

gers, the revenue earned, and, under the head of "Vouchers," sums due from other departments or elsewhere, which are transferred to the Accountant for collection.

The way-bills, which are otherwise in the ordinary form, are used in Victoria, except in Melbourne, as the "Delivery-book," and have a column on which the receipt of the consignee is taken for the goods delivered. In Melbourne, however, the ordinary Delivery-book is used instead. The way-bills contain two columns—"Warehouse Ledger" and "Posted Account"—in which the goods posted to the Warehouse-book and to ledger accounts are entered separately, the Warehouse-book does not contain any goods carried to the ledger accounts, but only goods "paid" or "to pay" in cash. A similar distinction is maintained in the form of the weekly abstracts. The way-bills do not contain the information given on the New Zealand way-bills as to the description of goods. Way-bills are, as a rule, sent with the goods, but wherever this cannot be done a *pro forma* way-bill is always made out and sent with the goods containing sufficient information to identify them, and the full way-bills follow as soon as possible. Press copies are kept by the sending station, and the way-bills themselves are left on the receiving station. No audit of way-bills is attempted. When a station is inspected a few are taken out here and there and examined, but never the whole. If a way-bill is wanted at the head office it is sent for and returned to the station when done with. There is, however, one class of way-bills—namely, those for goods between Melbourne and Echuca on which a rebate is allowed on the freight—which are sent up to the Audit Office, and are kept there. Some time ago all the way-bills were sent up to the Audit during one year for the purpose of having some statistical returns prepared for the Minister, and it is stated that no inconvenience of any kind was complained of arising from the absence of the way-bills from the stations.

The way-bills from each station are numbered not with one running number for the whole, but with a separate series for those to each station. They are entered both at the sending and receiving station in abstract-books, exact copies of which form the abstracts of outwards and inwards traffic forwarded to the Audit. The receiving station is supposed to check the charges as made by the sending station, and is held responsible for any errors made by the latter which it fails to discover. It is clear, however, that if the receiving station accepts any errors made by the sending station there is no machinery provided for detecting it, as the error is carried into both sides of the summary. Both way-bills and abstracts contain columns for undercharges and overcharges, which are filled in when necessary by the receiving station, instead of as in New Zealand being dealt with only in the account current.

There are no wharfages charged at the Government wharves for goods carried on the lines, but for other goods passing over the wharves, wharfage is collected and brought on charge as a separate receipt.

The system of delivering goods at Melbourne is much the same as at Sydney. There is no delivery contract, but parcels are sent on through the parcels delivery companies.

The cash-book kept in the Traffic Audit is a statement in three columns—"Debtor," "Creditor," and "Difference," with one line for each day in a month. The debtor column is taken from the classification sheet, showing the total cash received on the station each day. The credit column is entered from a statement sent in to the Traffic Auditor daily by the Cashier of the sum received from each station for each day. The difference column is only used to call attention to the existence of a difference which ought not to exist, and requires explanation.

The abstracts of outwards and inwards goods traffic are sent weekly to the Traffic Audit, accompanied by a summary. These are checked against one another, and the results abstracted into abstract-books—one for outwards, one for inwards traffic. The totals for each station are again entered in a summary-book, and the whole posted finally in monthly totals into a traffic ledger, which shows the total debits and credits of each station for the month, and the balance of outstanding