

used, Cash Book, Journal, Pew Rent, Receipt Book, with stubs, Ledger and an auxiliary (Pew Rent) Ledger, and a "Dues" Ledger is sometimes used.

As pew rents are usually collected every 3, 6, or 12 months, the journalizing should be done at those times of each year as follows :—

Pew Holders, Dr.

To Pew Rent.

Then following this should be given the names, number of pew, and amount of rent due by each pew holder. In the General Ledger the total amount of all pew-holders indebtedness would be charged to an *a/c.* called "Pew-holders," and an account called "Pew Rents" would be credited.

The cash book should have, at least, one extra column on each side—the extra column on the debit side for "Pew-holders," another special column might be kept for "collections." Special columns on the credit side may be used for any "disbursements" of frequent occurrence.

The Auxiliary or Pew holders' Ledger is kept for Pew holders' accounts, only. When a man's pew rent becomes due he is charged in this Ledger; when he pays in part or in full he is credited with the amount.

All entries must be made in the Journal and Cash Book, posting is done direct from them to the General and to the Auxiliary Ledger. Two columns to the left of the entries in both J. and C.B. should be provided for, placing in one of them a page of the Aux. Ledger and in the page of the General Ledger while posting.

For all monies received, a receipt should in every case be given and the particulars entered on the stub.

For all monies paid out receipts should in every case be taken and then numbered so as to correspond readily in the auditor's work, to the entries in the C.B.

The only special or peculiar Ledger titles in account-keeping of this kind would be "Society Account—corresponding to stock or proprietors *ac.*" "Working Account" corresponding to Loss and Gain *ac.*

A statement at the close of the year should be laid before the Society showing the trial balance, receipts and discounts for the year, and the present assets and liabilities.