

COLONIAL TREASURER, DR. to PETTY CASH.

For advances adjusted as follows:—

	£	s.	d.
Expenditure	...	...	...
Repayment to Treasury ..	...	...	...

SPOILED STAMPS, DR. to PETTY CASH.

For payments made on account of spoiled stamps taken from individuals, as per Spoiled Stamp Register

£ s. d.

PETTY CASH, DR. to COLONIAL TREASURER.

For advances made to recoup petty cash

For spoiled stamps burnt by Auditor-General, which have been previously accepted as cash from sundry persons

£ s. d.

APPENDIX C.

SCHEME OF LEDGER IN THE RAILWAY ACCOUNTANT'S OFFICE, SYDNEY.

Accounts.	Dr. to	Cr. by
Treasurer's Account ...	Total Appropriations Payments by other Departments and Persons	Expenditure. Value of Stores Purchased.
Each Vote or Service ...	Expenditure on each	Appropriation for each, including Credits to Votes.
Stores Account	Value of Stores Purchased ..	Value of Stores Issued.
Personal Accounts ...	Value of Stores and Work for other Departments or Persons .	Payments Made by Other Departments or Persons.
Revenue Account ...	Receipts of Revenue Results of Commission at 20 per cent. on Personal Accounts	*Total Earnings.
Earnings Account	*Total Earnings	Earnings by Traffic. Earnings by Commission at 20 per cent. on Personal Accounts.
Stations Account ..	Earnings by Traffic	Receipts from Traffic.

* These entries are made in one sum at the end of the year which closes the Earnings Account.

The balances of the above accounts show—

- (1 and 2.) The unissued balances of the votes.
- (3.) The value of stores in hand.
- (4.) The outstandings on personal accounts.
- (5.) The total outstandings.
- (6.) The outstandings on traffic.

MEMORANDUM for the information of the AUDITOR-GENERAL of NEW ZEALAND, as to the Account Books of the Railway Department of New South Wales.

THE books kept in the Account Branch Railways are as under:

Principal Books.—The Railway Cash Book, the Railway Journal, and the Railway General Ledger.*Subsidiary Ledger for Details and Statistical Purposes.*—The Appropriation Ledger, the Capital Account Ledger, the Personal Account Ledger, and the Schedule (Working Expenses) Ledger.*Principal Books.*

The Railway Cash Book contains a complete and detailed record of the month's transactions in cash, payments, and receipts. Accounts are entered daily, as they come in, and in the order of their arrival. This book is squared, balanced, and written off monthly.

The journal is posted from the cash-book, and in this book the various entries are grouped, each under their proper headings, so as to show not only the total expenditure and receipt for each month but also the expenditure, &c., on account of each service or vote. In addition to the information posted from the cash-book, the journal contains the values of all stores issued, grouped and summarised to afford the same information.

Thus, while the cash-book, as its name signifies, shows only the transactions in cash; the journal gives a full and detailed record of all transactions during each month.

The General Ledger is posted from the journal exclusively, in monthly totals, each vote or service having its separate and proper heading in the ledger. A yearly balance is made, and the accounts written off, and balances carried forward.

All the principal books of the Railway Department are kept on the double-entry system.