

1981/74



## THE AGRICULTURAL PEST DESTRUCTION BOARDS ACCOUNTING REGULATIONS 1981

DAVID BEATTIE, Governor-General

### ORDER IN COUNCIL

At the Government Buildings at Wellington this 23rd day of March 1981

Present:

THE RIGHT HON. R. D. MULDOON PRESIDING IN COUNCIL

PURSUANT to the Agricultural Pests Destruction Act 1967, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

### ANALYSIS

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### REGULATIONS

**1. Title and commencement**—(1) These regulations may be cited as the Agricultural Pest Destruction Boards Accounting Regulations 1981.

(2) These regulations shall come into force on the 1st day of April 1981.

**2. Interpretation**—In these regulations, unless the content otherwise requires,—

“The Act” means the Agricultural Pests Destruction Act 1967:

“Board” means a Pest Destruction Board constituted under the Act; and includes a County Board:

“Council” means the Agricultural Pests Destruction Council constituted under the Act:

“County Board” means any County Council or District Council that controls a pest destruction district under the Act:

“Financial year” means a period of 12 months ending with the 31st day of March.

**3. Receipt for money paid to Board—**(1) Every person paying any money to the Board who requests a receipt for that payment shall be given a receipt either—

(a) In the form provided by the Board and signed by any person authorised by the Board to receive money on its behalf; or

(b) By means of an automatically printed receipt in a form provided by the Board and issued with or in conjunction with the receiving of the money through a cash register or other receipting device.

(2) Forms of receipts shall be numbered with consecutive numbers, and the persons responsible for the issue and use of those forms shall account for them.

**4. Payments made by Board—**(1) Money shall not be paid by the Board except in cash or by cheque or other instrument (not being a bill of exchange or promissory note) signed by the Treasurer or any other officer of the Board whom the Board, by resolution, from time to time appoints for the purpose of signing cheques, and counter-signed in each case by any member of the Board whom the Board from time to time authorises to sign cheques:

Provided that it shall be lawful for any money to be paid by the Board by cheque signed as aforesaid and countersigned by any officer of the Board whom the Board, by resolution, from time to time appoints for that purpose.

(2) Every payment of money by the Board shall be authorised by a prior resolution of the Board or shall be submitted to the Board for confirmation at its next ordinary meeting after the date of payment.

(3) Notwithstanding anything in subclause (1) of this regulation, it shall be lawful for any money to be paid by the Board by cheque bearing facsimiles of the signatures of the persons authorised to sign and countersign cheques, and every cheque bearing such facsimiles shall be deemed to have been duly signed and countersigned in accordance with that subclause.

**5. Imprest account—**(1) The Board may, pursuant to a resolution in that behalf, establish an imprest account, which shall, as the Board may determine, be kept in the Post Office Savings Bank or in any bank within the meaning of the Banking Act 1908.

(2) The imprest account may be held jointly in the names of and be operated on by the Treasurer and one other person to be appointed in that behalf by the Board, or may be in the sole name of and be operated on by the Treasurer or any other approved officer of the Board. Where the imprest account is held jointly in the names of the Treasurer and of one other person, the other person shall be either a responsible officer of the Board or a member of the Board.

(3) The Board shall from time to time, by resolution, fix the maximum amount that may be held at any time in the imprest account and the type of payments that may be made from the account.

**6. Treasurer to report to Board**—The Treasurer shall regularly report to the Board or to a committee of it, but not less than three times a year, on the financial state of the Board in whatever form the Board or committee may require.

**7. Expenditure to be substantiated**—Every person entrusted with the expenditure of any money belonging to the Board shall account with supporting vouchers and documents as directed by the Board from time to time.

**8. Money not accounted for to be recoverable as debt**—If any money belonging to the Board is at any time in the hands of any person and is not duly accounted for, that money shall be recoverable as a debt due by that person to the Board.

**9. Preparation of annual statement**—(1) As soon as possible, but not later than the 30th day of September, in every year the Treasurer shall prepare for the year which ended on the preceding 31st day of March a statement containing not less than the information set out in the Schedule to these regulations:

Provided that on application by the Board, the Council, if it is satisfied that there are grounds justifying extension, may extend the date by which the statement is to be prepared to a later specified date, and shall notify the Board and the Audit Office accordingly.

(2) Notwithstanding anything in subclause (1) of this regulation, the statement required by this regulation to be prepared need show figures to the nearest whole dollar only.

(3) A copy of the annual statement shall forthwith after preparation be sent to the Council.

**10. Accounting records**—The Treasurer shall maintain accounting records in such permanent form as to provide such information as the Board shall require, but so as always to provide in a manner acceptable to the Audit Office, the following information:

- (a) Data in support of the annual statement;
- (b) Details of rates levied, collected, and in arrears;
- (c) Details of debtors and creditors;
- (d) Details of reserves and real estate held either in the Board's own name or in trust, and evidence of ownership;
- (e) Details of public debt;
- (f) Details of stores, plant, and equipment held; and
- (g) Details of loans and advances due to the Board.

**11. Adoption of audited annual statement by Board**—(1) As soon as possible, but in any case not later than 2 months after the audited statement has been received from the Audit Office, the Board shall at an ordinary or special meeting consider the statement and the report of the Audit Office thereon and shall, after so considering them, finally adopt the statement.

(2) The Chairman shall sign the statement so adopted.

(3) When the statement has been adopted and signed in accordance with these regulations the report of the Audit Office shall be deemed to form part of that statement.

(4) A copy of the statement so signed and adopted shall forthwith be forwarded to the Government Statistician.

**12. Public notification of availability of audited annual statement—**As soon as possible, but not later than 2 months after the audited annual statement has been adopted by the Board, the Board shall give public notice that the audited annual statement is available for public inspection during ordinary office hours at the public office of the Board, and the audited annual statement shall be available for inspection accordingly.

**13. Annual Statement of County Boards—**The Council may at any time require a County Board to supply to the Council an annual statement showing the financial results of the County Board's operations in respect of pest destruction.

**14. Deposit of money at interest—**The Board may, where it considers it advisable that any sum of money at credit of any account, other than a separate account for loan money, should be placed on deposit at interest, deposit that sum with any bank approved by the Board or deposit that sum with any local authority or public body authorised by law to receive money on deposit.

**15. Regulations not to apply to County Boards—**With the exception of regulation 13 of these regulations, these regulations shall not apply to County Boards.

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## SCHEDULE

Reg. 9 (1)

## FORM OF ANNUAL STATEMENT

*Name of Pest Destruction Board*STATEMENT OF PAYMENTS AND RELATED SOURCES OF FUNDS  
APPLIED FOR YEAR ENDED 31 MARCH 19

During the year the Board made payments as follows:

	19 \$ (Note 1)	19 \$ (Note 2)
Field work—		
Staff .....		
Materials .....		
Other field work (specify if significant in terms of total cost) .....		
Property expenses .....		
Administration expenses .....		
Loan charges—		
Interest .....		
Principal .....		
Purchase of fixed assets .....		
Total payments during year .....	\$	\$
This expenditure was financed by—		
Rates .....		
Government subsidies and grants .....		
Other subsidies and grants .....		
Loan money applied during the year ..		
Other (specify if material) .....		
Plus decrease (less increase) in general funds .....		
Payments as above .....	\$	\$

SCHEDULE—*continued*

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 19

		19 \$ (Note 1)	19 \$ (Note 2)
Current assets—			
Cash and bank balances	.....		
Debtors	.....		
Stock of materials	.....		
Less current liabilities	.....		
Investments	.....		
Fixed assets—			
	At cost (or valuation)	Provision for Depreci- ation	
Land and buildings			
Motor vehicles	.....		
Plant and equip- ment	.....		
Less public debt	.....		
Net value of Board's assets	.....	\$	\$

STATEMENT OF ACCOUNTING POLICIES

1. These financial statements have been prepared on the basis that receipts are recognised when money is received by the Board, and that payments are brought to charge when payment is made for goods and services rendered to the Board.

(Any other notes on accounting policy explaining the basis on which the accounts have been prepared may also be included.)

NOTES\*

Note 1—Amounts inserted under this heading to relate to the financial year for which the statements have been prepared.

Note 2—Amounts inserted under this heading to relate to the previous financial year.

\*Not to be printed as part of the statements.

P. G. MILLEN,  
Clerk of the Executive Council.

## EXPLANATORY NOTE

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations are made under the Agricultural Pests Destruction Act 1967 and prescribe the accounting procedures to be followed by Pest Destruction Boards.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 26 March 1981.

These regulations are administered in the Ministry of Agriculture and Fisheries.