

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 STATISTICS RELATING TO THE COUNTY OF

As at 31 March 19..... (unless otherwise stated)

PART I—GENERAL STATISTICS

Area, population, and values—

Area .. .. .	.....	Square miles.
Population .. .. .	.....
Rateable properties, number of .. .. .	.....
Non-rateable properties, number of .. .. .	.....
Capital value of rateable property	£.....	
Capital value of non-rateable property	£.....	
Unimproved value of rateable property	£.....	
Unimproved value of non-rateable property	£.....	
Date of last revision of values	19.....	

Rates and rating—

General rate levied for year .. .. .	.....	in £.
System of rating .. .. .	.....

NOTE—Where riding or county town general rates or both are levied, give names of ridings or county towns or both and details of differential rates levied.

Public debt—

Public debt outstanding	£.....
Accumulated sinking funds	£.....
Unexercised loan authorities	£.....

Employees, number of—

Administrative and clerical .. .. .	.....
Engineering .. .. .	.....
Inspectors .. .. .	.....
Works, including clerks of works, overseers, and foremen .. .. .	.....

Roads and highways, miles of—

	Sealed Surfaces	Metal or Gravel	Other Surfaces	Total
County roads
State highways

Bridges—

	Number	Total Length (Ft)
On county roads
On State highways

Constitution of County—

Date of constitution of county:

Address of administrative officers:

County towns—

Name	Area	Population	Date Constituted
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FIRST SCHEDULE—continued

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

				Payments for 19.....			
				From Revenue	From N.R.B. and Government Grants and Subsidies	From Loans	Total
County roads and bridges (as per Roads, Streets, and Bridges Account)				
State highways and bridges (as per Roads, 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 services (specify principal items)				
				£			
Administration and general—							
Administration				
Annual charges on loans (excluding loan charges approved for subsidy under the National Roads Act 1953 and its amendments)				
Inspection				
Miscellaneous				
				£			
Total payments (as above)—							
Roads and bridges				
Other works				
Administration and general				
				£			
					*		
				£			

*Grants and subsidies from N.R.B: .. £.....
 Other Government grants and subsidies .. £.....
 £.....

NOTE—All financial statistics to be stated to nearest £1."

SECOND SCHEDULE

NEW FORMS

“Form 1

Reg. 9 (1) (a)

GENERAL ACCOUNT

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

Receipts

				£ s. d.	
				£	s. d.
1. Balance, 1 April 19..... (being credit balance in General Account brought forward from previous year)			
2. General rates—					
(a) Current rates			
(b) Arrears and recharged 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			
(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)					
4. 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			
(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)					
6. Balance, 31 March 19..... (being debit balance in General Account carried forward to following year)	
				£	

SECOND SCHEDULE—*continued*

Payments

		£ s. d.	
1.	Balance, 1 April 19.... (being debit balance in General Account brought forward from previous year)		
2.	Works—	£ s. d.	£ s. d.
(a)	Transferred to Roads, Streets, and Bridges Separate Account No.....—		
	(i) Subsidised works		
	(ii) Non-subsidised works		
(b)	Land drainage—		
	(i) Maintenance		
	(ii) Construction		
	(iii) Contribution to drainage authorities ..		
	(iv) Subsidised works		
	(Being transfer to separate account of net cost of works which have been subsidised by Ministry of Works or other subsidies)		
(c)	Fire protection—		
	(i) Rural fire payments		
	(Being payments less recoveries under the Forest and Rural Fires Act 1955)		
	(ii) Outdistrict arrangements		
	(Being contributions, under agreement, to urban fire authorities – Fire Services Act)		
	(iii) Secondary urban fire authorities ..		
	(Being transfer of contributions to (named) secondary urban fire authorities' separate accounts (except where payable out of appropriate Riding or County Town Account))		
(d)	Reserves and domains—		
	(i) Maintenance and improvements ..		
	(ii) Contributions to Domain Boards ..		
	(iii) Transfers to separate accounts ..		
	(These subheadings provide for the recording of payments made pursuant to section 79, Reserves and Domains Act 1953)		
(e)	Housing—		
	(i) Capital payments (Itemise as necessary)		
	(ii) Maintenance		
(f)	Noxious weeds eradication. (Recoverable and non-recoverable work. This item should show recoveries as a deduction from the expenditure.)		
	(NOTE—Expenditure on unoccupied Crown lands, Maori lands, and lands of indigent owners to be shown in a separate account)		
	Carried forward .. .. .	..

SECOND SCHEDULE—continued

Payments—continued

	£ s. d.	£ s. d.	£ s. d.
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)

STOCK ACCOUNT

£ s. d.		£ s. d.
Issues (being value of issues during year)		
Variance at stocktaking due to normal causes, transferred to General Account or other appropriate account		
Stock written off, transferred to General Account or other appropriate account		
Balance, 31 March 19..... (being balance carried forward to following year)		
£		£
	Balance, 1 April 19..... (being balance brought forward from previous year)	
	Purchases (being cash paid during year for purchases)	
	Balance brought down	
	Add creditors for stock	
	Actual value of stock on hand	£

NOTES—

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.

SECOND SCHEDULE—*continued*

"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, 19...../19.....—	Transferred to Roads, Streets, and Bridges Separate	.....
Current	Account No.....—	.....
Arrears and recharged	Expended on sub- sidised works	£ s. d.
Penalty	Less N.R.B. share .. ..	.....
County town separate im- provement and develop- ment rate, 19...../19.....—	Expended on non- subsidised works .. ..	.....
Current	Miscellaneous works (specify) .. ..	.....
Arrears and recharged	Transfer to General Account or Riding Account (pursuant to section 422 (2) and (or) section 423 (2) ) .. ..	.....
Penalty	Balance, 31 March 19..... ..	.....
Transfer from General Account or Riding Account (pur- suant to section 423 (3))		
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 county town.

SECOND SCHEDULE—*continued*

"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, Non-subsidised Works, and Roads Vote—Public Works Act, etc.)

Name of Work	Receipts			Transfers From			Balance 31/3/19..	Total	Balance 1/4/19..	Transfer to Interest Account	Payments	Total
	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						
PART I—COUNTY ROADS (SUBSIDISED WORKS)	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Maintenance												
Maintenance reseals												
Flood damage												
Bridge renewals												
Construction (minor improvements) ..												
Construction (major improvements) ..												
Repayment of roading loans (being loan charges approved for subsidy under the National Roads Act 1953 and amendments)												
Total, Part I												
PART II—STATE HIGHWAYS (S. 13, N.R. Act)												
Maintenance												
Maintenance reseals												
Flood damage												
Bridge renewals												
Construction (minor improvements) ..												
Construction (major improvements) ..												
Total, Part II												

(Not applicable)

SECOND SCHEDULE—*continued*

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, Non-subsidised Works, and Roads Vote - Public Works Act, etc.)—*continued*

Name of Work	Receipts			Transfers From			Balance 31/3/19..	Total	Transfer to Interest Account	Balance 1/4/19..	Payments	Total
	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						
PART III—DISTRICT ROADING (SUBSIDISED 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 applicable)											
Subtotal, Parts I, II, and III												
PART IV—NON-SUBSIDISED WORKS Itemise as necessary												
Total, Part IV	(Not applicable)											
Grand Total												

NOTES—

- 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 or grant.
- Columnar presentation need not necessarily be followed, provided detail similar to the above is supplied."

SECOND SCHEDULE—*continued*

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 II—Credit balance at 1 April 19..... (being credit balance brought forward from previous year).
- Column III—Rates and (or) charges received.
- Column 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 XII).
- Column VII—Interest payments.
- Column VIII—Principal repaid.
- Column IX—Sinking fund payments.
- Column X—Other payments.
- Column XI—Credit balance at 31 March 19..... (being credit balance carried forward 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]

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

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.

SECOND SCHEDULE—*continued*

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)

- Column I—Name of Loan. (Where loan is raised by instalments, each instalment is to be shown separately.)
 Column II—Financial Year Raised.
 Column III—Maturity Date.
 Column IV—Rate of Interest.
 Column V—Amount of Loan Uplifted.
 Column VI—Balance Outstanding, 1 April 19..... (Being balance brought forward 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.)
 Column X—Amount of Accumulated Sinking Fund.

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.
 Column VI—Rent arrears, 1 April 19.....
 Column VII—Rent in advance, 1 April 19.....
 Column VIII—Rent due for year.
 Column IX—Rent paid during year.
 Column X—Written off during year.
 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.....

SECOND SCHEDULE—*continued*

<i>Summary of Rentals</i>			
Rent arrears, 1 April 19..... .. Rent due Rent in advance, 31 March 19..... ..	.. .. .. ..	.. .. .. ..	Rent in advance, 1 April 19..... .. Rent paid Written off Rent arrears, 31 March 19..... ..
£			£
£			£

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 ACCOUNTS AND ACCOMPANYING STATEMENTS

1. The order of appearance of the several accounts and statements 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 Cemeteries .. ..	..	..	..	Second Schedule, form 8A
Statement of Reconciliation of Account Balances with 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, written off, and outstanding .. ..	..	..	..	Second Schedule, form 14
Statement of Accounts of Trading Undertakings .. ..	..	..	..	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.

2. The printed or mimeographed accounts and statements, collated as provided herein, shall be securely fastened within a suitable cover, on which shall appear the following title:

COUNTY OF [Name]

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 requirement 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 year.

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.