



SUPPLEMENT
TO THE
NEW ZEALAND GAZETTE

OF
THURSDAY, JULY 19, 1923.

Published by Authority.

WELLINGTON, MONDAY, JULY 23, 1923.

In the matter of the Mining Act, 1908, and its amendments; and in the matter of deed of mortgage bearing date the 13th day of December, 1920, between the Dobson Coal Company (Limited), of the one part, and His Majesty the King, of the other part, and registered in the office of the Registrar of Deeds at Hokitika as No. 6109, to secure advances made under Part X of the Mining Act, 1908.

NOTICE is hereby given that, default having been made in the payment of the principal and interest moneys and the performance and observance of the covenants and conditions which by the above-mentioned deed of mortgage the above-named Dobson Coal Company (Limited) covenanted to pay, perform, and/or observe, and the said company having gone into voluntary liquidation, it is the intention of His Majesty the King, acting through the Minister of Mines of the Dominion, to enforce compliance with the provisions of the Mining Act, 1908, and its amendments, by entering into possession of the mines, machinery, working plant, and appliances of the said company, and selling or otherwise disposing of or managing the same.

Dated this 19th day of July, 1923.

G. JAS. ANDERSON, Minister of Mines.

(Mines N. 12/35.)

Lands in the Auckland Land District forfeited.

Department of Lands and Survey, Auckland, 21st July, 1923.

NOTICE is hereby given that the leases and licenses of the undermentioned lands having been declared forfeited by the resolution of the Auckland Land Board, the said lands have thereby reverted to the Crown, under the provisions of the Land Act, 1908, and amendments, and the Discharged Soldiers Settlement Act. 1915.

SCHEDULE.

AUCKLAND LAND DISTRICT.

Lease or License No.	Section.	Block.	District.	Lessee or Licensee.	Reason for Forfeiture.
D.S. 527 ..	7	..	Te Miro Settlement ..	William McKee ..	Non-payment of rent.
S. 621 ..	12	V	Alexandra ..	A. E. Thompson ..	Non-fulfilment of conditions.
D.S. 734 ..	6	..	Pukemapou Settlement	R. W. Parker ..	At request.
D.S. 739 ..	10	..	" ..	W. S. Terry ..	"
R.L. 1480 ..	3	VIII	Tauranga ..	W. B. Miller ..	"
R.L. 1517 ..	Lot 2 of 14/15	..	Reynolds Settlement ..	L. G. Wills ..	"
O.R.P. 5305	10	V	Whareorino ..	Mrs. E. Hourigan ..	Non-payment of rent.
O.R.P. 5542	5	VI	Ongarue Survey District	George H. McRae ..	At request.

W. NOSWORTHY, for Minister of Lands.

By Authority: W. A. G. SKINNER, Government Printer, Wellington.

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 second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes them into assets, liabilities, equity, revenue, and expense accounts. It also explains how these accounts are used to record transactions and how they are balanced.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements are accurate and reflect the true financial position of the company at the end of the period.

The fifth part of the document discusses the various methods used to value inventory. It compares the first-in, first-out (FIFO) method, the last-in, first-out (LIFO) method, and the weighted average method. It also discusses the advantages and disadvantages of each method.

The sixth part of the document discusses the importance of depreciation. It explains how depreciation is used to allocate the cost of a long-term asset over its useful life. It also discusses the various methods used to calculate depreciation, such as the straight-line method and the declining balance method.

The seventh part of the document discusses the importance of amortization. It explains how amortization is used to allocate the cost of an intangible asset over its useful life. It also discusses the various methods used to calculate amortization.

The eighth part of the document discusses the importance of the closing process. It explains how the closing process is used to transfer the balances of temporary accounts to permanent accounts. It also discusses the various steps involved in the closing process.

The ninth part of the document discusses the importance of the financial statements. It explains how the financial statements are used to provide information about the financial performance and position of the company. It also discusses the various components of the financial statements, such as the balance sheet, income statement, and statement of cash flows.

The tenth part of the document discusses the importance of the audit process. It explains how the audit process is used to verify the accuracy and reliability of the financial statements. It also discusses the various types of audits, such as internal audits and external audits.