

SPECIMEN FORM OF A GENERAL STORES LEDGER.

| Accounts.                  | Dr. to                                                                                                                                                                                          | Cr. by                                                                                                                     |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 1. Suspense Account ... .. | ...                                                                                                                                                                                             | Sum permanently appropriated to Suspense.                                                                                  |
| 2. Appropriation Account   | Sum appropriated to Suspense.<br><br>Receipts from Personal Accounts.<br>Receipts from commission on ditto, say 20 per cent.<br>Value of stores charged to votes.<br>Expenses charged to votes. | Value of stores on hand on the 1st of January.<br>Payments for stores purchased.<br>Payments for expenses.                 |
| 3. Stores Account ..       | Value of stores on hand on 1st Jan.<br>Value of stores received.                                                                                                                                | Value of stores charged to votes.<br>Value of stores sold to persons.                                                      |
| 4. Sundry Votes            | Value of stores charged to each.<br>Share of expenses charged to each.                                                                                                                          | The same carried to debit of Appropriation Account.                                                                        |
| 5. Personal Accounts ..    | Value of stores sold to sundry persons.<br>Commission on ditto charged.                                                                                                                         | Payments by sundry persons.<br><br>Commission on ditto paid.<br>Value of stores delivered.                                 |
| 6. Contractors' Accounts.. | Payments for stores purchased.                                                                                                                                                                  |                                                                                                                            |
| 7. Profit and Loss Account | Salaries, wages, and miscellaneous expenses.                                                                                                                                                    | Commission charged on Personal Accounts.<br>Balance written off at the end of the year to debit of votes <i>pro ratâ</i> . |

It will be seen that the balances on these accounts will show at any time—(1) The amount Suspense voted for purchase of stores ; (2) the balance of that vote available for expenditure ; (3) the stores on hand ; (5) the sums due by private persons ; (6) the sums due to contractors and, if the two latter accounts are closed by the payment of outstandings, the total sum voted is equal to the unexpended balance of the vote, together with the value of the stores in hand at cost price.

Charging the loss on the Profit and Loss Account on the votes periodically, is equivalent to charging such commission, as that the goods are sold for the exact price they have cost, including expenses ; and the charge of a commission of 20 per cent. to private persons to whom stores may be sold is only necessary, because such accounts could not well be kept open, and the sum payable by the purchaser left in uncertainty, until the end of the year.

The workshops should be treated as branch of the store, and the expenses written off to the votes in the same manner.

APPENDIX F.

COMPARATIVE TABLE, compiled from the Estimates, showing the Cost of Legislature in the different Colonies.

| —                 |     |     | Year.   | Salaries and Wages. |       | Other Expenses. |       | Total. |       |
|-------------------|-----|-----|---------|---------------------|-------|-----------------|-------|--------|-------|
|                   |     |     |         | £                   | s. d. | £               | s. d. | £      | s. d. |
| New South Wales   | ..  |     | 1880    | 16,358              | 0 0   | 2,495           | 0 0   | 18,853 | 0 0   |
| Victoria          | ..  | ..  | 1880-81 | 33,496              | 0 0   | 2,950           | 0 0   | 36,446 | 0 0   |
| Queensland        | ..  | ..  | 1880-81 | 8,633               | 0 0   | 2,579           | 0 0   | 11,212 | 0 0   |
| South Australia.. | ... | ..  | 1880-81 | 5,316               | 0 0   | 4,775           | 0 0   | 10,091 | 0 0   |
| Tasmania          | ... | .   | 1881    | 2,398               | 0 0   | 370             | 0 0   | 2,768  | 0 0   |
| New Zealand       | ..  | ... | 1880-81 | 27,820              | 0 0   | 7,480           | 0 0   | 35,300 | 0 0   |