

New South Wales pays the English income-tax on its London office salaries.

The interest on the public debt is paid by the Bank of New South Wales, at a charge of $\frac{1}{4}$ per cent.

A very good system is followed by the New South Wales office in its payments. Upon a voucher being sent in for payment, and duly authorised by the Agent-General, it is sent (in original) to the Bank, accompanied by a cheque for the amount. When the Bank pays the cheque, the payee receipts the voucher, which is then sent out by the Bank itself to the Colony for audit; so that the Auditor-General in Sydney has before him, at the same moment, both the order to pay and the evidence of the payment. The New South Wales office then sends out a duplicate of the voucher to accompany its own office accounts.

The audit of the New South Wales office London payments is all done at Sydney.

With regard to the services of Consulting Engineers, and the inspection of railway material, the Agent-General has lately effected a material saving in expense. The New South Wales Government last year sent orders home for not less than 80,000 tons of rails alone; for the inspection of rails, the Agent-General allows his Consulting Engineer a fee of 10d. per ton, which comes to much less than the commissions formerly paid, and for other business the commission varies, but does not exceed $2\frac{1}{2}$ per cent.

III.—Victoria.

The salary of the Agent-General, Mr Murray Smith, is £2,000. There is a Board of Advice to assist the Agent-General, the Board being remunerated by fees amounting to about £180 a year.

The rent of the offices is £400. The regular staff consists at present of a secretary, Mr Cashel Hoey, C.M.G., at £700; an (acting) accountant at £193; a clerk at £275; and three other clerks and messengers (together), £477. The two senior clerks have lately been placed on the scale of salaries allowed in the Civil Service of the Colony, and receive an annual increment, one of £25, and the other of £16 13s. 4d. The ordinary contingencies of fire and light, stationery, income-tax, postage, and petty expenses, come to about £550.

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As regards the management of the public debt, $\frac{1}{2}$ per cent. is allowed to the Associated Banks for paying the coupons in London. The interest is paid by the Banks on all the debt except that for the Melbourne and Hobson's Bay Railway, which is paid at the Agent-General's Office. It is estimated that since this arrangement has taken effect, there has been a saving to the Government of £150 a year in the difference between the commission paid to the Banks on the other loans of Victoria, and the additional salary of one clerk appointed since the transfer, whose services have, moreover, been largely otherwise utilised in connection with the business of the Melbourne Exhibition.

At present there is no Government emigration going on to Victoria.

There is no regular official inspection in this country of railway material sent out by the Agent-General, the services of Consulting Engineers having been dispensed with since 1877, unless in cases where the Railway Department in Victoria specially directs inspection.

The audit of the Victoria Office London payments is done in Melbourne; but there is a good system of pre-audit here by the Board of Advice, which passes the accounts for payment at Board-days periodically, and countersigns the Agent-General's cheques on the public account of the Government at the London and Westminster Bank. Another account, of an amount limited to £2,000, and called the "Agent-General's Advance Account," is kept at the Imperial Bank, and is used to meet claims of emergency arising in the interval between the fortnightly meetings of the Board. At the same Bank is kept the "Coupon Account," on which cheques in payment of the Melbourne and Hobson's Bay coupons are drawn, after the coupons have been submitted during the usual three days for inspection. Cheques on these accounts are signed by the Agent-General, and countersigned by the Secretary.

IV.—South Australia.

The salary of the Agent-General, Sir Arthur Blyth, K.C.M.G., is £1,500 a year.

The rent of the offices (including the emigration office) is £398. The regular staff consists of an Assistant Agent-General (Mr Deering) at £750; a chief clerk and accountant at £380; a clerk at £170, and a Public Debt Clerk at £160; and two Emigration Clerks (together), £440.

The contingencies, including printing and stationery, travelling expenses, postage, &c. (inclusive of the Emigration Department), come to about £400.

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It should be noted that the South Australian Office manages the interest on the Public Debt; and the complete system on which this is done (by orders on the National Bank of Australasia, after the coupons have been examined), combining as it does efficient checks here with facilities for the final audit at Adelaide, shows how economically all the Public Debts might be managed if the same plan had been followed by the other Colonies. The South Australian office must be credited with the value of this work as against its office cost: thus, at the rate paid by the other Australian Colonies and New Zealand, the office cost should be credited with a large sum; while of course, an even larger sum would have to be credited to it if the rate (£600 per million) were taken which we pay the Bank of England for managing our Inscribed Stock.

The audit of all the South Australian Office London payments is done at Adelaide.

As regards Consulting Engineers and inspection of railway and other material, the engineers are paid by a commission according to a sliding scale of from $1\frac{1}{2}$ to 4 per cent., according to work done, with travelling expenses.

V.—Queensland.

The salary of the Agent-General, Mr. Archer, is £1,500 a year.

The rent of the offices is £500, including the emigration offices. The regular staff consists of a secretary (Mr. Dicken) at £800; a cashier and accountant at £300; and two other clerks (together) £480;