estates.”—All moneys recovered on account of the estates of persons who die intestate are paid into the Treasury. The Record Book is intended to guard against claims on such estates being paid, and passed in excess of the sums realized.

“Register of Rents” of Land held under Mining Leases.—This book shows: 1. No. of the Lease. 2. Name of the Lessee. 3. Area. 4. Term of Lease. 5. Annual Rent. 6. When Paid.

The Commissioners also keep a Salary Abstract Book, in which the names of all persons receiving salaries from the Government are entered, with the amount of their respective salaries for the month, and a reference to the Treasury Vouchers under which they were paid. This record enables the Commissioners to detect double payments, and saves the trouble of computing the salaries every month, for in the act of registering them the amount can be compared with that passed for the previous month. The names of the Police are also thus entered. Labourers on day wages are not registered by name, and only the total wages for the week or other period to which the abstract of their pay refers is entered; and when any supplementary abstract for the same period is received, the first abstract is turned up to see if the same names in any case are included in both.

All vouchers, whether for receipts or payments, are retained after examination, and filed in the Audit Office.

In reviewing the practice in Victoria, one is struck by the numerous Registers and Account Books kept in the Audit Office.

The inspections of country offices, occupy the time of one Commissioner during the whole year, the three taking it in turn. As one Commissioner visits the country offices, a second audits the books &c. of the offices in Melbourne, while the third Commissioner conducts the routine of their office.

Treasury.

The “Public Account” of Victoria is kept with the six Banks at Melbourne.

The Public Account includes not only the Revenues of the Colony of Victoria, but also Loans, Special Accounts, Trust Moneys, &c.

The officers to whom are intrusted the duty of collecting the Revenues are styled “Collectors of Imposts.”

In connection with the Treasury in Melbourne there are twenty-three sub-offices in the country districts, under the charge of Sub-Treasurers, or, as they are styled, “Receivers” and “Paymasters.” These officers are advised from time to time by the Treasury of the names of Collectors of Imposts who have been directed to pay their collections into the Sub-Treasuries under their charge, and also of the days on which payment is to be made; and if the Collectors fail in making such payments, it becomes the duty of the Receiver of Revenue in charge of the office to report the default to the Treasury at Melbourne.

The time of payment into the Treasury and Sub-Treasuries is either daily, weekly, fortnightly, or monthly, the periods being regulated by the probable amount of the collections.

The Sub-Treasurers pay their receipts into one or other of the six Banks, to the credit of the Public Account.

Mode of operating on the “Public Account.”

On the 15th or 16th of every month, the several Responsible Ministers advise the Treasurer of the sums likely to be required during the ensuing month for the service of their respective Departments. The statement of advice is so arranged as to show the amount required under each division and subdivision of the Appropriation Act.

The Treasury uses these advices in preparing a warrant for the Governor's signature.

The warrant, previous to its being submitted for the Governor's signature, is forwarded to the Commissioners for their certificate, as previously explained.