

From the Store Ledger the accounts are made out, and certified by the Accountant and Hydraulic Engineer, and sent to the Audit Office for audit, they are then passed on to the Treasury, where the transfers to the Waterworks Stores Account are made.

Stores are not issued at the price they came into stock, but at an average price calculated from the receipts of the two preceding years and the value of the stock in hand, to cover the original cost of the stores and all expenses, such as freight, &c. The Storekeeper represents it as impossible to keep separate in the store articles of the same kind bought at different prices, and so issue everything at the exact price it came in.

Stock is taken annually by the Waterworks Accountant or some one deputed by him. The deficiencies or excess are stated to be very trifling, at the last stock-taking there was found to be a small excess.

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The Colonial Store in Tasmania supplies the Civil Service with all stores, stationery, &c., required for use in the departments. There are two different modes of treating these stores in account. First, stores which are procured by the Storekeeper and passed on to the department requiring them without being received into the store; and, secondly, goods which are taken on stock into the store itself. The first are goods supplied by contractors or other tradesmen in the colony, the second are for the most part imported from England. There is a Suspense Account open in the Treasury, which is called the "Personal Account of the Storekeeper," out of which stores of the second class are purchased. This account is debited with all purchases and charges, and credited with issues to the departments, each department having a separate vote for its stationery and stores to which the issues are debited. Stores of the first class mentioned above are not debited to the Suspense Account, but are charged at once against the departmental vote. These stores are, however, examined when necessary, by the Storekeeper, and compared with the samples; and the bills, which are sent in generally monthly, but in one or two cases quarterly, are sent in the first instance to the Storekeeper, and passed on by him to the Treasury for payment, the certificate having been received of the officer to whom the goods have been delivered. These stores are first entered in the order of date in the two ledgers, one for "Provisions, Fuel, and Light," and the other for "Stationery and Stores," under the head of each contractor or tradesman supplying them, and under the subordinate heads of each department to which they are supplied, with the money-values carried out, and the total of the charge against each department upon each invoice ruled off. These totals are then posted into two corresponding abstract-books, in which they are charged against each division and subdivision of the Estimates. The abstract-books and ledgers should balance, and together with the goods issued from the store should balance with the Treasury accounts. This does not, however, appear to be done.

TASMANIA.  
*The Colonial  
Store.*

The above accounts include all the provisions consumed in hospitals, which in this colony are entirely supported by the Government, gaols, lunatic asylums, and pauper establishments. These are all supplied by contract, the terms of the contract being that payment is made, not on the quantities supplied, but on the quantity consumed, which is ascertained by the unconsumed balance of stores in the store-room of the institution when each fresh supply is sent in. Periodical returns of the consumption to be paid for, of the numbers and names of the consumers, and of the orders of the medical attendants for extras are all sent in to the Storekeeper's office, where they are carefully checked, providing, it is believed, an efficient safeguard against peculation or extravagance.

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The public stores in New Zealand consist of the Railway Stores, the Public Works Stores, the Telegraph Store, the Military Stores, and the Marine Store. There is no Civil Service Store; and the Stationery Store is now a branch of the Printing Office, and has been spoken of under that department.