1965/46



THE COUNTIES ACCOUNTING REGULATIONS 1958, AMENDMENT NO. 1

BERNARD FERGUSSON, Governor-General ORDER IN COUNCIL

At the Government Buildings at Wellington this 29th day of March 1965

Present:

THE RIGHT HON. KEITH HOLYOAKE, C.H., PRESIDING IN COUNCIL

Pursuant to the Counties Act 1956, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

- 1. These regulations may be cited as the Counties Accounting Regulations 1958, Amendment No. 1, and shall be read together with and deemed part of the Counties Accounting Regulations 1958* (hereinafter referred to as the principal regulations).
- 2. Regulation 5 of the principal regulations is hereby amended by inserting in subclause (1), before the words "Every person", the words "Except as may be approved by the Audit Office from time to time".
- 3. The principal regulations are hereby further amended by revoking regulation 6, and substituting the following regulation:
- "6. Treasurer to report to Council as to money due—The Treasurer shall from time to time, as directed by the Council, but at least once within the period of three months immediately following the close of the financial year, make a return to the Council in such form as the Council directs of the amounts unpaid in respect of each class of revenue due and payable to the Council."
- **4.** Regulation 9 of the principal regulations is hereby amended by inserting in subclause (1), after paragraph (a), the following paragraph:
 - "(aa) An abstract of the receipts and payments of the Plant and Machinery Operating Account, in which account shall be recorded all transactions relating to plant and machinery operating costs and hire charges:".

- 5. Regulation 9 of the principal regulations is hereby further amended by inserting in subclause (1), after paragraph (c), the following paragraph:
 - "(cc) If the Audit Office so requires, in respect of each airport undertaking a profit and loss account, an appropriation account, a capital account, and a balance sheet:".
- **6.** Regulation 9 of the principal regulations is hereby further amended by adding the following subclauses:
- "(3) Notwithstanding anything in the foregoing provisions of this regulation, the Council may, by resolution, determine that shillings and pence, or, after the coming into force of Part II of the Decimal Currency Act 1964, cents, shall be excluded from the abstracts, accounts, balance sheets, and statements required by this regulation to be prepared, and in that case the Treasurer shall prepare those abstracts, accounts, balance sheets, and statements accordingly.
- "(4) The Council may, by resolution, determine that the comparative figures for the previous year shall be included in the abstracts, accounts, balance sheets, and statements required by this regulation to be prepared, and in that case the Treasurer shall include those comparative figures accordingly."
- 7. The principal regulations are hereby further amended by revoking the First Schedule, and substituting the First Schedule set out in the First Schedule to these regulations.
- 8. (1) The Second Schedule to the principal regulations is hereby amended by revoking forms 1, 2, 3, 4, 5, 7, 8, 9, 11, and 13, and substituting the forms 1, 2, 3, 4, 5, 5A, 7, 8, 8A, 9, 11, and 13 set out in the Second Schedule to these regulations.
- (2) The Second Schedule to the principal regulations is hereby further amended by revoking form 12.
- (3) The principal regulations are hereby further amended by revoking the Third Schedule, and substituting the Third Schedule set out in the Third Schedule to these regulations.

SCHEDULES

FIRST SCHEDULE

NEW FIRST SCHEDULE TO PRINCIPAL REGULATIONS

"FIRST SCHEDULE

Reg. 13

STATEMENT OF	STATI	STICS R	ELAT	ING TO	THE	COUNTY	OF.	
	As at 31	March 1	l9 (u	nless oth	erwise s	tated)		
		Part I—	-Gener	AL STAT	TISTICS			
Area, population, a	nd values	_						
Area						•	Square	e miles.
Population	• •			• •		***************************************		
Rateable properti	ies, numb	er of						
Non-rateable pro	perties, n	umber of						
Capital value of r	rateable p	roperty		• •		£		
Capital value of r	non-ratea	ble prope	rty	• •		£		
Unimproved valu	ie of rate	able prope	erty	• •		£		
Unimproved valu	ie of non-	rateable j	propert	у		£		
Date of last revisi	on of val	ues	••	••		19		
Rates and rating-								
General rate levie	ed for yea	ır					in £.	
System of rating								
Note—When both are levied or both and de	l, give na	mes of ric	dings o	r county				
Public debt—								
Public debt outsta	anding		••			£		
Accumulated sink	king fund	s				£		
Unexercised loan	authoriti	es				£		
Employees, number	of—							
Administrative ar		1						
Engineering								
Inspectors								
Works, including	clerks of	works, o	verseer			***************************************		
Roads and highway County roads .		of— 		Sealed Surface			ther faces	Total
State highways								
Bridges—				Numb	er	Total I	Length (F	't)
On county roads						10	-cing (=	•,
On State highway	ys	•••		•				
Constitution of Cou Date of constituti Address of admin	ion of cou							
County towns—				Name	e A	irea Popu	lation C	Date lonstituted

FIRST SCHEDULE—continued

PART II—STATISTICS OF PAYMENTS CLASSIFIED AS TO SOURCES OF FINANCE

					Payments	for 19	
				From Revenue	From N.R.B. and Govern- ment Grants and Subsidies	From Loans	Total
County roads and bridges (as Streets, and Bridges Account) State highways and bridges (as Streets, and Bridges Account)							
		;	£				
Other works— Fire protection Halls and community centres Housing Land drainage Noxious weeds eradication Plant and equipment purchases	 						
Reserves and domains Water supplies Other public works and serv principal items)		pecify	-				
Administration and general— Administration Annual charges on loans (exceptages approved for subsided National Roads Act 1953 and ments)	y unde	r the	£				
Miscellaneous							
Total payments (as above)— Roads and bridges		;	€				
Other works Administration and general		::					
*Grants and sub Other Government							
				£			

SECOND SCHEDULE

New Forms

"Form 1

Reg. 9 (1) (a)

GENERAL ACCOUNT

(Section 146 (1) (a), Counties Act 1956)

	Receipts	
ı.	Balance, 1 April 19 (being credit balance in General Account brought forward from previous year)	£ s. d.
2.	General rates—	
	(a) Current rates	
	(c) Ten per cent penalties (d) Grants in lieu of rates (e) Rates paid in advance (if not recorded in separate account)	
3.	Inspection— (a) Building permit fees (b) Licence fees under Health Act regulations (c) Licence fees under bylaws (d) Motor drivers' licence fees (e) Motor drivers' testing fees (f) Dogs registration fees (g) Public pounds (h) Miscellaneous fees and fines	
4.	(These may be listed separately if desired and cover such items as sale of heavy traffic disc holders, duplicate licences, Court fees and fines, and the like) Administration— (Include herein, listed separately, all transfers from separate accounts pursuant to section 147, Counties Act 1956, and other credits-in-aid including commission on heavy traffic fees collected. Engineering fees recovered against works may be included)	
5.	Miscellaneous— (a) Rents— (i) From residential accommodation (ii) From other sources	
	(b) Other receipts	
6.	(Include herein, with as much detail as is considered necessary, all other receipts, including transfers, which cannot logically be provided for under any of the preceding main or subheadings) Balance, 31 March 19 (being debit balance in General Account carried forward to following year)	

Payments											
1.			ril 19 (be m previous			ance in	Gene	eral A	Account b	rought	£ s. d.
2.	Works		ii previous	year)	• •	• •		• •	£ s. d.	£ s. d.	
		Transfe Separ	rred to R rate Accour Subsidised	nt No.	<u>-</u>	and	Bridg	ges	£ 5. u.	£ 3. d.	
			Non-subsic								
	(b)	(i) (ii) (iii)	of net c	on ion to works ng tran ost of sed by	s sfer to se works w Ministr	 parate hich ha	orities accou	nt en			
	(c)	(i)	Rural fire (Being under th 1955)	g pay ne Fore	ments est and I		coveri Fires A	ies ict			
			Outdistric (Being ment, to Services Secondary	g contr urbar Act)	ribution n fire au	s, unde thoriti	es – Fi				
		(III)		g trans) seco ' sepa payabl	sfer of condary under a condary of the court	ontribu urban counts of app	ations fire a (exce ropria	u- ept ite			
	(d)	(i) (ii)	es and dome Maintenar Contributi Transfers (Thes recordin to sectio Act 195	nce and to separe subhing of pare	d impro Domai arate acc eadings syments	n Boar counts provid made p	ds le for ti oursua	nt			
	(e)		g— Capital pa Maintenar		s (Itemi	se as ne	ecessar	y)			
	(f)	non-r recov ture.) (N Crow	оте—Exper n lands, l ent owners	work. deduct nditur Maori	This ite ion from e on lands,	m shoung the of uncontrol and l	expend eccupio ands	ow di- ed of			
			Carried fo	orward	l						

		Payments—continued			
		Brought forward	£ s d. ∣	£ s. d.	£ s. d.
	107	Other works— (Under this subheading should be listed all other items of works payments which are met from General Account and are not provided for under any of the foregoing subheadings)			
3.		charges— Public debt— (Being transfer to General Interest Account (form 8))			
		Interest on bank overdraft and temporary loans Contributions to loan charges – other local bodies			
	-	.•			······································
4.		ction— Sanitation and health (Include herein salaries, contribution if any to Health Department, vehicle running, and			
	(b)	other directly chargeable payments) Building (Include herein salaries, vehicle running, and other directly chargeable payments)			
	(c)	Noxious weeds			
	(d)	Traffic control (Include salaries and car expenses, cost of s drivers' licence fees paid to Transport Departme also other payments such as advertising, p testing equipment, traffic counters, etc., chargeable)	nt, and rinting,		
	(e)	Dogs registration (Include herein salaries and commissions, collars and remedy, vehicle running, and directly chargeable payments)	cost of other		
	(f)	Public pounds, ranging (Include rents and rates for land used for pound sites, droving costs, water supply, shelter and fodder, retainers, and wages paid to poundkeepers and rangers)			
	(g)	Administration, Licensing Act			
		(Where the Council is the principal authority, the net cost of administration after recoveries from other local bodies have been credited, otherwise, the cost of the annual contribution)			
		Carried forward			

		Payments—continued			
		D 1.6	£ s. d.	£ s. d.	£ s. d.
5	Administration	Brought forward			
٥.		l administration—			
		Salaries, Clerk, and assistants			
		Staff superannuation (net)			
	(iii)	Travelling expenses - staff and council			
	(iv)	Chairman's allowance			
		Councillors' remuneration			
	(vi)	General office expenses			
		(Include herein such items as office			
		rent, office cleaning, maintenance of			
		equipment, fuel, heating and	}		
		lighting, text books, bank charges, exchange, and the like)			
	(vii)	Agency and branch offices	1		
	(11)	(Where agencies or branch offices			
		are established and costs are not			
		debited to any separate account,			
		include herein the general payments			
		involved in maintaining such offices)			
		Printing, advertising, and stationery			
		Postages, telegrams, telephones, bureaus			
	(x)	Legal expenses and brokerage			
		(Include only brokerage not pay-			
	(***)	able out of loan money)			
		Audit Office fee Maintenance and revision of valuation			
	(XII)	rolls			
		(Annual costs only to be included			
		herein – periodical revision costs to			
		be shown under item 6 (d))		ļ	
	(xiii)	Insurances			
		(Fidelity guarantee, public risk,			
		personal accident, burglary, etc. Do			
		not include herein employers' lia-			
		bility, fire, and accident insurance –			
		these premiums are properly charge- able to works, plant, or property)			
	(b) Works	organisation and supervision—			
		Engineering salaries			
	(7	(Include salaries of Engineer and			
		assistants, cadets, surveyors, draughts-			
		men, supervising overseers, and of			
		clerical assistance directly related to			
		works)			
	(11)	General engineering expenses			
		(Include such special expenses of			
		an administrative nature directly connected with works, such as			
		drawing paper and materials, general			
		plan printing, text books, etc.)			
	(iii)	Engineering transport			
	,	(Cost of running vehicles used by			
		staff whose salaries are included			
		under (b) (i))			
		Comical Communi			
		Carried forward			

Brought forward 6. Miscellaneous— (a) Office equipment, furniture, and fittings (purchases) (b) Subscriptions, New Zealand Counties Association and industrial union (c) Counties conference and ward expenses (d) Election expenses (This item should show gross payments less recoveries from contributing local authorities) (e) Unauthorised (section 92, Public Revenues Act 1953) (Include here, in detail, payments made pursuant to the provisions of the Public Revenues Act) (f) Other payments (Include herein, with as much detail as is considered necessary, all other payments, including transfers, which cannot logically be provided for under any of the preceding main or subheadings) 7. Balance, 31 March 19 (being credit balance in General Account carried forward to following year or, where riding accounts are kept, 'being balance of general rates after deduction of share of General Account expenditure transferred to Riding Accounts') **Form 2** Reg. 9 (1) (a)	P	Payments—continued			
6. Miscellaneous— (a) Office equipment, furniture, and fittings (purchases)	Provedt forward		£ s. d.	_£ s. d.	, £ s. d.
(a) Office equipment, furniture, and fittings (purchases)		••			
(b) Subscriptions, New Zealand Counties Association and industrial union	(a) Office equipment, furnitu	re, and fittings (pur-			
(c) Counties conference and ward expenses	(b) Subscriptions, New Zeala			•	
(d) Election expenses					
recoveries from contributing local authorities) (e) Unauthorised (section 92, Public Revenues Act 1953)	(d) Election expenses				
1953)					
pursuant to the provisions of the Public Revenues Act) (f) Other payments		Public Revenues Act			
(Include herein, with as much detail as is considered necessary, all other payments, including transfers, which cannot logically be provided for under any of the preceding main or subheadings) 7. Balance, 31 March 19 (being credit balance in General Account carried forward to following year or, where riding accounts are kept, 'being balance of general rates after deduction of share of General Account expenditure transferred to Riding Accounts')	pursuant to the pro-				
(Include herein, with as much detail as is considered necessary, all other payments, including transfers, which cannot logically be provided for under any of the preceding main or subheadings) 7. Balance, 31 March 19 (being credit balance in General Account carried forward to following year or, where riding accounts are kept, 'being balance of general rates after deduction of share of General Account expenditure transferred to Riding Accounts')	(f) Other payments			-	
including transfers, which cannot logically be provided for under any of the preceding main or subheadings) 7. Balance, 31 March 19 (being credit balance in General Account carried forward to following year or, where riding accounts are kept, 'being balance of general rates after deduction of share of General Account expenditure transferred to Riding Accounts') £	(Include herein, with	as much detail as is			
7. Balance, 31 March 19 (being credit balance in General Account carried forward to following year or, where riding accounts are kept, 'being balance of general rates after deduction of share of General Account expenditure transferred to Riding Accounts')	considered necessary,	all other payments,			
7. Balance, 31 March 19 (being credit balance in General Account carried forward to following year or, where riding accounts are kept, 'being balance of general rates after deduction of share of General Account expenditure transferred to Riding Accounts')	be provided for under	any of the preceding			
carried forward to following year or, where riding accounts are kept, 'being balance of general rates after deduction of share of General Account expenditure transferred to Riding Accounts')	main or subheadings)				
				••	······································
Smagn. A		"Form 2		Reg	. 9 (1) (a)
STOCK ACCOUNT		STOCK ACCOUNT			
Issues (being value of issues during year)	Issues (being value of issues	Balance, 1	April 19	(being	£ s. d.
Variance at stocktaking due to from previous year)	Variance at stocktaking due to	from pre	vious year)		
normal causes, transferred to General Account or other Purchases (being cash paid during year for purchases)		Purchases	(being car	sh paid	
appropriate account	appropriate account		car for po	renases	•••••••••••••••••••••••••••••••••••••••
Stock written off, transferred to General Account or other					
appropriate account	appropriate account				
Balance, 31 March 19 (being balance carried forward to					
following year)					
££	<i>t</i>			*	
Balance brought down					
Add creditors for stock					
Actual value of stock on hand		Add credite	OIS IOI STOCE	• • •	

1. This account is to be prepared where the Council is of the opinion that stocks held are of sufficient value to warrant the keeping of a separate Stock Account, or where the Audit Office requires such an account to be kept.

2. For the first year in which a Stock Account is kept, it will be necessary to transfer from the General Account or other appropriate account an amount representing the value of stock on hand at the close of the previous financial year.

3. Stocks purchased from loan money shall not be recorded in this account.

1965/46	Counties Ac	counting mendme	g Regulations 1958, nt No. 1	253
	SECOND	SCHEL	OULE—continued	
Reg. 9 (1) (aa)		"For	m 3	
Reg. 5 (1) (aa)	Prant and M		OPERATING ACCOUNT	
	•		ng undertakings)	C a d
Balance 1 April 19 Plant-hire charge and recoverab Subsidised wor (Itemise as nec sary) Other works (Ite ise as necessa under accor headings)	s to works le services— cks ces	s. d.	Balance 1 April 19 Operating costs (Itemise as necessary)	£ s. d.
Sundry receipts (It ise as necessary)			tration General (or other appropriate) Account (Surplus on other than subsidised works)	
Share of deficit transferred from	es-		Loan Interest Account (or other account which provided the plant) (interest on capital)	
		Í	Balance 31 March 19	
	£		:	£
	Surpluses or def	ficits on v	ar shall be solely in respect of op- works other than subsidised wor- unts.	
Reg. 9 (1) (a)		"For	— m 4	
		RIDING A	ACCOUNT	
		[Name]	RIDING	
	(Sections 134 an	nd 146 (1)	(b), Counties Act 1956)	
Balance, 1 April 19 Transfer from Gene (apportionment Other revenue (spe Transfers from oth Balance, 31 March	eral Account of revenue) cify) er accounts	s. d.	Balance, 1 April 19	•
			Expended on non- subsidised works	
			Miscellaneous works (specify) Grants and miscellaneous payments Transfers to other accounts Balance, 31 March 19	

Note—This form is reduced to simple headings, but in practice considerably more detail may be required to show adequately the operations in each riding.

"Form 5

Reg. 9 (1) (a)

COUNTY TOWN ACCOUNT

[Name] COUNTY TOWN

(Section 146 (1) (c), Counties Act 1956)

	£ s. d.		£	s.	d.
Balance, 1 April 19		Balance, 1 April 19			
County town general rate,		Transferred to Roads, Streets,			
19/19		and Bridges Separate			
Current		Account No			
Arrears and recharged	***************************************	Expended on sub- f s. d.			
Penalty	•	sidised works			
County town separate im-	***************************************	Less N.R.B.share	•		
provement and develop-		LICONI (III DISHAIC			
ment rate, 19/19		Expended on non-			
~		subsidised works ———			
	***************************************	subsidised works ————	-		
Arrears and recharged		3.51 11 1 (10)	•••••	••••••	•••••
		Miscellaneous works (specify)		•••••	
Transfer from General Account		Transfer to General Account			
or Riding Account (pur-		or Riding Account (pursuant			
suant to section 423 (3)		to section 422 (2) and (or)			
Balance, 31 March 19		section 423 (2))			
	***************************************	Balance, 31 March 19			
		20101100, 01 11011011 10,1111			
	r	,	~		
7		*	,	•••••	•••••

Note—This form is reduced to simple headings, but in practice considerably more detail may be required to show adequately the operations in each county town.

Reg. 9 (1) (a)

"Form 5A

ROADS, STREETS, AND BRIDGES ACCOUNT

(Covering Subsidised Works and State Highways within the Meaning and Requirements of the National Roads Act 1953, and its Amendments, Nonsubsidised Works, and Roads Vote—Public Works Act, etc.)

		Receipts		Т	ransfers Fro	m						
Name of Work	Subsidies s. 23 (1), N.R. Act	Grants s. 23 (6), N.R. Act	Other Receipts (Detail)	General Account	County Town and Riding Accounts (Detail)	Loan Accounts	Balance 31/3/19	Total	Balance 1/4/19	Transfer to Interest Account	Payments	Total
Part I—County Roads (Subsidised Works) Maintenance	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PART II—STATE HIGHWAYS (S. 13, N.R. Act) Maintenance Maintenance reseals Clood damage Iridge renewals Construction (minor improvements) Construction (major improvements)	(Not ap	plicable)										

Reg. 9 (1) (a)

"Form 5A-continued

ROADS, STREETS, AND BRIDGES ACCOUNT-continued

(Covering Subsidised Works and State Highways within the Meaning and Requirements of the National Roads Act 1953, and its Amendments, Nonsubsidised Works, and Roads Vote - Public Works Act, etc.)—continued

		Receipts		Т	ransfers Fro	m				1		
Name of Work	Subsidies s. 23 (1), N.R. Act	Grants s. 23 (6), N.R. Act	Other Receipts (Detail)	General Account	County Town and Riding Accounts (Detail)	Loan Accounts	Balance 31/3/19	Total	Transfer to Interest Account	Balance 1/4/19	Payments	Total
Part III—District Roading (Substitute of Works) - (This Part to Contain Roads Vote Expenditure, etc.)	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Total, Part III	(Not ap	plicable)										
Subtotal, Parts I, II, and III												
PART IV—Non-subsidised Works Itemise as necessary												
	(Not ap	plicable)			1							
Total, Part IV												
Grand Total		'										

Notes-

^{1.} Part IV should include only those separate works which are to be met in full from county funds and which attract no National Roads Board subsidy

^{2.} Columnar presentation need not necessarily be followed, provided detail similar to the above is supplied."

Reg. 9 (1) (a)

"Form 7

Interest Accounts

There shall be prepared in columnar form as herein provided one composite account wherein shall be recorded all transactions for the year under review, relating to payment of annual charges on loans authorised to be raised under the Local Authorities Loans Act 1956 and the receipt of revenue to meet such charges.

This account may be kept in two sections, namely, Part I—Roading and Bridges Loans Raised Before 1 April 1960 and Renewals or Conversions of These Loans on or after 1 April 1962, and Part II—Other Loans.

The columnar form above mentioned shall be in the following order, from left to right:

Column I-Name of loan.

Column -Credit balance at 1 April 19..... (being credit balance brought forward from previous year).

Column III—Rates and (or) charges received.

IV-Other receipts, including interest earned on loan money. Column

V (a)—Transfers from separate accounts.
(b)—Separate account reference number. Column

VI—Total (being the total of columns I to V (a) and agreeing with column Column

XII). Column VII—Interest payments. Column VIII—Principal repaid.

Column IX—Sinking fund payments.

Column

X—Other payments. XI—Credit balance at 31 March 19..... (being credit balance carried forward Column to following year).

Column XII—Total (being the total of columns VII to XI and agreeing with column VI).

Reg. 9 (1) (a)

"Form 8

SPECIAL FUND ACCOUNTS

(Sections 152-166, Counties Act 1956, sections 56 and 104, Local Authorities Loans Act 1956)

[Name of Account]

	[Jvame oj	Account	
Balance, 1 April 19 Receipts (specify)	£ s. d.	Balance, 1 April 19 Payments (specify)	£ s. d.
Transfers from other accounts		Transfers to other accounts	
Balance, 31 March 19	••	Balance, 31 March	
	£		£

Notes-

1. There shall be prepared in the foregoing form such individual special fund accounts as are required, showing for receipts and payments such details as will make the accounts self-explanatory.

2. Where expenditure from a Special Fund Account is applicable to the Roads, Streets, and Bridges Account, show similar details as in forms 4 and 5.

Con. Regs.-10

"Form 8A

Reg. 9 (1) (a)

SEPARATE ACCOUNTS FOR DOMAINS AND CEMETERIES

	[Name of	Account]	
Balance, 1 April 19 Receipts (specify)	£ s. d. £ s. d.	Balance, 1 April 19 Payments (specify)	£ s. d. £ s. d.
Transfers from other accounts		Transfers to other accounts	
Balance, 31 March	••	Balance, 31 March	•••
	£		£

Note-Separate accounts are to be prepared in respect of-

- (a) Domains for which the Council has been appointed the Domain Board:
- (b) Cemeteries of which the Council has the control and management pursuant to section 5 of the Burial and Cremation Act 1964 but to which the Corporation does not have title.

"Form 9

Reg. 9 (1) (b)

RECONCILIATION OF ACCOUNT BALANCES WITH CASH, BANK, AND INVESTMENTS AT 31 MARCH 19.....

Account No.

Name of Account

(1) List here, as far as possible in order of presentation, the balances of the general account and of all separate accounts (except those mentioned in (3) below) which are not required to be separately banked or invested, showing debit and credit balances in separate columns.

(2) List in a separate division the balances of special fund, trust, loan, and all other accounts which are required to be separately banked or invested.

(3) List in a separate division the balances of the accounts of domain for which the Council has been appointed the Domain Board and of cemeteries of which the Council has the control and management but to which the Corporation does not have title.

Cash and Bank Balances and Investments

List here cash in hand, balances of all bank accounts, and investments relating to the accounts listed opposite, showing, where applicable, unpresented cheques.

Amounts owing between bank accounts are to be shown so that each bank account and investments reconcile with the relative account balance or group of account balances.

Cash, bank, and investments of domains and cemeteries, including those forming part of the County Fund Account (or Road Board Fund Account), are to be shown opposite the relative account.

Notes-

- 1. The total of all cash, bank, and investment items applicable to (1) and (2) above will be the first item appearing in the Statement of Assets and Liabilities.
- 2. The cash, bank, and investments applicable to (3) above are to be shown in the Trust Domains and Cemeteries division of the Statement of Assets and Liabilities under the individual headings.

Reg. 9 (1) (d) (ii)

"Form 11

STATEMENT OF PUBLIC DEBT AS AT 31 MARCH 19...

(To be prepared in columnar form in the following order, from left to right)

I-Name of Loan. (Where loan is raised by instalments, each instalment Column is to be shown separately.)

Column II--Financial Year Raised.

Column III--Maturity Date.

IV-Rate of Interest. Column

V-Amount of Loan Uplifted. Column

VI-Balance Outstanding, 1 April 19...... (Being balance brought forward Column from previous year.)

Column VII-Amount raised during year.

Column VIII—Principal repaid during year.
Column IX—Balance outstanding, 31 March 19...... (Being balance carried forward to following year.)

-Amount of Accumulated Sinking Fund. Column

Note-Value of debentures issued should be shown as a footnote where the amount differs from the amount uplifted. This may occur in cases where action has been taken in terms of sections 54 and 55 of the Local Authorities Loans Act 1956.

SINKING FUNDS OF THE [Name] COUNCIL

Note-The accounts of the Sinking Fund Commissioners prepared in accordance with Section 91, Local Authorities Loans Act 1956, should follow the Statement of Public Debt.

Reg. 9 (1) (d) (iii)

"Form 13

STATEMENT OF RESERVES AND OTHER REAL ESTATE As at 31 March 19.....

To be prepared in columnar form in the following order, from left to right:

Column I-Valuation roll number (optional if on annual value) and certificate of title number.

Column II—Description of property, including Land Transfer Title reference.

Column III—Area as per valuation assessment.

Column IV-Capital value (as per valuation assessment, with improvements not yet shown in valuation assessment shown at estimated value).

Column V-Purpose for which used, or name of lessee.

VI—Rent arrears, 1 April 19 Column

Column VII—Rent in advance, 1 April 19..... Column VIII—Rent due for year.

IX—Rent paid during year. X—Written off during year. Column

Column

XI—Rent arrears, 31 March 19...

Column XII-Rent in advance, 31 March 19.....

Note—This statement should be prepared in two parts; the first for property owned by the Corporation or vested in it for specific purposes; the second for reserves of which the Council has the control and management as the administering body thereof, e.g., Domain Boards and where, in the case of a cemetery, the Corporation does not have title.

Instead of the above, statements in summary form may be prepared in respect of each of the foregoing parts in the following manner:

Summary of Capital Values

Value of reserves as at 1 April 19.....

Plus—Additions during year. (Descriptions.)

Increases in value.

Less-Sales, revocations, etc., during year.

(Descriptions.)

Decreases in value.

Value of reserves as at 31 March 19.....

	Summary	of Rentals		
Rent arrears, 1 April 19		Rent in advance, Rent paid Written off Rent arrears, 31	 	

Cash Allocation

General Account.

Separate accounts (specify)."

Note—The summary may be prepared in columnar form to show allocation to various accounts.

THIRD SCHEDULE

NEW THIRD SCHEDULE TO PRINCIPAL REGULATIONS

"THIRD SCHEDULE

Reg. 14

SEQUENCE AND FORM OF PUBLICATION OF AC	COUNTS	AND AC	COMPANYING STATEMENTS				
1. The order of appearance of the several ac	counts	and state	ements shall be as follows:				
Statement of General Statistics			First Schedule				
General Account			Second Schedule, form 1				
Stock Account			Second Schedule, form 2				
Plant and Machinery Operating Account			Second Schedule, form 3				
Riding Accounts (where applicable)			Second Schedule, form 4				
County Town Accounts (where applicable)		• •	Second Schedule, form 5				
Roads, Streets, and Bridges Account			Second Schedule, form 5A				
Separate Accounts			Second Schedule, form 6				
Interest Accounts			Second Schedule, form 7				
Special Fund Accounts			Second Schedule, form 8				
Separate Accounts for Domains and Cemete	ries		Second Schedule, form 8A				
Statement of Reconciliation of Account Balan	ices with	ı Bank					
and Cash Balances			Second Schedule, form 9				
Statement of Assets and Liabilities			Second Schedule, form 10				
Statement of Public Debt			Second Schedule, form 11				
Statement of Reserves and other Real Estate			Second Schedule, form 13				
Statement of Rates struck, recharged, collected	ed, writt	en off,					
and outstanding			Second Schedule, form 14				
Statement of Accounts of Trading Undertak	ings		Second Schedule, form 15				
Statement of Trading Undertaking Assets			Second Schedule, form 16				
Note—1. Where considered advisable, there may be included an index to the accounts and statements, in which case the index should immediately precede the statement of general statistics.							

COUNTY OF [Name]

shall appear the following title:

The printed or mimeographed accounts and statements, collated as provided herein, shall be securely fastened within a suitable cover, on which

Annual Accounts and Statements for the Year Ended 31 March 19......
(Prepared and published pursuant to the requirements of the Counties Accounting Regulations 1958)"

T. J. SHERRARD, Clerk of the Executive Council.

EXPLANATORY NOTE

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

Regulation 2 enables the Audit Office to dispense in certain cases with the require-

ment that a receipt must be given for money paid to a County Council or Road Board. Regulation 3 requires the Treasurer's report as to money due to the Council or Board to be made at least once during the period of 3 months following the close of the financial

Regulation 4 requires a Plant and Machinery Operating Account to be kept in all cases, in which account must be recorded all transactions relating to plant and machinery operating costs and hire charges.

Regulation 5 enables the Audit Office to require a profit and loss account, an appropriation account, a capital account and a balance sheet to be prepared in respect of each airport undertaking.

Regulation 6 permits the annual accounts of County Councils and Road Boards to be prepared, if the Council or Board so decides, on a whole-pounds basis, that is, excluding shillings and pence.

Regulation 6 also allows comparative figures for the previous year to appear in the accounts and statements.

Regulations 7 and 8 substitute new forms for the form in the First Schedule to the principal regulations (Statement of Statistics) and for some of the forms in the Second Schedule to those regulations and a new Third Schedule to those regulations prescribing the sequence and form of publication of accounts and accompanying statements.

Issued under the authority of the Regulations Act 1936.

Date of notification in Gazette: 1 April 1965.

These regulations are administered in the Department of Internal Affairs.