

## EXPLANATIONS.

.....

The headings of the columns in this book correspond with the items on the Financial Statement required by the Department.

On the left hand page, under "Explanation," make the explanation regarding each entry, no difference being made between receipts and expenditures. In regard to the amount, however, the receipts are entered in the column on the left hand page, and the expenditures on the right hand page in the column, the heading of which designates for what the amount was paid. For instance, if \$5 has been paid for postage, in the explanation column will be entered "By Jno. Smith, postage," and in "postage and stationery" column on right hand page, the \$5 will be entered. If \$2 has been paid for rent of hall, in explanation column on left hand page enter "By rent of hall, Town Council," and enter the \$2 in the column for "expense of meetings."

When the grant from the Department is received, make the following entry in explanation column: "To Legislative Grant," and in the column on the left hand page, \$25.

At the end of the year the totals of each column must be entered in a copy of the Financial Statement found at the end of the book, examined and signed by the Auditors, and detached and forwarded to the Superintendent, as required by the Act and Rules. Two pages will be found sufficient for a year's transactions. These pages should be examined and signed by the Auditors, as follows:

Examined and found correct

this.....day of.....190.....

.....

.....

Auditors.