

man, are sent into the office, and are copied into the butts of the orders, which therefore show the quantity of goods ordered as against the quantity received.

From the butts of the orders the Register of Orders is entered, giving full particulars of the goods ordered, and by this the contractors' monthly accounts are checked; the latter are then entered in the Receipt Journal, and submitted for the approval of the Commissioner.

The Receipt Journal shows the total amount and total value of all the articles of each description purchased during the month, and from it the receipt side of the Stock Ledger is posted.

Stores are issued to the departments on requisitions, and to the different branches in the workshops on the authority of dockets signed by the foreman of the branch. All stores issued are entered from the above daily, on sheets, there being one sheet for each department or service, and total value of the month's issues are posted into the issue side of the Stock Ledger.

The Stock Ledger is posted monthly from the Receipt Journal and the Issue Sheets. There is a separate account for each article, the entries show the date from whom received or to whom issued, the number of articles, the rate, and the value.

On all stores issued a charge of 5 per cent is made to cover the expenses of freight, and all other contingencies, such as extra labour, not included in the vote for the Store Department.

Articles manufactured in the workshops are brought on charge in the store, the price being made up of the original cost of the material, the wages of the regular workmen, and the cost of coal, with 10 per cent. added for superintendence and office expenses, and 20 per cent. for the renewals to tools and machinery.

Requisitions for articles to be made in the workshops are sent in in the same manner as for ordinary stores. A return of work done and articles manufactured in the stores for outsiders is made to the Railway Accountant, who sees that the money is collected.

A Suspense Ledger is kept in the store, containing the accounts against the different departments, and also a Stores Expenses Account, which is credited with the percentage charged on all goods issued, and debited with the expenses which the percentage is meant to cover.

All the scrap-iron is worked up in the shops and brought on charge, and credited generally to the Locomotive Department.

The Storekeeper sends a monthly return of his issues to the Railway Accountant, for incorporation in the general books of the Railway Department.

There are small sub-stores on all lines not in connection with Adelaide, which are supplied from the general store. They are supposed to be part of the general store, and make monthly returns of their issues to the Storekeeper for entry in his books.

It is not considered necessary or feasible to have a general stocktaking more frequently than every three years, as the stock is very large and the deficiencies comparatively trifling. The books are balanced and ruled off yearly.

All goods are issued at an average price calculated annually from the receipts of the preceding year and the balances in hand.

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All the waterworks in the various towns in South Australia are sanctioned by Parliament, and are constructed and maintained by the Government, and the General Waterworks Store supplies all stores for their construction and maintenance throughout the colony. It also occasionally supplies other Government departments.

*The Water-works Store.*