more than £10 the collections are to be paid in weekly, and the balance on the last day of the month; or, by country Collectors, by the first post thereafter.

There is no Public Account, apart from the Treasurer's Account, at the Bank, and all revenue is paid to the Colonial Treasurer. Much of the revenue collected in Adelaide is paid in cash over the counter in the Treasury to an officer who is called Receiver of Revenue, and the rest is paid into any one of the eight Banks in which the Treasurer's Account is kept, the Bank receipt being paid into the Treasury as cash. The cash received in the Treasury is banked every day. The collections of country Accountants are sent up to the Treasury by post, in cash, post office orders, registered letters, and private cheques. The latter are always taken as cash, and paid into the Bank for collection. In case of a cheque being dishonored, the Bank returns it to the Treasury, which takes it up and recovers the money from the drawer; but such cases are very rare. In some cases, country Collectors have official accounts at the local branches, into which they pay their collections, transferring the balances weekly to the Treasurer's Account at Adelaide. The Collectors of Customs at the outports pay their receipts to the head office at Port Adelaide, and the Collector at Adelaide pays his collections into each of the five Banks in Port Adelaide, month about in turn, and transfers his balance to the Treasury twice a week.

Receivers of Revenue having local official accounts are not restricted from operating on such accounts, and in certain cases do so; as, in the Customs, for the payment of drawbacks and refunds, and in the Law Courts, for the payment of bailiffs' fees and part penalties to informers.

Auctioneers are not required to pay the proceeds of auction sales to the Treasury until fourteen days after a sale.

For all moneys paid into the Treasury, as a rule, receipts are given; but these receipts are not given to the payer, but are sent to the Audit. The persons paying in the money do not appear to keep any receipt as a discharge. With all remittances from the country, advice notes are sent; but for much of the cash paid in over the counter no remittance note is required, but the particulars are entered in a rough book, which is signed by the person making the lodgment.

The Government of South Australia deals with eight Banks. There is no written agreement, and the Banks are not associated, as in the case of Victoria, in a contract with the Government.

A contract was made with the Banks for floating the loan of two millions in 1879, and for placing the money by drafts in the colony, and for lodging the proceeds on fixed deposit; the prices of exchange and interest being settled, each Bank taking an equal share. No interest is paid by the Banks on current balances in their hands, but moneys are transmitted within the colony without charge. The Government equalizes the deposits in the Banks by dealing with each Bank both for lodgments and withdrawals for a month at a time in succession.

TASMANIA.

In Tasmania the Customs receipts are paid by the outports to the Collector of Customs either at Hobart or Launceston. The Collector at Launceston pays daily into the Account of the Colonial Treasurer at the Bank, whence the Treasury draws the balances into the Bank at Hobart. The Collector at the seat of Government pays daily into the Treasury.

The land revenue from out-districts is in some cases paid by cheque sent to the Land Office, and by it forwarded to the Treasury; in some cases it is paid directly into the Treasurer's Account at the Bank. Pastoral rentals, and instalments on land sold on deferred payments, are paid to the Treasury direct.

Other Collectors, such as clerks to the petty Courts, send up their receipts directly to the Treasury; moneys are so sent by post, mostly in registered letters; private cheques when marked are taken, but not brought to account till paid.