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flag-station, on the information of the guard that the passenger got into the train there.

Books of blank paper tickets are used for stations where there is no regular railway servant. The railway builds a cottage, in which is placed a platelayer, always at a point where there are gates and a level crossing. The platelayer's wife attends the gates and issues the tickets. The ticket-books are issued in duplicate one book is kept in use, and this the woman sends up to the head station with the cash collected weekly. It is returned to her within the week, after being checked with the cash remitted. In the meanwhile she uses the alternate book. With the cash she sends a remittance-note, which is sent on to the Audit and checked with the book.

Tickets are never issued or collected by guards. At terminal stations they are collected by ticket collectors, either at the gates or at the last stopping station, at country stations by a porter or the Stationmaster as the passengers leave the train. Passengers are required to show their tickets to the ticket examiners before starting

Ordinary return tickets are used, which are available for one or more days in proportion to the distance. For tickets issued on Friday, available till the following Monday night, separate excursion tickets are used. In the statistical returns of passenger traffic, return tickets are treated as single tickets only The ordinary season and school tickets are issued.

Notice is given to the Commissioner of every special train run, but the cost is not brought on charge in the station accounts until the money is paid, and an account is rendered to Parliament showing all the work done for the Government by the railways without charge. It is the business of the Audit to call the attention of the Commissioner to any outstandings due for special trains.

No case has occurred of any entrance fee to racecourses, &c., having been collected with the price of the railway ticket.

Goods are accompanied by way-bills in the usual form, and press copies are kept at the sending station. At the receiving station the particulars of every way-bill are abstracted into the warehouse-book, which is also used as a delivery-The way-bills are immediately sent to the Audit, where they are carefully audited, and are not returned to the stations. It is not found in practice that any inconvenience results from the absence of the way-bills from the station. warehouse-book affords all the information which the receiving station requires, and in the very few cases in which a reference to the original way-bill is necessary, it is sent from the Audit in reply to a letter or telegram. It is obvious that the small trouble and delay arising in the few cases in which the warehouse-book fails to afford sufficient information to clear up an error, is compensated for many times over by the saving of labour in taking the press copies of the way-bills for the Audit, and in the Audit itself, in the examination of original way-bills instead of press copies, which are necessarily without the printed headings or columns, and frequently arrive in such an illegible condition as to cause considerable trouble and delay in deciphering them.

All the traffic accounts on the Queensland lines are weekly, and the Traffic Auditor, a gentleman whose experience has been gained upon the accounts of several English lines, expresses a very strong opinion that, with men imperfectly acquainted with accounts, whom it is found necessary to employ as Stationmasters throughout the colony, the errors requiring correction are so much fewer under a weekly system, that, upon the whole, labour is saved by the shorter as compared with the longer accounting period.

The weekly abstract of outward traffic on a black form, and of inward traffic on a red form, is made up at every station, and these are checked against one another in the Traffic Audit Office; and, when cleared of errors, the general summary of all outward and inward traffic for the line is made up in the Audit Office.