South Australia—	Auditor-General	900 0 0	
	Salaries and Contingencies	3,541 0 0	
			4,441 0 0
Tasmania—	Auditor-General	600 0 0	
	Salaries	1,056 10 8	
	Contingencies	134 4 11	
			1,790 15 7
New Zealand—	Controller and Auditor-General	1,000 0 0	
	Assistant Controller and Auditor	800 0 0	
	Salaries	4,307 11 8	
	Contingencies	370 12 2	
			6,478 3 10

(2.) THE TREASURIES.

New South Wales—	Salaries	14,046 4 10	
	Contingencies	1,667 11 8	
			15,713 16 6
Victoria—	Salaries	23,531 6 10	
	Contingencies	5,762 4 8	
			29,293 11 6
Queensland—	Salaries	3,837 0 0	
	Contingencies	176 9 9	
			4,013 9 9
South Australia—	Salaries and Contingencies		3,326 0 0
Tasmania—	Salaries	2,756 1 8	
	Contingencies	80 5 2	
			2,836 6 10
New Zealand—	Salaries	8,364 6 1	
	Contingencies	38 10 10	
			8,402 16 11

If we take the two departments together the cost will be as follows:—

	£	s.	d.
New South Wales	23,784	4	4
Victoria	38,773	8	5
Queensland	9,407	8	8
South Australia	7,767	0	0
Tasmania	4,627	2	5
New Zealand	14,881	0	9

It is impossible to make an accurate comparison of the respective costs of these offices in proportion to the work done, because the work done in each is very different. For example, the inspecting officers are counted as Treasury officers in the Sydney accounts, and as Audit officers in the other colonies. Their cost, with travelling expenses, is £4,050 a year. Again they do not inspect the railway stations, which constitutes two-thirds of the work of the New Zealand inspectors. The expense of the New Zealand Audit has therefore been diminished in the above statement by two-thirds of the cost of inspection, in order to compare it with that of the other colonies. For the same reason the salary of the Audit Officer in London has been deducted, there being no corresponding charge on the Estimates of any other colony.

Owing to the published accounts in all the colonies being drawn up in a different form, it is difficult to get any fair basis of comparison; but assuming that the actual expenditure, so far as it can be gathered from the accounts, may be taken as the best basis for such a comparison, the percentage of the cost of the Audit and Treasury to the expenditure will be found to be nearly as follows;—