



SUPPLEMENT  
TO THE  
**NEW ZEALAND GAZETTE**  
OF

TUESDAY, 19 DECEMBER 1972

*Published by Authority*

---

WELLINGTON: WEDNESDAY, 20 DECEMBER 1972

---

*Notice Under the Regulations Act 1936*

PURSUANT to the Regulations Act 1936, notice is hereby given of the making of regulations as under:

| Authority for Enactment         | Title or Subject-matter                                | Serial<br>Number | Date<br>of<br>Enactment | Price<br>(Postage<br>Free) |
|---------------------------------|--|------------------|-------------------------|----------------------------|
| Maori Trust Boards Act 1955..   | .. Maori Trust Board Regulations 1960, Amendment No. 4 | 1972/276         | 20/12/72                | 5c                         |
| Economic Stabilisation Act 1948 | .. Rent Review Regulations 1972 .. .. .                | 1972/277         | 20/12/72                | 5c                         |

Copies can be purchased from the Government Publications Bookshops—State Advances Building, Rutland Street (P.O. Box 5344), Auckland 1; Investment House, Barton Street (P.O. Box 857), Hamilton; Mulgrave Street (Private Bag), Wellington 1; 130 Oxford Terrace (P.O. Box 1721), Christchurch 1; T. and G. Insurance Building, Princes Street (P.O. Box 1104), Dunedin. Prices for quantities supplied on application. Copies may be ordered by quoting serial number.

A. R. SHEARER, Government Printer.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for the company's financial health and for providing transparency to stakeholders. The text notes that without proper record-keeping, it would be difficult to track expenses and revenues, which could lead to significant errors in financial reporting.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps from identifying a transaction to entering it into the accounting system. This includes instructions on how to handle invoices, receipts, and other supporting documents. The document also mentions the importance of double-checking entries to ensure accuracy.

3. The third part of the document discusses the role of the accounting department in monitoring and controlling the company's financial performance. It highlights the need for regular reviews and audits to identify any discrepancies or areas for improvement. The text also mentions the importance of staying up-to-date with changes in accounting standards and regulations.

---

4. The fourth part of the document provides a detailed overview of the company's financial statements. It explains the components of the balance sheet, income statement, and cash flow statement, and how they relate to each other. The text also discusses the importance of analyzing these statements to understand the company's financial position and performance over time.

5. The fifth part of the document discusses the company's budgeting process. It explains how the budget is developed and how it is used to track and control the company's financial performance. The text also mentions the importance of reviewing the budget regularly to ensure that the company is staying on track.

6. The sixth part of the document discusses the company's risk management strategy. It identifies the key risks that the company faces and describes the measures that are in place to mitigate these risks. This includes measures to protect the company's assets, manage its debt, and ensure the continuity of its operations.

7. The seventh part of the document discusses the company's compliance with applicable laws and regulations. It highlights the importance of staying up-to-date with changes in the legal and regulatory environment and ensuring that the company's operations are in full compliance with all applicable requirements.

8. The eighth part of the document discusses the company's internal control system. It describes the various controls that are in place to prevent and detect errors and fraud, and how these controls are monitored and evaluated. The text also mentions the importance of documenting and testing the internal control system.

9. The ninth part of the document discusses the company's financial reporting process. It explains how financial information is collected, processed, and reported to the company's management and stakeholders. The text also mentions the importance of ensuring that the financial reports are accurate and reliable.

10. The tenth part of the document discusses the company's financial forecasting process. It explains how the company's future financial performance is estimated and how these estimates are used to make strategic decisions. The text also mentions the importance of regularly updating the financial forecasts to reflect changes in the company's operations and the external environment.