transfers are included in warrants which are obtained quarterly; but the payments made in pursuance of the appropriation are not considered to require any further warrant. It may be doubted whether this is strictly in accordance with the Constitution, which requires all moneys to be *issued* under warrant.

Excess warrants are issued for unauthorized expenditure, upon which there is no limit whatever imposed.

NEW ZEALAND. In New Zealand, since the passing of the Public Revenues Act of 1867, it has been held that no object was gained by retaining the form of warrant in use in other colonies, by which the proposed expenditure is scheduled under the votes; a form which was handed down from the time when the colonies were Crown colonies, and the Governor exercised a personal control over the expenditure. The warrant in New Zealand since that time has been given in a form provided by the Revenues Act, and authorizes the Treasurer to issue out of the Public Account a specified sum, and " to cause the same to be paid to such per- " sons as may become entitled thereto under the authority of any Act or Acts of " the General Assembly appropriating such moneys." The Controller and Auditor-General certifies that the proposed issue is according to law. As a matter of convenience, warrants are now taken separately for charges of the public debt and for ordinary expenditure. In New Zealand alone are all the issues from the New Zealand Public Account in London made under warrant in the same manner as issues in the colony. The warrant-book kept in the Audit Office is debited with the amount of each warrant, and credited with the total of each order for the issue of money. The unexpended balance being carried out on each entry, no over-issue in excess of the warrants can occur.

(3.) *Of the Methods of Making Payments.*

Subject to the primary steps for the issue of public moneys provided by the various Acts in that behalf and the Governor's warrants, the practical modes of making payments in the various colonies may be described as follows :—

NEW SOUTH WALES. In New South Wales, for payment of salaries and current contingencies, each head of a department prepares a schedule of the monthly charges, and sends it to the Treasury, accompanied by the vouchers, about three days before the end of each month. When this schedule has been passed by the examiner of accounts in the Treasury, the total sum is issued to the head of the department or other officer who pays the staff, and immediately returns the receipted vouchers to the Treasury, whence they are then sent on, with the schedules, to the Audit. Each advance made is exactly discharged ; and if from any cause it proves to be too small, a fresh issue is made to supplement it; if it is in excess, the surplus is at once repaid to the Public Account, and the advance account is closed. These advances, being made for the identical sums payable, and being at once accounted for, are not considered to be imprests. The cases in which the issue is not the exact sum required are very rare. For some few purposes imprests of round sums are issued and are accounted for from time to time, but not at regular stated periods.

In the case of those services in which a part of the expenditure is for the payment of wages, such as the railways, whose staff is paid every fortnight, the same method is adopted ; but in these cases the vouchers and schedules are not made out until after the end of the fortnight, and the exact sum due to each claimant is known ; the staff are therefore not paid until from a week to ten days after the payment is due.

VICTORIA. In Victoria, all payments are made through the Paymasters, the office of Paymaster in each district being held in conjunction with that of Receiver of Revenue.

The vouchers are made out by the head of each office, and are sent up to the Treasury at the end of each month. From these the Treasury prepares a list of the several amounts payable to the officers in each Paymaster's district, and sends it to the Paymaster, together with the vouchers. A corresponding list is sent to