

the Bank on which the Paymaster is authorized to operate, setting forth the cheques which the Bank is authorized to pay. The latter is in the form of an order on the Bank, directing it to honor the cheques of the Paymaster on the Public Account in favour of the persons named in the list, and this order is countersigned by one of the Commissioners of Audit. The number which the cheque is to bear is entered by the Treasury on the order, and the Paymaster is required to number his cheques accordingly. As the whole of the cheques are to bear a running consecutive number for the year, irrespective of the district in which they are issued, the cheques in each pay office will not bear consecutive numbers.

On issuing his cheque the Paymaster obtains the receipt of the payee on the voucher, and immediately returns it to the Treasury.

In Queensland, all payments for salaries and contingencies are made through the heads of the several departments, who send to the Treasury monthly, and in some cases at shorter periods, schedules of the vouchers which are prepared and sent to them by the subordinate heads of the several offices in their departments. QUEENSLAND.

The vouchers themselves are not sent to the Treasury, nor has the latter any means of knowing whether the schedules claiming the issue of certain sums of money are correct or not. The Treasury only takes care that the issues are within the votes and the Governor's warrant, and relies on the subsequent audit for security that the payments made are duly authorized. As a general rule, the Treasury issues the money to the heads of departments, who pay the staff. But in many cases in which, owing to distance from the seat of Government or other causes, the sum payable could not be put into voucher and the money drawn without considerable delay, a cash credit is established in favour of a responsible officer, who finds security, and makes the necessary payments by drawing cheques within the amount of his credit on the Government Bank at Brisbane. These cheques are cashed by the local Bank, and, on receipt of the officer's accounts, supported by receipted vouchers, the Treasury pays to the Bank the amount of the cheques cashed at the branch. The cash credit is thus restored to its original amount. These cash credits are arranged for at the commencement of each year, and the Bank is informed of the extent of the overdraft allowed in each case for the current year.

For the payment of English accounts a different system prevails than that in other colonies, where all payments are made by the Agent-General. In Queensland a cash credit is established at the Bank in London to a specified amount for each particular service. Payments are made by the Bank upon a certificate from the Agent-General that the claim presented is on account of the service for which the credit was established, and that the service has been efficiently performed. The vouchers, and, in the case of goods shipped, the bills of lading and invoices, are lodged with the Bank, and are transmitted in support of its monthly account to the colony. For the service of emigration, however, the Agent-General withdraws the money from the Bank in sums of from £2,000 to £3,000 at a time, and sends to the Treasury monthly a separate account of the expenditure upon emigration. He is further allowed a cash credit of £250 a month for small incidental payments, of which he furnishes a separate account.

There are three methods of making payments in South Australia: first, by payments pre-audited; secondly, by payments by imprests—the word imprests having a different meaning to that assigned to it elsewhere; and thirdly, by advances. SOUTH
AUSTRALIA.

In the first case, the vouchers for salaries and certain classes of contingencies, and for all final payments on contracts, are sent in to the Audit from the departments before the end of each month, and after audit are sent on to the Treasury for payment. In the second case, which involves the largest part of the payments made by the Treasury, the head of a department, or any other officer, is authorized to make payments by giving an order on the Treasury, generally, to a limited extent. These orders are sometimes "to order," but in many cases "to bearer." They are