

The Audit will receive by the first mail, on or after each Saturday night—

(1.) From each Station-master—

- (a.) Press copy of all way-bills forwarded by him during the week ;
- (b.) The balance sheet of station for the week, supported by all necessary vouchers.

It will receive within a week after from each Head Office—

- (a.) The general summary of traffic, outwards and inwards, supported by the summaries supplied weekly by all stations, and by the weekly abstracts of outwards and inwards supporting the station summaries.

And it will receive from the Treasury—

The copy of the cash-book of the Manager or Cashier, supported by bank sheets showing payments daily into the Public Account.

Check on the
accounts.

40. The general summary, being in the form of a balance sheet, can be readily checked by the station summaries. As the returns of outwards and inwards traffic are supplied from different sources, the totals may be accepted without further examination if the additions are correct. If error is discovered, it must be traced into the separate abstracts, and so into the way-bills. In any case, the way-bills must be separately examined, and the extensions calculated and checked, when the Audit will be complete.

Check on the
cash.

41. The balance sheet which is sent direct from the station to the Audit will show the daily amounts of cash sent to the Head Office, and the cash-book of the Head Office will show the sums received and paid daily into the Public Account, and thus the cash receipts can be traced into the Treasury.

Warehouse-book.

42. In respect to traffic inwards to a station, it is required that the way-bills shall be carefully checked with the goods received, entered in the Register of Invoices and in the Abstracts, and also in the Warehouse Book. The warehouse book should contain a copy of every way-bill, and in all wayside stations it should be used as a delivery-book, and the receipts for goods delivered taken in the warehouse-book. The goods unsigned for in the warehouse-book are the outstandings of the station.

Delivery book.

43. In Dunedin, several delivery-books are employed, and this will be probably necessary in all large stations ; but a reference should be made in the warehouse-book to the delivery-book in which the receipt is taken.

Care of shipping
traffic from ports.

44. It is the practice, at Dunedin and Invercargill, to keep the traffic with ships discharging or loading under the head of "Shipping Traffic," distinct from the ordinary or "Local Traffic," and the returns are not made up until a ship is wholly discharged. At Invercargill, no way-bills are made out for the traffic from the shipping, but the ship's manifest is taken as the basis of the abstracts. It is not recommended to disturb this arrangement, which seems to be working well at present. But, as a rule, it is undesirable that two accounts of the traffic at the same station should be kept concurrently ; and as soon as the local management at Port Chalmers and the Bluff can see their way to incorporating the shipping traffic into the ordinary weekly accounts, without inconvenience to the public, we think this should be done. The accounts of the shipping traffic between Lyttelton and Christchurch are kept distinct, but are at the same time included in the monthly returns. At Oamaru all the traffic is invoiced from the Port to the station as "to pay." Station books and returns are kept at the Port, but no cash taken. Goods to the Port from the station are invoiced as "paid." In the case of the traffic between Oamaru and the Port, accounts have to be kept, in addition to those agreed on, for the purpose of showing the sums payable to the Harbour Board ; the pier and branch railway being worked by the railway under an agreement still in force. It is not desirable to disturb this arrangement at present.

Carting contract.

45. In Dunedin, a contract is in force with a contractor to deliver all shipping goods at a fixed charge within half a mile from the station, and a charge according to distance beyond. The former charge is paid by the railway (1s. 3d. per ton) ; the latter charge is payable by the consignee. The former charge is included in the railway rate from Port Chalmers, which is 6s.