

**"THE ACCOUNTANTS'  
LIBRARY." VOL. XXI;  
MUNICIPAL ACCOUNTS**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649653195

"The Accountants' Library." Vol. XXI; Municipal Accounts by John Allcock

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.  
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

[www.triestepublishing.com](http://www.triestepublishing.com)

**JOHN ALLCOCK**

**"THE ACCOUNTANTS'  
LIBRARY." VOL. XXI;  
MUNICIPAL ACCOUNTS**



# TOLLIT & HARVEY

+ ACCOUNT BOOK EXPERTS. +

WE SUPPLY THE BOOKS MENTIONED IN THIS VOLUME.

HF  
5635  
.A172  
V.21

BUY YOUR  
ACCOUNT BOOKS

at



SPECIMEN RULINGS  
AND PRICES  
SENT POST FREE  
ON RECEIPT  
OF REQUIREMENTS.

SPECIMEN RULINGS  
AND PRICES  
SENT POST FREE  
ON RECEIPT  
OF REQUIREMENTS.

TOLLIT &  
HARVEY'S

Sensible  
Books at  
Sensible  
Prices.

79 Gresham St.

LONDON, E.C.

30 Different Rulings in Stock.

WE SUPPLY THE BOOKS MENTIONED IN THIS VOLUME.

Over 30 Rulings in stock to select from.

# ANALYSIS BOOKS & PAPERS

Sample set of Rulings | TOLLIT & HARVEY, Account Book Experts,  
sent on application. | 79, GRESHAM STREET, LONDON, E.C.

# JORDAN & SONS, Limited,

Company Registration Agents,

PRINTERS AND PUBLISHERS, SEAL ENGRAVERS,

AND

ACCOUNT BOOK MANUFACTURERS,

116 & 120 CHANCERY LANE, LONDON, W.C.

(Telegrams: "CERTIFICATE, LONDON.")

---

THE BEST GUIDE TO COMPANY LAW AND PRACTICE.

TWENTY-FIFTH EDITION. Price 5s. net; by post 5s. 6d.

**A Handy Book on the Formation, Management, and Winding Up of Joint Stock Companies.** By F. GORE-BROWNE, M.A., K.C.

Author of "Concise Precedents under the Companies Acts," and WILLIAM JORDAN, Company Registration and Parliamentary Agent.

---

EIGHTH EDITION. Price 5s. net; by post 5s. 6d.

**The Secretary's Manual on the Law and Practice of Joint Stock Companies, with Forms and Precedents, and all the Forms under The Companies Act, 1900.** By JAMES FITZPATRICK, Fellow of the Institute of Chartered Accountants, and V. D. S. FOWKE, of Lincoln's Inn, Barrister-at-Law.

---

THIRD EDITION. Price 5s. net; by post 5s. 6d.

**The Companies Acts, 1862 to 1900.** Containing the text of all the numerous Companies Acts from 1862 to 1900, showing what portions have been amended or repealed, with Cross References, Notes, and a full Analytical Index. The volume also contains The Life Assurance Companies Acts, 1870 to 1896; The Forged Transfers Acts, 1891 and 1892; and many other Statutes and Statutory Enactments relating to Joint Stock Companies. Edited by ALLEN GLYNNE JONES, LL.B., of Lincoln's Inn, Barrister-at-Law.

---

All the Forms under the Companies Acts, 1862 to 1900, may be obtained from JORDAN & SONS, Limited.

"THE ACCOUNTANTS' LIBRARY."

VOL. XXI.

---

# MUNICIPAL ACCOUNTS

BY

JOHN ALLCOCK,

*Borough Accountant and Registrar of Stock, Eastbourne;  
Fellow of the Society of Accountants and Auditors (Incorporated).*

---

LONDON :

GER & CO., PRINTERS AND PUBLISHERS, 34 MOORGATE STREET, E.C.

1903.

# **"THE ACCOUNTANTS' LIBRARY."**

(SECOND SERIES).

---

Edited by the Editor of "The Accountant."

---

- |   |  |
|---|--|
| <b>Building Society Accounts.</b>                           | <b>Insurance Companies' Accounts.</b>                        |
| <b>Colliery Accounts.</b>                                   | <b>Jewellers' Accounts.</b>                                  |
| <b>Cotton Spinners' Accounts.</b>                           | <b>Laundry Accounts.</b>                                     |
| <b>Dairy Accounts.</b>                                      | <b>Multiple-Shop Accounts.</b>                               |
| <b>Depreciation, Reserves, and<br/>Reserve Funds.</b>       | <b>Municipal Accounts.</b>                                   |
| <b>Domestic Tradesmen's Accounts.</b>                       | <b>Publishers' Accounts.</b>                                 |
| <b>Drapers' Accounts.</b>                                   | <b>Receivers', Liquidators', and<br/>Trustees' Accounts.</b> |
| <b>Electric Lighting Accounts.</b>                          | <b>School Accounts.</b>                                      |
| <b>Fraud in Accounts.</b>                                   | <b>Shipping Accounts.</b>                                    |
| <b>Friendly Societies' and Trades<br/>Unions' Accounts.</b> | <b>Timber Merchants' Accounts.</b>                           |
| <b>Hotel Accounts.</b>                                      | <b>Underwriters' Accounts.</b>                               |
|   | <b>Wine Merchants' Accounts'</b>                             |



© 30 Mar 1885.

## EDITOR'S PREFACE.

---

THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to book-keepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less

a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," and also in this work, a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application of the theory of double-entry as described in general works on bookkeeping.

In order to carry out this scheme, arrangements have already been completed for books dealing with the following subjects:—

<i>Agricultural Accounts.</i>	<i>Building Societies' Accounts.</i>
<i>Auctioneers' Accounts.</i>	<i>Co-operative Societies' Accounts.</i>
<i>Australian Mining Accounts.</i>	<i>Cotton Spinners' Accounts.</i>
<i>Bank Accounts.</i>	<i>Drapers' Accounts.</i>
<i>Bookkeeping and Accounts for</i>	<i>Domestic Tradesmen's Accounts.</i>
<i>Grain, Flour, Hay, Seed,</i>	<i>Engineers' and Shipbuilders'</i>
<i>and Allied Trades.</i>	<i>Accounts.</i>
<i>Builders' Accounts.</i>	<i>Gas Accounts.</i>

<i>Hotel Accounts.</i>	<i>Shipping Accounts.</i>
<i>Mineral Water Accounts.</i>	<i>Solicitors' Accounts.</i>
<i>Pawnbrokers' Accounts.</i>	<i>Stockbrokers' Accounts.</i>
<i>Polytechnic Accounts.</i>	<i>Tailors' Accounts.</i>
<i>Printers' Accounts.</i>	<i>Theatre Accounts.</i>
<i>Publishers' Accounts.</i>	<i>Wine Merchants' Accounts.</i>

Arrangements for dealing with other subjects are now in progress, and the Editor wishes to add that he will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,  
London, E.C.  
*August 1902.*