



THE
NEW ZEALAND GAZETTE
 EXTRAORDINARY.

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WELLINGTON, TUESDAY, FEBRUARY 1, 1876.

Meeting of the General Assembly.

(L.S.) NORMANBY, Governor.

To the LEGISLATIVE COUNCILLORS of the Colony of NEW ZEALAND, and the MEMBERS elected to serve in the HOUSE OF REPRESENTATIVES of the said Colony, summoned and called to a Meeting of the General Assembly of the said Colony, at the City of Wellington, on the second day of the month of February next to have been commenced and held, and to every of you—GREETING :

A PROCLAMATION.

WHEREAS on the sixth day of December last, I thought fit to prorogue the General Assembly of New Zealand to the second day of February next, at which time you were held constrained to appear : NOW KNOW YE, that for divers causes and considerations I have thought fit to relieve you and each of you of your attendance at the time aforesaid, hereby convoking and by these presents enjoining you, and each of you, that on Tuesday, the twenty-fifth day of April next, you meet in Parliament, at the City of Wellington, there to take into consideration the state and welfare of the said Colony of New Zealand, and therein to do as may seem necessary.

Given under the hand of His Excellency the Most Honorable George Augustus Constantine, Marquis of Normanby, Earl of Mulgrave, Viscount Normanby, and Baron Mulgrave of Mulgrave, all in the County of York, in the Peerage of the United Kingdom; and Baron Mulgrave of New Ross, in the County of Wexford, in the Peerage of Ireland; a Member of Her Majesty's Most Honorable Privy Council; Knight Commander of the Most Distinguished Order of Saint Michael and Saint George; Governor and Commander-in-Chief in and over Her Majesty's Colony of New Zealand and its Dependencies, and Vice-Admiral of the same; and issued under the Seal of the said Colony, at Wellington, this first day of February, in the year of our Lord one thousand eight hundred and seventy-six.

CHARLES C. BOWEN.

GOD SAVE THE QUEEN!

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In the second part, the author provides a detailed breakdown of the accounting cycle. It starts with identifying the accounts affected by each transaction and then moves on to recording the transactions in the journal. The next steps involve posting the journal entries to the ledger and calculating the balances for each account. The final steps include preparing the trial balance and then the financial statements, such as the income statement and balance sheet.

The third part of the document focuses on the practical aspects of bookkeeping. It discusses the importance of using a consistent and logical system for organizing the records. This includes labeling accounts properly and using a clear and concise format for recording transactions. The author also provides tips on how to handle common bookkeeping problems, such as missing receipts or incorrect entries.

Finally, the document concludes with a summary of the key points discussed. It reiterates the importance of accuracy and consistency in bookkeeping and encourages the reader to apply these principles in their own work. The author also offers some final thoughts on the value of good bookkeeping practices for the success of a business.