

# Public Revenues Act 1926

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**Enactments repealed**

**An Act to consolidate and amend the Law relating to the Public Moneys and Public Securities, and the Audit of the Public Accounts.**

**BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—**

**1 Short Title and commencement.**

This Act may be cited as the Public Revenues Act, 1926, and shall come into operation on the first day of October, nineteen hundred and twenty-six.

**2 Interpretation.**

*1910, No. 43, sec. 2 1922, No. 51, sec. 10*

In this Act, unless a different intention appears,—

“Accounting officer” means any person who is required to render an account under the provisions of this Act, and includes every person who by any law, regulation, or appointment is charged with the duty of collecting or receiving or who does actually collect or receive any public moneys, or who is charged with the duty of disbursing or who does actually disburse any public moneys,

or who is charged with the receipt, custody, or disposal of or the accounting for public stores:

“Audit Office” means the Controller and Auditor-General, and includes the Acting Controller and Auditor-General and the Deputy Controller and Auditor-General appointed under this Act:

“Bank” means any bank or banks in which the Public Account is appointed to be kept as provided by this Act:

“Estimates” means the statement of proposed expenditure of the public revenue during any financial year or period, as approved by the House of Representatives:

“Financial year” means the period from the first day of April in one year to the thirty-first day of March in the next following year, both days inclusive:

“Imprestee” means any person in whose hands any public money is placed for expenditure in the public service:

“Minister” and “the Treasury” mean the member of the Executive Council (being a responsible Minister of the Crown) holding the office of Minister of Finance:

“Public moneys” includes all moneys, and all bonds, debentures, and securities of what kind soever for the payment of money, received for, or on account of, or payable to, or belonging to the Crown or to the Government of New Zealand:

“Public stores” or “stores” means all chattels in possession of or under the control of any Department of State on account of the Government of New Zealand:

“Regulations” means regulations made by the Governor-General in Council under the authority of this Act:

“Vote” means any sum of money appropriated to the public service by the annual Appropriation Act or any other Act sanctioning the expenditure of public money.

## **Part I**

### **General Provisions**

#### **3 Treasury to administer Act.**

*1910, No. 43, sec. 3 1922, No. 51, sec. 11 1924, No. 64, sec. 29*

- (1.) The Treasury shall be charged with the administration of this Act, and all accounting officers and persons concerned in the collection, receipt, custody, and expenditure of public moneys or stores shall, subject to the provisions of this Act and of the regulations, obey all such instructions as they from time to time receive from the Treasury with respect to the public moneys or to accounting for the same.

*Public stores to be subject to audit and control as if they were public moneys.*

- (2.) The powers and duties conferred or imposed on the Treasury and Audit Office respectively by virtue of this Act in respect of public moneys are hereby extended so as to apply equally with respect to public stores.
- (3.) No moneys or stores may be finally written off and discharged from the Public Account, or from any account outside the Public Account to which Part X of this Act applies, save with the authority of Parliament:

Provided that this subsection shall not apply to moneys the payment of which has, whether before or after the passing of this Act, been remitted pursuant to any lawful authority by the Governor-General or any other person, or by any Court or other tribunal.

*Regulations.*

- (4.) The Governor-General may from time to time, by Order in Council, make regulations, not inconsistent with this Act,—
- (a.) Appointing the bank in which all public moneys are to be kept:
  - (b.) For the collection, receipt, custody, issue, expenditure, care, and management of public moneys, and generally for the guidance of all persons concerned therein:
  - (c.) Prescribing the forms in which all accounts of public moneys are to be kept and rendered, or which are required to be used to carry out the provisions of this Act:
  - (d.) For the purchase, safe custody, issue, sale, or other disposal or writing-off of public stores, and rendering accounts in respect of such stores, and for the audit of such accounts:
  - (e.) For any object or purpose that may be deemed necessary to effectually carry out the provisions of this Act, including regulations under sections ninety-three, one hundred and eleven, and one hundred and forty-two hereof.
- (5.) Any such regulation may impose on any accounting officer or person subject to the provisions of this Act a fine not exceeding one pound for the breach of any regulation, or for any error in any account that he may be liable to render; and any such fine may be imposed by the order of the Treasury, and may be recovered either as a debt due to the Crown or by deducting the same from any money due or thereafter becoming due to the person incurring the fine.
- (6.) All such regulations shall be gazetted, shall have the force of law from a day named therein, and shall be laid before Parliament within ten days after the gazetting thereof if Parliament is then in session, and if not, then within ten days after the commencement of the next ensuing session.

## Part II

### The Control and Audit

#### 4 **Controller and Auditor-General.**

*1910, No. 43, sec. 4*

There shall be an officer to be called the Controller and Auditor-General, who shall be appointed by the Governor-General in the name and on behalf of His Majesty, and shall hold office upon good behaviour, and shall be removable therefrom only upon an address to the Governor-General from both Houses of Parliament.

#### 5 **To hold no other office.**

*Ibid., sec. 5*

The Controller and Auditor-General shall not be capable of being a member of the Executive Council or of either House of Parliament, or of holding any office of trust or profit in the public or any other service other than his office hereby created.

#### 6 **Salary.**

*Ibid., sec. 6 1920, No. 85, sec. 15 1925, No. 52, sec. 20*

The Controller and Auditor-General shall be paid a clear annual salary of thirteen hundred pounds out of the Consolidated Fund, which to the necessary extent is hereby appropriated accordingly.

#### 7 **May be suspended by the Governor-General.**

*1910, No. 43, sec. 7*

The Governor-General in Council may, when Parliament is not in session, suspend the Controller and Auditor-General from his office; but such suspension shall not continue in force beyond the end of the then next session of Parliament, and the salary above mentioned shall continue to be paid to such officer, any such suspension notwithstanding.

#### 8 **Acting Controller and Auditor-General.**

*Ibid., sec. 8*

- (1.) In the event of the Controller and Auditor-General being unable to fulfil the duties of his office through absence from New Zealand, illness, or suspension, the Governor-General in Council may appoint some officer of the Public Service, or other fit person, to act as Controller and Auditor-General during such absence, illness, or suspension, and every such person shall for the time during which he so acts have all the powers and perform all the duties of the Controller and Auditor-General.

- (2.) While so acting such person shall be paid a salary at the rate of eight hundred pounds a year out of the Consolidated Fund, which to the necessary extent is hereby appropriated accordingly:

Provided that if he is already in receipt of a salary from the Government this subsection shall apply only to the difference between that salary and the sum of eight hundred pounds for the period during which he is so acting.

- (3.) No such appointment and no act done in pursuance thereof shall in any proceedings be questioned on the ground that the occasion for such an appointment had not arisen or had ceased, nor shall any such appointment prevent or affect the exercise or performance by the Controller and Auditor-General himself of any power or duty.

## **9 Deputy Controller and Auditor.**

*1910, No. 43, sec. 9*

- (1.) The Governor-General in Council may, on the recommendation of the Controller and Auditor-General, appoint an officer of the Audit Department to be his deputy to exercise in that capacity during the pleasure of the Controller and Auditor-General such of his powers and perform such of his duties as he thinks fit to assign to that deputy; and such deputy shall for the time during which he acts as such deputy have all the powers and perform all the duties so assigned to him.
- (2.) The appointment of such a deputy shall not affect the exercise or performance by the Controller and Auditor-General himself of any power or duty.

## **10 Appointment of clerks and other officers.**

*Ibid., sec. 10*

There shall be appointed to the service of the Audit Department only such officers, clerks, and persons as are recommended by the Controller and Auditor-General, and are considered necessary to enable him to exercise his powers and perform his duties.

## **11 Powers continued in Controller and Auditor-General.**

*Ibid., sec. 11*

Where by any Act in force anything is required or empowered to be done by the Auditor-General, the Controller of the Public Account, the Commissioners of Audit, or any Provincial or District Auditor, the same may be done by the Controller and Auditor-General under this Act.

## **12 Audit Office to audit all accounts.**

*Ibid., sec. 12 1922, No. 51, sec. 11(3)*

It shall be the duty of the Audit Office to audit all accounts relating to the receipt, custody, or expenditure of the public moneys or public stores; and it

shall be the duty of the Treasury and of all persons in the Public Service, and of all other persons whomsoever, to afford all such information as the Audit Office at any time requires, and to answer all such questions as may be addressed to them or any of them by the Audit Office touching any public moneys or stores, or any account thereof, or any other matter which may enable the Audit Office to fulfil the duties imposed thereon by this Act.

### **13 Inspectors.**

*1910, No. 43, sec. 13*

The Controller and Auditor-General may, by writing under his hand, from time to time appoint any officer of the Audit Department or other fit person to inspect, examine, and audit any books, accounts, or stores which are required to be inspected, examined, or audited by this Act or by regulations, and to report thereon to the Audit Office; and for the purposes of such inspection and report any such officer or other person shall have power to inspect all books, accounts, vouchers, and other papers relating thereto.

### **14 Controller and Auditor-General to report to Minister.**

*Ibid., sec. 14 1922, No. 51, sec. 11(3)*

- (1.) The Controller and Auditor-General shall communicate with the Minister upon all matters arising under this Act or the regulations relating to the collection, receipt, issue, and payment of public moneys or stores.
- (2.) The Controller and Auditor-General shall report to the Minister the name of every person failing to comply with the requirements of this Act or the regulations, and thereupon, and until such failure is made good to the satisfaction of the Minister, all salaries and moneys that may be or become due to such person may be withheld.

### **15 Recovery of moneys payable into Public Account.**

*1910, No. 43, sec. 15 1913, No. 25, sec. 2*

- (1.) If at any time the Audit Office finds that any public moneys are lying in the hands of or are due from any person or local authority which ought to have been paid into the Public Account or any deposit account, or any of the other accounts mentioned in this Act, the Audit Office shall call on such person or authority forthwith to pay such moneys into the account to which the same belong; and in default of such payment shall inform the Minister of such default, and shall take all such steps as it thinks fit to recover such moneys to the use of His Majesty, or, in the case of a local authority, to cause the same to be deducted from any subsidy or other money due or payable to such authority, and to cause the same to be paid into the account to which they belong; but nothing herein shall relieve any person from any penalties he may have incurred by making default in such payment.

- (2.) In this section “local authority” shall have the same meaning as in section one hundred and twenty-four hereof.

**16 Controller and Auditor-General’s precept.**

*1910, No. 43, sec. 16*

- (1.) The Controller and Auditor-General may, by precept under his hand, in the form numbered (1) in the First Schedule hereto, require any such person as he thinks fit to appear personally before him at a time and place to be named in such precept, and to produce any accounts, vouchers, books, or papers in the possession or control of such person, and shall have full power to examine such person on oath touching the receipt, expenditure of, or otherwise dealing with any public moneys or stores, and touching all other matters necessary for the due execution of the powers vested in him by this Act.
- (2.) Every person who is compelled under the provisions of this section to attend before the Controller and Auditor-General shall be entitled to be paid such expenses as the Controller and Auditor-General certifies to be reasonable, and the Minister may pay such expenses accordingly out of the Consolidated Fund without further appropriation than this Act.
- (3.) The Controller and Auditor-General may, when he thinks fit, cause search to be made in and extracts taken from any book, document, or record in the custody of the Minister or in any public office without paying any fee for the same.

**17 Controller and Auditor-General to have access to books of Departments.**

*Ibid., sec. 17*

The Controller and Auditor-General shall, in order that his examination, inspection, and audit of the public accounts may proceed *pari passu* with the cash transactions of any Department, have free access at all convenient times to the offices, and to the books of account and other accounts relating to the accounts of such Department, and may require such Department to furnish him from time to time, or at regular periods, with its accounts of its cash transactions up to such times or periods.

**18 Reference of disputes to the Governor-General in Council or Attorney-General.**

*Ibid., sec. 18*

- (1.) In case any difference of opinion arises between the Audit Office and the Treasury or any other Department of the Public Service as to the vote, appropriation, fund, account, or other authority to which any expenditure ought to be charged, or as to the proper head of revenue, fund, or account to which any receipt should be credited, or as to the lawfulness of any expenditure or proposed expenditure, the question shall be determined by the Governor-General

in Council, and it shall be the duty of the Controller and Auditor-General to act in accordance with that determination:

Provided that if and so far as in the opinion of the Audit Office the question involves matter of law, then it shall be referred by the Minister for the opinion of the Attorney-General thereon, and the Attorney-General shall give his opinion in writing thereon, and it shall be the duty of the Controller and Auditor-General to act in accordance therewith.

- (2.) In every such case the determination of the Governor-General in Council or the opinion of the Attorney-General, together in each case with the objections of the Audit Office, shall be laid before Parliament forthwith if then in session, and if not, then within ten days after the commencement of the next ensuing session.

### **Part III**

#### **Accounting Officers**

**19 Accounting officers.**

*1910, No. 43, sec. 19*

Every accounting officer shall be subject to this Act and to the regulations, and shall perform such duties, keep such books, and render such accounts as are prescribed by this Act or the regulations, or as the Treasury may direct.

**20 To give security if so required.**

*Ibid., sec. 20*

Every accounting officer shall, if so required by the Treasury, provide security for such sum and in such manner and form as the Treasury directs for the due accounting for and payment of all moneys which come into his charge, custody, or control.

**21 Bank accounts to be authorized by Treasury.**

*Ibid., sec. 21*

No accounting officer shall open any public or official account in any bank, except as authorized by this Act or by the regulations, without the authority in writing of the Treasury, and no bank shall permit any accounting officer to have an overdraft on any public or official account.

**22 Succession in case of death, bankruptcy, &c.**

*Ibid., sec. 22*

On the death, resignation, or removal of any accounting officer the balances remaining at the credit of his public or official account in any bank shall on the appointment of his successor vest in and be transferred to the public or official account of such successor at the said bank, or otherwise dealt with

as the Treasury directs; and on the death, bankruptcy, or insolvency of such accounting officer such balances shall not constitute assets of his estate or be in any manner subject to the control of his legal representative, assignee, or trustee.

**23 Certificate of discharge in respect of moneys accounted for.**

*Ibid., sec. 23*

Every accounting officer or other person dealing with public moneys shall be entitled, on demand, to receive from the Audit Office a certificate of discharge for so much of such moneys as he appears, upon examination of his accounts, to have received and duly accounted for; provided that, when any account, not being an account current, has been signed and passed by the Controller and Auditor-General showing a balance due to the Crown, he shall not make out or grant such a certificate until the accounting officer satisfies him that he has discharged or been discharged from any liability for or in respect of such balance.

**24 Recovery of moneys not accounted for.**

*Ibid., sec. 24*

Every accounting officer or person into whose hands or under whose control any public moneys come shall be deemed to owe to His Majesty all such moneys for which he does not receive a certificate of discharge from the Audit Office; and all such moneys, together with full costs of suit, shall be recoverable in any Court of competent jurisdiction as money due to His Majesty.

## **Part IV Collection of Moneys**

**25 Treasury may agree with any bank for conducting business.**

*1910, No. 43, sec. 25*

The Treasury may from time to time agree with any bank upon terms and conditions for the receipt, custody, payment, and transmission of public moneys in or out of New Zealand, and for advances to be made under the authority of this or any other Act, and for the charges in respect of the same, and for the interest payable by or to the bank upon balances or advances respectively, and generally for the conduct of the banking business of the Government; but no such agreement shall be made for a period of more than one year unless it contains a provision that the same may be terminated at any time after a notice not exceeding six months.

**26 The Public Account.**

*Ibid., sec. 26*

- (1.) All public moneys are the property of His Majesty, and shall, except as herein otherwise provided, be kept in one account at the bank, called the Public Account.
- (2.) All moneys paid into the bank to the Public Account shall be deemed to be public moneys, the property of His Majesty, and to be moneys lent by His Majesty to the bank, and may not be removed therefrom except as by this Act provided.

**27 The several funds in the Public Account.**

*Ibid., sec. 27*

The Public Account shall consist of the following funds and accounts:—

- (a.) The Consolidated Fund, to which shall be carried all receipts except as herein otherwise provided:
- (b.) The Public Works Fund, to which shall be carried the produce of all loans and other moneys which are authorized by Parliament to be raised and appropriated to public works or to any other special purpose, and are not the moneys of any separate fund or account which is by any Act directed to form part of the Public Account:
- (c.) Every separate fund or account which by any Act is directed to form part of the Public Account, or which, after notice to the Audit Office, the Treasury may open and keep with intent to make better provision for accounting for moneys in the Public Account.

**28 Payments into Public Account may be lodged with authorized Postmasters.**

*1916, No. 7, sec. 40*

Any moneys payable into the Public Account may, with the authority of the Minister, be lodged for credit of that account with such Postmasters as the Postmaster-General authorizes to receive such moneys and the amount of such lodgments shall be paid into the Public Account by the Postmaster-General at such times as the Minister directs.

**29 Deposits.**

*1910, No. 43, sec. 28*

- (1.) Moneys received by way of deposit on account of Customs duties or otherwise on public account, moneys paid into Court in virtue of any statute, rule, or authority whatever, and all moneys deposited with any person in the Public Service pending the completion of a transaction whereby the same may become payable to the Government or repayable to the depositor or other person, shall be deemed to be public moneys within the meaning of this Act.

- (2.) Such public moneys shall be either paid into the Public Account at the bank or otherwise dealt with and accounted for by the persons having custody thereof as the Treasury, subject to this Act and the regulations, from time to time directs.

**30 Unclaimed deposits.**

*1910, No. 43, sec. 29 1913, No. 25, sec. 3*

Every sum so deposited which is unclaimed for a period of one year after having become payable to the depositor shall be transferred to and form part of the Consolidated Fund; but the Paymaster-General may, without further appropriation than this Act, issue and pay the same at any time within ten years thereafter to any claimant who establishes his claim thereto to the satisfaction of the Paymaster-General.

**31 Imprest moneys to be kept in an official account.**

*1910, No. 43, sec. 30 1913, No. 25, sec. 4*

Moneys issued by way of imprest for expenditure in the public service shall be kept in an official account in the bank as the Paymaster-General may direct, in the name of the officer or other person accountable for such moneys.

**32 Moneys collected for private persons or companies.**

*1910, No 43, sec. 31*

- (1.) Whenever, by virtue of any agreement made between the Government and any person, company, or other body, moneys belonging or due to such person, company, or other body are collected by the Government, such moneys shall be deemed to be and shall be dealt with as public moneys within the meaning of this Act; and such moneys, or so much thereof as becomes so payable, shall, without further appropriation, be issued and paid to such person, company, or other body in such proportions, in such manner, and at such times as may be set forth in any such agreement.
- (2.) The Government shall not be liable to any such person, company, or other body for any moneys so payable into the Public Account, except for moneys actually collected under any such agreement.

**33 Receiver-General.**

*Ibid., sec. 32*

- (1.) The Governor-General shall from time to time appoint some fit person to be the Receiver-General, who shall hold office at the Governor-General's pleasure.
- When Assistant Secretary to Treasury may act for Receiver-General. 1913, No. 25, sec. 32 1921, No. 72, sec. 7*
- (2.) In the case of the illness, absence from duty, or other temporary incapacity of the Receiver-General, the person for the time being occupying the position of

Assistant Secretary to the Treasury shall have and may exercise and perform all the powers, functions, and duties of the Receiver-General.

**34 Receivers.**

*1910, No. 43, sec. 33 1913, No. 25, sec. 5*

Every accounting officer collecting, receiving, or having possession of or control over any money payable into the Public Account, or into any deposit account, is a Receiver within the meaning of this Act, and every Receiver shall day by day pay all such moneys into such branch of the bank as the Receiver-General directs:

Provided that a Receiver may, for the convenience of accounting, pay such moneys to another Receiver in such manner and at such times as the Receiver-General directs.

**35 Bank to give receipts.**

*1910, No. 43, sec. 34 1913, No. 25, sec. 6*

The bank shall, if so required, give to every person paying money into the Public Account or into any deposit account at the bank a receipt, in such form as the Receiver-General directs, for every sum so paid in.

**36 Receiver's cash-book**

*1910, No. 43, sec. 35 1913, No. 25, sec. 7*

Every Receiver shall keep a cash-book in the form directed by the regulations or by the Receiver-General, and shall enter therein all moneys received and paid into the Public Account, whether at the bank or as otherwise herein provided, and shall, at such times as are directed by the regulations or by the Receiver-General, balance such cash-book and send to the Receiver-General, or such other officer as the Receiver-General from time to time directs, a copy or abstract of so much thereof as he has not previously sent, together with the bank receipt for every sum paid by the Receiver into the Public Account at the bank during the period for which such copy or abstract is sent.

**37 Statement of amounts paid into Public Account.**

*1910, No. 43, sec. 36*

The Receiver-General shall day by day prepare from the copies or abstracts of the cash-books of the several Receivers a statement showing so much of the moneys paid into the Public Account or otherwise by such Receivers as he has not previously included in any such statement; and shall distribute such moneys to the several heads of revenue, or to the credit of the several votes or accounts requiring to be credited, according as the same have arisen.

**38 Revenue Account.**

*Ibid., sec. 37*

On the Audit Office being satisfied that the moneys in the said statement have been credited to the proper heads of receipt, the said statement shall be deemed to be the Revenue Account of New Zealand for the day to which it relates, and shall be recorded in the books of the Treasury and the Audit Office accordingly.

**39 Balances may be invested.**

*Ibid., sec. 38 1920, No. 83, sec. 28*

- (1.) The Treasury may from time to time invest any of the balances of the Public Account, or any part thereof, for such periods and on such terms as it thinks fit, in such securities as the Governor-General by Order in Council from time to time declares to be securities in which such money may be invested; and may from time to time sell and convert into money any such securities, and cause such money to be paid into the Public Account to the credit of the proper fund or account to which it belongs. Where pursuant to this subsection investments are transferred from any one account to any other account in the Public Account, all such transfers shall be made at par unless in any case the Minister specifically authorizes such transfer otherwise than at par.
- (2.) In addition to the powers of investment conferred by the last preceding subsection, the Treasury may from time to time invest any moneys in the bank for the time being standing to the credit of the Public Account, in any securities, other than New Zealand Government securities, authorized pursuant to that subsection. All such investments shall be charged against a separate account to be called the Public Account Cash Balance Investment Account; and the interest earned thereon shall be credited to the several funds and accounts within the Public Account in such proportions as the Minister shall from time to time determine.
- (3.) The deposit receipt for moneys deposited for a fixed period with any incorporated bank shall be deemed a security within the meaning of this section.

**40 Transfer of credit balances from fund or accounts in Public Account to other such funds or accounts having unexhausted loan authorities.**

- (1.) Where any moneys for the time being standing to the credit of any fund or account within the Public Account are not immediately required for the purposes of that fund or account, such moneys or any part thereof may, without further authority than this section, be transferred to any other such fund or account for the purposes of which there is in existence an unexhausted loan authority, but the amount so transferred to any fund or account shall not exceed the amount then authorized to be borrowed for the purposes of that fund or account.

- (2.) The transfer of any moneys to any fund or account pursuant to this section shall not be deemed to be an exercise of the power to borrow moneys for the purposes of that fund or account, and the public debt shall not be deemed to be increased by reason merely of such transfer.
- (3.) All moneys transferred to any fund or account pursuant to this section shall be refunded within twelve months after the date of transfer, and in the meantime shall bear interest at such rate as the Minister may from time to time prescribe. Such interest shall be credited to the fund or account from which such moneys were so transferred.
- (4.) While any moneys remain so transferred to any fund or account the authority to borrow for the purposes of that account shall not, except for the purposes of repayment, be exercised to such an extent that the total of the amount borrowed and the amount remaining transferred shall exceed the total amount authorized to be borrowed.
- (5.) The Treasury shall keep, in such manner as it thinks proper, a register showing the amount and the date of every transfer made pursuant to this section, the rate of interest payable in respect thereof, the amount and date of repayment, and generally all transactions involved in carrying out the provisions of this section.

**41 If Consolidated Fund insufficient, Government may borrow up to £4,000,000 on Treasury bills.**

*1910, No. 43, sec. 39 1913, No. 25, sec. 8 1914, No. 9, sec. 7 1915, No. 4, sec. 2 1915, No. 21, sec. 3 1916, No. 7, sec. 38 1921, No. 72, sec. 19 1924, No. 64, sec. 9*

- (1.) For the purpose of providing for the transmission to England of funds for the payment of the charges of the public debt in advance of the dates on which the same become payable, and for other purposes, the Minister may from time to time, on the security of Treasury bills, to be issued as hereinafter provided, borrow from any bank or other person, or from any balances of the Public Account, any sum of money, and may repay the same or any part thereof; so, however, that the total amount at any time outstanding and unpaid, inclusive of all Treasury bills outstanding on the coming into operation of this Act, shall not exceed four million pounds.
- (2.) All moneys accruing from the sale of Treasury bills shall be paid into the Public Account to the credit of the Consolidated Fund, or the Public Works Fund, as required by the Treasury; and the principal of every such bill, and all interest thereon, shall be a first charge upon and shall be paid out of the accruing income of the Consolidated Fund:  
 Provided that moneys paid under this section to the credit of the Public Works Fund may be repaid out of any moneys payable to that fund.
- (3.) Every Treasury bill shall be in such form and shall bear such rate of interest as the Minister from time to time prescribes.

- (4.) Every Treasury bill shall be signed by the Minister and by the Controller and Auditor-General, or if issued in London, then by the High Commissioner or some person appointed by him, by writing under his hand, to sign on his behalf, and by the Audit Officer referred to in section eighty hereof, and a register of all such bills shall be kept by the Treasury, and also by the Audit Office.
- (5.) Every Treasury bill shall be payable at such place in or out of New Zealand, and upon such day as is named therein, not being later than one year from the date of issue of the bill.

*Renewal of Treasury bills by endorsement*

- (6.) Subject to the foregoing limitation of time as to currency, Treasury bills may from time to time be renewed by the issue of fresh Treasury bills of a like amount, or by endorsement by the Minister or the High Commissioner in the form numbered (2) in the First Schedule hereto.
- (7.) The last preceding subsection shall apply and be deemed to have at all times applied to Treasury bills whether issued before or after the commencement of this Act.
- (8.) If a Treasury bill is presented at the Treasury so defaced as to be unsaleable, or if any such bill is burnt, destroyed, or lost, the Minister may issue a duplicate bill in the place thereof:

Provided that where the bill is not presented at the Treasury the Minister shall not issue such duplicate unless the applicant produces a certificate, under the hand of a Judge of the Supreme Court, to the effect that he is satisfied from evidence taken on oath before him that such bill has been so burnt, destroyed, or lost, and unless the applicant gives good and sufficient security to the King to the amount of the said bill should the same be presented for payment at any time thereafter.

- (9.) No person, body, or authority from whom the whole or any part of such sum is borrowed as aforesaid shall be concerned to see or inquire whether or to what extent the power hereby given has been previously exercised or is intended to be exercised; and any money borrowed under the authority of this Act shall, so far as the lender is concerned, be deemed to be within the powers conferred in that behalf, and to have been lawfully borrowed accordingly.

**42 Special provisions for issue of Treasury bills in London in anticipation of authorized loans.**

*1913, No. 25, sec. 34 1924, No. 64, sec. 9*

- (1.) In addition to the powers conferred on the Minister by the last preceding section, the High Commissioner, on being authorized by the Minister so to do, may, in anticipation of loans for which an authorizing Act within the meaning of the New Zealand Loans Act, 1908, has been passed, borrow moneys on the security of Treasury bills issued in London pursuant to this section.

- (2.) The total amount of Treasury bills issued under this section and for the time being outstanding and unpaid shall not exceed the sum of one million pounds.
- (3.) Every such Treasury bill shall be in such form and shall bear such rate of interest as the Minister directs.
- (4.) Every such Treasury bill shall be signed by the High Commissioner or some person appointed by him, by writing under his hand, to sign on his behalf, and by the Audit Officer referred to in section eighty hereof, and shall be payable at the place and on the day specified in the Treasury bill, not being later than one year from the date of its issue.
- (5.) Every such Treasury bill may be renewed from time to time by the issue of a fresh bill for a like amount.
- (6.) The moneys accruing from the sale of such Treasury bills shall be paid into the Public Account to the credit of the fund or account mentioned in the authorizing Act.
- (7.) The principal moneys of every such bill shall be a charge on the public revenues, and shall also be a first charge on and repayable out of the loan in anticipation of which the bill was issued, and all interest thereon shall be paid out of the Consolidated Fund.
- (8.) All costs, charges, or expenses in connection with the issue, renewal, or repayment of such bills shall be charged to and paid out of the fund or account referred to in subsection six hereof.
- (9.) A register of all bills issued under this section shall be kept by the Treasury, and also by the Audit Office.

**43 Authority to raise such money on Treasury bills includes expenses of loan.**

*1915, No. 21, sec. 9*

Section eight of the New Zealand Loans Act, 1908, shall apply and be deemed at all times to have applied to the raising of moneys pursuant to any lawful authority on the security of Treasury bills.

**44 Government not to borrow except under an Act.**

*1910, No. 43, sec. 40*

Except as specially provided by any Act, it shall not be lawful for the Government to borrow, nor for any bank or other person to lend to the Government, any moneys either by way of loan or overdraft; and every engagement for the repayment of any such loan or overdraft shall be absolutely null and void.

## Part V

### The Appropriation of Public Moneys

**45 Appropriation Acts to lapse.**

*Ibid., sec. 41*

Except as herein otherwise provided, every Appropriation Act shall lapse at the end of the financial year or other period to which it relates, and all payments made thereafter under the authority of section fifty-eight hereof or of any Imprest Supply Act shall be included in the estimates of the financial year or period in which such payments are made.

**46 Annual statement of liabilities.**

*Ibid., sec. 42*

The Minister of each Department shall, within such time as the Treasury may require, cause to be prepared and sent to the Treasury a certified statement, in such form as the Treasury directs, of all liabilities in respect of the services of his Department outstanding at the close of such year or period which might by law have been paid during such year or period; and the Treasury shall lay all such statements before Parliament within ten days after its first sitting next after the Treasury has received the same, together with a summary thereof.

**47 Annual appropriations extended for three months.**

*Ibid., sec. 43*

- (1.) If during the space of three months after the commencement of any financial year or period no Act is passed granting and appropriating money for the service thereof, the Minister may issue and pay moneys during such three months, but no longer:

Provided that payments in respect of any service shall not exceed the amount of the unexpended balance of the vote for such service provided in the respective Appropriation Act for the year or period immediately preceding, together with an amount equal to one-fourth part of such vote:

Provided also that no payments shall be made for any services other than those for which provision was made in the respective Appropriation Act and the estimates for such preceding year or period, or in excess of the scale therein set forth.

- (2.) All moneys issued and paid under the authority of this section shall be included in the estimates and accounts for the year or other period in which the same are paid.

**48 Payment of salaries, &c., and increments.**

*1910, No. 43, sec. 44*

- (1.) The extended appropriation provided by the last preceding section shall be available for the payment of—
  - (a.) The statutory increments of salaries, wages, and allowances accruing due pursuant to any Act providing for the classification of any Department of the Public Service:
  - (b.) Salaries, wages, and allowances, or increments thereto, lawfully granted by the Government during the financial year or period or the three months thereafter, and not included in paragraph (a) hereof.
- (2.) In no case shall any of the payments referred to in paragraph (a) or (b) hereof be deemed to be in excess of the scale set forth in the Appropriation Act and estimates, or to alter any salary or other charge fixed by permanent Act; and section forty-seven hereof shall be construed accordingly.
- (3.) The payments referred to in paragraph (b) hereof may be made notwithstanding that they are for services for which provision was not made in the Appropriation Act or the estimates; and the second proviso to subsection one of section forty-seven hereof shall be construed accordingly.

**49 Payment of increments of salaries.**

*1913, No 25, sec. 35*

- (1.) The extended appropriation provided by section forty-seven hereof shall be available for the payment of the increments of the salaries and wages of officers of the Government Railways Department, of officers in the Clerical Division and the General Division of the Public Service, and of officers in the Professional Division other than the officers of that division referred to in subsection three of section twenty of the Public Service Act, 1912.
- (2.) In the event of any reduction in the salary or wages of any such officer on the adoption by the House of Representatives of a recommendation in that behalf by the Governor-General, the salary or wages paid in excess of the amount authorized by Parliament shall be refunded, or deducted from any salary or wages accruing due thereafter.

**50 Increased expenditure on railways.**

*1910, No. 43, sec. 45 1925, No. 18, sec. 5*

For the purpose of meeting the increased expenditure on working railways where such expenditure is consequent upon increased traffic the following provisions shall apply:—

- (a.) The amount actually appropriated in each year out of the Working Railways Account for railway working and maintenance shall, by force of this provision, be deemed to be increased by a sum equal to the excess

of the actual over the estimated revenue from railways for the year, or, as the case may be, for such portion thereof as has expired.

- (b.) The estimated revenue from railways for the expired portion of the year shall be deemed to be duly proportionate to the total estimated revenue for the whole year, and shall be computed and ascertained accordingly.
- (c.) Section forty-seven hereof shall apply for all the purposes of this section, and the votes and payments therein referred to shall be deemed to be increased accordingly.
- (d.) In the case of the period during which under the last-mentioned section payments may be made, the estimated revenue of any portion of that period shall be deemed to be the same as the estimated revenue for the corresponding period of the preceding year.

**51 Appropriation of amounts received to credit of votes.**

*1923, No. 45, sec. 22*

- (1.) Moneys received by the Crown from the sale of stores or material, or as payment for services, or as recoveries in respect of expenditure, or as fees, or in respect of interdepartmental charges and adjustments of accounts, may, as the Treasury from time to time determines, be credited to the relative vote, and shall be known as credits in aid of that vote.
- (2.) In preparing the estimates of the expenditure for any year the sums estimated to be received in that year as credits in aid of any vote shall be deducted from the total estimated expenditure for that vote for the year, and the amounts so estimated to be received as credits in aid shall be appropriated in the Appropriation Act of the year for the services of such vote:  

Provided that nothing herein shall be deemed to authorize the expenditure from any vote of any moneys in excess of the amounts appropriated for the services of that vote, otherwise than in respect of credits in aid, and the amount actually received in that year as credits in aid of that vote.
- (3.) Any surplus in respect of any vote arising either from an excess of the moneys actually received as credits in aid over the amount estimated to be so received, or by way of reduction of expenditure, may, with the approval of the Treasury, be temporarily applied for the purposes of that vote, either in making up any deficiency in the amounts actually received as credits in aid, or in defraying expenditure which is not adequately provided for by appropriation.
- (4.) An abstract certified by the Audit Office of all amounts temporarily applied as aforesaid shall be included in the abstract of the Unauthorized Expenditure Account required to be laid before Parliament, as provided in section fifty-eight hereof.

## Part VI

### Payment of Moneys

#### 52 The Paymaster-General.

*1910, No. 43, sec. 49*

- (1.) The Governor-General shall from time to time appoint some fit person to be the Paymaster-General, who shall hold office at the Governor-General's pleasure.  
*When Assistant Secretary to Treasury may act for Paymaster-General. 1913, No. 25, sec. 32 1921, No. 72, sec. 7*
- (2.) In the case of the illness, absence from duty, or other temporary incapacity of the Paymaster-General, the person for the time being occupying the position of Assistant Secretary to the Treasury shall have and may exercise and perform all the powers, functions, and duties of the Paymaster-General.

#### 53 The Governor-General's Warrant.

*1910, No. 43, sec. 50*

- (1.) No money shall be issued out of the Public Account except in pursuance of a Warrant under the hand of the Governor-General in the form numbered (3) in the First Schedule hereto.
- (2.) Before submitting any such Warrant for the Governor-General's signature the Treasury shall forward it to the Audit Office, and the Audit Office shall certify thereon that the issue mentioned therein may be made according to law.
- (3.) For the purpose of this section an issue shall be deemed to be according to law if, with the sums named in all previous Warrants still in force, the amount thereof does not exceed the total amount available for issue out of the Public Account under the authority of any Act.
- (4.) Any such Warrant and certificate may be sent by telegraphic message, in which code-words agreed on by the Treasury and Audit Office may be used, and such message may be acted on, and the money named therein may be issued accordingly.
- (5.) No Warrant under this section shall continue in force except during the financial year in which it is issued and three months thereafter.

#### 54 Payment of vouchers.

*1910, No. 43, sec. 51 1913, No. 25, sec. 9*

Every claim for the payment of public money shall be put into a voucher in such form as the Paymaster-General directs, and shall be certified and charged against the proper vote or account and authorized by the officers who are recognized by the Paymaster-General as the proper officers to certify and authorize the same respectively.

**55 The requisition.**

*1910, No. 43, sec. 52 1913, No. 25, sec. 10*

- (1.) The Paymaster-General shall from time to time prepare a requisition (in the form numbered (4) in the First Schedule hereto) comprising an account of such of the vouchers as are proposed to be paid, charging each item against the vote and fund or account as stated on the voucher; and the requisition shall be sent to the Audit Office, together with all the vouchers relating thereto.

*The bank order.*

- (2.) The Paymaster-General shall also prepare and send to the Audit Office a bank order (in the form numbered (5) in the First Schedule hereto) directing the bank to honour the cheques of the Paymaster-General on the Public Account for the several amounts and at the several branches of the bank specified in the order, not exceeding in the whole the sum named in the requisition.

*Requisition and bank order to be countersigned by Controller and Auditor-General.*

- (3.) On being satisfied that the issue named in the requisition and bank order is within the limit of the Governor-General's Warrant, and that there is a sufficient balance in the Public Account to the credit of the fund, vote, or account to meet the charges named in the requisition and bank order, the Controller and Auditor-General shall forthwith countersign the requisition and bank order, and return the bank order to the Paymaster-General, together with the vouchers relating thereto.
- (4.) The bank order, when so countersigned by the Controller and Auditor-General, shall be sufficient authority to the bank to pay the cheques of the Paymaster-General to the several amounts specified in the order.
- (5.) Notwithstanding anything to the contrary in this section, if the Controller and Auditor-General is of opinion that any such voucher as aforesaid is in any respect not in accordance with law he may refuse to countersign the requisition; but in any such case he shall, if so required by the Treasury, submit the question of the legality of the voucher to the Attorney-General in accordance with section eighteen hereof, and the provisions of that section shall apply accordingly.
- (6.) Regulations may be made under this Act providing that in respect of any class of payments vouchers shall not be included in any requisition until and unless they have first been submitted to and passed by the Audit Office.

**56 Imprests.**

*1910, No. 43, sec. 53 1913, No. 25, sec. 11 1914, No. 9, sec. 9(2) 1922, No. 51, sec. 13 1924, No. 64, sec. 10*

- (1.) Moneys required to be issued by way of imprest for the public service shall be charged in the voucher and requisition against the vote, fund, or account for the service for which the imprest is required:

Provided that moneys may be issued by way of general imprest of which the balance unaccounted-for shall not at any time exceed one hundred and fifty thousand pounds for general purposes or six hundred thousand pounds for the payment of interest on loans.

- (2.) Every imprestee shall at such intervals, not exceeding one month, as the Treasury in any case directs, prepare an account showing the expenditure (not already accounted for) of the money imprested to him and the balance then remaining unexpended, and shall send the account to the Paymaster-General, together with such vouchers and other documents as are required by the Treasury or the Audit Office.
- (3.) The vouchers for the payments made by imprestees, including the vouchers for the payments by the High Commissioner out of the Foreign Imprest Account, shall, as soon as practicable after they are received by the Paymaster-General, be forwarded by the Treasury for authorization by the Departments of the Public Service on whose account the payments are made; and it shall be the duty of the permanent head of every such Department to prevent delay in authorizing such payments, and accordingly to return each voucher duly authorized within fourteen days after its receipt.
- (4.) In special cases, where the Treasury considers it expedient, the Paymaster-General may, in lieu of making payments by way of imprest as hereinbefore provided, enter into arrangements with the bank for the purpose of establishing a credit with the bank in favour of any public officer.
- (5.) The Treasury shall from time to time estimate the amount of money required for such credit for a period of not more than one month, and shall thereupon prepare a schedule showing the fund, vote, or account chargeable therewith, and shall transmit the same to the Auditor-General for his countersignature.
- (6.) Before countersigning any such schedule as aforesaid the Audit Office shall satisfy itself that the sums therein mentioned are legally available for and applicable to the services stated in the schedule, and after countersigning such schedule shall return the same to the Treasury and the Treasury shall thereupon forward it to the bank as its authority for the payment of cheques drawn by the officers named up to the amounts specified therein. The amounts so authorized shall be provisionally charged against the fund, vote, or account.
- (7.) Every public officer in whose favour a credit has been established shall transmit to the Treasury, at such times as the Paymaster-General shall direct, an account duly vouching for the sums paid from such credit.

- (8.) All credits and accounts under the four last preceding subsections shall be dealt with in the manner provided in section sixty-six hereof.

**57 As to application of public moneys by imprestees.**

*1921, No. 72, sec. 5*

The application by an imprestee under the last preceding section, or by any public officer in whose favour a credit has been established under that section, of any moneys in his Imprest Account or placed to his credit as aforesaid for any purpose other than the proper purposes for which such moneys are available shall be deemed to be a misappropriation of public moneys, and every such person shall be liable accordingly.

**58 Unauthorized expenditure.**

*1910, No. 41, sec. 54 1925, No. 51, sec. 6*

- (1.) Where on the report in writing of the permanent head of a Department it appears to the Minister administering that Department necessary for its service that money should be expended in excess of or without the appropriation of Parliament, such Minister shall transmit the report to the Treasury.
- (2.) If the Treasury agrees to make that expenditure it shall forward the report to the Audit Office to be noted, whereupon the moneys may, notwithstanding anything in this Act, lawfully be issued and paid.
- (3.) The total amount of all sums issued under this section shall not exceed in any financial year one hundred thousand pounds for services in connection with working railways under the control of the Government Railways Department, and one hundred and fifty thousand pounds for all other services.
- (4.) All sums so issued during the currency of the annual Appropriation Act shall be charged to an account to be called the Unauthorized Expenditure Account, and all sums recovered in respect of sums so issued shall be credited to that account. For the purposes of this subsection transfers from votes or from permanent appropriations shall be deemed to be sums recovered.
- (5.) An abstract of the Unauthorized Expenditure Account, certified by the Audit Office, shall be laid before Parliament by the Minister of Finance within ten days after the commencement of the session of Parliament in each financial year.
- (6.) All sums issued under the authority of this section in anticipation of the Appropriation Act to be passed in the same financial year shall be included in the estimates for that year.

**59 Provision for emergency expenditure out of Consolidated Fund not exceeding £750,000 per annum.**

*1920, No. 85, sec. 13*

- (1.) In addition to the amounts specified in the last preceding section, the Minister is hereby empowered to issue out of the Consolidated Fund any sum or sums required to meet any emergency which may arise affecting the public health, interests, or safety, or in providing for such essential supplies as foodstuffs, coal, and raw material, and such sum or sums may lawfully be issued and paid: Provided that the total amount so issued in any one year shall not exceed the sum of seven hundred and fifty thousand pounds.
- (2.) The question of the necessity for meeting any such payment in excess of or without the appropriation of Parliament shall be decided by the Minister in consultation with the Audit Office. In case any difference of opinion arises between the Minister and the Audit Office in regard to the need for such action the matter shall be dealt with as provided in section eighteen hereof.
- (3.) All sums so issued shall be charged to an account within the Consolidated Fund to be called the Emergency Expenditure Account, and all moneys recovered in respect of sums so issued shall be credited accordingly. An abstract of the Emergency Expenditure Account shall be laid before Parliament by the Minister within ten days after the commencement of the next ensuing session of Parliament, together with a report of the Audit Office thereon.
- (4.) All sums issued under the authority of this section shall be ratified by Parliament at the next ensuing session, and until voted shall remain a charge against the said Emergency Expenditure Account.
- (5.) This section shall not be deemed to authorize any expenditure during such time as Parliament is in session.

**60 How moneys appropriated to defray cost of material to be charged.**

*1910, No. 43, sec 55*

When any money is appropriated out of the Public Account for the purpose of defraying the cost of the purchase of any material the cost of which may ultimately be chargeable to and divisible among more works than one, and it is not known or does not appear to what work the cost of such material ought ultimately to be charged, then the Governor-General may direct that all moneys expended for such material shall be charged in the first instance to a suspense account, and shall afterwards be charged to the proper work or works when the same is ascertained.

**61 Power to transfer temporarily from one account to another.**

*Ibid., sec. 56*

- (1.) The Treasury may from time to time transfer any balances of the Public Account, or any part thereof, from one fund or account to another fund or

account within the Public Account, for such periods and on such terms as the Governor-General in Council may authorize.

- (2.) The moneys so transferred shall be considered as a liability of the fund or account into which the transfer has been made, and shall be paid out and restored to the fund or account from which the transfer was made within three months of the date of transfer.
- (3.) A statement of the particulars of every such transfer shall be laid before Parliament within ten days after such transfer if Parliament is then in session, and if not, then within ten days after the commencement of the next ensuing session.

## Part VII Audit and Inspection

### **62 Bank to furnish returns of public moneys under its control.**

*Ibid., sec. 57 1913, No. 25, sec. 13*

Every branch of the bank into which money is paid to the Public Account shall, at such times as the Treasury directs, transmit the whole of such moneys to the bank at the seat of Government; and shall at the same time send to the Treasury a bank sheet setting forth, in the order of date, every sum so received and transmitted; and the bank at the seat of Government shall, at all times when so required, send to the Treasury full accounts of all transactions in respect of public moneys in the hands of the bank.

### **63 Bank to furnish balance-sheets of accounts.**

*1910, No. 43, sec. 58*

The bank at the seat of Government shall from time to time, at such times as the Controller and Auditor-General directs, send to the Audit Office a bank sheet setting forth the totals of the credit and debit sides of the Public Account and of the several accounts mentioned in Part X of this Act, for the period to which such sheet relates, with the balances brought and carried forward respectively.

### **64 Paymaster-General to forward paid vouchers to Audit Office.**

*1913, No. 25, sec. 15 1914, No. 9, sec. 2(1)*

The Paymaster-General shall from time to time forward to the Audit Office all paid vouchers, together with their relative issue or credit requisitions.

### **65 Audit Office to examine vouchers.**

- (1.) On receipt of the said requisition and vouchers the Audit Office shall examine the vouchers, and shall pass the same on being satisfied in respect of each voucher mentioned in the requisition—

*1910, No. 43, sec. 61 1913, No. 25, sec. 16 1914, No. 9, sec. 3*

- (a.) That it is in proper form and the computations therein are correct;
  - (b.) That payment of the sum named in the voucher is authorized by the Minister for the time being administering the Department in respect of which the payment has been made, or by some person duly appointed by the Minister to authorize the same;
  - (c.) That the sum named in the voucher is charged against the proper vote or appropriation and fund or account provided by Parliament for the same; and
  - (d.) That a receipt has been duly given by the person legally qualified to give a discharge.
- (2.) The Audit Office shall not refuse to pass and allow any account or voucher by reason merely of the fact that it is not stamped according to law, except in cases where the Audit Office and the Treasury are of opinion that the omission so to stamp the same was wilful or fraudulent.
- (3.) If on such examination the Audit Office finds that any person is liable to be surcharged, then, in addition to surcharging him as provided by section sixty-nine hereof, the Audit Office shall refuse to pass the voucher in respect of which the liability to surcharge arose, and shall note thereon the reason for the refusal and send full particulars of the matter to the Treasury.
- (4.) Having completed its examination of the vouchers, the Audit Office shall return the same to the Treasury, and credit the Treasury with the vouchers passed.

**66 Credit requisition.**

*1910, No. 43, sec. 62 1913, No. 25, sec. 17 1914, No. 9, sec. 4*

Claims for credit to an imprestee for the expenditure of imprest moneys, and claims to transfer charges from one account to another, shall be put into a voucher in such form as the Treasury directs, and shall be dealt with in the manner following:—

- (a.) The Paymaster-General shall from time to time prepare a credit requisition (in the form numbered (6) in the First Schedule hereto) containing an account of the vouchers that have been duly charged and approved, crediting therein the several accounts against which imprests have been charged or from which charges are proposed to be transferred with the imprests accounted for or with the sums to be transferred, as the case may be, and charging the several accounts with the amounts named in the vouchers.
- (b.) The Paymaster-General shall send the credit requisition, together with the vouchers relating thereto, to the Audit Office, and the Audit Office shall deal with the vouchers in the manner prescribed by the last preceding section.

- (c.) The several sums credited, charged, or transferred in the requisition as passed by the Audit Office shall be recorded in the books of the Treasury and Audit Office.

**67 Controller and Auditor-General may call for accounts and explanations.**

*1910, No. 43, sec. 63*

The Controller and Auditor-General shall make such remarks addressed to the Minister or any other person whomsoever, and call for such accounts, vouchers, statements, documents, information, and explanations, as he may think necessary, and after receiving the same shall pass all receipts which are found correct and all payments which are duly and properly made and supported by proper receipts or vouchers.

**68 Inspection and audit of books and accounts.**

*Ibid., sec. 64 1922, No. 51, sec. 11(3)*

- (1.) The Controller and Auditor-General, or such person as he shall appoint, may whenever he thinks fit, and shall whenever required so to do by the Minister, inspect, examine, and audit the books and accounts of any accounting officer or other person in the Service or subject to the provisions of this Act to whose possession or control any public moneys or stores have come, or to whose possession or control any moneys or stores have come (by virtue of his office, service, or employment, or of any legal process whatever) for or on account of or for the use or benefit of any other person.
- (2.) The Controller and Auditor-General, or such person as he shall appoint, shall also, if possible, once at least in every year make an inspection, examination, and audit of the books and accounts of every accounting officer or other person in the Public Service, or subject to the provisions of this Act to whose possession or control any public moneys or stores have come, or to whose possession or control any moneys or stores have come (by virtue of his office, service, or employment, or of any legal process whatever) for or on account of or for the use or benefit of any other person; and shall forthwith report to the Minister the general result of such inspection, examination, and audit, stating in what condition the books and accounts are found, and whether proper care is taken of the public stores and property, and affording such other information as may be prescribed by regulations:

Provided that there may be exempted by the Controller and Auditor-General from such yearly inspection, examination, and audit such books and accounts as are otherwise inspected and examined to his and the Minister's satisfaction:

Provided also that where a yearly audit would be disproportionate to the amount involved the audit shall be at such intervals as may be sanctioned by the Minister.

**69 Surcharges.**

*1910, No. 43, sec. 65 1913, No. 25, sec. 18 1921, No. 72, sec. 3 1922, No. 51, sec. 11(3)*

- (1.) If it appears to the Controller and Auditor-General, from any examination, audit, or inspection made by him, or any person appointed by him, that—
  - (a.) Any accounting officer has wilfully or negligently omitted to collect or receive any money;
  - (b.) Any money has not been duly credited to the proper head of revenue or account, or not been duly accounted for;
  - (c.) Any money has been applied and charged to any service or purpose for which the same was not legally available and applicable;
  - (d.) Any payment has not been duly authorized, or has not been duly vouched or certified;
  - (e.) There has been any deficiency or loss of public moneys or stores, or any damage to stores, or expenditure for the repair or replacement of stores, caused through the fraud, mistake, default, negligence, or error of any person;
  - (f.) Any account, voucher, statement, document, or explanation is in any essential particular defective or imperfect;
  - (g.) Any material error has been committed; or that
  - (h.) Any of the provisions of this Act or any other Act or the regulations have not been complied with—

the Controller and Auditor-General shall surcharge with the amount of any deficiency or loss, or the value of such stores, or the cost of repairs to stores, or expenditure not duly authorized, vouched, or certified, the person who appears to him to be in default, or responsible, notifying that person in writing of the surcharge and of the time within which the surcharge must be satisfied.

- (2.) Any surcharge unsatisfied within the time so allowed shall be reported by the Controller and Auditor-General to the Minister, to be by him enforced against the person surcharged.

*Prosecution of defaulters.*

- (3.) If any person having possession or control of any public moneys or stores applies, or causes or permits the same or any part thereof to be so applied, to other than public services, or is a defaulter in respect of any such moneys or stores, the Audit Office shall forthwith take all such steps as it thinks fit to prosecute the offender according to law, but nothing herein shall prevent the prosecution of such person by any person other than the Audit Office.

**70 Minister to recover unsatisfied surcharges.**

*1910, No. 43, sec. 66*

- (1.) The Minister, on receiving the Controller and Auditor-General's report of an unsatisfied surcharge, shall send notice of it in writing to the person surcharged, and take such steps to recover the amount as the case may require. No amount payable to or claimed by that person shall be paid until the surcharge has been satisfied, and the amount of the surcharge shall be recoverable from that person as a debt due to the Crown:

Provided that, unless the Minister otherwise directs, payment of not more than one-fourth of the salary of any officer surcharged shall be withheld under this section.

- (2.) The Controller and Auditor-General may at any time revoke any surcharge made by him in error under the last preceding section.

**71 Appeal as to surcharges.**

*Ibid., sec. 67 1921, No. 72, sec. 4*

In all cases in which notice of any surcharge has been sent by the Minister to any accounting officer or other person in the Public Service or subject to the provisions of this Act who is dissatisfied with that surcharge, such accounting officer or person may within one month after the sending of the notice appeal to the Minister, who, after making such investigation as he deems equitable, may determine the matter by an order either confirming the surcharge or directing the relief of the appellant therefrom either wholly or in part.

**72 Detailed audit of any accounts may be dispensed with.**

*1910, No. 43, sec. 68*

The Controller and Auditor-General may, with the consent of the Minister, dispense with the detailed audit of any accounts, but not with any appropriation audit of such accounts. The consent of the Minister shall be given only in those cases in which he considers that there are circumstances which render a detailed audit under this Act unnecessary:

Provided that a list of such cases shall be comprised and published in the Controller and Auditor-General's report in each year.

**73 Voucher for receipt or payment of any sum to be produced.**

*Ibid., sec. 69*

No sum shall be allowed by the Audit Office in any account as received or paid except upon the production of a voucher for the actual receipt or payment of the same:

Provided that the Minister, on satisfactory evidence being produced that the requisite papers have been lost or destroyed or that it is not possible to obtain or replace them, may order that any such sum be allowed, and may make such

order in the premises as he thinks fit, and such order shall be binding on all parties concerned and be acted on accordingly.

**74 Personal receipts for wages may be dispensed with in certain cases.**

*1913, No. 25, sec. 19*

- (1.) For the purposes of the last preceding section the Audit Office may accept as a sufficient voucher for the payment of any sum as wages a wages-sheet setting forth the names of the several payees and the wages paid to them respectively, if the wages-sheet is signed by the paying officer and by some other officer or employee, who shall both certify on the wages-sheet that they were present when the wages were paid.
- (2.) For the purposes of this section “wages” means any moneys paid in return for services rendered where the amount payable is determined by a fixed hourly, daily, or weekly rate.

**75 Defective vouchers.**

*1910, No. 43. sec. 70*

When a voucher produced for the payment of a sum of money is defective from the want of any certificate or other document which ought to have accompanied it, or in any other particular, the Audit Office, on proof to its satisfaction that the said defect was not due to wilful neglect of the accounting officer and that the sum named in the voucher has been actually and properly paid, may pass the voucher as a sufficient discharge.

## **Part VIII**

### **Public Moneys beyond New Zealand**

**76 The New Zealand Public Account.**

*Ibid., sec. 71*

- (1.) All moneys the property of the Government of New Zealand in the United Kingdom shall be paid into an account called the New Zealand Public Account at such bank or banks as the Governor-General by Warrant under his hand from time to time appoints, and no moneys shall be withdrawn from that account except in the manner provided by this Act.
- (2.) The Governor-General may cancel any such appointment, and may remove the moneys in the said account, or such part of them as he thinks fit, from any bank to any other bank so appointed.

**77 Commissioners of the Governor-General in England.**

*Ibid., sec. 72*

- (1.) The Governor-General in Council shall from time to time appoint, and may from time to time remove, and may reappoint, three fit and proper persons,

being resident in Great Britain (herein called the Commissioners), who, or any two of whom, shall have full power to do in Great Britain on behalf of the Governor-General, and subject to such instructions as they from time to time receive from the Governor-General, everything which the Governor-General is empowered to do under the last preceding section.

- (2.) Upon the death, incapacity, removal, or resignation of any of such Commissioners the Governor-General in Council shall appoint another in his stead, and the other two Commissioners may meanwhile appoint a third to hold office until the Commissioner appointed by the Governor-General enters upon the duties of his office.

**78 Case of death, &c., of High Commissioner.**

*Ibid., sec. 73*

Upon the death, incapacity, removal, or resignation of the High Commissioner for New Zealand the aforesaid Commissioners, or any two of them, shall forthwith appoint some fit and proper person to the office, who shall hold the same and may exercise the full powers thereof until the High Commissioner appointed by the Governor-General in Council under the High Commissioner Act, 1908, enters upon the duties of his office.

**79 Requisition on New Zealand Public Account.**

*Ibid., sec. 74 1913, No. 25, sec. 20*

- (1.) The Paymaster-General shall, as often as occasion requires, prepare a requisition setting forth the several sums required to be issued out of the New Zealand Public Account, together with a bank order in respect of those sums.
- (2.) For payment of the charges of the public debt the requisition and bank order shall be in the forms numbered (7) and (8) respectively in the First Schedule hereto, and for payment of all other claims upon the Government of New Zealand in the United Kingdom the requisition and bank order shall be in the forms numbered (9) and (10) in the First Schedule hereto.
- (3.) The requisition and bank order shall be sent to the Audit Office, and the Audit Office, on being satisfied that the issue mentioned in the requisition is within the limits of the Governor-General's Warrant, and that there is a sufficient balance in the Public Account to the credit of the fund or account against which the said issue is to be charged, shall forthwith countersign the requisition and bank order and return the same to the Treasury.
- (4.) The bank order when so countersigned shall be a sufficient authority to the bank to pay the moneys therein specified out of any balance standing to the credit of the New Zealand Public Account, according to the tenor of the order.
- (5.) In respect of the charges of the public debt the amount mentioned in the bank order shall be paid over to the agent or agents named in the order.

- (6.) In respect of all other claims upon the Government of New Zealand in the United Kingdom the amount mentioned in the bank order shall be transferred by the bank from the New Zealand Public Account to a separate branch of the same called the Foreign Imprest Account, and all sums so transferred shall be deemed to be imprested to the High Commissioner.
- (7.) The purport of any bank order on the New Zealand Public Account may be sent by telegraphic message, in which code-words may be used, and the money mentioned therein may be issued or transferred accordingly.

**80 Transfers to Foreign Imprest Account.**

*1910, No. 43, sec. 75 1912, No. 28, sec. 3 1913, No. 25, sec. 21 1920, No. 83, sec. 29 1921, No. 72, sec. 6*

- (1.) Moneys required to be transferred to the Foreign Imprest Account shall as far as practicable be charged in the voucher and requisition against the Act, vote, or other authority for the service for which such imprest is required; but the Treasury may charge by way of "General Services" against the relative fund or account in lieu of an Act, vote, or other authority, and in such case the amount so charged shall be issued accordingly:

Provided that the total amount outstanding in the books of the Treasury and Audit Office for "General Services" shall not at any time exceed five hundred thousand pounds.

- (2.) Moneys so imprested on a charge to "General Services" shall in due course be transferred to the several votes or authorities for the purposes whereof the moneys are expended, and the amounts so transferred shall be credited to "General Services" in respect of the particular fund or account.
- (3.) No money shall be drawn from the Foreign Imprest Account except by cheque of the High Commissioner countersigned by an officer of the Audit Department who shall be selected from time to time by the Controller and Auditor-General, and no money shall be drawn from such account for any purpose for which it is not legally available and applicable:

Provided that money may be drawn from the Foreign Imprest Account by cheque signed by some person authorized in writing by the High Commissioner in that behalf, and countersigned by such officer of the Audit Department as aforesaid; and the countersignature of any such cheque by such Audit Officer shall be conclusive evidence of the fact that the person signing the cheque was duly authorized to sign such cheques.

- (4.) On the death, resignation, removal, or incapacity of such officer of the Audit Department the Commissioners mentioned in section seventy-seven hereof, or any two of them, shall forthwith appoint some fit person in his place until the Audit Officer selected by the Controller and Auditor-General enters upon the duties of his office.

**81 Payments out of Foreign Imprest Account.**

*1910, No. 43, sec. 76*

Expenditure out of the Foreign Imprest Account, supported by proper vouchers, shall be dealt with as provided by sections sixty-five and sixty-six hereof.

**82 Commissioners may issue order on bank in certain cases.**

*Ibid., sec. 77 1915. No. 21, sec. 7*

In case it may be necessary to transfer any sums of money from the New Zealand Public Account to the Public Account, or to pay off any securities issued under the authority of any Act, or any advances obtained against securities so issued and belonging to the Government, or to pay any of the charges of the public debt, or for the purpose of the conversion of the public debt, or the temporary investment of surplus funds, before the bank order for the issue of the money for such payment has been received in England, it shall be lawful for the aforesaid Commissioners, or any two of them, on the request in writing of the High Commissioner, to issue an order in the form numbered (11) in the First Schedule hereto; and such order, being countersigned by the Audit Officer, shall be authority to the bank to pay the amount therein named out of any balance standing to the credit of the New Zealand Public Account, according to the tenor of such order.

**83 High Commissioner's accounts.**

*1910, No. 43, sec. 78 1913, No. 25, sec. 22*

The High Commissioner shall twice in every month, or more frequently as required by the Treasury, transmit to the Treasury a full and detailed statement of all the receipts, payments, and transfers by, to, and from the New Zealand Public Account and by, to, and from the Foreign Imprest Account respectively which are not included in any former such statement, accompanied by all such vouchers and other documents as the Treasury requires in support thereof.

**84 Accounts of the bank in London.**

*1910, No. 43. sec. 79*

The bank at which the New Zealand Public Account is kept shall twice in every month transmit to the Treasury and to the Audit Office a statement (in the form prescribed by the Treasury) showing the entries in the New Zealand Public Account and the Foreign Imprest Account respectively for the period to which the statement relates.

## Part IX The Public Account

### 85 Quarterly and yearly abstracts of Public Account.

*Ibid., sec. 80*

- (1.) The Treasury shall, within fourteen days after the end of each financial quarter except the last, and within thirty days after the end of the last financial quarter in the financial year, prepare and send to the Audit Office an abstract of the revenue and expenditure of the Public Account, as provided by this Act, during such quarter; and shall also within thirty days after the end of each financial year send to the Audit Office a similar abstract of the revenue and expenditure of the Public Account during that year.
- (2.) Every such abstract shall be certified by the Audit Office and returned to the Treasury within fourteen days after the receipt thereof from the Treasury as aforesaid, and the Treasury shall forthwith publish the same, certified as aforesaid, in the *Gazette*, and lay the same before Parliament if sitting, or if not sitting, then within ten days after the commencement of the next ensuing session thereof.
- (3.) The provisions of this section shall apply to every account which is kept by the Treasury, and as to which it is prescribed by any Act that an annual statement thereof shall be laid before Parliament; and every such Act is hereby modified in so far as it is inconsistent herewith.

### 86 Appropriation Account.

*1910, No. 43, sec. 81*

- (1.) The Treasury shall, within thirty days after the end of each financial year, prepare and send to the Audit Office an account to be called the Appropriation Account, showing the several sums appropriated by Parliament for the public service, and the expenditure thereon during the year, with the amount overexpended or underexpended on each vote severally, or expended under the authority of section fifty-eight hereof.
- (2.) The Audit Office shall certify and return the Appropriation Account to the Treasury within fourteen days after the receipt thereof from the Treasury, and such account, certified as aforesaid, shall by the Treasury be forthwith laid before Parliament if sitting, or if not sitting, then within ten days after the commencement of the next ensuing session thereof.

### 87 Imprests accounted for to be entered on the day received.

*Ibid., sec. 82*

- (1.) Every such abstract and account shall comprise all payments made by the Paymaster-General or by imprestees during the period to which it relates.

- (2.) For the purposes of such abstracts and accounts all payments made by imprestees either in or out of New Zealand shall, in the case of every quarterly period in the financial year except the last, be deemed to be made on the day on which the accounts of the same are received at the Treasury from the Audit Office for entry, and in the case of the last quarterly period be deemed to be made on the day on which the accounts of the same are received at the Treasury.
- (3.) Imprests unaccounted-for at any accounting period shall not be included in the expenditure, but shall be shown as balances in hand.

**88 Audit Office to certify to the accounts, with remarks.**

*Ibid., sec. 83*

If the Audit Office objects to any part of such abstract or Appropriation Account, it shall notwithstanding certify the same, with such remarks thereon as it thinks fit, which shall be published and laid before Parliament together with such abstract or account.

**89 Annual report by Controller and Auditor-General on Public Account.**

- (1.) The Treasury shall as soon as practicable after the end of every financial year prepare and send to the Audit Office a statement of the revenue and expenditure of the Public Account during that year.

*Ibid., sec. 84 1913, No. 25, sec. 23 1914, No. 9, sec. 5*

- (2.) The Controller and Auditor-General shall forthwith examine that statement, and prepare and sign a report showing—
  - (a.) The particulars of any discrepancies between such statement and the books of the Treasury:
  - (b.) Full particulars of every case in which the provisions of this or any other Act, or the regulations or any forms, have not been carried out or adopted or have in any manner been varied or departed from:
  - (c.) Every case of failure to deliver or send in accounts, or to collect or account for any moneys or stores:
  - (d.) All sums allowed or disallowed without vouchers, or with imperfect vouchers, or upon incorrect certificates:
  - (e.) Any proceeding that may have been taken by or against any person in pursuance of the provisions of this Act or the regulations:
  - (f.) All unsatisfied surcharges which have been made by the Controller and Auditor-General, and all surcharges disallowed by the Minister on appeal:
  - (g.) In what accounts the Controller and Auditor-General has, with the consent of the Minister, dispensed with a detailed audit:
  - (h.) Such other information as may be prescribed, or as the Controller and Auditor-General thinks desirable.

- (3.) The Controller and Auditor-General shall annex or append to the said report copies of all cases laid by him before the Attorney-General for his opinion, together with a copy of the opinion given in every such case.
- (4.) The Controller and Auditor-General shall lay the said statement, together with his report thereon, before Parliament within fourteen days after the signing of the report if Parliament is then in session, and if not, then within fourteen days after the commencement of the next ensuing session.

**90 Controller and Auditor-General may make recommendations as to collection of public moneys, &c.**

*1910, No. 43, sec. 85*

The Controller and Auditor-General may in such yearly report, or in any special report which he may at any time think fit to make, offer any suggestions for the better collection and payment of the public moneys, and the more effectually and economically auditing and examining the public accounts and stores, and any improvement in the mode of keeping such accounts, and generally report upon all matters relating to the public accounts, public moneys, and stores.

**91 Powers of Audit Office as to payment of royalties.**

*1913, No. 25, sec. 24*

- (1.) The Audit Office may from time to time inspect and examine the books and accounts of any person who is for the time being liable for the payment to the Crown of any royalties under any lease or license.
- (2.) The Controller and Auditor-General shall include in the report to be prepared by him, pursuant to subsection two of section eighty-nine hereof, a statement as to all royalties payable to the Crown and for the time being unpaid, setting forth in respect of such royalties—
  - (a.) The name of the person by whom the same are payable;
  - (b.) The amount payable by each such person; and
  - (c.) The steps (if any) that have been taken to recover the said royalties, and, if no such steps have been taken, the reasons for allowing the said royalties to remain outstanding.

## Part X

### Accounts outside the Public Account

**92 Moneys of the Post Office, &c., to be public moneys.**

*1910, No. 43, sec. 86 1913, No. 25, sec. 25 1920, No. 21, sec. 16(3) 1925, No. 51, sec. 11*

All moneys payable to or received by the Post Office, the Government Insurance Department, the Government Accident Insurance Office, the Public Trust

Office, the Native Trust Office, the Commissioners of the Public Debt Sinking Funds, the State Fire Insurance Office, the State Advances Office, and such other Departments or offices of the Public Service as are from time to time declared by the Governor-General in Council to come within the provisions of this section, are public moneys within the meaning of this Act, and shall be paid into the several accounts at the bank for such moneys; and all persons concerned in the receipt, custody, or expenditure of such moneys shall be subject to all the provisions of this Act, and all the powers and duties of the Audit Office in respect of the public moneys shall apply to all such persons.

**93 Regulations as to collection, &c., of public moneys by the Post Office.**

*1910, No. 43, sec. 87*

Notwithstanding anything in this Act, the Governor-General in Council may by regulations make such arrangements as he considers advisable for the collection, receipt, custody, issue, expenditure, due accounting-for, care, and management of any public moneys by the Post Office, and for the keeping of books and accounts, and furnishing statements, returns, and vouchers in respect of such moneys by the Post Office, and for the examination, inspection, record, and audit of such books, accounts, statements, returns, and vouchers.

**94 Trust-moneys to be paid into Public Trust Office Account.**

*Ibid., sec. 88*

All moneys payable to the Government in trust for private persons which are not liable to be appropriated for the Public Service of New Zealand shall, except as otherwise specially provided by this Act, be paid into the Public Trust Office Account, but shall be dealt with and accounted for as provided by the Acts for the time being in force relating to that office.

**95 Unclaimed moneys in Public Trust Office.**

*Ibid., sec. 89*

Every sum of money in the Public Trust Office which remains unclaimed, and of which no lawful owner is known, for a period of six years after its receipt into that office, whether received before or after the coming into operation of this Act, shall at the end of each financial year be paid over by the Public Trustee to the Consolidated Fund.

**96 Lawful claims protected for ten years.**

*Ibid., sec. 90*

Nothing in the two last preceding sections shall operate as a bar to any lawful claim to any such moneys for a period of ten years after their receipt into the Public Trust Office; and the Minister shall, within such period, issue and pay any such lawful claims out of the Consolidated Fund without further appropriation than this Act.

**97 Investments.**

*Ibid., sec. 91 1924, No. 64. sec. 11(2)*

It shall be lawful to invest any part of the balances in any of the accounts mentioned in this Part of this Act in any securities which shall be declared by the Governor-General by Order in Council to be securities in which such balances may be invested.

**98 Power to pay money in excess of appropriation out of certain accounts.**

*1910, No. 43, sec. 92 1913, No. 25, sec. 26 1920, No. 21, sec. 16(3)*

- (1.) Whenever it becomes necessary that money should be expended on account of the Government Insurance Department, the Government Accident Insurance Office, the Public Trust Office, the Native Trust Office, the State Advances Office, or the State Fire Insurance Office, or such other Departments or offices of the Public Service as are declared by the Governor-General in Council to come within the provisions of section ninety-two hereof, in excess of or without the appropriation of Parliament, the Government Insurance Commissioner, the Public Trustee, the Superintendent, or the General Manager, or the permanent head of the Department or office, as the case may be, may, with the sanction of the Minister of Finance, but not otherwise, pay such money in excess of or without the appropriation of Parliament.
- (2.) All such expenditure shall be charged to the Unauthorized Expenditure Account.

## Part XI Public Securities

**99 “Public moneys” include securities.**

*1910, No. 43, sec. 93*

The expression “public moneys” and all references thereto in this Part of this Act include the securities in which public moneys are invested.

**100 Mode of investing public moneys in authorized securities.**

*Ibid., sec. 94*

In any case where public moneys are required to be issued for the purpose of investing the same in any securities authorized by law the following provisions shall apply:—

- (a.) The Minister, in the case of the Treasury, and in any other case the permanent head of the office or Department on whose behalf the investment is being made, shall send to the Audit Office a requisition in writing, specifying the amount required and the securities on which it is proposed to be invested.

- (b.) The Audit Office, on being satisfied that the moneys are available and applicable, and that the proposed investment is authorized by law, shall direct such moneys to be issued.
- (c.) The securities on which such moneys are invested shall in due course be deposited with the proper custodians for safe keeping in manner prescribed by law.

**101 Last preceding section to apply to exchange of securities.**

*Ibid., sec. 95*

- (1.) The provisions of the last preceding section shall, with all necessary modifications, apply in any case where, for the purpose of changing one lawful mode of investment for another, securities in which public moneys are invested are required to be exchanged for other lawful securities.
- (2.) In any such case the directions to be given by the Audit Office under paragraph (b) of the aforesaid section shall be accepted by the custodians of the securities representing the existing investment as sufficient authority to deliver up those securities in order that they may be exchanged for the securities representing the new investment.
- (3.) Such last-mentioned securities shall in due course (meaning thereby as soon as practicable after the exchange) be deposited with the custodians (who shall forthwith report the same to the Audit Office) in lieu of the securities so delivered up.

**102 Provision for ensuring safe custody of certain securities.**

*Ibid., sec. 96 1908, No. 183, sec. 41 1913, No. 19, sec. 39 1921, No. 29, sec. 8 1921, No. 48, sec. 22*

- (1.) In order to ensure the safe custody of all securities in which any moneys belonging to any of the undermentioned offices or Departments are for the time being invested, that is to say,—

The Post Office,

The Government Insurance Department,

The Public Trust Office,

The Native Trust Office,

The State Advances Office,

The State Fire Insurance Office,

The Commissioners of the Public Debt Sinking Funds,

The Treasury,

Such other public offices or Departments as the Governor-General in Council from time to time declares to be subject to this Part of this Act,—

the following provisions shall apply, that is to say,—

- (a.) All such securities shall, in respect of each office, be held by three custodians, under three combination locks or under three keys:
  - (b.) The securities in respect of each office shall be kept separate and apart from those of any other office:
  - (c.) The securities in respect of each office shall be kept and used solely for the purposes of that office:
  - (d.) With respect to such of the securities as for the time being are held in England, the custodians shall be the High Commissioner, the Secretary to the High Commissioner, and the Audit Officer in London:
  - (e.) With respect to such of the securities as for the time being are held in New Zealand, the custodians shall be the Controller and Auditor-General, or an Audit officer deputed by him in that behalf, and such two other persons as from time to time are appointed in that behalf by the Governor-General in Council.
- (2.) The provisions of this section shall not apply to documents of title (not being debentures, bonds, or mortgages constituting investments of the Common Fund) held by the Public Trustee, nor to documents of title (not being debentures or bonds) held by the Native Trustee.

**103 Mode in which such securities may be transmitted or inscribed, &c.**

*1910, No. 43, sec. 97*

In order to facilitate the transmission of such securities to or from London, or the inscription, conversion, exchange, payment, discharge, or other disposition thereof, as occasion requires, for the purposes of the office for which they are held, the following provisions shall apply:—

- (a.) The custodians may part with the possession of securities on the requisition in writing of the permanent head of that office, or any other officer thereof authorized by him in writing.
- (b.) The requisition shall specify the purpose for which the securities named therein are required.
- (c.) If any one of the joint custodians is of opinion that the specified purpose is not consistent with the proper purposes of that office, the custodians shall refer the requisition to the Controller and Auditor-General, together with a memorandum setting forth their reasons for so doing, and he shall forward the same to the Governor-General, together with a report thereon, whereupon the Governor-General in Council shall make such Order thereon, not inconsistent with this Act, as he thinks fit, and the custodians shall obey the same.
- (d.) A copy of every such memorandum, report, and Order in Council shall be forthwith laid before Parliament if in session, or if not, then within ten days after the commencement of the next ensuing session thereof.

**104 Special provisions as to securities in England.**

*1910, No. 43, sec. 98*

With respect to securities held in England the following special provisions shall apply:—

- (a.) Any such requisition as aforesaid may be delivered to the Minister, who may telegraph the substance thereof to the High Commissioner (being one of the London custodians), and the London custodians may act on any such telegram purporting to come from the Minister.
- (b.) If the London custodians think fit to act under paragraph (c) of the last preceding section, they shall deliver the therein-mentioned memorandum to the High Commissioner, who shall telegraph the substance thereof to the Minister, and the Governor-General in Council shall thereupon make the order referred to in that paragraph.
- (c.) The Minister shall telegraph to the High Commissioner the substance of such Order, and the London custodians shall obey the same as disclosed in any telegram purporting to come from the Minister.
- (d.) A copy of every telegram received by the Minister, and of every Order made by the Governor-General in Council under this section, shall be laid before Parliament in manner provided by the last preceding section.

**105 Exchange of securities.**

*Ibid., sec. 99*

In any case where, for the purpose of changing one lawful mode of investment for another, securities are required to be exchanged the following provisions shall apply:—

- (a.) The custodians of the existing securities shall give to the Treasury a certificate that they hold the same available for the purposes of the exchange.
- (b.) The certificate shall be sufficient authority to the Treasury and the Audit Office to complete the new securities, and they shall be completed accordingly.
- (c.) Upon completion of the new securities the exchange shall be effected, and the old securities shall be cancelled.

**106 Custodians not to part with securities.**

*Ibid., sec. 100*

Save as hereinbefore provided, it shall not be lawful for the custodians to part with the custody of any securities:

Provided that nothing herein shall prejudicially affect any person purchasing or acquiring any such securities in good faith and without notice.

**107 Annual inspection of all securities.**

*Ibid., sec. 101. 1924, No. 64, sec. 11*

- (1.) At least once in each year all securities held in New Zealand shall be inspected by the Controller and Auditor-General, and all securities held in England shall be inspected by the Audit Officer in London.

*Return thereof.*

- (2.) The Controller and Auditor-General shall lay before Parliament, within thirty days after the beginning of each session thereof, or so soon thereafter as is practicable, a return of all securities in New Zealand or elsewhere as on the thirty-first day of March then last past and such return shall include a full account of all investments made under section thirty-nine or section ninety-seven hereof, and of all securities redeemed or otherwise disposed of during the previous financial year.

**108 Terms of conversion of debentures.**

*1910, No. 43, sec. 102*

In every case where under any Act the Minister or other person authorized to issue debentures, scrip, or other securities is empowered to agree on the terms of their conversion into inscribed stock the following special provisions shall apply, anything in the New Zealand Loans Act, 1908, to the contrary notwithstanding:—

- (a.) He may either specify the terms of the conversion in the securities so issued, or may agree that the terms shall be subsequently arranged.
- (b.) The terms may be either a definite agreement to convert or an option to convert, and in either case the amount of additional stock to be created for the purposes of the conversion may be specified in the securities so issued, and may be created when the conversion is effected.

**109 Cancellation of securities.**

*Ibid., sec. 103*

Whenever public securities are paid off or otherwise retired in New Zealand they shall be cancelled in due course by an officer of the Audit Department, in the presence of an officer appointed by the Treasury for that purpose, and it shall be the duty of the Treasury to keep a record of every security so cancelled.

**110 Saving.**

*Ibid., sec. 104*

Nothing in section ninety-nine, one hundred and one, or one hundred and nine hereof shall be construed to limit or affect the provisions of paragraph (c) of section one hundred and three and paragraph (b) of section one hundred and four hereof.

**111 Regulations.**

*Ibid., sec. 105*

The Governor-General in Council may from time to time make such regulations as he thinks necessary in order to give full effect to the provisions of this Part of this Act.

**112 Special provisions as to accounts and investments not affected.**

*Ibid., sec. 106*

Excepting as expressly provided by this Part of this Act, nothing herein shall in any way affect any special provisions of any Act relating to any of the accounts of any office or Department to which this Part of this Act applies, nor interfere with any power of investment given by any statute for the time being in force relating to such office or Department.

## **Part XII**

### **Reserve Fund Securities**

**113 New Zealand Loans Act applied.**

*Ibid., sec. 107*

This Part of this Act shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1908, and the moneys in the next succeeding section authorized to be raised shall be raised under and subject to the provisions of that Act accordingly.

**114 Minister may raise money up to £2,000,000.**

*Ibid., sec. 108 1919, No. 52, sec. 2 1920, No. 83, sec. 32*

- (1.) The Minister is hereby authorized to raise, on the security of and charged upon the public revenues of New Zealand, such sums of money, not exceeding in the whole the sum of two million pounds, as he thinks fit:

Provided that in computing the said sum of two million pounds all sums heretofore raised under the Reserve Fund Securities Act, 1907, or Part X of the Public Revenues Act, 1908, or Part XII of the Public Revenues Act, 1910, shall be taken into account.

*Rate of interest.*

- (2.) The sums so raised shall bear interest at such rate, not exceeding four and a half per centum per annum, as the Minister prescribes.

*Moneys so raised to be invested by Minister.*

- (3.) All moneys so raised under the authority of this Part of this Act shall be invested by and at the discretion of the Minister in the purchase of such stock, bonds, debentures, or other like securities as he thinks fit.

- (4.) The Minister may from time to time sell any securities so purchased, and invest the proceeds of such sale in the purchase of any other securities authorized by this Part of this Act.
- (5.) All interest received from any securities purchased under the authority of this Part of this Act shall be paid into the Public Account, and shall form part of the Consolidated Fund.
- (6.) All interest payable in respect of moneys so raised under the authority of this Part of this Act shall be paid out of the Consolidated Fund without further appropriation than this Part of this Act.

*Reserve Fund Account.*

- (7.) All moneys so raised under the authority of this Part of this Act shall, pending investment thereof in manner aforesaid, be paid into the Public Account to the credit of a separate account to be called the Reserve Fund Account.

*Surplus moneys in Consolidated Fund may be transferred.*

- (8.) The Minister is hereby empowered, without further appropriation than this Act, to transfer any moneys in the Consolidated Fund that have not been otherwise appropriated to the Reserve Fund Account for investment in the purchase of stock, bonds, debentures, or other like securities under subsection three of this section, and the authority to borrow money under this section shall be reduced accordingly by the amount so transferred from the Consolidated Fund.

**115 Securities to be deposited with custodians.**

*1910, No. 43, sec. 109*

All securities purchased under the authority of this Part of this Act shall be deposited with the custodians of public securities appointed under Part XI hereof, and shall be dealt with by the said custodians as the Minister from time to time directs.

**116 Borrowing-powers.**

*Ibid., sec. 110 1917, No. 29, sec. 24 1919, No. 52, sec. 2(2)*

- (1.) The Minister may from time to time, and without other authority than this Part of this Act, borrow on the security of the said securities such sums of money as he thinks fit, but so that the aggregate amount so borrowed and still unpaid shall at no time exceed the sum of two million pounds, and he may from time to time pledge or hypothecate the said securities by way of security for the sums so borrowed.
- (2.) All moneys so borrowed shall be paid into the Public Account to the credit of such funds or accounts as in the opinion of the Minister the needs of the Public Service require.
- (3.) All costs, charges, and expenses from time to time incurred by the Minister in raising moneys under this section, and all interest on those moneys, shall,

without further appropriation than this Act, be paid out of the Consolidated Fund.

- (4.) When and as often as the said securities are redeemed they shall be again deposited with the aforesaid custodians, to be dealt with by them in manner aforesaid.

**117 Minister may for purposes hereof appoint agents outside New Zealand.**

*1910, No. 43, sec. 111*

The Minister may from time to time for the purposes of this Part of this Act appoint such agent or agents outside New Zealand as he thinks fit, and any such agent or agents may exercise on behalf of the Minister such of the powers conferred upon him by this Part of this Act as he from time to time directs.

**118 Validity of pledge or hypothecation of securities not affected by want of authority of custodians or agents.**

*1910, No. 43, sec. 112*

No person receiving from the aforesaid custodians or agents, or any of them, any of the said securities by way of pledge or hypothecation shall be concerned to inquire into the authority of the said custodians or agents so to deliver the same, nor shall the validity of any such pledge or hypothecation be affected by the want of such authority.

### Part XIII Offences

**119 False declarations.**

*Ibid., sec. 113*

Every person who makes any declaration, or gives any certificate required to be made or given by this Act or by the regulations, knowing it to be false, is liable on summary conviction to imprisonment for six months.

**120 Neglect to pay money into Public Account.**

*Ibid., sec. 114*

- (1.) Every person who refuses or neglects to pay any public moneys into the account into which the same are payable is liable on summary conviction to a fine of one hundred pounds.

*Penalty for not sending in accounts.*

- (2.) Every person who refuses or neglects to make any return or furnish any account, vouchers, or other papers which he is required to make or furnish under the provisions of this Act or the regulations is liable on summary conviction to a fine of twenty pounds.

**121 Failure to appear in accordance with direction of Controller and Auditor-General.**

*Ibid., sec. 115*

Every person who fails to attend at the time and place required of him by the Controller and Auditor-General in pursuance of this Act for the purpose of being examined, or to produce any accounts, books, vouchers, or papers in his possession or under his control which he is so required to produce, or refuses to be sworn or to answer any lawful question asked him by the Audit Office, is liable on summary conviction to a fine of one hundred pounds.

**122 General penalty.**

*Ibid., sec. 116*

Every person who is guilty of any wilful act of commission or omission contrary to any of the provisions of this Act for which no penalty is expressly provided is liable to a fine of fifty pounds.

**123 Fines recoverable summarily.**

*Ibid., sec. 117*

All fines incurred under this Act shall, except where it is otherwise expressly provided, be recovered in a summary way upon the information of any person appointed by the Minister in that behalf either generally or in any particular case.

## **Part XIV Audit of Local Authorities' Accounts**

**124 "Local authority" defined for this Part.**

*Ibid., sec. 118 1913, No. 25, sec. 27*

In this Part of this Act, if not inconsistent with the context,—

"Local authority" means the governing body (however designated) of any corporation or institution maintained or supported in whole or in part by grants of public money, or by the proceeds of endowments of Crown lands, or out of rates, tolls, fees, or fines which any such body is empowered by law to levy, claim, receive, or enforce; and includes the corporation, if any, of which the local authority is the governing authority; and also includes—

- (a.) In respect of public reserves and public domains, all Trustees and Domain Boards as defined by or appointed under the Public Reserves and Domains Act, 1908:
- (b.) In respect of cemeteries, all Trustees appointed under the Cemeteries Act, 1908.

**125 Powers of Audit Office.**

*1910, No. 43, sec. 119*

The Audit Office shall be the auditor of all local authorities, and shall have the same duties and powers in respect of the moneys and accounts of every local authority, and of every person dealing therewith, as it has in respect of the public moneys and accounts and of all persons dealing therewith.

**126 Personal receipts may be dispensed with in certain cases on payment of wages by local authority.**

*1912, No. 28, sec. 6*

- (1.) The Audit Office may, in the exercise of the powers conferred upon it by the last preceding section, dispense with the production of a personal receipt for wages in cases where not less than fifty persons are employed and paid by a local authority if, in respect of the payment of those persons, a voucher is produced setting forth the names of the persons to or on whose behalf the wages were paid and the amount of each such payment, and signed by two or more persons who shall certify on the voucher that they were present when the moneys included in the voucher were paid.
- (2.) For the purposes of this section “wages” means any moneys paid in return for services rendered where the amount payable in each case is determined by a fixed hourly, daily, or weekly rate.

**127 Recovery of moneys unlawfully spent by a local authority.**

*Ibid., sec. 7*

- (1.) If it appears to the Audit Office that any moneys belonging to or administrable by a local authority have been unlawfully expended or applied or that any liability has been unlawfully incurred by a local authority, the Audit Office shall surcharge with the amount thereof every member of the local authority jointly and severally, and shall notify every such member of the surcharge and of the time within which the same must be satisfied.
- (2.) The amount of any such surcharge which remains unsatisfied at the expiration of the time so allowed shall be deemed to be a debt due to the Crown, and the Audit Office shall take such proceedings as the case requires for the recovery thereof.
- (3.) In any such proceedings it shall be a good defence if the defendant proves that the moneys were expended or applied, or that the liability was incurred, either—
  - (a.) Without his knowledge; or
  - (b.) If with his knowledge, then against his protest made at or before the time when the expenditure, or application, or liability was authorized:  
Provided that such protest shall either be made in writing signed by the defendant and delivered to the local authority, or be recorded by the

Chairman or Clerk of the local authority at the written or verbal request of the defendant.

- (4.) It shall also be a good defence in any such proceedings if the defendant proves that in being a party to the authorization of any such expenditure, application, or liability he acted in good faith and in accordance with the written advice of the solicitor of the local authority.
- (5.) All costs incurred by the Audit Office in any such proceedings shall be paid out of the ordinary fund of the local authority, and all moneys and costs recovered in any such proceedings shall be paid into and form part of the said ordinary fund.

### **128 Proceedings against members of local authorities.**

*1915, No. 4, sec. 7*

Notwithstanding anything in the Justices of the Peace Act, 1908, or in any other Act to the contrary, proceedings against any member of a local authority, as such, under any Act for the recovery of any fine or penalty, or under section eight or section nine of the Public Contracts, and Local Bodies' Contractors Act, 1908, may be commenced at any time within two years after the commission of the act in respect of which the proceedings are taken.

### **129 Unauthorized expenditure allowed in certain cases.**

*1910, No. 43, sec. 121 1913, No. 25, sec. 28 1920, No. 83, sec. 40 1921, No. 72, sec. 33 1922, No. 51, sec. 14*

- (1.) Any Town Board, Road Board, River Board, or Drainage Board may in every financial year, out of its General Fund or Account, expend for purposes not authorized by any Act or law for the time being in force any sum or sums not amounting in the whole to more than one per centum of the general rate struck for that year by such Board, nor in any case to more than fifty pounds:

Provided that, in the case of a Road Board in a county in which the Counties Act, 1920, is suspended or not in force, if one per centum of the general rate does not in any financial year amount to fifty pounds, such Road Board may in that year expend the sum of fifty pounds for such purposes as aforesaid:

Provided further that, in the case of any other such local authority as aforesaid, if one per centum of the general rate does not in any financial year amount to fifteen pounds, such local authority may in that year expend the sum of fifteen pounds for such purposes as aforesaid.

- (2.) Any Borough Council may in every financial year, out of its General Account, expend for purposes not authorized by any Act or law for the time being in force any sum or sums not amounting in the whole to more than one per centum of the general rate struck for that year:

Provided that if one per centum of the general rate does not in any financial year amount to fifty pounds in the case of a borough having a population not

exceeding five thousand, or to one hundred pounds in the case of a borough having a population exceeding five thousand and not exceeding ten thousand, or to two hundred and fifty pounds in the case of a borough having a population exceeding ten thousand, the Council may in that year expend for the purposes aforesaid the sum of fifty pounds, or one hundred pounds, or two hundred and fifty pounds, as the case may be.

- (3.) Any County Council may in every financial year, out of its General Account, expend for purposes not authorized by any Act or law for the time being in force any sum or sums not amounting in the whole to more than one per centum of the general rate struck for that year by such Council, nor to more than one hundred pounds:

Provided that if one per centum of the general rate does not in any financial year amount to thirty pounds the Council may in that year expend the sum of thirty pounds for such purposes as aforesaid.

- (4.) Any Harbour Board may in every financial year expend on such purposes any sum or sums not amounting in the whole to more than one per centum of its revenue for the year (exclusive of loan-moneys), nor in any case to more than five hundred pounds:

Provided that if one per centum of the revenue for any year (exclusive of loan-moneys as aforesaid) does not in any financial year amount to fifteen pounds the Board may in that year expend the sum of fifteen pounds for the purposes aforesaid.

- (5.) Any Hospital and Charitable Aid Board may in every financial year expend on such purposes any sum or sums not amounting in the whole to more than one per centum of the amount levied on contributory local authorities for that year in respect of expenditure other than capital expenditure, nor in any case to more than two hundred and fifty pounds.

### **130 Costs of audit or arbitration.**

*1910, No. 43, sec. 122*

In all cases where the accounts of any local authority are audited by the Audit Office under the provisions of this or any other Act in that behalf, or by order or appointment of the Governor-General or the Governor-General in Council under any Act, or otherwise howsoever, and in any arbitration held by the Audit Office between any two or more local authorities under the authority of any Act in that behalf, the following provisions shall apply:—

- (a.) The costs and expenses of any such audit or arbitration shall be according to a scale which the Governor-General in Council is hereby authorized from time to time to fix and determine.
- (b.) The amount payable by each local authority in respect of such costs and expenses shall be paid into the Public Account by that local authority;

and it shall be the duty of the Audit Office to recover the same as a debt due to the Crown in any Court of competent jurisdiction.

**131 Meeting to be postponed or adjourned until audited balance-sheet received.**

*Ibid., sec. 123*

- (1.) Where by any Act it is provided that the annual balance-sheet of any local authority shall, after being duly audited, be passed at an annual or special meeting to be held on a day or within a period specified in that Act, and such balance-sheet has not been received from the Audit Office or other the auditor in time for that meeting, it shall be lawful for the Chairman of the local authority from time to time to postpone or adjourn that meeting until the balance-sheet is received from the auditor.

*Notice of adjourned meeting to be given.*

- (2.) The said Chairman shall cause notice to be given to every member of the local authority of the day to which the meeting is postponed or adjourned.
- (3.) All the provisions of any Act applying to such annual or special meeting shall apply equally to the meeting to which the same is postponed or adjourned under this section.

**132 Publication of balance-sheet.**

*Ibid., sec. 124*

Whenever it is made to appear that the publication of the annual balance-sheet of any local authority in manner provided by law is unnecessarily expensive, the Governor-General may, by Warrant under his hand, prescribe some other means of publication, and if the provisions of that Warrant are complied with the balance-sheet therein referred to shall be deemed duly published.

## **Part XV**

### **Special Funds and Accounts**

**133 Fire Insurance Fund.**

*1912, No. 28, sec. 5 1913, No. 25, sec. 31*

- (1.) Subject to the provisions of this section, the Minister shall, on the first day of April in each financial year, without further appropriation than this Act, pay to the Public Trustee out of the Consolidated Fund the sum of ten thousand pounds.

*Application of moneys for restoring public buildings.*

- (2.) All sums from time to time paid to the Public Trustee out of the Consolidated Fund pursuant to this section shall form part of the Common Fund of the Public Trust Office, and shall with the accumulations thereon be applied, without further appropriation than this section, in such amounts as may from time to

time be approved by the Minister to the rebuilding or restoration of public buildings destroyed or damaged by fire.

*1924, No. 64, sec. 21 1925, No. 51, sec. 14*

- (3.) If at any time the moneys paid to the Public Trustee under this section or under any similar provision heretofore in force and for the time being unexpended amount to the sum of one hundred thousand pounds, no further payments shall be made in pursuance of this section until the said moneys are reduced to less than one hundred thousand pounds:

Provided that if at any time such moneys are in excess of ninety thousand pounds but are less than one hundred thousand pounds there shall be payable under this section only the amount of the difference between the said moneys and one hundred thousand pounds.

### **134 Government Stores Marine Insurance Fund.**

- (1.) There is hereby established a fund to be called the Government Stores Marine Insurance Fund (hereinafter referred to as the Marine Insurance Fund), which shall be held by the Public Trustee, and shall for all purposes be deemed to be the same fund as that established by the same name under section twenty-one of the Finance Act, 1924.
- (2.) There shall from time to time be payable into the Marine Insurance Fund in respect of all Government stores, merchandise, or material of any description whatsoever imported into or exported from New Zealand, or shipped between New Zealand ports, or in respect of such portion thereof as the Minister may direct, insurance premiums assessed at such rate or rates as the Minister may from time to time determine.
- (3.) The amount so payable as insurance premiums in respect of any goods shall be charged to the vote, fund, or account to which the cost of the insured stores, merchandise, or material is chargeable.
- (4.) All moneys belonging to the Marine Insurance Fund shall be invested by the Public Trustee in the Common Fund of the Public Trust Office pending application as hereinafter in this section provided.
- (5.) Any moneys belonging to the Marine Insurance Fund may, without further appropriation than this section, be applied in such amounts as may from time to time be approved by the Minister towards the reconditioning or replacing of any insured stores, merchandise, or material damaged or lost as the result of any maritime perils as defined by section four of the Marine Insurance Act, 1908, or other perils insured against pursuant to this section.
- (6.) If at any time the moneys in or belonging to the Marine Insurance Fund exceed fifty thousand pounds, the excess over fifty thousand pounds may be transferred to the Ordinary Revenue Account of the Consolidated Fund without further appropriation than this section.

- (7.) If at any time the moneys in the Marine Insurance Fund are insufficient to pay such claims against it as may be approved by the Minister, there shall be paid to the Marine Insurance Fund out of the Consolidated Fund, without further appropriation than this section, a sum sufficient to make good the deficiency.
- (8.) All stores, merchandise, or material subject to the provisions of this section shall be deemed to be insured against damage or loss from maritime or other perils from the time of leaving the shippers' or manufacturers' warehouse, as the case may be, or from any earlier time when the risks incidental to transport commenced, until delivered at its final destination or to the consignee or some person authorized to accept delivery on behalf of the consignee. If any question arises as to the commencement or termination of any risk for the purposes of this section it shall be determined by the Minister.

### **135 Loans Redemption Account.**

*1913, No. 25, sec. 33 1915, No. 21, sec. 8*

- (1.) All moneys raised for the purpose of paying off any loan heretofore or hereafter raised and charged upon the public revenues shall be forthwith paid into the Public Account to the credit of a separate account, to be called the Loans Redemption Account, which shall for all purposes be deemed to be the same account as that established by the same name under section thirty-three of the Public Revenues Amendment Act, 1913.
- (2.) All moneys that may be hereafter received as reparation-moneys in respect of the Great War shall be paid into the Loans Redemption Account.
- (3.) The moneys for the time being standing to the credit of the Loans Redemption Account shall be applied in or towards the payment of—
  - (a.) The amount for the time being due and outstanding in respect of any loan for the payment of which moneys have been raised as aforesaid; and
  - (b.) All costs, charges, and expenses incurred in connection with the raising of the said moneys or the payment of the said loan.
- (4.) All other moneys available for the purpose of paying off any loan may be paid into the Loans Redemption Account, and shall be applied towards the payment of such loan.
- (5.) For the purposes of this section the renewal of a loan shall be treated as the raising of money for the purpose of paying off that loan.

### **136 General Purposes Relief Account.**

*1922, No. 51, sec. 20*

- (1.) There is hereby established a special account in the Public Account to be called the General Purposes Relief Account, which shall for all purposes be deemed to be the same account as that established by the same name under section twenty of the Finance Act, 1922.

- (2.) Any moneys which would, save for the passing of the said section twenty or this section, be hereafter payable to or out of the Waimarino Bush-fire Relief Account shall be payable into or out of the account established by this section.
- (3.) Any moneys for the time being in the last-mentioned account may, without further authority than this section, be lent by the Minister, on such terms as to repayment of principal, and as to payment of interest and other charges, and as to security, as he thinks fit, to persons who may have suffered loss through fire, flood, earthquake, or other natural disaster, or in aid of persons engaged in works of production if in any such case the Minister is satisfied that it is desirable to afford assistance under this section for the promotion or advancement of such business.

**137 Advances to other Governments Account.**

*1921, No. 72, sec. 13*

- (1.) The Minister is hereby empowered, without further appropriation than this section, to issue and pay from time to time, out of the Consolidated Fund, into a special account to be called the Advances to other Governments Account, which shall for all purposes be deemed to be the same account as that established by the same name under section thirteen of the Finance Act, 1921–22, such amount as he deems necessary, not exceeding in any year the sum of one hundred thousand pounds.
- (2.) Any moneys in the Advances to other Governments Account may from time to time be applied, without further appropriation than this section, for the purpose of making payments on behalf of the Government of any other part of His Majesty's Dominions, including British protectorates and territories for the time being subject to a mandate conferred on His Majesty by the League of Nations.
- (3.) All moneys recovered in respect of any advances made under this section, including recoveries in respect of any advances that may have been made before the passing of this Act, shall be paid into the Advances to other Governments Account in addition to any moneys paid into that account pursuant to subsection one hereof.
- (4.) Any moneys for the time being standing to the credit of the Advances to other Governments Account and not required for the purposes of that account may be at any time, without further appropriation than this section, transferred to the Ordinary Revenue Account of the Consolidated Fund.

**138 Authorizing reciprocal arrangements as to grant of assistance to members of Naval or Military Forces of other dominions.**

*1924, No. 64, sec. 32*

- (1.) The Governor-General is hereby empowered to enter into arrangements with the Government of any other part of His Majesty's Dominions whereby, in consideration of the grant in that part of His Majesty's Dominions of assistance

and benefits to members of the Naval or Military Forces of New Zealand, there may be granted in New Zealand to members of the Naval or Military Forces of that part of His Majesty's Dominions who were employed on active service in the war with Germany the same assistance and benefits (not being pensions) as are granted in New Zealand to members of the Naval or Military Forces of New Zealand who were employed on such service.

- (2.) All payments, or grants of assistance, or benefits, heretofore made to members of any Naval or Military Forces of any part of His Majesty's Dominions as aforesaid are hereby declared to have been lawfully made.

**139 Transfers from special accounts to Consolidated Fund in satisfaction of moneys paid out as interest or sinking fund.**

*1919, No. 52, sec. 4 1920, No. 83, sec. 19*

The Minister may, without further authority than this section, transfer or cause to be transferred to the Consolidated Fund from moneys at any time standing to the credit of any special fund or account in the Public Account such sum or sums as may (whether before or after the passing of this Act) have been paid out of the Consolidated Fund as interest or sinking fund in respect of any loan raised for the purposes of and paid into such special fund or account.

**140 Provision for disposal of canteen profits and other regimental funds.**

*Ibid., sec. 21. 1924, No. 64, sec. 20*

- (1.) All moneys paid into the Public Account by or on behalf of any unit of the New Zealand Expeditionary Force as mess funds, regimental funds, or canteen profits and unexpended on the passing of this Act may, without further appropriation than this Act, be paid to a Board appointed by the Minister of Defence to administer and distribute such funds.
- (2.) The Minister of Finance is hereby empowered, without further authority than this section, to pay interest to the said Board at the rate of four per centum per annum on all moneys for the time being held in the Public Account to the credit of the said Board, or any portion of them, and for such periods as he thinks fit.

## Part XVI Miscellaneous

**141 Commutation of travelling-allowance to persons acting as Commissioners.**

*1910, No. 43, sec. 126*

Notwithstanding anything in any Act other than this Act, where an allowance for travelling-expenses actually incurred is made to any member of the General Assembly, being a member of any Commission issued by the Governor-General or by the Governor-General in Council, or to any other per-

son being such a Commissioner, there shall be paid in lieu of such allowance a commutation not exceeding one pound a day, in addition to money paid for coach, railway, steamship, or other passenger fare.

**142 Power to pay sums not exceeding £100 due to a person deceased without requiring probate.**

*Ibid., sec. 127*

- (1.) Subject to the regulations under this Act, on the death of any person to whom any sum of money not exceeding one hundred pounds may be payable by a public Department it shall be lawful for the Minister, on being satisfied of the expediency of dispensing with probate or letters of administration, to authorize the payment of such sum or any part or parts thereof to any person or persons whom the Minister may consider entitled thereto without requiring the production of probate or of letters of administration.

*Such payment a good discharge.*

- (2.) Any payment made in pursuance of this section shall be valid against all persons whatever, and all persons acting under its provisions shall be absolutely discharged from all liability in respect of any money duly paid or applied by them under this section.
- (3.) The Governor-General in Council may from time to time make such regulations as he thinks fit providing for the terms and conditions under which such payments as aforesaid may be made.

**143 On loss of debenture Governor-General in Council may direct issue of new debenture or consolidated stock.**

*Ibid., sec. 128*

- (1.) On the loss of any debenture during the currency thereof, or while it remains unpaid, the Governor-General in Council may, on receiving proof of such loss and an indemnity to his satisfaction against the claims of all persons deriving title under the debenture so lost, do either of the following things:—
  - (a.) Direct the issue of a new debenture or debentures in the place of the lost debenture; or
  - (b.) Direct the creation of consolidated stock or inscribed stock under any Act in force respecting such stock, in satisfaction of such lost debenture, on such terms as may be agreed between the Governor-General and the person interested.

*Powers may be delegated*

- (2.) The powers by this section vested in the Governor-General in Council or the Governor-General may from time to time be delegated to such two or more persons as the Governor-General in Council thinks fit.

*Interpretation.*

- (3.) In this section—

“Debenture” means any debenture issued by or on behalf of the Government of New Zealand, or for the payment of which the revenues of New Zealand are primarily liable, and includes any coupon attached to such debenture or issued in respect thereof:

“Loss” includes destruction of any such debenture in any manner.

**144 Guarantee policies may be given in addition to or in lieu of bond.***Ibid., sec. 129*

- (1.) Wherever by any Act (whether passed before or after the coming into operation of this Act) any person (whether a public officer or servant or not) is required to give security to the Crown for any purpose whatever by bond, it shall be lawful for the Governor-General, Minister, Commissioner, or other officer whose duty it is to approve of the security tendered, to accept in lieu of or in addition to any bond or bonds the guarantee bond or policy of any company, society, or association approved by him established and carrying on business in any part of the British Dominions.
- (2.) Nothing in this section shall apply to any bond, recognizance, or security which is required from any plaintiff, defendant, petitioner, complainant, executor, administrator, curator, receiver, guardian, or other person in the course of any proceedings in any Court of justice.

**145 Goods stored may be sold in certain cases.***1910, No. 43, sec. 130*

- (1.) In any case where the amount of the rent or dues payable for the storage of any goods stored in any store belonging to or occupied by the Crown is estimated to equal or exceed the value of those goods, the Minister for the Department to which the store belongs may, after giving one month's notice to the owner of those goods or his agent, where such owner or agent is known, or if not known, then after notice in any newspaper circulating in the district in which the store is situated once a week for four successive weeks, cause such goods to be sold by public auction.
- (2.) The proceeds of such sale, after paying the expenses thereof, shall be applied in the payment of the rents and dues then due, and the balance, if any, shall be paid to the said owner or his agent if known, or if unknown, then into the Public Account to the credit of the Consolidated Fund.

**146 Authority to make temporary advances to local authorities.***Ibid., sec. 131*

- (1.) The Minister is hereby authorized, without further appropriation than this Act, to issue and pay out of the Consolidated Fund, by way of temporary advance,

any sum or sums for the purpose of defraying any charges or expenses incurred by or on behalf of any local authority.

- (2.) Advances made under the authority of this section shall not exceed in any financial year an aggregate amount of one thousand pounds.
- (3.) All such advances shall be repaid to the Consolidated Fund out of the first moneys thereafter accruing to that local authority, and may be deducted or recovered by the Minister accordingly.
- (4.) For the purposes of this section the expression “local authority” means a County Council, Borough Council, Town Board, Road Board, River Board, Harbour Board, or Education Board, and includes any other body of persons, however designated, to whom any moneys are payable out of the Consolidated Fund.

**147 Power to deduct expenses incurred or moneys paid for local authorities.**

*Ibid., sec. 125*

Any expense incurred or any sum of money paid by the Government on behalf or at the request of any local governing body shall be deducted from any subsidies or moneys accruing or payable to any such body by the Government.

**148 Returns under Act may be presented separately or together.**

*1913, No. 25, sec. 29*

Returns relating to the Public Account which are required by this Act to be presented to Parliament may be so presented, either separately or together, as may be determined by the Treasury.

**149 Power to issue debentures in payment of compensation or purchase-money for land.**

- (1.) Where under any Act power is given to purchase land for the use of the Crown, it shall be lawful for the Minister, on agreement with the vendor or other person entitled to receive the purchase-money, to issue debentures in or towards satisfaction of such purchase-money.

*1916, No. 7, sec. 41 1920, No. 12, sec. 3*

- (2.) Where under any Act power is given to acquire land compulsorily for the use of the Crown, the compensation payable for such land, or any portion of such compensation, may, at the option of the Minister, be paid in debentures issued by the Crown; and any person entitled to such compensation shall be obliged to accept such debentures in lieu of cash.
- (3.) All debentures so issued shall bear interest at a rate not less than four and a half per centum and not exceeding five per centum per annum.
- (4.) All debentures issued under this section shall be charged upon the public revenues of New Zealand, and shall be issued under and subject to the provisions of the New Zealand Loans Act, 1908.

- (5.) On the issue of any debentures under this section for the payment of purchase-money or compensation the authority conferred by any authorizing Act to borrow moneys for the payment of such purchase-money or compensation shall be deemed to be reduced by the value of such debentures.

**150 Prescribed rate of interest may be increased.**

*1916, No. 7, sec. 42*

- (1.) In any case where the Minister is unable to raise or renew any loans or to issue any debentures at the maximum rate of interest prescribed by the Act authorizing the raising of the loan or the issue of such debentures, or at the maximum rate prescribed by the New Zealand Loans Act, 1908 (as the case may be), he may raise or renew the loan or any part thereof, or issue any debenture as aforesaid, at such higher rate as he may deem necessary, and no person shall be concerned to inquire whether the necessity has arisen for the payment of any higher rate of interest than that prescribed as aforesaid.
- (2.) This section shall apply whether the authority to raise or renew such loan or to issue such debentures has been conferred by this Act or by an Act passed before the passing of this Act, or may be conferred by any Act to be hereafter passed.
- (3.) The authority conferred by this section shall apply to enable the Minister to fix the rate of interest to be paid in respect of any stock, Treasury bills, or other authorized form of security.

**151 Free issue of official postage-stamps to members of Parliament.**

*1918, No. 4, sec. 8*

- (1.) On the requisition in writing of any member of Parliament the Postmaster-General may in any month issue, to him postage-stamps of a total value not exceeding two pounds.
- (2.) On the requisition in writing of any member of the Legislative Council the Postmaster-General may in any month issue to him postage-stamps of a total value not exceeding one pound.
- (3.) All postage-stamps issued pursuant to this section shall have the word "Official" overprinted thereon, and shall be available by the person to whom they are issued for the payment of postage, telephonic, and telegraphic charges, but for no other purpose.
- (4.) The Minister may from time to time, without further authority than this section, transfer from the Consolidated Fund to the Post Office Account an amount not exceeding the value of all stamps issued by the Postmaster-General under the authority of this section and in respect of which a transfer as herein provided has not theretofore been made.

**152 Repeals.**

*1910, No. 43, sec. 133*

- (1.) The enactments mentioned in the Second Schedule hereto are hereby repealed.  
*Savings.*
- (2.) All offices, appointments, bonds, debentures, Treasury bills, and other securities, Orders in Council, orders, warrants, registers, registrations, instruments, records, and generally all acts of authority which originated under any of the said enactments or under any enactment thereby repealed and are subsisting or in force on the coming into operation of this Act shall enure for the purposes of this Act as fully and effectually as if they had originated under the corresponding provisions of this Act, and accordingly shall, where necessary, be deemed to have so originated.
- (3.) All matters and proceedings commenced under any such enactment and pending or in progress on the coming into operation of this Act may be continued, completed, and enforced under this Act.

**SCHEDULES**

## FIRST SCHEDULE

(1.)

### Controller and Auditor-General's Precept

Section 16

To .

These are to command and require you, laying aside all and singular business and excuses, to appear in your proper person before me at , on the day of next, at o'clock in the noon of the same day, then and there to testify all those things which you know touching [*Insert the subject of inquiry*]; and also that you bring with you [*Insert description of the documents required to be produced*]. And this you shall by no means omit, under the penalty of one hundred pounds.

Given under my hand, at , this day of , 19 .

Controller and Auditor-General.

(2.)

### Endorsement of Renewal of Treasury Bill

Section 41

Pursuant to section 41 of the Public Revenues Act, 1926, this Treasury bill is hereby renewed for the term of from the due date thereof.

Dated at this day of , 19 .

Minister of Finance [*or High Commissioner*].

(3.)

### Governor-General's Warrant for Issue of Public Moneys

Section 53

Governor-General.

*Warrant for Issue of £ .*

By His Excellency , Governor-General and Commander-in-Chief in and over His Majesty's Dominion of New Zealand.

To the Honourable the Minister of Finance of New Zealand.

You are hereby authorized to issue from time to time out of the Public Account in New Zealand or out of the New Zealand Public Account in London moneys not

exceeding in the whole the sum of \_\_\_\_\_, and to cause the same to be paid to such persons as may become entitled thereto under the authority of any Act or Acts of the General Assembly; and for so doing this authority, with the acquittances of the persons to whom any such moneys are paid, shall be your sufficient warrant and discharge.

Given under the hand of His Excellency, at \_\_\_\_\_, this day of \_\_\_\_\_ 19\_\_\_\_.

Minister of Finance.

I certify that the issue of the above-named sum is according to law.

Controller and Auditor-General.

(4.)

### Issue Requisition for Payment of Public Moneys

Section 55(1)

Issue Requisition No.

To the Controller and Auditor-General.

Treasury, \_\_\_\_\_, 19\_\_\_\_.

In accordance with the provisions of the Public Revenues Act, 1926, I hereby require that the several sums under the heads of service herein specified, amounting in the whole to the sum of \_\_\_\_\_, shall be issued and paid out of the Public Account:—

£ \_\_\_\_\_ s. \_\_\_\_\_ d. \_\_\_\_\_

Consolidated Fund

Public Works Fund

[Or as the case may be.] \_\_\_\_\_

Total

Bank Order No. \_\_\_\_\_ accompanying this requisition.

Countersigned—

Paymaster-General.

Controller and Auditor-General.

(5.)

Bank Order for Payment of Public Moneys

Section 55(2)

Bank Order No. .

To the Manager of the Bank, .  
Treasury, , 19 .

You are hereby authorized and required to pay out of the Public Account the cheques of the Paymaster-General at the several places and for the several amounts hereinafter named, amounting in the whole to the sum of .

Countersigned—

Paymaster-General.

Controller and Auditor-General.

Place.	Amount.		
<i>[Names of the several branches of the bank.]</i>	£	s.	d.

(6.)

Credit Requisition

Section 66

Credit Requisition No. .

To the Controller and Auditor-General.

Treasury, , 19 .

In accordance with the provisions of the Public Revenues Act, 1926, I hereby require that the several sums herein specified under the heads of service respectively specified, amounting in the whole to the sum of , shall be transferred in the accounts as hereunder specified:—

<i>Dr.</i>			<i>Cr.</i>		
£	s.	d.	£	s.	d.
Consolidated Fund					
Public Works Fund					

	<i>Dr.</i>	<i>Cr.</i>
[Or as the case may be.]		
Total		

Countersigned—

Paymaster-General.

Controller and Auditor-General.

(7.)

Issue Requisition for Payment of the Charges of the Public Debt

Section 79(2)

*New Zealand Public Account.*

To the Controller and Auditor-General.

Treasury,           , 19   .

In accordance with the provisions of the Public Revenues Act, 1926, I hereby require that the several sums under the heads of service hereinafter specified, amounting in the whole to the sum of           , shall be issued out of the New Zealand Public

Account:—

Due Date.	Interest and Sinking Fund.	Amounts.		
		£	s.	d.
		£	s.	d.

Bank Order No.            accompanying this requisition.

Countersigned—

Paymaster-General.

Controller and Auditor-General.

(8.)

## Bank Order for Payment of the Charges of the Public Debt

Section 79(2)

*New Zealand Public Account.*

Bank Order No.

To the Manager of the Bank of \_\_\_\_\_, in London.

Treasury, \_\_\_\_\_, 19 \_\_\_\_.

In accordance with the provisions of an Act of the General Assembly of New Zealand intituled the Public Revenues Act, 1926, you are hereby authorized and required, on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_, to issue and pay to \_\_\_\_\_, in London, the sum of \_\_\_\_\_ out of the New Zealand Public Account.

£ : :

Countersigned—

Paymaster-General.

Controller and Auditor-General.

(9.)

## Requisition for Transfer to Foreign Imprest Account

Section 79(2)

*New Zealand Public Account.*

Requisition for Transfer No. \_\_\_\_\_.

To the Controller and Auditor-General.

Treasury, \_\_\_\_\_, 19 \_\_\_\_.

In accordance with the provisions of the Public Revenues Act, 1926, I hereby require that the several sums under the heads of service herein specified, amounting in the whole to the sum of \_\_\_\_\_, shall be transferred from the New Zealand Public Account to the Foreign Imprest Account:—

£ \_\_\_\_\_ s. \_\_\_\_\_ d.

Consolidated Fund

Public Works Fund

[Or as the case may be.] \_\_\_\_\_

Total

Bank Order No.            accompanying this requisition.  
Countersigned—

Paymaster-General.

Controller and Auditor-General.

(10.)

Bank Order for Transfer to Foreign Imprest Account

Section 79(2)

*New Zealand Public Account.*

Bank Order for Transfer No.            .

To the Manager of the Bank of            , in London.

Treasury,            , 19            .

In accordance with the provisions of an Act of the General Assembly of New Zealand intituled the Public Revenues Act, 1926, you are hereby authorized and required to transfer the sum of            from the New Zealand Public Account to the Foreign Imprest Account.

£            :            :

Paymaster-General.

Countersigned—

Controller and Auditor-General.

(11.)

Commissioners' Bank Order for Payment out of New Zealand Public Account

Section 82

*New Zealand Public Account.*

Commissioners' Bank Order No.            .

To the Manager of the Bank of \_\_\_\_\_, in London.

London, \_\_\_\_\_, 19 \_\_\_\_.

In accordance with the provisions of an Act of the General Assembly of New Zealand intituled the Public Revenues Act, 1926, you are hereby authorized and required, on the \_\_\_\_\_ day of \_\_\_\_\_, 19, to issue and pay to \_\_\_\_\_, in London, the sum of \_\_\_\_\_ out of the New Zealand Public Account.

£ : :

Countersigned—

Commissioners under the above-mentioned Act.

Officer appointed to countersign.

**SECOND SCHEDULE****Enactments repealed**

- 1910, No. 43.—The Public Revenues Act, 1910.
- 1912, No. 28.—The Public Revenues Amendment Act, 1912.
- 1913, No. 25.—The Public Revenues Amendment Act, 1913.
- 1914, No. 9.—The Public Revenues Amendment Act, 1914.
- 1915, No. 4.—The Public Revenues Amendment Act, 1915: Except section 5.
- 1915, No. 21.—The Public Revenues Amendment Act, 1915 (No. 2): Except section 2.
- 1916, No. 7.—The Finance Act, 1916: Sections 38, 39, 40, 41, 42, and 43, and First Schedule.
- 1917, No. 29.—The Appropriation Act, 1917: Section 24.
- 1918, No. 4.—The Finance Act, 1918 (No. 2): Sections 7, 8, 9, and 10.
- 1919, No. 52.—The Finance Act, 1919: Sections 2 and 4.
- 1920, No. 12.—The Statutes Repeal and Expiring Laws Amendment and Continuance Act, 1920: Section 3.
- 1920, No. 83.—The Finance Act, 1920: Sections 19, 21, 28, 29, 32, and 40.
- 1920, No. 85.—The Appropriation Act, 1920: Sections 13 and 15.
- 1921–22, No. 72.—The Finance Act, 1921–22: Sections 2, 3, 4, 5, 6, 7, 13, 19, and 33.
- 1922, No. 51.—The Finance Act, 1922: Sections 10, 11, 13, 14, and 20.
- 1923, No. 45.—The Appropriation Act, 1923: Section 22.
- 1924, No. 64.—The Finance Act, 1924: Sections 9, 10, 11, 20, 21, 29, and 32.
- 1925, No. 51.—The Finance Act, 1925: Sections 6 and 14.