

accounts detailing the traffic under several heads for statistical purposes are made up in the Audit from the way-bills themselves.

Wharfages are collected for Government wharves, but none for private wharves. Shipping way-bills have not hitherto been used ; but it is said they are about to be introduced. No register of way-bills has been found necessary

For the delivery of goods, an abstract of each way-bill is made in a delivery-book, and at the same time a delivery-note is prepared for each consignment, describing the article and the charges to be paid, if any. These notes are sent to the Inquiry Office, and, upon application and the payment of the charges, are initialled and given up to the consignee, who obtains the goods upon presenting the delivery-note at the warehouse and signing the delivery-book.

The ledger accounts are kept in the Inquiry Office. No warehouse-book is kept, the delivery-book being used for the purpose.

Cash-books are kept on all the stations. Coaching and goods accounts are kept and rendered separately, as if they came from two separate stations ; and no general account or balance-sheet of the debits and credits of the station on all accounts is rendered.

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The railways in Victoria are constructed and managed under "The Public Works Act, 1865," by which a Board was constituted entitled the Board of Land and Works, consisting of a President, one or two Vice-Presidents, and not less than three or more than seven other members, appointed by the Governor in Council. Subject to the Board, the railways are managed by the Secretary, under whom are an Accountant, a Traffic Auditor, and a Traffic Manager

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There is a separate portfolio held by one of the Ministers, who is called Commissioner of Railways ; but no such office is contemplated by the Act, which places the whole administration of the Railway Department in the Board of Land and Works. The Commissioner of Railways is at present one of the Vice-Presidents of the Board.

The cash collected at the stations, which are all connected by rail with the head station at Melbourne, is sent up by the first train every day in locked bags, of which the Cashier has duplicate keys, and which are put into a chest in the guard's van, accessible only to the Cashier at Melbourne. In some cases the Stationmaster pays the cash into a local Bank, obtaining a draft on Melbourne, which he places in the bag instead of cash. The cash is paid in daily by the Cashier to an account called the Railway Income Account, from which it is paid daily by a cheque, signed by the Secretary and the Sub-Accountant, to the Receiver of Revenue at Melbourne, who pays it together with his other collections into the Public Account. The New Zealand method, by which the Stationmaster pays into the local Bank at once to the credit of the Public Account, has the merit of superior simplicity.

Certain payments are made out of the Railway Income Account by the Secretary before transmitting the balance to the Receiver for example, certain rebates on the freight of goods carried to Echuca for the purpose of being shipped on the River Murray, the bills of lading being produced in support of the claim. Moneys collected for other bodies, such as stewards of races, &c., are paid in the same manner, but are not included in the accounts.

With the cash the Stationmaster sends in the bag a transmit note, which states the several heads of revenue, and the amount collected under each, and the particulars of the cash forwarded, whether in notes, gold, silver, &c. This note is sent in duplicate, of which one is kept by the Cashier, the other is returned receipted to the Stationmaster

The railway staff is paid by an imprest in the hands of the Secretary monthly, except in the cases of some wages, which are paid fortnightly, and wages for extra