

profitably used others if they had had them, there were at the same time 23 box and 50 platform cars on the Truro district, which were not in use or required; but which, if the arrangement had been in the hands of one man, would of course have been shifted from where they were idle, to the points where business was waiting for them to transport.

The whole length of the line, excluding the Windsor Branch, will be not more than 339 miles, and with the amount of traffic upon it, there is no necessity for more than one District Superintendent, and great advantage, both in unity of working, and in the proper distribution and handling of cars, will be arrived at by abolishing one district, and having only one Assistant Superintendent over the whole line.

I will deal first with the offices before proceeding to refer to the result of my enquiries in regard to the general traffic arrangements.

In the Accountant's Office, the head of which is Mr. T. Foot, the work appears to be carried on in a satisfactory manner. The work is well up, and as far as I was able to form an opinion, I think Mr. Foot and his staff are competent to carry on the duties which are entrusted to them. I do not think, either, that the staff in that office is too large for the work to be done.

In the Audit Office, the head of it, Mr. J. J. Wallace, appears to be a painstaking and careful officer, and with some changes of system, which at my suggestion, he will, I am sure, readily adopt, I think the work in his office will be properly carried on; and the staff in it is neither too large nor too small, for the work which is to be done.

There is one defect in connection with the Audit which ought at once to be remedied, and which would prove of great benefit, as will be seen from what I shall subsequently say.

All returns from the different stations are sent promptly, and regularly, and with full information to the Audit Office. They are there examined and collated, but there is a want of a perfect and regular system of inspection, of the accounts themselves, at each individual station.

There should be attached to the Audit Office a Travelling Auditor, whose business it should be to visit periodically, but without any idea of its being done at regular or stated times, every Station, making on the spot a close examination of the accounts at the Station, and counting the cash in hand, so as to be certain that the balances which are reported to be due are really debts due to the Government, and are not sums of money retained improperly by the party in charge. One person ought to be able to do this work properly, and he would, if active, be able to visit at intervals of not less than two months every station upon the line.