

that the number of vouchers the payment of which is delayed by the pre-audit is very small indeed. The only delay, which is a just cause of complaint, occurs when vouchers are rendered incomplete or wrongly charged, and are returned for correction. Had such a voucher been paid by the cheque of the officer on the Treasury, the default in the voucher would be cured subsequently, and the officer surcharged until the requirements of the Audit were satisfied.

So far it may be said that, on the one hand, the complaints against a pre-audit have been greatly exaggerated, and, on the other, that if the pre-audit were abandoned, and the system of cheques on the Treasury adopted, *provided the Audit were armed with sufficient power to enforce immediate attention to its calls for correction in the vouchers*, the control over the details of the expenditure would be little if at all weakened.

The vital objection to this system, however, is, that the Audit Office would no longer have the power which it possesses under the present system, of refusing to issue money at all where the payment is contrary to law. What then has been the real effect of the pre-audit in maintaining this control? I think it must be admitted *that in no instance has any payment proposed to be made by the Government been prevented*. And this for two reasons. First, because so long as the Government has the large margin of the unauthorized vote, £100,000 a year, to fall back on—practically indeed £200,000, because after the end of each financial year a second £100,000 may be operated on—the question whether money shall or shall not be paid always resolves itself into the question whether the payment shall or shall not be charged to “unauthorized.” Secondly, because the 50th section of the Public Revenues Act really abolishes the control of the Audit Office in the very cases in which it might become effective, by enacting that “if the “Audit Office declines to pass any issue or credit requisition on the ground that “the charges therein are not according to law, the matter in dispute shall be “determined by the Governor in Council, having before him the opinion of the “Attorney-General thereon: but the objection of the Audit Office shall, together “with the opinion of the Attorney-General, be laid before Parliament.” If therefore the whole matter is after all to be determined by the Government of the day, of what use, it may well be asked, is the machinery by which a control, based on a pre-audit of payments, is supposed to be maintained? Or, at all events, is the pre-audit of such importance, and the control such a reality, that its preservation in its present form should be allowed to stand in the way of any simpler and more expeditious mode of paying the creditors of the Government than that at present in force?

IV. OF AUDIT AND ACCOUNTS.

NEW SOUTH
WALES.

The office of Auditor-General in New South Wales is established, and his duties are defined, by the Audit Act of 1870. He holds his office under good behaviour, and is removable only on address to the Governor from both Houses of the Legislature. By the 27th section of the Act, “The Auditor-General on “receipt by him of the returns required to be furnished by Public Accountants “receiving or collecting moneys as hereinbefore provided shall examine and “compare the same with the said cash-sheets and with the said vouchers and “documents, and shall allow and discharge every such Public Accountant for all “sums shown to have been by him respectively received or collected and duly “paid into the Treasury or into a Bank as hereinbefore provided, and shall dis- “allow and surcharge such Public Accountant all sums wilfully or negligently “omitted to be received or collected by him which under any law or regulation “it was his duty to receive or collect, and all sums not duly paid in by him to the “credit of the proper head of receipt in the Treasury, and all such unsatisfied “surcharges shall be transmitted by the said Auditor-General to the Treasurer to “be by him enforced against such Public Accountant.” By the 28th section he is required to audit the daily cash-sheet of receipt and expenditure which the Act requires the Treasurer to send to the Audit daily, “to compare the debit and “credit entries with the supporting vouchers and documents forwarded therewith “and examine their correctness as to rates, computations, and castings, and in “the next place examine the supporting vouchers as to whether they bear upon