

1965/51



THE MUNICIPAL ACCOUNTING REGULATIONS 1965

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 Municipal Corporations Act 1954, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Municipal Accounting Regulations 1965.

(2) These regulations shall come into force on the 1st day of April 1965.

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

“The Act” means the Municipal Corporations Act 1954;

“Council” means a City Council, Borough Council, or Town Council.

3. Giving of security by officers of Council—Before any officer or other person entrusted by the Council with the custody or control of money enters on the duties of his office, the Council shall obtain such security as the Council considers sufficient for the faithful execution of his duties.

4. Banking of money—Where any money belonging to the Corporation amounting to £10 or upwards comes into the hands of any officer of the Council or other person authorised to receive money on behalf of the Corporation, that officer or other person shall, within seven days after the money comes into his hands, or within such shorter period as the Council from time to time directs, pay the same to the Treasurer or to such other officer of the Council as the Council from time to time

directs, who shall forthwith pay the same, together with any money received direct by him, into the appropriate account at such bank as the Council from time to time appoints.

5. Receipt for money paid to the Council—(1) Except as may be approved by the Audit Office from time to time, every person paying any money to the Council shall be given a receipt for the same, either—

- (a) In the form provided by the Council and signed by any person authorised by the Council to receive money on its behalf:

Provided that where numbered permits or licences are issued, showing on the face thereof the licence fee or permit fee paid, a separate receipt for that fee may be dispensed with; or

- (b) By means of an automatically printed receipt in a form provided by the Council and issued with or in conjunction with the receiving of the money through a mechanically operated cash register.

(2) Notwithstanding anything in subclause (1) of this regulation, receipts for motor drivers' licences may be in the form of coupons.

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

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 a 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.

7. Expenditure to be substantiated—Every person entrusted with the expenditure of any money belonging to the Corporation shall render to the Council true and correct accounts, supported by vouchers, of the expenditure of all such money, and shall, at the earliest possible date, pay to the Treasurer the balance of any such money in his hands.

8. Money not accounted for to be recoverable as debt—If any money belonging to the Corporation 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 Corporation.

9. Preparation of annual accounts and statements—(1) The Treasurer shall as soon as possible after the 31st day of March in every year, for the year ended with that date, prepare—

- (a) An abstract of the receipts and payments of the various accounts kept in accordance with the Act or any other enactment, namely, general, ward, separate, and special fund accounts:
- (b) 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:

- (c) A statement showing a reconciliation between the balances (if any) of the abstracts as prepared as required herein, and the bank and the cash balances and investments held in respect thereof:
- (d) In respect of each trading undertaking as defined in section 126 of the Act, a profit and loss account, an appropriation account, and a balance sheet:
- (e) 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:
- (f) A statement of—

- (i) All the assets and liabilities of the Corporation on the said 31st day of March, exclusive of the public debt and sinking funds. The net public debt, namely, public debt less money held by the Sinking Fund Commissioners, may be shown as a footnote if desired:

- (ii) The public debt of the Corporation:

- (iii) The reserves and other land owned by or vested in the Corporation or administered by the Corporation combined with a statement of rentals, royalties, or other money derived therefrom or from such parts thereof as are let on lease or licence or otherwise:

- (iv) The reserves of which the Council has the control or management (whether as Domain Board or otherwise), combined with a statement of rentals, royalties, or other money derived therefrom or from such parts thereof as are let on lease or licence or otherwise:

Provided that, if the Council so desires, statements of reserves prepared under subparagraphs (iii) and (iv) of this paragraph may take the form of a summary, compiled from the detailed permanent record in respect of the reserves and other land, of the value of rentals, royalties, and other money derived therefrom or from such parts thereof as are let on lease or licence or otherwise:

Provided also, that the detailed records supporting the statements shall be prepared and shall be considered part of the accounts in terms of section 144 of the Act:

- (g) A statement of rates:
 - (h) In respect of each trading undertaking, a statement showing the value of the different classes of assets, the rate of depreciation allowed on each, and the total amount of depreciation provided as required by section 130 of the Act.

(2) All such abstracts, accounts, and statements shall contain the information and particulars set out and indicated in the several forms in the Second Schedule hereto, and shall be prepared and compiled in accordance with the directions and instructions contained in the said forms, but those directions and instructions shall be deemed not to be parts of the said forms:

Provided that those abstracts, accounts, balance sheets, and statements may be varied as may from time to time be authorised by the Audit Office.

(3) Notwithstanding anything in the foregoing provisions of this regulation, the Council may require the Treasurer to prepare such further abstracts, accounts, and statements as the Council thinks fit.

(4) 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 or authorised by this regulation to be prepared, and in that case the Treasurer shall prepare those abstracts, accounts, balance sheets, and statements accordingly.

(5) 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 or authorised by this regulation to be prepared, and in that case the Treasurer shall include those comparative figures accordingly.

10. Keeping of accounts—Subject always to the requirements of the Audit Office, the Council shall cause to be kept and maintained such accounts and records as will facilitate the preparation of the accounts and statements required or authorised pursuant to regulation 9 hereof.

11. Audit of accounts—An officer appointed by the Controller and Auditor-General may attend at the office of the Council at any time for the purpose of examining the books and documents up to the date of his visit.

12. Settlement of certified accounts by Council—(1) As soon as possible, but in any case not later than two months after the certified accounts are received from the Audit Office, the Council shall hold a special meeting for the purpose of considering the accounts and statements and any report from the Audit Office thereon, and shall, after so considering them, finally adopt them.

(2) The Mayor or Chairman shall sign the accounts so adopted, which, when so signed, shall be deemed to be the true accounts of the Corporation for all purposes.

13. Statement of statistics to be prepared—(1) As soon as possible after the 31st day of March in every year, the Treasurer shall prepare a statement of general statistics relating to the borough or town district for the year ended with the said 31st day of March, to be drawn up in the form prescribed in the First Schedule hereto. The statement shall be attached to but shall not form part of the accounts.

(2) The Council may, by resolution, determine that the comparative figures for one or more previous years shall be included in the statement of general statistics required by this regulation to be prepared, and in that case the Treasurer shall include those comparative figures accordingly.

14. Publication of certified accounts—(1) As soon as possible after the certified accounts have been adopted by the Council, they shall be published, together with accompanying statements and the statement of general statistics in the following manner:

- (a) The accounts and statements shall be printed or mimeographed generally in the form and sequence prescribed in the Second Schedule hereto, and a copy shall be posted or delivered free of charge to any ratepayer making application for the same:

Provided that, in the case of any Town Council, the Audit Office may, on consideration of any grounds contained in a written request from the Council, exempt the Council from the requirements of this paragraph and instead may authorise the Council to provide sufficient typed copies of those accounts and statements for the purposes of paragraphs (a), (b), and (c) of this subclause:

- (b) Copies of the accounts and statements shall be deposited for public inspection during office hours at the office of the Council for a period specified by the Council, being not less than 30 days, and a notice that they have been so deposited shall be published twice with an interval of at least 13 clear days between each such notification in one or more newspapers circulating in the borough or town district:
- (c) Copies of the accounts and statements shall, as soon as they have been printed or mimeographed, be forwarded to each of the following persons or places:

The Secretary for Internal Affairs.

The Secretary to the Treasury.

The Controller and Auditor-General.

The Government Statistician.

The National Roads Board.

The General Assembly Library.

(2) For the purpose of this regulation, the certificate of the Audit Office relating to the accounts shall be deemed to form part of the accounts and shall be published therewith.

15. Offences—Every person commits an offence, and is liable on summary conviction to a fine not exceeding £10, who does any act in contravention of or fails to comply with any provision of these regulations.

16. Revocations—The following regulations are hereby revoked:

- (a) Part II of the Municipal Corporations Regulations 1956.*
(b) Regulation 7 of the Municipal Corporations Regulations 1956, Amendment No. 2†.

*S.R. 1956/112

†S.R. 1962/43

SCHEDULES

Reg. 13

FIRST SCHEDULE

STATEMENT OF STATISTICS RELATING TO THE BOROUGH (CITY)
(TOWN DISTRICT) OF..... AS AT 31 MARCH 19.....

PART I

1. Address.....	
2. Date constituted.....	
3. Population.....	
4. Area.....	acres.
5. Rateable Assessments, number of	
6. Number of Electors on District Electors Roll	
7. Capital Value of Rateable Property	£.....
8. Annual Value of Rateable Property (where applicable)	£.....
9. Unimproved Value of Rateable Property	£.....
10. Capital Value of All Properties	£.....
11. Unimproved Value of All Properties	£.....
12. Improvements, All Properties	£.....
13. Date of Last Revision of Values	£.....
14. System of Rating	
15. Public Debt—	
Public Debt Outstanding	£.....
Accumulated Sinking Funds	£.....
Unexercised Loan Authorities	£.....
16. Building Permits (Excluding Government Buildings)—	
Value of all Permits for year	£.....
Value of Permits for Residential Properties	£.....
17. Assets and Liabilities—	
Assets (as per statement of assets and liabilities)	£.....
Liabilities (as per statement of assets and liabilities)	£.....
18. Employees, Number of	
Salaries and Wages paid	£.....
19. Streets (Total in miles)	
20. Bridges, Number	
Total length in feet	

NOTE—Figures, where applicable to be as in Annual
Statistical Return.

The above is shown as a guide. Additional information may be shown.

PART II—TOTAL TRANSACTIONS (BEING EXTRACT FROM ANNUAL STATISTICS)

Current Receipts

1. Rates, including arrears and penalties—	
(a) General Rate	
(b) Special Rate for Debt Charge	
(c) Separate Rates and Charges (excluding those for other Local Authorities)—	
(i) Water Rates and Charges	
(ii) Other (Including uniform annual fees)	
2. Licences	
3. Other Inspection Fees and Charges	
4. Grants and Subsidies from Government—	
(a) For Roads, Streets, and Bridges from National Roads Board	
(b) Other (Include Airport, Contributions, Kiwi Grants, Compensation Paid by Government Departments, etc.)	
5. Receipts from Works and Services, see Schedule	
6. Contributions from Other Local Authorities in Respect of Capital Works	
7. Rents—	
(a) Housing	
(b) Other	
8. Interest from—	
(a) New Zealand Government Securities	
(b) Local Authority Securities	
(c) Other	

FIRST SCHEDULE—continued

Schedule of Current Receipts and Payments, in Respect of Maintenance of Works and Services

	Current Receipts	Current Payments
1. Abattoirs, Slaughterhouses, and Boiling-down Works ..		
2. Electrical Undertakings		
3. Gas Works		
4. Public Transport		
5. Water Supply (excluding Rates and Charges)		
6. Housing Maintenance		
7. Drainage and Sewerage		
8. Fire Authority (Fire Service Council and Miscellaneous) ..		
9. Halls, Domains, Baths, Recreational Facilities (including Reserves)		
10. Libraries		
11. Parking—		
(a) Meters		
(b) Buildings		
12. Roads, Streets, Bridges, and Footpaths		
13. Aerodromes		
14. Central Plant Hire and Operations		
15. Private Works (recoverable)		
16. Cash Sales of Gravel		
17. Other Works and Services (including Cemetery)		
Totals		

Schedule of Capital Expenditure and of Receipts from Other Local Authorities in Respect of Capital Works and Services

	Receipts from Other Local Authorities	Expenditure from	
		General Funds	Loan Money
1. Abattoirs, Slaughterhouses, and Boiling-down Works ..			
2. Electrical Works			
3. Gas Works			
4. Public Transport			
5. Water Supply			
6. Housing Construction			
7. Drainage and Sewerage			
8. Fire Authority			
9. Halls, Domains, Baths, Recreational Facilities (including reserves)			
10. Libraries			
11. Parking—			
(a) Meters			
(b) Buildings			
12. Roads, Streets, Bridges, and Footpaths			
13. Aerodromes			
14. Central Plant Purchases			
15. Quarries			
16. Other			
Totals			

SECOND SCHEDULE

FORM 1

Reg. 9 (1) (a)

GENERAL ACCOUNT

(Section 127 (1) (a), Municipal Corporations Act 1954)

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 Penalty on Rates		
(d) Grants in lieu of Rates		
(e) Rates paid in advance (where no separate account kept)		
3. Works Department—						
(a) Private Work Refunds (where no separate account kept)		
(b) Sales Material		
(c) Water Rates and Charges (where no separate account kept)		
(d) Miscellaneous (Itemise as necessary opposite appropriate expenses items where possible)		
4. Work Organisation and Supervision— (Include herein transfers from separate accounts, and sundry refunds or credits-in-aid. Engineering fees recovered against work may be included.)		
5. Administration— (Include herein, listed separately, all transfers from separate accounts pursuant to Section 141, Municipal Corporations Act 1954, and other credits-in-aid.)		
6. Town Planning (Subheadings to be itemised where applicable)		
7. Inspection (or licences and fees)—						
(a) Auctioneers Licences		
(b) Building Permits		
(c) Dangerous Goods		
(d) Dogs Registration		
(e) Health Act and Regulations Licences and Fees (Itemise if desired)		
(f) Fines and Fees excluding Motor Breaches		
(g) Pound Fees		
(h) Public Halls, Theatres, and Places of Amusement		
(i) Miscellaneous (Detail as necessary)		
8. Traffic—						
(a) Motor Drivers' Licences		
(b) Heavy Traffic Fees – commission		
(c) Fines and Fees – Motor Breaches		
(d) Parking Meter Collection (where no separate account kept)		
(e) Miscellaneous (Itemise as necessary)		
9. Recreational, Cultural, and Civic Amenities (where no separate account kept)—						
(a) Art Gallery		
(b) Baths		
(c) Beaches		
(d) Parks and Reserves		
(e) Motor Camp		
(f) Zoological Parks		
(g) Opera House		
(h) Museum (Itemise as necessary)		
10. Public Libraries (where no separate account kept)		

SECOND SCHEDULE—continued

Receipts—continued

	£	s.	d.	£	s.	d.
11. Rents—						
(a) Residential properties						
(b) Other (Itemise if desired)						
12. Refunds (Where applicable small refunds of expenditure should be deducted from the relative expenditure item)						
13. Transfers from Separate Accounts (List accounts hereunder where not shown under separate headings above)						
14. Stock Receipts (where no separate account kept)						
15. Miscellaneous (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)						
16. Balance, 31 March 19..... (being debit balance in General Account carried forward to following year)						
Total				£		

Any capital receipt, such as sale of land, building, or plant, should be shown as a separate item under the appropriate sub-heading.

Payments

1. Balance, 1 April 19..... (Being debit balance in General Account brought forward from previous year)						
2. Works—						
(a) Street-Works Expenditure—						
Net transfer to Roads, Streets, and Bridges Account—						
(i) Subsidisable Works						
(ii) Non-Subsidisable Works						
(b) Private Works (where no separate account kept)						
(c) Yard or Depot Expenses (Itemise as necessary)						
(d) Stormwater Drainage (Non-subsidisable)						
(e) Sewer Drainage—						
(i) Maintenance						
(ii) Sewage Treatment						
(iii) Operation and Maintenance Pumping Stations						
(iv) Construction						
(v) Recoverable Expenditure (Connections, etc.) (where no separate account kept. Itemise as necessary)						
(f) Refuse Collection and Disposal (where no separate account kept. Itemise under plant expenses, miscellaneous, etc., as necessary.)						
(g) Nightsoil Collection and Disposal (Itemise as necessary)						
(h) Plant and Equipment—						
(i) Direct Purchases						
(ii) Transfer to Plant Reserve Account (where no separate account kept)						
(i) Water Supply—						
(i) Maintenance Expenditure						
(ii) Construction (where no separate account kept. Itemise as necessary.)						
(j) Quarry (where no separate account kept)						
(k) Garage Workshops						
(l) Conveniences and Rest Rooms						
(m) Miscellaneous Works Items not covered elsewhere						

SECOND SCHEDULE—*continued*Payments—*continued*

	£ s. d.	£ s. d.
3. Works Organisation and Supervision—		
(a) Engineering Salaries (Include salaries of engineer and assistants, cadets, surveyors, draughtsmen, supervising overseers, and foremen, and of directly related clerical assistance. Exclude salaries charged direct to jobs.)		
(b) Superannuation (net)		
(c) General engineering expenses (Include such special expenses of an engineering nature directly connected with works, such as drawing paper and materials, general plan printing, textbooks, etc.)		
(d) Engineering Transport		
4. Administration—		
(a) Administration Salaries (except salaries charged to separate accounts)		
(b) Mayoral Allowance and Expenses		
(c) Councillors' remuneration		
(d) Superannuation (net)		
(e) Travelling Expenses		
(f) General Office Expenses—		
(i) Audit Fee		
(ii) Advertising		
(iii) Bank Charges and Exchange		
(iv) Heating and Lighting		
(v) Insurances (Fidelity Guarantee, Public Risk, Personal Accident, Burglary, etc. Do <i>Not</i> include herein Employers Liability, Fire and Accident, which are properly chargeable to Works, Plant, and Property, etc.)		
(vi) Interest on Overdraft		
(vii) Interest on Temporary Loans		
(viii) Legal Expenses		
(ix) Postages, Telegrams, Telephones		
(x) Printing and Stationery		
(xi) Office Cleaning		
(xii) Office Equipment		
(xiii) Office Maintenance		
(xiv) Office Rent		
(xv) Textbooks and Publications		
(xvi) Valuation Expenses		
(xvii) Other Related Items		
5. Town Planning—		
(a) Subheadings may be itemised where applicable		
(b) Larger local authorities may itemise other separate sections, such as architects section, with subheadings as may be considered applicable		
6. Inspection (Other than Traffic Control)—		
(a) Sanitation, Health, and Housing		
(b) Building		
(c) Dogs registration		
(d) Public Pounds and Ranging		
(e) Government Proportion Dangerous Goods		
(f) Miscellaneous		
7. Traffic Control (where no separate account kept)—		
(a) Administration and Enforcement		
(b) Parking Areas		
(c) Parking Buildings		
(d) Parking Meters		
(e) Vehicle Inspection		
(f) Transport Terminals		

SECOND SCHEDULE—continued

Payments—continued

	£	s.	d.	£	s.	d.
8. Recreational, Cultural, and Civic Amenities (where no separate account kept)—						
(a) Art Gallery—						
(i) Maintenance						
(ii) Purchase of Works of Art						
(iii) Other Payments (specify major items)						
(b) Baths—						
(i) Maintenance						
(ii) Other Payments (specify major items)						
(c) Beaches—						
(i) Maintenance						
(ii) Other Payments (specify major items)						
(d) Parks and Reserves—						
(i) Administration						
(ii) Maintenance						
(iii) Plant and Equipment						
(iv) Plant Reserve Account						
(v) Transfers to Separate Accounts (Include grants to Domain Boards. Itemise as necessary.)						
(vi) Other Payments (specify major items)						
(e) Motor Camps (Where no separate accounts kept. Itemise as necessary)						
(f) Zoological Parks—						
(i) Administration						
(ii) Maintenance						
(iii) Other Payments (specify major items)						
(g) Museum Grants (Alternatively under grants if under specific statutory authority)—						
Rents, Repairs, Renovations, etc.						
9. Public Libraries—						
(a) Lending and Reference Services, Administration (Itemise as necessary)						
(b) Building and Maintenance and Rent (where no separate account kept. Itemise as necessary)						
10. Properties (where no separate account kept)—						
(a) Town Hall, Municipal Offices, Opera House, and Concert Chamber						
(b) Pensioners' Flats						
(c) Endowments and other Properties (Itemise as necessary)						
11. Levies, Grants, and Subscriptions (Specify statutory authority)—						
(a) Levies						
(b) Grants and Subscriptions						
12. Other Miscellaneous Payments—						
(a) Under section 92, Public Revenues Act 1953 (unauthorised)						
(b) Conference Expenses						
(c) Election Expenses (net)						
(d) Morgue						
(e) Any other payments not logically shown elsewhere						
13. Capital Expenditure not shown under separate headings above (Specify major items)						
14. Transfer to Separate and Special Fund Accounts (Where not shown under separate headings above)						
15. Stock Purchases (where no separate account kept)						
16. Balance, 31 March .. (being credit balance in General Account carried forward)						
Total						£

NOTE—Loan charges, where met out of General Account, should be shown as an extra item under heading of activity or services to which they relate.

SECOND SCHEDULE—*continued*

FORM 2

Reg. 9 (1) (a)

STOCK ACCOUNT

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

NOTES—

1. One or more such accounts are to be prepared where the Council is of the opinion that stock held is of sufficient value to warrant the keeping of one or more separate Stock Accounts or where the Audit Office requires one or more such accounts 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.

SECOND SCHEDULE—*continued*FORM 3—*continued*

Reg. 9 (1) (a)

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 March 19.....	Total	Balance, 1 April 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, and Ward Accounts (Detail)	Other Accounts (Detail)						
PART II—STATE HIGHWAYS (s. 13, N.R. Act)	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Maintenance	(Not applicable)	(Not applicable)									
Maintenance reseals											
Flood damage											
Bridge renewals											
Construction (minor improvements)											
Construction (major improvements)											
Total, Part II											
Subtotal, Parts I and II ..											
PART III—NON-SUBSIDISED WORKS Itemise as necessary											
Total, Part III	(Not applicable)	(Not applicable)									
Grand total											

NOTES—

- Columnar presentation need not necessarily be followed, provided similar detail to the above is supplied.
- Part III should include only those separate works which are to be met in total from Corporation funds and which attract no National Roads Board subsidy or grant.

SECOND SCHEDULE—*continued*

FORM 6

Reg. 9 (1) (a)

SEPARATE ACCOUNTS

(Established under Section 127, Municipal Corporation Act 1954,
or Other Statutory Authority)

		[Name of Account]			
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Balance, 1 April 19.....	Balance, 1 April 19.....	.. ..	.....
Receipts (Specify)	Payments (Specify) ..	.....	.....
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 separate accounts as are necessary or required, showing for receipts and payments such detail as will make each account self-explanatory.

2. Where expenditure from a separate account is applicable to the Roads, Streets, and Bridges Account, show similar details as in form 5.

FORM 7

Reg. 9 (1) (a)

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 1960, 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).

NOTE—Columnar presentation for receipts items will not be necessary where a consolidated special rate is levied.

SECOND SCHEDULE—continued

FORM 8

Reg. 9 (1) (a)

SPECIAL FUND ACCOUNTS

		[Name of Account]			
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Balance, 1 April			Balance, 1 April		
19.....	19.....	.. ..	.....
Receipts (Specify)	Payments (Specify) ..	.....	.....
.....
.....
Transfers from other			Transfers to other		
accounts	accounts ..	.....	.....
.....
.....
Balance, 31 March			Balance, 31 March		
19.....	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. The balance shown at 31 March should include details of investments.
2. Where expenditure from a Special Fund Account is applicable to the Roads, Streets, and Bridges Account, show similar details as in form 5.

FORM 9

Reg. 9 (1) (a)

SEPARATE ACCOUNTS FOR DOMAINS AND CEMETERIES

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

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.

SECOND SCHEDULE—*continued*

FORM 10

Reg 9 (1) (c)

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

Account No.	Name of Account	Cash and Bank Balances and Investments
(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.	List here cash in hand, balances of all bank accounts, and investments relating to the accounts listed opposite, showing where applicable, unrepresented cheques.
(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.	Amounts owing between bank accounts are to be shown so that each bank account and investments reconciles with the relative account balance or group of account balances.
(3)	List in a separate division the balances of the accounts of domains 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, bank, and investments of domains and cemeteries, including those forming part of the District 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 Domains and Cemeteries division of the Statement of Assets and Liabilities under the individual headings.

SECOND SCHEDULE—*continued*

FORM 11

Reg. 9 (1) (f) (i)

STATEMENT OF ASSETS AND LIABILITIES
(Exclusive of loan liabilities and sinking fund assets)

<i>Liabilities</i>		£ s. d.	<i>Assets</i>		£ s. d.
1. Bank overdraft—			1. Cash, bank, and investments (as detailed in Statement of Balances)		
Less cash and investments, as detailed in Statement of Balances	2. Subsidies outstanding (excluding trading undertakings)		
2. Deposits	3. Rates and charges (book value to be shown but amounts which these are estimated to produce should appear in the total column of assets)		
3. Sundry creditors (state general creditors separately from loan account creditors and those of the urban fire authority)	4. Sundry debtors (excluding trading undertakings)		
4. Miscellaneous liabilities	5. Reserves and real property (show only the total capital value of Council property from column IV, form 13 (first statement))		
5. Hire-purchase agreements (show original amount incurred under agreement, less total of amounts repaid to date)	6. Plant, machinery, and other fixed assets		
6. Trust accounts	7. Stocks—		
7. Trading undertakings	(a) General	.. .. .	.....
			(b) Loan	.. .. .	.....
			8. [<i>Name</i>] Urban Fire Authority (excluding cash)	.. .. .	.....
			9. Housing advances—		
			(a) Principal	.. .. .	.....
			(b) Interest	.. .. .	.....
			10. Trading undertakings	.. .. .	.....
			11. Other assets (list as necessary)	.. .. .	.....
		£.....			£.....

NOTES—

1. Contingent liabilities, if any, of the Council should be shown as a footnote.
2. Assets and liabilities should be listed under the appropriate major headings shown giving such detail under each heading as will make the statement fully explanatory.
3. Net Public Debt (Column IX less column X as per form 12) may be shown as a footnote as desired.
4. Sundry Debtors and Creditors, Trading Undertakings, to be shown under Trading Undertakings.

Domains and Cemeteries

In this separate division should be set out and separately totalled the assets and liabilities of each domain (including land and improvements) of which the Council has been appointed the Board and of each cemetery (including land and improvements) 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. The assets need not be represented by contra liabilities.

SECOND SCHEDULE—*continued*

FORM 12

Reg. 9 (1) (f) (ii)

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.

FORM 13

Reg. 9 (1) (f) (iii), (iv)

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 or refunded (detail).
- 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 Corporation 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 at 31 March 19.....

SECOND SCHEDULE—continued

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

FORM 14

Reg. 9 (1) (g)

STATEMENT OF RATES FOR THE YEAR ENDED 31 MARCH 19.....

- (a) Rates outstanding at close of previous financial year.
- (b) Rates struck for current financial year.
- (c) Rates written off in previous years recovered in current financial year.
- (d) Rates collected.
- (e) Rebate allowed in respect of (b) above.
- (f) Amount written off during year by order of Council in respect of all rates.
- (g) Amount outstanding at close of financial year in respect of all rates.

NOTES—

1. Rates outstanding at close of previous financial year need not be segregated in years of origin. Only the accumulated total for each class of rate is required. This also applies to collections under (d), to amounts written off under (f), and to amounts outstanding under (g).

2. *Method of Presentation*—The information required above shall be prepared in a columnar form suited to the requirements of the Council, but where practicable this information should be tabulated vertically, the amounts relating to each of the items being projected horizontally under the desired classes of rates, and columns should be provided for each general, ward, or other rates, together with columns for totals. Penalties on rates may either be incorporated in the rates for the year in which they were incurred, or shown in a separate statement with appropriate columns.

FORM 15

Reg. 9 (1) (d)

FORM OF ACCOUNTS FOR TRADING UNDERTAKINGS
PROFIT AND LOSS ACCOUNT

NOTE—This account to be prepared in such form as will give a clear disclosure of the results of the period for the type of undertaking involved, and of the amount available for appropriation. It should include interest on overdraft and rural electrical reticulation levy if applicable.

(NET REVENUE AND) APPROPRIATION ACCOUNT

NOTE—This account should, where appropriate, be set out in two parts; the first part being the net revenue account, and the second being the Appropriation Account proper. The net revenue account is intended to receive the balance of the Profit and Loss Account, Net Revenue from miscellaneous Trading Accounts, Withdrawals from Depreciation Fund for Renewals, Loan Money applied to Renewals, and to show Interest on Loans, Expenditure on renewals, Depreciation Charge for the year, and Renewals and Replacements. Interest on Hire-Purchase should be shown in Trading Accounts.

The balance should be transferred to Appropriation Account.

The Appropriation Account is intended to show the Net Profit, Distribution to Reserves, Capital Expenditure out of Revenue, Repayment of Loans, and Sinking Fund Appropriation, Sale of Assets, Stock Adjustments, Writing Down of Assets, and the balance as at 31 March.

SECOND SCHEDULE—continued

BALANCE SHEET AS AT 31 MARCH 19.....

List Capital Assets and Liabilities in top portion of Balance Sheet, and subtotal to ensure they are in balance. Give adequate detail under each heading and elaborate as necessary.

Where there is movement in the Capital Assets, it is desirable that this portion of the Balance Sheet shall be in columnar form showing—(a) Asset Book-Value at commencement of year; (b) Amount Sold or Written off; (c) Amount Expended in Current Year; (d) Asset Book-Value as at end of year.

<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;">Loans Outstanding</td> <td style="width: 5%;">..</td> <td style="width: 5%;">£</td> <td style="width: 5%;">s.</td> <td style="width: 5%;">d.</td> <td style="width: 10%;"></td> </tr> <tr> <td>Capital Account</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Advances from General Account—</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Trading</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Loans Repayment Reserve</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Subtotal</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Reserve Funds—</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Depreciation Reserve</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Sinking Fund Reserve</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Reserve Fund</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Sundry Creditors</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Appropriation Account</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>£</td> <td></td> <td></td> <td></td> </tr> </table>	Loans Outstanding	..	£	s.	d.		Capital Account	..					Advances from General Account—						Capital	..					Trading	..					Loans Repayment Reserve	..					Subtotal	..					Reserve Funds—						Depreciation Reserve	..					Sinking Fund Reserve	..					Reserve Fund	..					Sundry Creditors	..					Appropriation Account	..							£				<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;">Fixed Assets (detail)</td> <td style="width: 5%;">..</td> <td style="width: 5%;">£</td> <td style="width: 5%;">s.</td> <td style="width: 5%;">d.</td> <td style="width: 10%;"></td> </tr> <tr> <td>Subtotal</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Reserve Fund Investments—</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Depreciation Fund</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Sinking Fund</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Reserve Fund</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Sundry Debtors</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Stocks</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Cash and Investments</td> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>£</td> <td></td> <td></td> <td></td> </tr> </table>	Fixed Assets (detail)	..	£	s.	d.		Subtotal	..					Reserve Fund Investments—						Depreciation Fund	..					Sinking Fund	..					Reserve Fund	..					Sundry Debtors	..					Stocks	..					Cash and Investments	..							£				
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FORM 16

TRADING UNDERTAKING ASSETS

Reg. 9 (1) (h)

VALUATION AND DEPRECIATION STATEMENT AS AT 31 MARCH 19.....

There shall be prepared in columnar form as herein provided one composite statement for each trading undertaking, wherein shall be recorded full details of the value of the different classes of assets, the rates of depreciation allowed on each, and the amount of depreciation provided for the year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Description of Assets	Value at Beginning of Year	Value of Additions During Year	Book Value of Assets Disposed of During Year	Value at End of Year	Rate of Depreciation	Depreciation for Year
Less—Sinking Fund and principal repayments in respect of depreciable assets
Expenditure on renewals
Depreciation to be provided for the year

NOTES—

1. Depreciation for the year is to be calculated on the value of assets at the beginning of the year. It is not to be written off the assets, and should not be deducted in arriving at the value at end of year.
2. Columns (c), (d), and (e) need not be provided where this information is shown in the Capital Account section of the Balance Sheet.

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.

These regulations replace the provisions of Part II of the Municipal Corporations Regulations 1956, relating to the accounting procedure and keeping of annual accounts of Borough Councils, City Councils, and Town Councils.

The principal new provisions are—

- (a) Regulation 5 enables the Audit Office to dispense in certain cases with the requirement that a receipt must be given for money paid to the Council, and also provides that receipts need not be given in certain specified cases.
- (b) Regulation 6 requires the Treasurer's report as to money due to the Council to be made at least once during the period of three months following the close of the financial year.
- (c) Regulation 9 (1) (b) requires a Plant and Machinery Operating Account to be kept in all cases.
- (d) Regulation 9 (1) (c) 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.
- (e) Other accounts and statements required to be kept or prepared are specified in regulation 9, and the form in which the various accounts and statements are to be prepared set out in the Schedules to the regulations.

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.