

cashed throughout the country, find their way often into Banks, and finally are presented at the Treasury counter for payment. These are called *Imprests*—a term which does not strictly indicate the nature of the transaction, as no money is really imprested, and no imprestee is brought in debit to the Crown. Neither Audit nor Treasury has any knowledge whatever, at the time that these orders are paid at the counter, whether they are in satisfaction of *bond fide* claims on the Treasury, or, indeed, whether they are genuine. This system is another form of the payments by cash credits in force in Queensland; but in that case the cheques of the officer having a cash credit are drawn on the Bank at Brisbane, and are cashed only at the local Bank; and the claims on the Treasury can only come in through the branch of the Brisbane Bank. In Queensland, moreover, the system is confined to payments which have to be made at a distance from the seat of Government, in order to avoid delay; but in South Australia, departments in Adelaide itself, having imprest accounts, draw these orders and send them into the country in payment of claims coming due at a distance, whence they find their way back to the Treasury. It is however probable that this imprest system is about to be extended to payments of all kinds in this colony.

The third mode of payment, by advances, is that of what are usually called imprests elsewhere—a sum placed in the hands of an accounting officer, with which he is debited, and of which he discharges himself by the accountable receipts of persons to whom he has paid the money on the Public Service. As a rule, all payments, except on contracts for public works, whether for salaries or contingencies, are made monthly.

For the salaries of officers in the country the money is sent to the head of the office, who pays the subordinate staff, and returns the pay-sheets receipted; but he is not debited as an imprestee. In the case of payments for contingencies made in the country, which are made under the imprest system by sending the payee an order on the Treasury, he has to provide his own means of getting the money, which may be paid to his account at a Bank in Adelaide, or to any authorized agent.

In the case of the Post Office, the whole amount for the payments of the staff for a month is paid over by the Treasury to the Post Office.

The payment of the imprest orders, when presented, is made by the Cashier to the Treasury over the counter. He obtains from the Treasurer, every day, a cheque for the amount which he estimates will be required to meet the day's payments; but he is not debited with these sums in the Treasury books: his receipts and payments are only entered in a rough cash-book, of the nature of a memorandum-book, which, however, is audited daily.

TASMANIA.

Payments in Tasmania are made, partly, as in the case of fixed salaries and allowances, by heads of departments, to whom the Treasury advances the sum required every month, the money being accounted for by receipted vouchers, and partly by cheque, sent by post in a registered letter to the payee.

In all cases in which payments are required to be made by imprest, a standing imprest is advanced to the head of the department or other officer, which is recouped from time to time, as a rule monthly, by issues to the amount of the receipted vouchers sent in. The total amount of the imprest is refunded at the end of each year.

Where cheques are sent from the Treasury to payees in the country, the receipted voucher is required to be lodged in the Treasury before the cheque is sent—a system to which a variety of objections present themselves.

NEW ZEALAND.

Payments in New Zealand are made in two ways: First, by cheque from the Paymaster-General on the nearest branch Bank to the payees; secondly, by imprest. The latter method is used chiefly in the case of the Railway, Armed Constabulary, and Survey staffs, where the exact amount due on the pay-day is not known at the Treasury.