

To be also Store
Inspectors.

7. We think, therefore, that Travelling Inspectors should be appointed, who should report to, and should be responsible solely to, the Commissioners of Audit. There is at present one such Inspector in Canterbury, and one in Otago; but it is stated that, even with the present lines open, this is insufficient. In connection, however, with this subject, we are informed that the work of the Inspector of Stores, which already imposes on that officer heavier duties than he can perform without further assistance, will be vastly increased by the Southern railways coming under the management of the General Government. We therefore suggest that the work of inspecting the stores of the working railways might also be conducted by the Travelling Inspectors, who should report, as regards stores, to the Inspector of Stores: and if this plan required an additional number of Inspectors, it would still be the most economical mode of providing for an efficient inspection and audit of the whole railway system.

OF ACCOUNTS.

Weekly accounts.

8. The accounts of the Northern system are made up weekly; those of the Southern lines monthly. We have fully considered the relative merits of these two systems. Looking to the fact that all Government accounts are, as a rule, rendered weekly, and that the alteration from monthly to weekly accounts has been found greatly to expedite the work of auditing and balancing the whole accounts of the colony, and that, except perhaps in the largest stations, such as Christchurch and Dunedin, the labour imposed on the Station-masters by weekly accounts will not be materially increased, if indeed it will not be diminished, we are of opinion that all railway accounts should be rendered weekly, in accordance with the practice in force in all other Government offices.

Books and forms.

9. The books and forms required to be kept in order to carry on railway traffic are very numerous, and we have carefully gone through the whole of those used on the three systems at present in force, and have adopted those which we consider the most suitable, with such alterations as may render them applicable to the whole colony. Specimens of these forms are placed in the hands of the Engineer-in-Chief; and we think they should be printed at the seat of Government, and distributed as required throughout the colony.

OF PASSENGER TRAFFIC.

Passenger tickets.

10. We think that all passenger tickets should be printed at Wellington and placed in charge of the Store Manager, by whom they should be distributed to the Storekeepers of the several lines upon requisition; and that an average supply for six months should be kept at each head station for all stations on each line—the Station Clerks to obtain their supply as required by requisition from the head station.

Excursion tickets.

11. In respect to tickets for excursion trains, we recommend their printing at Wellington, with the words "Excursion Ticket" only. They should be numbered consecutively, and debited to the station receiving a supply, but need not contain the names of the stations.

It is the custom to issue these tickets to bodies, such as the Foresters, for sale, the unsold tickets being returned. This plan is convenient to the public, and may be generally adopted; but the price of the minimum number of tickets to be sold should be paid in advance, and all the unsold tickets for each excursion should be returned to the Audit Office in support of the account, and should be cancelled. This is indispensable; because, whilst the tickets issued will be numbered consecutively, the tickets sold will not.

Rates of passen-
ger fares.

12. With respect to the charges for passenger traffic, we find that very various rates are in force on the different lines. In Otago, the rates are for first and second class respectively 3d. and 2d. per mile; in Canterbury, 2½d. and 1½d. On the Northern lines, two rates are charged—on light grades, 2½d. and 1½d.; on heavy grades, 3d. and 2d.; but in each case with 3d. added for terminal charges. In all the systems, the minimum charges are 6d. and 4d. respectively.

Should be uni-
form.

13. We are of opinion that a uniform rate should be adopted, on which the scales of charges on all lines should be calculated, and that that rate should be as follows:—