



THE
NEW ZEALAND GAZETTE
 EXTRAORDINARY.

Published by Authority.

WELLINGTON, SATURDAY, SEPTEMBER 2, 1916.

Directing Enrolment of Second Division of Expeditionary Force Reserve.

[L.S.] LIVERPOOL, Governor.

A PROCLAMATION.

WHEREAS by a Proclamation heretofore made and gazetted on the first day of September, in the year one thousand nine hundred and sixteen, in pursuance of the provisions of the Military Service Act, 1916, the enrolment of the First Division of the Expeditionary Force Reserve has been duly proclaimed and directed:

Now, therefore, I, Arthur William de Brito Savile, Earl of Liverpool, the Governor of the Dominion of New Zealand, in exercise of the power and authority conferred upon me in that behalf by the Military Service Act, 1916, and acting by and with the advice and consent of the Executive Council of that Dominion, do hereby proclaim and direct the enrolment of the Second Division of the Expeditionary Force Reserve.

Given under the hand of His Excellency the Right Honourable Arthur William de Brito Savile, Earl of Liverpool, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Member of the Royal Victorian Order, Governor and Commander-in-Chief in and over His Majesty's Dominion of New Zealand and its Dependencies; and issued under the Seal of the said Dominion, at the Government House at Wellington, this second day of September, in the year of our Lord one thousand nine hundred and sixteen.

J. ALLEN,
 Minister of Defence.

Approved in Executive Council.

J. F. ANDREWS,
 Clerk of the Executive Council.

GOD SAVE THE KING!

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 addition, the document provides a detailed breakdown of the accounting cycle, which consists of eight steps: 1. Analyze the business transactions, 2. Journalize the transactions, 3. Post to the ledger, 4. Prepare a trial balance, 5. Adjust the accounts, 6. Prepare financial statements, 7. Close the books, and 8. Prepare a post-closing trial balance. Each step is explained in detail, with examples provided to illustrate the process.

The document also covers the classification of accounts into assets, liabilities, and equity. It explains how to determine the normal balance for each type of account and how to use the accounting equation to verify the accuracy of the records. Furthermore, it discusses the importance of understanding the flow of funds and how it affects the overall financial health of the business.

Finally, the document concludes by emphasizing the role of the accountant in providing accurate and timely financial information to management and other stakeholders. It stresses that a strong foundation in accounting principles is essential for making informed business decisions.

Prepared by: [Name]

Date: [Date]