

debit against the station, and this ledger is checked against the monthly accounts current rendered by each station to the Audit.

The accounts of all the lines are included in one balance-sheet. The accounts are much complicated by the necessity imposed on the department of keeping the accounts separate for different "systems" of lines, between which the Traffic Audit Office acts as a clearing-house.

The Deniliquin line, belonging to a private company in New South Wales, which is a continuation of one of the Victorian lines, is treated in the same manner, and the profits divided between the Government and the company.

The stations, which are about 180 in number, are said to be inspected monthly by the Traffic Auditor and an assistant, and occasionally by another clerk. The Inspector takes with him the last account current of the station and the established debits of the station from the traffic ledger.

The account current, which is sent monthly by the Stationmaster to the Traffic Audit, is an account of the whole debits and credits of the station for the month, and of the debit of the station at its close. If this is found to be incorrect in any particular it is altered in the Audit, and is returned to the station, and the Stationmaster, if he admits the correction, has to notify his assent to it, and to make the necessary alterations in the station books.

Special trains are brought on charge by the Stationmaster as soon as they are run, and are also reported to the Traffic Auditor by the Traffic Manager.

The railways in Queensland are constructed under "The Railways Act, 1863," QUEENSLAND. amended in 1864 and 1872. The whole administration of the Railway Department, both for construction and working, is intrusted to one Commissioner, who is a permanent officer, subject to the Executive Government. Under the Commissioner are the Accountant and the Traffic Auditor. The Accountant is practically the Cashier of the Commissioner's office, but there is a separate Cashier at the railway station at Brisbane. All the receipts, except those paid to the Cashier at the railway station, and all payments, both for construction and working, are paid to and by the Accountant directly.

All cash collected at stations is sent up in locked bags by train daily. The guard gives no receipt. It is the duty of the Stationmaster to deposit the bag in the box in the guard's van, to which access can only be obtained by the Cashier at the Brisbane station. Remittance-notes are made out in triplicate: one is sent independently to the Traffic Auditor, the other two are sent in the bag with the money. Of the latter, the Traffic Cashier receipts one and returns it to the Stationmaster, who pastes it to the butt in his remittance note-book. Statements are made out independently, by the Auditor of the amounts in the remittance-notes, and by the Accountant of the money paid into the Bank, and the two are compared weekly. All moneys received by the Railway Cashier are paid daily into the Bank to the account of the Commissioner of Railways.

The Rockhampton line is not in connection with the Brisbane lines, and is managed by a local Traffic Manager. The collections on the line are sent up to the Manager at Rockhampton in the same manner as those on the southern and western lines to Brisbane, and the Manager pays them daily into the Bank at Rockhampton, whence they are transmitted to the account of the Commissioner at Brisbane. The Manager sends weekly to the Traffic Audit a statement of his remittances with the duplicate deposit-slips.

The whole staff of the Railway Department, both for construction and for traffic, is paid by the Accountant, the money being drawn from the Treasury by the Commissioner for the purpose. The working railway staff is paid by a Pay Clerk, who is sent down the lines in a special train for the purpose. The construction staff is paid by the Engineer in charge of the work, to whom the Accountant forwards the money. Payments are practically made from a week to ten days after the end of the month, and the receipted vouchers are returned to the Ac-