



## ANALYSIS

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## 1953, No. 73

AN ACT to consolidate and amend the law relating to the public money and public securities, and the audit of the public accounts and certain other accounts. Title.

[26 November 1953]

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

1. (1) This Act may be cited as the Public Revenues Act 1953. Short Title.  
Commencement.

(2) This Act shall come into force on the first day of January, nineteen hundred and fifty-four.

(3) This Act is divided into Parts as follows:

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| PART I—The Treasury. (Sections 3 to 11.)                        | Division<br>into Parts. |
| PART II—The Audit Office. (Sections 12 to 31.)                  |                         |
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- PART VIII—The Public Accounts. (Sections 67 to 71.)
- PART IX—Accounts Outside the Public Account. (Sections 72 to 76.)
- PART X—Public Securities. (Sections 77 to 81.)
- PART XI—Special Funds and Accounts. (Sections 82 to 86.)
- PART XII—Local Authorities. (Sections 87 to 96.)
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Interpretation.  
1926, No. 13,  
ss 2, 99

2. In this Act, unless the context otherwise requires,—

“Accounting officer” means any imprestee, receiver, or other person who is required to render an account under this Act; and includes every person who by any Act or regulation, or by virtue of any appointment, is charged with the duty of collecting or receiving or who does actually collect or receive any public money, or who is charged with the duty of disbursing or who does actually disburse any public money, or who is charged with the purchase, receipt, custody, or disposal of or the accounting for any public stores:

“Audit Office” means the Controller and Auditor-General; and includes any person for the time being authorized to exercise or perform any of the powers, duties, or functions of the Controller and Auditor-General:

“Bank” means the Reserve Bank of New Zealand; and includes any other bank in which the Treasury directs that any public money shall be kept:

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

“Financial year” means a period of twelve months ending with the thirty-first day of March:

- “Imprestee” means a person in whose hands any public money is placed for expenditure in the public service:
- “Minister” or “Minister of Finance” means the Minister of Finance; and includes any person for the time being authorized to exercise or perform any of the powers, duties, or functions of the Minister:
- “New Zealand Public Account” means the New Zealand Public Account kept in the United Kingdom under Part VII of this Act:
- “Public Account” means the Public Account kept at the Bank under this Act:
- “Public accounts” means the public accounts to be laid before Parliament under Part VIII of this Act:
- “Public money” means money, or securities of any kind for the payment of money, received for or on account of, or payable to, or belonging to, or deposited with, the Crown or the Government of New Zealand or any Department or agency of the Government; and includes public securities:
- “Public securities” means securities representing the investment of any public money:
- “Public stores” or “stores” means chattels, machinery, livestock, or buildings in the possession or under the control of any Department of State on account of the Government of New Zealand:
- “Regulations” means regulations made under this Act:
- “Secretary” means the Secretary to the Treasury; and includes any person for the time being authorized to exercise or perform any of the powers, duties, or functions of the Secretary:
- “Treasury” means the Treasury established under this Act:
- “Vote” means a 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

## THE TREASURY

The Treasury.  
1926, No. 13,  
s. 3 (1)

3. There is hereby established a Department of State to be called the Treasury, which, under the control of the Minister, shall be charged with the general administration of this Act and with such other functions as may from time to time be lawfully conferred upon it.

Secretary to  
the Treasury.  
1952, No. 26,  
s. 3

4. (1) There shall from time to time be appointed a Secretary to the Treasury, who shall be the administrative head of the Treasury.

(2) The Secretary shall be appointed by the Governor-General, and shall hold office during the pleasure of the Governor-General.

Deputy  
Secretary to  
the Treasury.  
Ibid, s. 4  
See Reprint  
of Statutes,  
Vol. VII, p. 522

5. (1) There shall from time to time be appointed under the Public Service Act 1912 a Deputy Secretary to the Treasury (hereinafter referred to as the Deputy Secretary), who, subject to the control of the Secretary, shall have and may exercise all the powers, duties, and functions of the Secretary.

(2) On the occurrence from any cause of a vacancy in the office of Secretary (whether by reason of death, resignation or otherwise), and in case of the absence from duty of the Secretary (from whatever cause arising), and so long as any such vacancy or absence continues, the Deputy Secretary shall have and may exercise all the powers, duties, and functions of the Secretary.

(3) The fact that the Deputy Secretary exercises any power, duty, or function of the Secretary shall be conclusive evidence of his authority to do so.

Assistant  
Secretaries to  
the Treasury.  
1952, No. 26,  
s. 5

6. (1) There shall from time to time be appointed under the Public Service Act 1912 two Assistant Secretaries to the Treasury (hereinafter referred to as Assistant Secretaries).

(2) An Assistant Secretary shall in all respects act under and conform to the directions of the Secretary and, subject thereto, shall have and may exercise all the powers, duties, and functions of the Secretary.

(3) On the occurrence from any cause of vacancies in the offices of Secretary and Deputy Secretary (whether by reason of death, resignation, or otherwise), and in case of the absence from duty of the Secretary and of the Deputy Secretary (from whatever cause arising),

and so long as any such vacancy or absence continues, an Assistant Secretary shall have and may exercise all the powers, duties, and functions of the Secretary.

(4) The fact that an Assistant Secretary exercises any power, duty, or function of the Secretary shall be conclusive evidence of his authority to do so.

7. (1) There may from time to time be appointed under the Public Service Act 1912, with the approval of the Attorney-General, a Solicitor to the Treasury.

Solicitor to the Treasury. 1934, No. 31, s. 13

(2) No person shall be qualified for appointment as Solicitor to the Treasury unless he is a barrister of the Supreme Court of New Zealand of not less than five years' standing.

See Reprint of Statutes, Vol. VII, p. 522

8. (1) Except as otherwise provided in this section, the Minister may from time to time, by writing under his hand, delegate to the Secretary all or any of the powers exercisable by him under this Act or under any other Act.

Minister may delegate certain statutory functions to Secretary. 1937, No. 17, s. 15; 1952, No. 26, s. 4 (4)

(2) Unless provision to the contrary is made in any instrument of delegation under this section, a person for the time being holding office as the Deputy Secretary or as an Assistant Secretary may exercise any of the powers delegated under this section to the Secretary.

(3) Every delegation by the Minister under this section shall be revocable at will, and no such delegation shall prevent the exercise by the Minister of any power that has been delegated by him.

(4) Any such delegation may be made subject to such restrictions and conditions (if any) as the Minister thinks fit, and may be made either generally or in relation to any particular case.

(5) Every such delegation shall, unless and until revoked, continue in force according to its tenor, notwithstanding the fact that the Minister by whom it was made or the Secretary to whom it was made may have ceased to hold office, and in any such case every such delegation shall continue in force as if made by or to the successor in office of the Minister or the Secretary, as the case may be.

(6) Nothing in the foregoing provisions of this section shall authorize the delegation by the Minister of his authority to borrow any money, or of any powers

conferred on him by section sixty-two of the New Zealand Loans Act 1953 (relating to the terms on which loans may be raised under that Act).

Secretary may  
delegate powers.  
1947, No. 6, s. 5

9. (1) The Secretary may from time to time, by writing under his hand, either generally or particularly, delegate to such officer or officers of the Treasury as he thinks fit all or any of the powers exercisable by him under this Act or under any other Act, including any powers delegated to him under this or any other Act, but not including this present power of delegation.

(2) Subject to any general or special directions given or conditions attached by the Secretary, the officer to whom any powers are delegated under this section may exercise those powers in the same manner and with the same effect as if they had been conferred on him directly by this section and not by delegation.

(3) Every person purporting to act pursuant to any delegation under this section shall be presumed to be acting in accordance with the terms of the delegation in the absence of proof to the contrary.

(4) Any delegation under this section may be made to a specified officer or to officers of a specified class, or may be made to the holder or holders for the time being of a specified office or class of offices.

(5) Every delegation under this section shall be revocable at will, and no such delegation shall prevent the exercise of any power by the Secretary.

(6) Every such delegation shall, until revoked, continue in force according to its tenor, notwithstanding the fact that the Secretary by whom it was made may have ceased to hold office, and shall continue to have effect as if made by the successor in office of that Secretary.

Secretary may  
authorize  
accounting  
officers to  
perform certain  
functions.

10. (1) The Secretary may from time to time, by writing under his hand, either generally or particularly, authorize any accounting officer stationed within or outside New Zealand to receive any public money, and to give any receipts or acknowledgments in respect of any such money and to endorse any cheque, draft, bill, or other negotiable document received in respect of any such money.

(2) Any accounting officer receiving any money pursuant to any authority conferred on him by the Secretary shall pay the money into such bank or to the credit of such account as the Secretary directs.

(3) Subject to any general or special directions given or conditions attached by the Secretary, any accounting officer on whom authority is conferred under this section may exercise that authority in the same manner and with the same effect as if it had been conferred on him directly by this section and not by delegation.

(4) Every person purporting to act pursuant to any authority under this section shall be presumed to be acting in accordance with the terms of the authority in the absence of proof to the contrary.

(5) Any authority under this section may be given to a specified officer or to officers of a specified class, or may be given to the holder or holders for the time being of a specified office or class of offices.

(6) Every authority given under this section shall be revocable at will, and no such authority shall prevent the exercise of any power by the Secretary.

(7) Every such authority shall, until revoked, continue in force according to its tenor, notwithstanding the fact that the Secretary by whom it was given may have ceased to hold office, and shall continue to have effect as if made by the successor in office of that Secretary.

11. (1) Notwithstanding anything to the contrary in any other Act, the Secretary shall be deemed to be a member of any Board or other body of which the Minister directs that the Secretary shall be a member, being a Board or other body charged with the control or investment of public money or of any other money administered by any Department of State.

(2) In the absence from any meeting of any such Board of the Secretary, he may authorize any other officer of the Treasury to attend the meeting in his stead. The fact that any other officer of the Treasury attends and acts as a member of any Board at any meeting shall be conclusive proof of his authority to do so.

Secretary to be  
a member of  
certain Boards  
1929, No. 29,  
s. 29;  
1931, No. 44,  
s. 22;  
1937, No. 17,  
s. 10 (2);  
1947, No. 57,  
s. 90 (2);  
1951, No. 57,  
s. 2 (14)

## PART II

## THE AUDIT OFFICE

Controller and Auditor-General.  
1926, No. 13,  
s. 4

**12.** 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 Her Majesty, and shall hold office during good behaviour, and shall be removable therefrom only upon an address to the Governor-General from the House of Representatives.

Retiring age of Controller and Auditor-General.  
1937, No. 17,  
s. 13

**13.** Notwithstanding anything in this Act, no person shall be appointed or shall continue to hold office as the Controller and Auditor-General after he has attained the age of sixty-five years.

Controller and Auditor-General to hold no other office.  
1926, No. 13,  
s. 5

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

Salary of Controller and Auditor-General.  
1951, No. 78,  
s. 15

**15.** There shall be paid to the Controller and Auditor-General out of the Consolidated Fund, without further appropriation than this section, a salary at the rate of two thousand pounds a year.

Controller and Auditor-General may be suspended.  
1926, No. 13,  
s. 7

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

Deputy Controller and Auditor-General.  
Ibid., s. 9;  
1937, No. 17,  
s. 14

**17. (1)** The Governor-General may from time to time, on the recommendation of the Controller and Auditor-General, appoint an officer of the Audit Department to be the Deputy Controller and Auditor-General, who, subject to the control of the Controller and Auditor-General, shall have and may exercise all the powers, duties, and functions of the Controller and Auditor-General.

**(2)** On the occurrence from any cause of a vacancy in the office of the Controller and Auditor-General (whether by reason of death, resignation, or otherwise), and in case of the absence from duty of the Controller and Auditor-General (from whatever cause arising), and so long as any such vacancy or absence continues, the

Deputy Controller and Auditor-General shall have and may exercise all the powers, duties, and functions of the Controller and Auditor-General.

(3) While so acting during any such vacancy (but not in any such case of absence from duty), the Deputy Controller and Auditor-General shall be paid out of the Consolidated Fund, without further appropriation than this section, in addition to his ordinary salary, an allowance at the rate of the difference between that salary and the salary for the time being fixed for the Controller and Auditor-General.

(4) In respect of any period of absence from duty of the Controller and Auditor-General, there may be paid to the Deputy Controller and Auditor-General an allowance of such an amount as may be appropriated by Parliament for the purpose.

(5) The fact that the Deputy Controller and Auditor-General exercises any power, duty, or function of the Controller and Auditor-General shall be conclusive evidence of his authority to do so.

18. (1) On the occurrence from any cause of vacancies in the offices of Controller and Auditor-General and Deputy Controller and Auditor-General (whether by reason of death, resignation, or otherwise), the Governor-General may appoint any fit person to act as the Controller and Auditor-General during the vacancies.

Acting  
Controller  
and Auditor-  
General.  
1926, No. 13,  
s. 8;  
1937, No. 17,  
s. 14

(2) While the appointment of any person to act as the Controller and Auditor-General in accordance with this section continues in force he shall have and may exercise all the powers, duties, and functions of the Controller and Auditor-General.

(3) While so acting every such person shall be paid out of the Consolidated Fund, without further appropriation than this section, a salary at the rate of the salary for the time being fixed for the Controller and Auditor-General:

Provided that if he is already in receipt of a salary from the Government he shall be entitled to an allowance equivalent to the amount by which that salary is less than the salary for the time being fixed for the Controller and Auditor-General.

(4) No such appointment and no act done in pursuance of any such appointment shall in any proceedings be questioned on the ground that the occasion for the appointment had not arisen or had ceased.

Delegation  
of powers by  
Controller  
and Auditor-  
General.  
1948, No. 35,  
s. 11 (1);  
1952, No. 26,  
s. 2

**19.** (1) The Controller and Auditor-General may from time to time, either generally or particularly, by writing under his hand, delegate to any officer of the Audit Department all or any of the powers exercisable by the Controller and Auditor-General under any Act, except this present power of delegation.

(2) Subject to any general or special directions given or conditions imposed from time to time by the Controller and Auditor-General, the officer to whom any powers are delegated under this section may exercise those powers in the same manner and with the same effect as if they had been conferred on him directly by this section and not by delegation.

(3) Every person purporting to act pursuant to any delegation under this section shall, in the absence of proof to the contrary, be presumed to be acting in accordance with the terms of the delegation.

(4) Any delegation under this section may be made to a specified officer or specified officers, or to the holder or holders for the time being of a specified office or class of offices.

(5) Unless and until any delegation under this section is revoked, it shall continue in force according to its tenor. In the event of the Controller and Auditor-General by whom any such delegation is made ceasing to hold office, it shall continue to have effect as if made by the person for the time being holding office as Controller and Auditor-General.

(6) Every delegation under this section shall be revocable at will, and no such delegation shall prevent the exercise of any power by the Controller and Auditor-General.

Inspection  
and audit.  
1926, No. 13,  
ss. 12, 16 (3),  
17, 65, 67, 68;  
1952, No. 26,  
s. 10

**20.** (1) The Audit Office shall, at such times as it thinks fit, inspect, examine, and audit the books and accounts of every accounting officer, and of every other person concerned in the collection, receipt, custody, or expenditure of public money or stores.

(2) The Audit Office shall have free access at all convenient times to the accounts and records relating to any public money or stores and to the offices in which any

such accounts or records are located; and it shall be the duty of all 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 money or stores, or any account thereof, or any other matter which may enable the Audit Office to fulfil the duties imposed on it by this Act.

(3) The Audit Office may, whenever it thinks fit, cause search to be made in and extracts taken from any book, document, or record in any public office without paying any fee therefor.

(4) The Audit Office shall make such examination as it considers necessary to establish the correctness of the accounts and transactions relating to any public money and stores and to ascertain whether in the opinion of the Audit Office—

(a) The accounts have been faithfully and properly kept:

(b) All money has been fully accounted for and the rules and procedures applied are sufficient to secure an effective check on the assessment, collection, and proper allocation of revenue:

(c) Expenditure has been properly authorized and charged against the proper appropriation provided by Parliament and otherwise properly incurred and accounted for, and the rules and procedures applied are sufficient to secure an effective control over expenditure:

(d) Essential stores records are maintained, and the rules and procedures applied are adequate for proper custody and control of stores.

(5) The provisions of this section shall, with the necessary modifications, apply to all accounts and transactions in respect of money or stores required to be audited by the Audit Office under this Act or any other Act.

21. 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 any other Act or by regulations, and to report thereon to the Audit Office; and for the purposes

Inspectors.  
1926, No. 13,  
s. 13

of any such inspection and report any such officer or other person shall have power to inspect all books, accounts, vouchers, and other papers relating thereto.

**22.** (1) The Controller and Auditor-General may communicate with the Minister or any other person whomsoever upon any account or transaction subject to audit by the Audit Office under this Act or any other Act.

(2) The Controller and Auditor-General may report to the Minister the name of any person failing to comply with the requirements of this Act or the regulations, and thereupon, and until the failure is made good to the satisfaction of the Minister, all salaries and money that may be or become due to that person may be withheld.

**23.** (1) The Controller and Auditor-General may, by precept under his hand, require any such person as he thinks fit to appear personally before him or any officer of the Audit Department, at a time and place to be named in the precept, and to produce any accounts, vouchers, books, or papers in the possession or control of that person.

(2) The Controller and Auditor-General or officer of the Audit Department shall have full power to examine any such person on oath touching the receipt, expenditure of or otherwise dealing with any public money or stores, and touching all other matters necessary for the due execution of the powers vested in the Audit Office by this Act.

(3) Every person who is compelled under the provisions of this section to attend before the Audit Office shall be entitled to be paid such expenses as the Audit Office certifies to be reasonable. Any such expenses may be paid out of the Consolidated Fund without further appropriation than this section.

**24.** (1) In case any difference of opinion arises between the Audit Office and the Treasury or any other Department of State 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 :

Controller and Auditor-General to report to Minister.  
1926, No. 13,  
ss. 14, 90

Controller and Auditor-General's precept.  
Ibid., s. 16  
(1), (2)

Reference of disputes to Governor-General in Council or Attorney-General.  
Ibid., s. 18

Provided that, if and so far as in the opinion of the Audit Office the question involves matter of law, it shall be referred by the Minister of Finance 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 within fourteen days after the date of the determination or opinion if Parliament is then in session, and, if not, shall be laid before Parliament within fourteen days after the date of the commencement of the next ensuing session.

**25.** (1) Without limiting his right to report at any other time, the Controller and Auditor-General shall in each year prepare and sign a report containing such information as is required to be submitted by this Act or any other Act, together with such other information relating to the public accounts, or other accounts and transactions which are required to be audited by the Audit Office under this Act or any other Act, as he deems desirable.

Annual report  
by Controller  
and Auditor-  
General.

1926, No. 13,  
s. 89;  
1945, No. 45,  
s. 7;  
1952, No. 26,  
s. 11 (3)

(2) The Controller and Auditor-General shall lay the said report before Parliament within fourteen days after the public accounts have been laid before Parliament.

**26.** (1) If it appears to the Audit Office that in any account or transaction subject to its audit there has been any deficiency or loss or that money has not been fully and properly accounted for by reason of the fact that—

Surcharges.  
1926, No. 13,  
s. 69

- (a) Any accounting officer or other person has wilfully or negligently omitted to collect, receive, or account for any money; or
- (b) Any money has been applied and charged to any service or purpose for which it was not legally available and applicable; or
- (c) Any payment has been made without proper authority or has not been duly vouched; or
- (d) There has been any deficiency or loss of money or stores, or expenditure of money, or damage to stores, or expenditure for the replacement or

repair of stores, caused through the fraud, mistake, default, negligence, or error of, or improper or unauthorized use by, any person;  
or

(e) Any material error has been committed; or

(f) Any of the provisions of this Act or any other Act or the regulations have not been complied with—

the Controller and Auditor-General may call on the person who appears to him to be in default or responsible to show cause why he should not be surcharged with the amount of the deficiency or loss, notifying that person in writing of the proposed surcharge and of the time within which he is required to state why he should not be surcharged.

(2) In any case in which the amount of any deficiency or loss cannot be accurately determined, the Controller and Auditor-General shall make an estimate of the deficiency or loss, and that estimate shall for all purposes be deemed to be correct.

(3) On receipt of any explanation submitted by any person who has been called on to show cause why he should not be surcharged, or in default of any such explanation, the Controller and Auditor-General shall, if he considers the circumstances warrant it, issue a surcharge for the amount concerned. The person surcharged shall be notified by the Controller and Auditor-General of the time within which the surcharge must be satisfied.

(4) 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.

(5) The Controller and Auditor-General may at any time revoke any surcharge made by him in error under this section.

(6) Nothing in this section shall prevent the recovery without surcharge, from any person liable to be surcharged, of the amount of the deficiency or loss, or of so much thereof as the Controller and Auditor-General thinks fit, as a debt due to the Crown.

(7) If any person having possession or control of any public money or stores applies the same, or causes or permits the same or any part thereof to be applied, to other than public services, or is a defaulter in respect of any such money 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.

**27.** (1) The Minister, on receiving the Controller and Auditor-General's report of an unsatisfied surcharge, may direct the Secretary to 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:

Recovery of  
unsatisfied  
surcharges.  
1926, No. 13,  
s. 70

Provided that payment of not more than one-fifth of the net salary for any pay period of any officer surcharged shall be withheld under this section.

(2) All money recovered under this section shall be paid into the account which suffered the deficiency or loss in respect of which the surcharge was issued.

**28.** (1) Any person who has been surcharged and who is dissatisfied with that surcharge may within one month after the date of the surcharge appeal to the Minister, who, after making such investigation as he deems equitable, may make such order as he thinks fit either confirming the surcharge or directing the relief of the appellant therefrom either wholly or in part, whereupon the amount of the surcharge which has not been remitted shall become due and payable and subject to the provisions of section twenty-seven of this Act.

Appeal as to  
surcharges.  
Ibid., s. 71

(2) If, before or after making any such order, the Minister is of the opinion that any appeal should be investigated by some person or persons specially appointed for the purpose, he may, by writing under his hand, make such an appointment; and every person so appointed shall have power to summon and examine upon oath any witness whose evidence may be deemed necessary or material, and shall, after fully hearing the

case, report to the Minister his opinion thereon, and shall forward to the Minister with his report a copy of all evidence received by him.

(3) As soon as practicable after the conclusion of any investigation under subsection two of this section the Minister shall notify the person surcharged of his decision in the matter.

(4) At any such investigation the person surcharged may be represented by barrister or solicitor or agent.

Powers of Audit Office as to payment of royalties.

1926, No. 13, s. 91;  
1942, No. 14, s. 4

Audit of accounts kept by State Advances Corporation as agent for the Government.

1946, No. 16, s. 12  
1936, No. 12

Audit fees.

1926, No. 13, s. 130

**29.** 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 licence.

**30.** Where two persons appointed under section forty-three of the State Advances Corporation Act 1936 are acting, in lieu of the Audit Office, as auditors for the State Advances Corporation of New Zealand, the Audit Office may from time to time, as it thinks fit, authorize those auditors, in lieu of the Audit Office, to audit any accounts kept by the Corporation, notwithstanding that those accounts may relate wholly or partly to the receipt, custody, or expenditure of public money or public stores within the meaning of this Act.

**31.** (1) Where the Audit Office is appointed the auditor of any body or of any accounts or transactions, whether under this Act or any other Act or otherwise howsoever, fees shall be payable to the Audit Office in respect of the audit at such a rate and in respect of such bodies, accounts, and transactions as the Minister may from time to time determine.

(2) Fees payable to the Audit Office in respect of the costs and expenses of any arbitration held by the Audit Office between any two or more local authorities under the authority of any Act shall be at such a rate as the Minister may from time to time determine, and shall be payable by each of the local authorities concerned in such proportion as the Controller and Auditor-General directs.

(3) The amount payable to the Audit Office in respect of any such fees shall be a debt due to the Crown and shall be recoverable in any Court of competent jurisdiction.

## PART III

## BANKING

**32.** (1) The Minister may from time to time agree with the Reserve Bank of New Zealand upon terms and conditions for the conduct of the banking business of the Government and, in particular, for advances to be made by the Bank under the authority of this or any other Act, and for interest to be payable by or to the Bank upon balances or advances respectively.

Banking  
business of the  
Government.  
1926, No. 13,  
s. 25

(2) Without limiting the powers conferred on the Minister by subsection one of this section, the Secretary may from time to time make arrangements with the Bank for the receipt, custody, payment, and transmission of public money within or outside New Zealand.

**33.** (1) The Public Account and all accounts for the time being subject to Part IX of this Act shall be kept at the Reserve Bank of New Zealand at Wellington.

Government  
accounts to be  
kept at Reserve  
Bank of New  
Zealand.

(2) Other Government accounts in New Zealand shall be kept at the Reserve Bank of New Zealand at Wellington or with such agents of the Bank as the Secretary from time to time directs.

**34.** (1) The Secretary may from time to time agree with any bank for the honouring by it of sight drafts drawn in accordance with directions from time to time given by the Secretary.

Honouring of  
drafts.  
1930, No. 40,  
s. 12

(2) Any amount paid by any bank on any such draft shall be repaid to that bank out of money available for payment for the purposes for which the amount has been applied.

**35.** (1) The Minister may from time to time borrow money from the Reserve Bank of New Zealand by way of overdraft in anticipation of revenue payable into the Public Account:

Borrowing on  
overdraft.  
1946, No. 16,  
s. 21 (2)

Provided that it shall not be lawful to borrow under this section so that the amount owing at any time during any financial year exceeds one-quarter of the total revenue of the preceding year or so that the amount owing at the end of any financial year exceeds so much of the total revenue of that year as remains outstanding and unpaid and properly payable into the Public Account.

1933, No. 11

Banks to  
furnish  
statements.  
1926, No. 13,  
ss. 62, 63, 84

(2) The grant by the Bank of accommodation by way of overdraft as aforesaid shall not, for the purposes of section fourteen of the Reserve Bank of New Zealand Act 1933, be deemed to be the making of unsecured loans or advances.

**36.** (1) The Reserve Bank of New Zealand, and every other bank, within or outside New Zealand, at which any Government account of any nature is kept, shall send to the Treasury or to the Audit Office statements of such accounts as the Secretary or the Controller and Auditor-General from time to time requires.

(2) All such statements shall show such particulars of the accounts concerned as the Secretary or the Controller and Auditor-General directs.

## PART IV

### THE PUBLIC ACCOUNT

The Public  
Account.  
Ibid., s. 26

**37.** (1) All public money is the property of Her Majesty the Queen, and shall, except as herein otherwise provided, be kept in one account at the Bank, called the Public Account.

(2) All money paid into the Bank to the Public Account shall be deemed to be public money, the property of Her Majesty, and to be money lent by Her Majesty to the Bank, and may not be removed therefrom except as provided by this Act.

Funds in the  
Public Account.  
Ibid., s. 27;  
1941, No. 7,  
s. 2;  
1943, No. 9,  
s. 4 (2), (4),  
(5)

**38.** The Public Account shall consist of the following funds and accounts:

- (a) The Consolidated Fund, to which shall be carried all receipts except as provided by this Act or any other Act:
- (b) The National Development Loans Account, to which shall be carried, in addition to any other money lawfully payable into that account, the produce of all loans that are authorized by Parliament to be raised for the purposes of that account:
- (c) The Public Works Account, to which shall be carried, in addition to any other money lawfully payable into that account, such receipts as the Minister from time to time directs:

- (d) Every separate fund, account, or subsidiary account which by any Act is directed to form part of the Public Account, or which, after notice to the Audit Office, the Secretary may open and keep with intent to make better provision for accounting for money in the Public Account.

39. (1) The Secretary 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 he 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 that 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 the transfer otherwise than at par.

Balances may be invested.  
1926, No. 13, s. 39;  
1930, No. 40, s. 6;  
1934-35, No. 42, s. 23 (2) (a)

(2) In addition to the power of investment conferred by subsection one of this section, the Secretary may from time to time invest any money in the Bank for the time being standing to the credit of the Public Account in any securities authorized under 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 Secretary from time to time determines.

(3) Without limiting in any way the form of securities which the Governor-General by Order in Council may declare to be securities in which balances of the Public Account may be invested, it is hereby declared that any balances may, without further authority than this section, be invested in any of the following ways:

- (a) In Government securities issued under the New Zealand Loans Act 1953: 1953, No. 74
- (b) In securities issued under section twenty-one of the State Advances Corporation Act 1934-35: 1934-35, No. 42

(c) In securities issued by the Government of the United Kingdom:

(d) On deposit for a fixed term with any bank in New Zealand or in the United Kingdom.

(4) In addition to the powers conferred by section three of the Public Trust Office Amendment Act 1912, section forty-two of the Maori Trustee Act 1930, and section twenty-three of the Government Life Insurance Act 1953, the Minister may from time to time make advances upon such security, if any, as he deems advisable to the Public Trustee, the Maori Trustee, or the Government Insurance Commissioner out of any balance or balances available in the Public Account; and every such advance shall be on such terms, and shall bear interest at such rate, as the Minister from time to time prescribes.

(5) Advances made under the last preceding subsection may be charged against the Public Account Cash Balance Investment Account.

**40.** (1) The Secretary 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 Minister may authorize.

(2) The money 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 made in any financial year shall be laid before Parliament in the public accounts for that year.

**41.** (1) For the purpose of providing sufficient money in the Consolidated Fund to meet current expenditure, 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, or from any balances of any account subject to Part IX of this Act, any sum of money, and may repay the money so borrowed or any part thereof:

Provided that the total amount outstanding and unpaid under this section at any time during any financial year shall not exceed the estimated expenditure for that

See Reprint  
of Statutes,  
Vol. VIII,  
p. 969;  
Vol. VI, p. 392  
1953, No. 58

Temporary  
transfers from  
one account  
to another.  
1926, No. 13,  
s. 61

Power to  
borrow on  
Treasury bills.  
Ibid., ss. 41, 43;  
1936, No. 16,  
s. 22

year, reduced by the amount of any overdraft for the time being outstanding under section thirty-five of this Act.

(2) All money accruing from the sale of Treasury bills shall be paid into the Public Account to the credit of the Consolidated Fund, 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.

(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 issued under this section shall be signed in accordance with the provisions of section eight of the New Zealand Loans Act 1953.

1953, No. 74

(5) Every Treasury bill shall be payable at such place within or outside of New Zealand as is specified therein and upon such day as is so specified, not being later than one year from the date of the issue of the bill.

(6) No person, body, or authority from whom the whole or any part of any money is borrowed under this section 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 this section 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.** (1) The Minister may from time to time, without further authority than this section, borrow money by way of hypothecation of any securities in which are invested any balances of the Reserve Fund established under section eighty-two of this Act.

Hypothecation  
of Reserve  
Fund securities.  
1926, No. 13,  
s. 116

(2) All money so borrowed shall be paid into the Public Account and credited to the Reserve Fund.

(3) All interest payable on money so borrowed shall be paid out of the Consolidated Fund without further appropriation than this section.

(4) As soon as practicable any money borrowed under this section shall be repaid, without further appropriation than this section, out of the Reserve Fund.

(5) All money borrowed or repaid under this section shall be shown in the public accounts.

Government  
not to borrow  
except under  
statute.  
1926, No. 13,  
s. 44

**43.** Except as specially provided by this Act or by any other Act, it shall not be lawful for the Government to borrow, or for any bank or other person to lend to the Government, any money either by way of loan or by way of overdraft.

Transfers of  
surplus money  
in Consolidated  
Fund.  
1950, No. 93,  
s. 10;  
1952, No. 57,  
s. 3

**44.** If the Minister is satisfied at any time that there is available in the Consolidated Fund any money in excess of the amount reasonably required for the purposes of that Fund, he may direct that the whole or any part of the excess be transferred from that Fund to any one or more of the following accounts within the Public Account, namely:

- (a) The National Development Loans Account:
- (b) The Public Works Account:
- (c) The Defence Fund:
- (d) The Loans Redemption Account.

Money  
collected  
for private  
persons.  
1926, No. 13,  
s. 32

**45.** (1) Whenever, by virtue of any agreement made between the Government and any person, money belonging or due to that person is collected by the Government, that money shall be deemed to be and shall be dealt with as public money within the meaning of this Act; and that money, or so much thereof as becomes so payable, shall, without further appropriation than this section, be issued and paid to that person 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 for any money so payable into the Public Account, except for money actually collected under any such agreement.

Deposits and  
trust money.  
Ibid., ss. 29, 94;  
1929, No. 29,  
s. 15 (1)

**46.** (1) The following shall be deemed to be public money within the meaning of this Act:

- (a) Money deposited with any accounting officer pending the completion of a transaction whereby the money may become payable to the Government or repayable to the depositor or any other person:
- (b) Money paid into Court by virtue of any Act, rule, or authority whatsoever:
- (c) Money payable to the Government in trust for any purpose.

(2) All such public money shall be either paid into the Public Account or otherwise dealt with and accounted for by the persons having custody thereof as the Secretary, subject to this Act and the regulations, from time to time directs.

(3) The Secretary may, without further authority than this section, invest any particular sum or sums of such public money by way of deposit with any bank or with the Post Office Savings Bank. The investment of any such sum or sums and the period of investment shall be at the absolute discretion of the Secretary, and no person shall have any right of action against him or against the Crown in respect of the investment or non-investment of any such money. When any such sum or sums become repayable to the depositor or other person entitled thereto there shall be added the amount of interest certified by the Secretary to have been earned thereon.

(4) Where any such sum is transferred to the Consolidated Fund under the next succeeding section any interest earned thereon shall be transferred therewith, and in the event of any person subsequently establishing his claim to the sum originally deposited he shall also be entitled to receive the interest certified to have been earned thereon before its transfer to the Consolidated Fund.

**47.** Every sum of public money to which the last preceding section relates which is unclaimed for a period of one year after having become payable to the depositor or other person entitled thereto, or for such longer period as the Minister in any case directs, shall, with accrued interest (if any) thereon, be transferred to and form part of the Consolidated Fund; but the Secretary may issue and pay the same at any time to any claimant who establishes his claim thereto to the satisfaction of the Secretary.

Unclaimed deposits and trust money.  
1926, No. 13, s. 30;  
1929, No. 29, s. 15 (2);  
1932, No. 11, s. 4 (3)

## PART V

### THE APPROPRIATION OF PUBLIC MONEY

**48.** (1) Every Appropriation Act shall lapse at the end of the financial year to which it relates.

(2) Except as provided by sections fifty-one and sixty of this Act, or by any specific appropriation contained in this Act or any other Act, all expenditure of

Annual Appropriation Act.  
1926, No. 13, s. 45

public money in any financial year shall be charged to votes specified in the Appropriation Act and in accordance with the estimates for that year.

Expenditure in anticipation of Appropriation Act.

1926, No. 13, s. 47;  
1952, No. 26, s. 9(1)

49. (1) From time to time during the first three months of any financial year, so long as no Imprest Supply Act or other Act granting and appropriating public money has been passed in that year, money may be issued and paid in anticipation of provision to be made in the Appropriation Act for that year.

(2) Except with the approval of the Minister of Finance, the money issued and paid under this section in any financial year in respect of any vote provided in the Appropriation Act for the immediately preceding year shall not exceed the amount of the unexpended balance of that vote, together with an amount equal to one-fourth of that vote.

(3) Subject to such conditions as may be determined by the Minister of Finance, money issued and paid under this section in any financial year may be charged to any vote notwithstanding that there is no corresponding item appearing in the estimates for the immediately preceding year.

(4) All money issued and paid in any financial year under this section or under the authority of any Imprest Supply Act or other Act appropriating money in anticipation of the Appropriation Act for that year shall be included in the estimates for that year.

Transfer and subsequent expenditure of unexpended appropriations 1952, No. 26, s. 12

50. (1) Where provision has been made in any Appropriation Act for expenditure in the nature of a grant or for a purpose that does not normally recur, but the expenditure cannot be made during the financial year to which that Act relates, the Minister of Finance, on being satisfied that it is desirable to do so, may direct that any unexpended balance of the provision shall be transferred during that financial year to a separate fund, account, or deposit account to be held there until payment is required, when the amount may be expended without further appropriation than this section for the purpose for which it was originally appropriated by Parliament.

(2) Any amount transferred under this section and not required for the purpose for which it was provided shall be re-transferred to the fund or account from which it was originally appropriated.

**51.** (1) Where during the period between the passing of the Appropriation Act for any financial year and the end of that year it is desirable that money should be expended in excess of or without the appropriation of Parliament, the Minister of Finance may approve the expenditure of such sums as he considers necessary.

Unauthorized expenditure.  
1926, No. 13, s. 58;  
1947, No. 6, s. 7;  
1952, No. 26, s. 9 (2)

(2) The Treasury shall advise the Audit Office of all expenditure approved under this section, whereupon the money may be issued and paid accordingly.

(3) All sums issued and paid under this section shall be charged as unauthorized expenditure to such funds and accounts as the Minister directs.

(4) The total amount of all sums issued and paid under this section in any financial year shall not exceed one and a half per cent of the total amount of all sums appropriated by the Appropriation Act for that year.

(5) A statement of the unauthorized expenditure for any financial year shall be included in the public accounts for that year.

**52.** Where the Permanent Head of any Department is of the opinion that the amount provided in the estimates for any item will be insufficient to meet expenditure chargeable to that item, he shall report the particulars to the Treasury, and in any such case the Minister, having regard to circumstances of the case, may authorize the overexpenditure of the amount provided for that item. No approval given under this section shall in itself authorize a Department to overspend the amount appropriated by Parliament to any vote.

Overexpenditure of items.  
1926, No. 13, s. 51 (3)

**53.** (1) The purposes for which money appropriated by Parliament for the construction, improvement, or repair of railways, roads, bridges, buildings, electric power works, harbour works, aerodromes, and other public works are available shall include the following:

Purposes for which money appropriated for public works may be expended.

- (a) The acquisition of rolling stock, vehicles, and equipment:
- (b) The protection of harbours, rivers, and lakes, and the improvement of the navigation thereof:
- (c) The purchase of furniture and fittings for public buildings:

- (d) The purchase of tools, plant, provisions, clothing, and other requisites connected with the employment of labour, whether or not the same are to be used for the benefit of or sold or lent to workers or contractors employed on public works :
- (e) The payment of fares and freights in respect of the carriage of any such workers or contractors, and their families and effects, to or from their work :
- (f) The provision of accommodation and social amenities for the families of workers and contractors employed on public works :
- (g) The payment of compensation and costs payable under the Workers' Compensation Act 1922 in respect of injuries to workers employed on public works :
- (h) The payment of damages, compensation, or costs in respect of any injury or damage arising out of public works, or out of the taking or acquisition of land for the purposes thereof.

(2) The cost of tools, plant, provisions, clothing, or other requisites sold or lent to any worker or contractor as aforesaid may be deducted from time to time, in one or more sums of money, from the money earned by the worker or contractor.

**54.** Out of the money appropriated by Parliament for the construction, maintenance, or renewal of public roads, and such other public works as are usually constructed by or are under the control of local authorities, sums may be paid over to such local authorities as the Minister in charge of the Department in connection with which those roads or works are constructed determines, to such amounts and upon such terms and conditions as that Minister prescribes, to be expended by those authorities upon any of the works or services for which the money is appropriated by Parliament; and the Minister of Finance may make all such payments accordingly.

**55.** It shall be lawful for the Governor-General, on the recommendation of the Minister of Finance, to enter into any contracts, or to incur any liabilities, in the name and on behalf of Her Majesty the Queen, in anticipation

See Reprint  
of Statutes,  
Vol. V, p. 597

Payment  
of local  
authorities for  
construction  
of roads, etc.

Power to  
make contracts  
in excess of  
appropriation.

or in excess of any appropriation, for carrying on any works and services for which money is appropriated by Parliament.

56. When any vote specified in an Appropriation Act contains an item for contingencies, that item shall be deemed to be an appropriation for expenditure on purposes other than those of the other items of the vote.

Payments for which no specific appropriation.

## PART VI

### THE PAYMENT OF PUBLIC MONEY

57. (1) No money shall be issued out of the Public Account or out of the New Zealand Public Account except in pursuance of a warrant under the hand of the Governor-General.

Governor-General's warrant. 1926, No. 13, s. 53

(2) Before any such warrant is submitted for the Governor-General's signature the Treasury shall forward it to the Audit Office, and the Audit Office shall certify thereon that the amount thereof may be lawfully issued.

(3) Any such warrant and certificate may be sent by telegraphic message, and any such message may be acted on, and the money named therein may be issued accordingly.

58. (1) The Treasury shall from time to time prepare a requisition comprising an account of such of the vouchers as are proposed to be paid out of the Public Account 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.

Requisition and cheque within New Zealand. *Ibid.*, s. 55; 1952, No. 26, s. 6

(2) The Treasury shall also prepare and send to the Audit Office a cheque drawn on the Public Account for the payment of the amount specified in the requisition into a disbursement account, which shall be operated on by such officers as the Secretary from time to time directs.

(3) On being satisfied that the issue named in the requisition is within the limit of the Governor-General's warrant, that there is a sufficient balance in each of the votes specified in the requisition, and that there is, or will during the financial year be, sufficient money in each fund or account to meet the charges named in the

requisition, the Controller and Auditor-General shall forthwith countersign the requisition and cheque, and return the cheque to the Treasury.

(4) It shall not be lawful for any fund or account to be overdrawn at the end of any financial year; but during any year a fund or account may be overdrawn to the extent of money outstanding and unpaid and properly payable into that fund or account during that year.

(5) There may be paid out of any fund or account which is overdrawn under the provisions of the last preceding subsection, without further appropriation than this section, interest at such rate as the Minister of Finance may from time to time determine on the amount, or on such portion as the Minister thinks fit, of any overdrawn balance of the fund or account. Any such interest shall be credited to such funds and accounts within the Public Account in such proportions as the Secretary from time to time determines.

(6) Notwithstanding anything to the contrary in this section, if the Controller and Auditor-General is of opinion that any voucher included in a requisition is in any respect not in accordance with law he may refuse to countersign the requisition and cheque; but in any such case he shall, if so required by the Secretary, submit the question of the legality of the voucher to the Attorney-General in accordance with section twenty-four of this Act, and the provisions of that section shall apply accordingly.

**Imprests.**

1926, No. 13,  
ss. 31, 56, 80;  
1952, No. 26,  
s. 8 (1), (2)

**59.** (1) Money may be issued by way of imprest from the Public Account or the New Zealand Public Account to such officers or to such accounts within or outside New Zealand, in such manner as the Secretary from time to time authorizes, for the purpose of effecting payment of amounts payable by the Crown.

(2) The Secretary may in such cases as he thinks fit authorize an imprest or official account to be opened at a bank and operated in the name of an officer, either personally or by his official designation, or in the name of an office.

(3) With the prior approval in writing of the Secretary, more than one officer may be authorized to operate on any such account.

(4) Money required to be issued by way of imprest shall as far as practicable be charged in the voucher and requisition against the Act, vote, or other authority for the service for which the imprest is required; but the Secretary may charge money by way of general imprest against the relative fund or account instead of an Act, vote, or other authority, and in any such case the amount so charged shall be issued accordingly. Money so imprested on a charge to general imprest shall in due course be transferred to the several votes or authorities for the purposes of which the money is expended, and the amounts so transferred shall be credited to general imprest in respect of the particular fund or account:

Provided that money issued by way of general imprest shall not at any time exceed two and a half per cent of the total amount of all sums appropriated by the Appropriation Act then last passed.

60. (1) In addition to the amounts specified in section fifty-one of this Act, the Minister of Finance may approve the issue out of any account within the Public Account, or out of any account subject to Part IX of this Act, of 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, fuel, and raw material, and any such sum or sums may be issued and paid accordingly.

Provision  
for emergency  
expenditure.  
1926, No. 13,  
s. 59;  
1931, No. 44,  
s. 10

(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 any such action, the matter shall be dealt with as provided in section twenty-four of this Act.

(3) All sums so issued shall be charged to a sub-account within the account concerned to be called the Emergency Expenditure Account, and all money recovered in respect of sums so issued shall be credited accordingly. A statement of the Emergency Expenditure Account for any financial year shall be included in the public accounts for that year together with a report of the Audit Office thereon.

Passing of payments without receipts.

1926, No. 13, s. 73;  
1952, No. 26, s. 11 (1)

61. The Secretary, on satisfactory evidence being produced that the receipts or other requisite papers have been lost or destroyed or that it is not possible to obtain or replace them, may order that any payment of public money be allowed as paid without the production of receipts, and the Audit Office may pass the payment accordingly.

Personal receipts for wages may be dispensed with.

1926, No. 13, s. 74;  
1952, No. 26, s. 11 (2)

62. (1) 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, and both of them certify on the wages sheet that they were present when the wages were paid.

(2) For the purposes of this section the term "wages" means any money paid in return for services rendered where the amount payable is determined by a fixed hourly, daily, or weekly rate.

## PART VII

### PUBLIC MONEY OUTSIDE NEW ZEALAND

The New Zealand Public Account.

1926, No. 13, s. 76

63. (1) All money the property of the Government of New Zealand in the United Kingdom shall, unless the Secretary otherwise directs under section sixty-five of this Act, be paid into a bank account called the New Zealand Public Account, which shall be kept at such bank as the Minister from time to time appoints, and no money shall be withdrawn from that account except in the manner provided by this Act.

(2) The Minister may cancel any such appointment and may remove the money in the said account, or such part of it as he thinks fit, from any bank to any other bank so appointed.

Cheques on New Zealand Public Account.

Ibid., ss. 77, 79, 82;  
1952, No. 26, s. 7

64. (1) The Minister may from time to time, by warrant under his hand, appoint any two or more persons (of whom the High Commissioner for New Zealand shall be one) as Commissioners under this Act. Any appointment under this section may be made of a specified officer or of the holder for the time being of a specified office.

(2) The aforesaid Commissioners, or any two of them, may for such purposes as are authorized by any appropriation of Parliament and as the Secretary from time to time directs, prepare a cheque drawn on the New Zealand Public Account, directing the payment of the sum named therein to a specified person or account. Every such cheque shall be submitted to an officer of the Audit Department authorized by the Controller and Auditor-General in that behalf, who, on being satisfied that the amount named therein may lawfully be issued, shall countersign the cheque on behalf of the Controller and Auditor-General and return the cheque to the Commissioners. Notice of the issue of every such cheque shall be given by the Commissioners to the Treasury, which shall record the issue of that amount against the Governor-General's warrant and in the appropriate fund or account.

(3) Every person purporting to act as a Commissioner under the authority of this section shall be deemed to be acting in accordance with the terms of this section in the absence of proof to the contrary.

65. (1) The Secretary may from time to time direct that any public money received outside New Zealand shall be paid into such bank as he appoints for credit to such imprest account or other special account as he determines.

Imprest  
accounts and  
other special  
accounts.

1930, No. 40,  
s. 13;  
1939, No. 3,  
s. 6

(2) All such money may be utilized for expenditure under any appropriation of Parliament, and shall be deemed to have been issued by way of imprest under section fifty-nine of this Act, and the provisions of that section shall, with the necessary modifications, apply accordingly.

66. (1) Any accounting officer stationed outside New Zealand may from time to time, with the general or particular authority of the Secretary, and without further appropriation than this section, make payments—

Special  
payments  
from imprest  
accounts.

1928, No. 53,  
s. 20;  
1931, No. 5,  
s. 10;  
1952, No. 26,  
s. 8 (3)

(a) On behalf of the accounts outside the Public Account that are subject to Part IX of this Act:

(b) For other services not chargeable to the Public Account.

(2) The amount of all such payments made in advance of the receipt of the relative amount into the Public Account or the New Zealand Public Account shall be recovered from the accounts or authorities on behalf of which they were made, and when so recovered shall be paid into the Public Account or the New Zealand Public Account as a credit to the appropriate imprest account.

(3) Any payment made under subsection one of this section otherwise than on behalf of the Crown shall be a debt due to the Crown by the person to whom or on whose behalf the payment was made, and may be recovered accordingly in any Court of competent jurisdiction.

## PART VIII

### THE PUBLIC ACCOUNTS

Quarterly  
and yearly  
summaries of  
Public Account.  
1926, No. 13,  
s. 85 (1) (2);  
1927, No. 74,  
s. 17;  
1945, No. 45,  
s. 6 (1) (a)

**67.** (1) The Treasury shall, within fourteen days after the end of each quarter except the last of every financial year, prepare and send to the Audit Office a summary of the receipts and payments of the Public Account, as provided by this Act, from the beginning of the financial year to the end of that quarter; and shall also within thirty days after the end of each financial year send to the Audit Office a similar summary of the receipts and payments of the Public Account during that year.

(2) Every such summary shall be certified by the Audit Office and returned to the Treasury within fourteen days after the receipt thereof from the Treasury, and the Minister shall forthwith publish the summary, certified as aforesaid, in the *Gazette*.

The public  
accounts.  
1926, No. 13,  
s. 85 (2A),  
(3);  
1945, No. 45,  
s. 6 (1) (b)

**68.** (1) The Treasury shall, as soon as practicable after the end of each financial year but not later than the thirty-first day of May in the next succeeding financial year, send to the Audit Office the public accounts for that year, which shall comprise a statement of the receipts and payments of the accounts comprising the Public Account, together with such additional statements as are by this Act or any other Act required to be included in the public accounts. The accounts and any statements so included shall be certified by the Audit Office and returned to the Treasury within thirty days after the

receipt thereof from the Treasury, and the Minister shall lay them before Parliament forthwith if Parliament is then in session, and, if not, shall lay them before Parliament within fourteen days after the date of the commencement of the next ensuing session.

(2) 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.

69. The Treasury shall include in the public accounts for each year 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 underexpended or overexpended on each vote severally, or expended under the authority of section fifty-one of this Act.

Appropriation  
Account.  
1926, No. 13,  
s. 86

70. (1) Every such summary and accounts shall comprise all payments made by the Treasury during the period to which the summary or accounts relate, together with such payments made by imprestees as can be incorporated in the books of the Treasury for that period.

Payments to be  
included in  
accounts.  
Ibid., s. 87;  
1927, No. 74,  
s. 16

(2) Imprests unaccounted for at the end of any accounting period shall not be included in the expenditure, but shall be shown as balances in hand.

(3) For the purposes of subsection one of this section, the payments referred to therein shall not include investments of any of the balances of the Public Account, but the amount of all such investments outstanding at the end of the accounting period shall be shown in every such summary and accounts in such manner as the Minister directs.

71. If the Audit Office objects to any part of any such summary or public accounts it shall nevertheless certify the same, with such remarks thereon as it thinks fit, which shall be published therewith, and the summary or public accounts, with those remarks, shall be laid before Parliament by the Minister forthwith if Parliament is then in session, and, if not, shall be laid before Parliament within fourteen days after the date of the next ensuing session.

Audit Office  
to certify  
accounts.  
1926, No. 13,  
s. 88;  
1945, No. 45,  
s. 6 (2)

## PART IX

## ACCOUNTS OUTSIDE THE PUBLIC ACCOUNT

**72.** The following accounts shall be subject to this Part of this Act:

- (a) The Broadcasting Account:
- (b) The Bureau of Industry Bank Account:
- (c) The Government Accident Insurance Account:
- (d) The Government Insurance Account:
- (e) The Government Superannuation Fund Account:
- (f) The Housing Account:
- (g) The Iron and Steel Industry Account:
- (h) The Maori Trustee's Account:
- (i) The Marketing Account:
- (j) The Meat Industry Account:
- (k) The National Provident Fund Account:
- (l) The Post Office Account:
- (m) The Public Trustee's Account:
- (n) The State Fire Insurance Account:
- (o) Such other accounts as are from time to time declared by the Governor-General by Order in Council to be subject to this Part of this Act.

Public money.  
Ibid.

**73.** (1) All money paid or payable to any account that is subject to this Part of this Act shall be deemed to be public money, and the provisions of this Act shall apply accordingly, subject to the provisions of this Part of this Act and to any special provisions relating to any such account.

(2) Notwithstanding the provisions of this Act or any other Act, the Minister of Finance may from time to time, after consultation with the Audit Office, issue instructions in relation to the issue and control of money appropriated for the purposes of any account that is subject to this Part of this Act.

Unclaimed money.  
1926, No. 13, ss. 95, 96;  
1929, No. 29, s. 16;  
1932, No. 11, s. 4 (3)

**74.** (1) This section applies to—

- (a) The Public Trust Office Account:
- (b) Such other accounts subject to this Part of this Act (other than the Maori Trustee's Account) as are from time to time declared by the Minister to be subject to this section.

(2) At the end of each financial year every sum of money in any account to which this section applies which has remained unclaimed for not less than six years after the date of its receipt into that account shall be paid to the Public Account to the credit of the Consolidated Fund.

(3) Nothing in this section shall operate as a bar to any lawful claim to any such money, and on the establishment of any such claim the amount thereof shall be issued and paid out of the Consolidated Fund.

75. It shall be lawful to invest any part of the balance in any account subject to this Part of this Act in any securities in which balances of the Public Account may be invested under section thirty-nine of this Act.

Investments.  
1926, No. 13,  
s. 97

76. Without limiting the generality of subsection one of section seventy-three of this Act, it is hereby declared that money may be issued and paid out of any account subject to this Part of this Act under section forty-nine or section fifty-one of this Act.

Expenditure in  
anticipation of  
Appropriation  
Act, and  
unauthorized  
expenditure.  
Ibid., s. 98

## PART X

### PUBLIC SECURITIES

77. (1) The Secretary shall from time to time issue instructions to provide for—

Custody of  
public  
securities.

(a) The manner in which public securities are to be held:

Ibid.,  
ss. 102–106,  
115, 118;  
1927, No. 5,  
s. 8

(b) The appointment of custodians for any public securities:

(c) The circumstances in which custodians may part with any public securities.

(2) It shall not be lawful for the custodians to part with any public securities except in accordance with the Secretary's instructions:

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

78. (1) At least once in each year all public securities shall be inspected by an officer of the Audit Department.

Annual  
inspection  
of public  
securities.  
1926, No. 13,  
s. 107

(2) The Controller and Auditor-General shall lay before Parliament within twenty-eight days after the date of the commencement of each session, or as soon thereafter as practicable, a return of all public securities held in New Zealand or elsewhere at the end of the

immediately preceding financial year. Every such return shall include a full account of all investments made under section thirty-nine or section seventy-five of this Act, and of all securities redeemed or otherwise disposed of during the immediately preceding financial year.

Annual statement of corporation investments. 1947, No. 6, s. 3; 1951, No. 82, s. 33 (1) (b)

**79.** There shall be included in the public accounts for each financial year a statement of corporation investments showing separately as at the end of that year the amount outstanding of all money paid out of the Public Account in respect of the purchase of shares in any company or other corporation or as part of the fixed capital of any corporation.

Taking and release of securities to the Crown. 1931, No. 5, s. 11; 1942, No. 14, s. 20; 1943, No. 9, s. 17

**80.** (1) Wherever security is taken in respect of an advance of public money, unless the Act authorizing the advance provides otherwise, the security shall be given to and taken in the name of Her Majesty the Queen or the New Zealand Government Property Corporation.

(2) Where any security whatsoever is for the time being vested in Her Majesty, whether it has become so vested before or after the commencement of this Act, the Minister of Finance may from time to time, on behalf of Her Majesty, exercise any powers, functions, and rights (including any power of disposal), and undertake and perform any liabilities, in respect of or in connection with the security which could be exercised, undertaken, or performed by Her Majesty.

(3) A document purporting to be executed by the Minister under this section shall be deemed to have been duly executed on behalf of, and shall bind, Her Majesty.

(4) The provisions of this section are in addition to and not in derogation of the provisions of the New Zealand Government Property Corporation Act 1953.

1953, No. 5

Expenditure for protection of public securities. 1933, No. 33, s. 11

**81.** (1) Subject to the provisions of this section, money may from time to time be expended out of any fund or account in the Public Account for the protection, preservation, and improvement of any real or personal property on the security of which any money in that fund or account has been lawfully invested, whether before or after the commencement of this Act. The authority conferred by this section may be exercised notwithstanding the prior exercise in respect of the mortgaged property of any power of sale or of entry into possession.

(2) The authority conferred by this section shall extend to authorize the expenditure out of any fund or

account as aforesaid of money required for the stocking and cultivation of any land (whether freehold or leasehold), the employment of labour thereon, the making of further advances to mortgagors, the carrying on of any farming business, and for such other purposes as may be considered necessary to prevent or minimize any loss on the realization of any securities as aforesaid.

(3) All money expended under this section shall be paid out of money appropriated for the purpose by Parliament.

(4) No amount shall be expended under this section in respect of any property without the specific approval of the Minister in charge of the vote to which the amount will be charged, if that amount, together with all other amounts advanced or expended in respect of that property and still outstanding, would exceed the amount of the valuation of the property.

(5) The Minister of Finance may from time to time extend the foregoing provisions of this section to authorize the expenditure of public money for the purposes aforesaid out of any account that is subject to Part IX of this Act.

(6) This section is in addition to, and not in substitution for, any powers or authorities conferred otherwise than by or pursuant to this section.

## PART XI

### SPECIAL FUNDS AND ACCOUNTS

**82.** (1) There shall be within the Public Account a separate account to be called the Reserve Fund, which shall for all purposes be deemed to be the same account as the Reserve Fund Account existing immediately before the commencement of this Act.

Reserve Fund.  
1926, No. 13,  
s. 114;  
1931, No. 44,  
s. 4;  
1932, No. 30,  
s. 3;  
1938, No. 13,  
s. 14

(2) The Minister may from time to time, without further appropriation than this section, transfer to the Reserve Fund any money in the Consolidated Fund that has not been otherwise appropriated.

(3) The money from time to time in the Reserve Fund may 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 all or any of the securities purchased under this section. All money received from any such sale shall be paid into the Public Account to the credit of the Reserve Fund. All costs, charges, and expenses incurred in connection with any such sale may, without further appropriation than this section, be paid out of the Reserve Fund.

(5) All interest received from any securities purchased under this section shall be paid into the Public Account, and shall form part of the Reserve Fund.

(6) The Minister may from time to time, without further appropriation than this section, transfer from the Reserve Fund to the Consolidated Fund such sum or sums as he thinks fit after taking into consideration all commitments and expenditure chargeable against the Reserve Fund.

General  
Purposes  
Relief Account.  
1932, No. 11,  
s. 6

**83.** (1) Any money for the time being in the deposit account known as the General Purposes Relief Account may, without further authority or appropriation 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,—

- (a) To persons who have suffered loss through fire, flood, earthquake, or other natural disaster:
- (b) 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 their business.

(2) All money received by the Crown in repayment of loans made under this section or as interest thereon, or in respect of the disposal by sale or lease of any land or interest in land or any other property acquired by virtue of any right conferred under any mortgage or other security for any such loan, shall be payable to the said deposit account.

(3) All expenses incurred in connection with any land or other property acquired as aforesaid may, without further appropriation than this section, be paid out of the said deposit account.

Defence Fund.  
1950, No. 93,  
s. 7

**84.** (1) Any money for the time being in the separate account within the Public Account known as the Defence Fund may, without further appropriation than this section, be expended for any purpose connected with

the defence of New Zealand, or for any purpose connected directly or indirectly with any war or threat of war in or to which Her Majesty may at any time be engaged or exposed.

(2) If any money in the Defence Fund is not required for any of the purposes aforesaid, it may, without further appropriation than this section, be transferred to the Reserve Fund or to the Loans Redemption Account.

(3) If any question arises under this section as to whether any purpose is a purpose for which money may be expended under this section, it shall be determined by the Minister, and his decision shall be final.

85. All money in the separate account within the Public Account known as the War Emergency Fund at the commencement of this Act shall, without further appropriation than this section, be transferred to the Defence Fund.

War Emergency  
Fund.  
1951, No. 78,  
s. 3

86. (1) There is hereby established a fund, to be called the Government Stores Insurance Fund (hereinafter referred to as the Insurance Fund), which shall be held by the Public Trustee.

Government  
Stores  
Insurance  
Fund.  
1946, No. 16,  
s. 11

(2) There shall from time to time be payable into the Insurance Fund, in respect of such of the public stores imported into or exported from New Zealand or carried between places in New Zealand, whether by sea or by air, as the Minister from time to time directs, insurance premiums assessed at such rate or rates as the Minister from time to time determines.

(3) The amount so payable as insurance premiums in respect of any stores shall be charged to the vote, fund, or account to which the cost of the stores is chargeable, or to any other vote in which money is appropriated by Parliament for the purpose.

(4) All money belonging to the 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 money belonging to the 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 stores damaged or lost as the result of any perils against which the stores are insured under this section, or may in like manner be applied in satisfaction of any charge against which in like circumstances an assured person would ordinarily be indemnified by a contract of insurance. If any question arises as to the application of any money in the Insurance Fund for the purposes aforesaid, it shall be determined by the Minister, and his decision shall be final.

(6) All stores subject to the provisions of this section shall be deemed to be insured against damage or loss from perils consequent on or incidental to the carriage of goods by sea or by air from the time of leaving the consignors' or manufacturers' warehouse, as the case may be, or from any earlier time when the risks incidental to carriage commenced, until delivered at the 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, and his decision shall be final.

## PART XII

### LOCAL AUTHORITIES

**87.** In this part of the Act, unless the context otherwise requires, the term "local authority" means a local authority within the meaning of the Local Government Loans Board Act 1926, whether by virtue of section two of that Act or of any Order in Council thereunder or by virtue of any other Act; and includes—

- (a) In respect of public reserves and public domains, all trustees and Domain Boards as defined or appointed under the Public Reserves and Domains Act 1928:
- (b) In respect of cemeteries, all trustees appointed under the Cemeteries Act 1908:
- (c) All other bodies or classes of bodies which by any Act, or by the Governor-General by Order in Council, are from time to time declared to be local authorities for the purposes of this Part of this Act:

"Local authority" defined.

1926, No. 13, s. 124

See Reprint of Statutes, Vol. V, p. 415

Ibid., Vol. VI, p. 1134

Ibid., Vol. I, p. 731

(d) All other bodies the accounts of which are from time to time required by any Act to be audited by the Audit Office.

**88.** (1) The Audit Office shall be the auditor of all local authorities, and shall in respect of the money, accounts, and stores of all local authorities, and in respect of all persons dealing therewith, have the same duties and powers as it has in respect of public money, accounts, or stores, and the provisions of this Act shall, so far as they are applicable and with any necessary modifications, apply accordingly as if the money and stores of every local authority were public money and public stores.

Powers of  
Audit Office.  
1926, No. 13,  
s. 125;  
1932, No. 30,  
s. 27

(2) The Controller and Auditor-General may from time to time give notice in writing to any person having possession or control of the books, accounts, vouchers, receipts, documents, and papers of any local authority to produce to him, or to some officer of the Audit Department nominated by him, at a time and place to be named in the notice, or to forward to him or to such an officer at such a time and place as aforesaid, all such books, accounts, vouchers, receipts, documents, and papers as the Controller and Auditor-General may deem necessary for the purpose of the audit of the accounts of the local authority.

(3) The powers given by this section are in addition to any other powers given to the Audit Office by this Act, or any other Act, in connection with the audit of the accounts of local authorities.

**89.** (1) The Audit Office may, in the exercise of the powers conferred upon it by section eighty-eight of this Act, 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 certify on the voucher that they were present when the money included in the voucher was paid.

When personal  
receipts for  
wages may be  
dispensed with.  
1926, No. 13,  
s. 126

(2) For the purposes of this section the term "wages" means any money paid in return for services rendered where the amount payable in each case is determined by a fixed hourly, daily, or weekly rate.

Surcharges  
for money  
unlawfully  
spent by local  
authority.  
1926, No. 13,  
s. 127

90. (1) If it appears to the Audit Office that any money belonging to or administrable by a local authority has 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 that it must be satisfied within one month from the date on which it is issued.

(2) Any person who has been surcharged under this section may within one month from the date of the surcharge appeal to the Minister, who, after making such investigation as he deems equitable, may make such order as he thinks fit either confirming the surcharge or directing the relief of the appellant therefrom either wholly or in part, whereupon the amount of the surcharge which has not been remitted shall become due and payable and subject to the provisions of subsection four of this section.

(3) If, before or after making any such order, the Minister is of the opinion that any appeal should be investigated by some person or persons specially appointed for the purpose, he may, by writing under his hand, make such an appointment; and every person so appointed shall have power to summon and examine upon oath any witness whose evidence may be deemed necessary or material, and shall, after fully hearing the case, report to the Minister his opinion thereon, and shall forward to the Minister with his report a copy of all evidence received by him. As soon as practicable after the conclusion of an investigation under this subsection the Minister shall notify the person surcharged of his decision in the matter. At any such investigation the person surcharged may be represented by barrister or solicitor or agent.

(4) The amount of any such surcharge which remains unsatisfied at the expiration of one month from the date thereof and in respect of which no successful appeal has been made to the Minister 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.

(5) In any such proceedings it shall be a good defence if the defendant proves that the money was 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, being a protest either made in writing signed by the defendant and delivered to the local authority, or recorded by the Chairman or Clerk or Secretary of the local authority at the written or oral request of the defendant.

(6) 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.

(7) 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 money and costs recovered in any such proceedings or otherwise under this section shall be paid into and form part of the said ordinary fund.

**91.** Notwithstanding anything in the Justices of the Peace Act 1927 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 may be commenced at any time within two years after the commission of the act in respect of which the proceedings are taken.

Time for proceedings against members of local authorities.

1926, No. 13, s. 128

See Reprint of Statutes, Vol. II, p. 365

**92.** (1) Any Borough Council, County Council, Town Board, Road Board, River Board, or Drainage Board may in every financial year, out of its general account or any appropriate separate 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 cent of the general rate levied for that year, nor in any case to more than seven thousand pounds.

Unauthorized expenditure.

1926, No. 13, s. 129;

1952, No. 26, s. 13

(2) Any Harbour Board may in every financial year, out of its Harbour Fund, 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 cent of its revenue for the year, nor in any case to more than one thousand pounds.

See Reprint  
of Statutes,  
Vol. III, p. 757

(3) Any Hospital Board, and the joint committee of any institution established under section eighty-one of the Hospitals Act 1926, may in every financial year, out of its maintenance 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-fifth of one per cent of its maintenance expenditure for the previous year, nor in the case of the Auckland, Wellington, and North Canterbury Hospital Boards to more than five hundred pounds each, nor in any other case to more than three hundred and fifty pounds.

(4) If the amount authorized by the foregoing provisions of this section is in any case less than fifty pounds or, in the case of a Borough Council, one hundred pounds for any year, the local authority may in that year expend as aforesaid a sum or sums not amounting in the whole to more than fifty pounds or one hundred pounds, as the case may be.

Meeting to be  
postponed or  
adjourned until  
audited balance  
sheet received.  
1926, No. 13,  
s. 131

**93.** (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 the balance sheet has not been received from the Audit Office 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 Audit Office.

(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 any such annual or special meeting shall apply equally to the meeting to which the same is postponed or adjourned under this section.

Publication of  
balance sheet.  
Ibid., s. 132

**94.** 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 Minister may direct some other means of publication, and if the provisions of that direction are complied with the balance sheet therein referred to shall be deemed duly published.

95. (1) The Minister may from time to time, without further appropriation than this section, 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.

Authority to make temporary advances to local authorities. 1926, No. 13, s. 146

(2) All such advances shall be repaid to the Consolidated Fund out of the first money thereafter accruing to that local authority, and may be deducted or recovered by the Minister accordingly.

96. Any expense incurred or any sum of money paid by the Government on behalf or at the request of any local authority shall be deducted from any subsidies or other money accruing or payable to that body by the Government.

Power to deduct money paid for local authorities. *Ibid.*, s. 147

## PART XIII

### OFFENCES

97. 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, shall be liable on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred pounds, or to both.

False declarations. *Ibid.*, s. 119

98. (1) Every person who refuses or neglects to pay any public money into the account into which it is payable shall be liable on summary conviction to a fine not exceeding one hundred pounds.

Neglect to pay money into Public Account or other Government account or to send in accounts. *Ibid.*, s. 120

(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 this Act or the regulations shall be liable on summary conviction to a fine not exceeding twenty pounds.

99. Every person who fails to attend at the time and place required of him by the Controller and Auditor-General or any other person in pursuance of this Act for the purpose of being examined, or who fails to produce any accounts, books, vouchers, or papers in his possession or under his control which he is so required

Failure to appear for examination or to produce accounts, etc. *Ibid.*, s. 121

to produce, or who refuses to be sworn or to answer any lawful question asked him by the Controller and Auditor-General or any other person shall be liable on summary conviction to a fine not exceeding one hundred pounds.

General  
penalty.  
1926, No. 13,  
s. 122

**100.** 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 shall be liable on summary conviction to a fine not exceeding fifty pounds.

Fines  
recoverable  
summarily.  
Ibid., s. 123

**101.** 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 of Finance in that behalf either generally or in any particular case.

## PART XIV

### GENERAL PROVISIONS

Presentation  
of returns  
relating to the  
Public Account.  
Ibid., s. 148

**102.** 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 Minister.

Departmental  
accounts and  
balance sheets.  
1932, No. 11,  
s. 57

**103.** (1) There shall be prepared after the end of each financial year, in such form and by such Government Departments as the Minister may from time to time direct or approve, statements of accounts showing the income and expenditure or profit and loss of the activities or operations conducted by the Department, together with such balance sheets and particulars of costs as the Minister may require, whether the costs were appropriated by Parliament or not. All such accounts shall be examined by the Audit Office and laid before Parliament.

(2) For the purposes of this section, the Minister may determine that the financial year for any particular Department shall end on such date as he thinks fit.

Adjustments of  
departmental  
accounts  
consequent on  
alienation, etc.,  
of land vested  
in the Crown.  
1932, No. 30,  
s. 6;  
1937, No. 17,  
s. 19

**104.** Where pursuant to the powers conferred by any Act any alienation, reservation, dedication, resumption, taking, exchange, or other dealing with any land held by or on behalf of Her Majesty is or has been carried into effect, the Minister may, without further authority or appropriation than this section, make such transfers between or within accounts or funds (whether within

or outside the Public Account) as he may consider necessary to enable the true financial position of the accounts or funds to be disclosed.

**105.** The premiums earned or the cost of exchange incurred, as the case may be, on receipts or remittances of public money from or to any country outside New Zealand shall, without further appropriation or authority than this section, be credited or debited to or between such accounts, whether within or outside the Public Account, in such manner, and in such proportions as the Minister directs.

Premiums and cost of exchange on remittances of public money.  
1932, No. 11, s. 55

**106.** There shall be payable to Her Majesty in every financial year out of the Consolidated Fund, without further appropriation than this section, the sum of seven thousand pounds for defraying the expenses of Maori purposes.

Grant for Maori purposes.  
1950, No. 93, s. 12

**107.** (1) The Minister may from time to time, without further appropriation than this section, pay out of the Consolidated Fund any money required for the purpose of making payments on behalf of—

Payments on behalf of other Governments.  
1930, No. 40, s. 7

(a) Any other Government:

(b) The United Nations or any specialized agency thereof, or the South Pacific Commission or any agency thereof.

(2) Payments shall not be made under this section unless the Minister is satisfied that arrangements have been made for the Government or other body concerned to repay to the Consolidated Fund any payments made on its behalf.

(3) All money recovered in respect of any payment made under this section shall be credited to the Consolidated Fund.

**108.** (1) Except where otherwise provided by any Act, there shall be paid out of moneys appropriated by Parliament for the purpose to every member of any Commission issued by the Governor-General or by the Governor-General in Council travelling allowances and expenses in accordance with the Fees and Travelling Allowances Act 1951, and the provisions of that Act shall apply accordingly as if any such Commission were a statutory Board within the meaning of that Act.

Travelling allowances and expenses of members of Commissions.  
1926, No. 13, s. 141;  
1928, No. 53, s. 19  
1951, No. 79

(2) Section fifteen of the Electoral Act 1927 is hereby amended by omitting from paragraph (e) of the definition of the term "public servant" in subsection

See Reprint of Statutes, Vol. VI, p. 478

three the words "provided that in the case of a member of Parliament appointed as Commissioner there shall be paid an allowance for travelling expenses not exceeding one pound a day, in addition to money paid for coach, railway, steamship, or other passenger fare".

Authorizing payment of fines in certain cases to local authorities or public bodies that conduct prosecutions. 1927, No. 74, s. 13

**109.** (1) Where any judicial proceedings in respect of offences are conducted by or on behalf of any local authority or public body, and any fine recoverable thereunder would, if this section had not been passed, have been payable into the Consolidated Fund, the Minister may, by a general or special direction, which may at any time be revoked, authorize the payment of any such fine into the general fund or account of the local authority or public body conducting the prosecution. Any direction under this subsection shall be subject to the provisions of the next succeeding subsection.

(2) Where by virtue of any direction given by the Minister under the last preceding subsection, or by virtue of any other authority whatsoever, any fines recoverable in any Court are made payable otherwise than into the Consolidated Fund, there shall be deducted from the amount of every such fine and credited to the Consolidated Fund an amount equal to five per cent thereof, and only the residue thereof after that deduction has been made shall be paid in accordance with any such authority as aforesaid.

Power to guarantee overdraft. 1920, No. 83, s. 23; Serial number 1953/113, reg. 13 (1) (b)

**110.** (1) The Minister may from time to time, if it appears to him to be necessary or expedient in the public interest to do so for the purpose of extending, increasing, or maintaining primary or secondary production in New Zealand or for the purpose of any other works of national importance, give, in respect of any advance made at his request by any bank or other person or company, a guarantee, indemnity, or security, upon or subject to such terms and conditions as he thinks fit.

(2) Any amount required to be paid by the Minister by virtue of any guarantee, indemnity, or security given by him under this section may be paid out of any account within the Public Account or out of any account subject to Part IX of this Act, as the Minister may direct, without further appropriation than this section.

**111.** (1) Wherever by any Act (whether passed before or after the commencement of this Act) any person (whether a public officer or servant or not) is required to give security to the Crown for any purpose whatsoever 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 instead 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 Commonwealth.

Guarantee policies in addition to or instead of bond.  
1926, No. 13,  
s. 144

(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.

**112.** (1) On the death of any person to whom any sum of money not exceeding two hundred pounds may be payable by any Government Department, the Minister, on being satisfied of the expediency of dispensing with probate or letters of administration, may authorize the payment of that sum or any part or parts thereof to any person or persons whom the Minister may consider to be entitled thereto without requiring the production of probate or letters of administration.

Payments without probate.  
Ibid., s. 142;  
1952, No. 26,  
s. 14

(2) Any payment made under this section shall be valid against all persons whatsoever, 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.

**113.** 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 the successor at the said bank, or otherwise dealt with as the Secretary directs; and on the death, bankruptcy, or insolvency of any such accounting officer those balances shall not constitute assets of his estate or be in any manner subject to the control of his legal representative, assignee, or trustee.

Succession in case of death, bankruptcy, etc.  
1926, No. 13,  
s. 22

Recovery of money not accounted for. 1926, No. 13, s. 24

**114.** Every accounting officer or person into whose hands or under whose control any public money or stores come shall be deemed to owe to Her Majesty all such money or the value of all such stores for which he has not accounted in such manner as the Secretary may direct; and all such money or the value of all such stores, together with full costs of suit, shall be recoverable in any Court of competent jurisdiction as money due to Her Majesty.

Goods stored may be sold in certain cases. Ibid., s. 145

**115.** (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 of the Department concerned may, after giving one month's notice to the owner of those goods or his agent, where the 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 the goods to be sold by public auction.

(2) The proceeds of any 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 Consolidated Fund. The Secretary may at any time issue and pay any such money that is so paid into the Consolidated Fund to any claimant who establishes his claim thereto to the satisfaction of the Secretary.

Irrecoverable losses. Ibid., s. 3 (3)

**116.** (1) Except as provided by this section, the authority of Parliament shall be obtained before any losses of public money or stores are finally written off as irrecoverable:

Provided that this subsection shall not apply to any money the payment of which has, whether before or after the commencement of this Act, been remitted pursuant to any statutory authority or by any Court or other tribunal.

(2) It shall not be necessary to write off as irrecoverable any reduction in the value of stores due to fair wear and tear or due to losses on the realization of obsolete, unserviceable, or surplus stores. If any dispute arises as to what constitutes fair wear and tear

in respect of any stores or class of stores for the purposes of this section, the decision of the Minister shall be binding on all parties.

**117.** The provisions of this Act, and of any regulations or instructions made thereunder in their application to public money, whether belonging to the Public Account or to any account subject to Part IX of this Act, shall with any necessary modifications apply to public stores.

Public stores.  
1926, No. 13,  
s. 3 (2)

**118.** (1) The Governor-General may from time to time, by Order in Council, make all such regulations as he deems necessary or expedient for the purpose of giving full effect to this Act and for the due administration thereof, and, in particular, for all or any of the following purposes:

Regulations.  
Ibid.,  
s. 3 (4)-(6)

- (a) For regulating the collection, receipt, custody, banking, issue, expenditure, care, and management of public money, and generally for the guidance of all persons concerned therein:
- (b) For regulating the purchase, safe custody, issue, sale or other disposal, or writing off of public stores, and for the rendering and audit of accounts in respect of public stores.

(2) Any such regulation may impose on any accounting officer or other person concerned in the collection, receipt, custody, or expenditure of public money or stores a fine not exceeding five pounds 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 Secretary, and may be recovered either as a debt due to the Crown or by deducting it from any money due or thereafter becoming due to the person incurring the fine.

(3) All regulations made under this section shall be laid before Parliament within twenty-eight days after the date of the making thereof if Parliament is then in session, and, if not, shall be laid before Parliament within twenty-eight days after the date of the commencement of the next ensuing session.

**119.** All accounting officers and other persons concerned in the collection, receipt, custody, or expenditure of public money or stores shall, subject to the provisions of this Act and of the regulations, observe

Treasury  
instructions.  
Ibid.,  
ss. 3 (1), 19

instructions issued from time to time by the Secretary with respect to public money or public stores or to accounting for the same.

Repeals and savings.

**120.** (1) The enactments specified in the Schedule to this Act are hereby repealed.

Serial No.  
1953/113  
(Reprint)

(2) Paragraph (b) of subclause one of regulation thirteen of the Finance Emergency Regulations 1940 (No. 2) is hereby revoked.

See Reprint  
of Statutes,  
Vol. VIII,  
p. 568

(3) Without limiting the provisions of the Acts Interpretation Act 1924, it is hereby declared that the repeal or revocation of any provision by this Act shall not affect any document made or any thing whatsoever done under the provision so repealed or revoked or under any corresponding former provision, and every such document or thing, so far as it is subsisting or in force at the time of the repeal or revocation and could have been made or done under this Act, shall continue and have effect as if it had been made or done under the corresponding provision of this Act and as if that provision had been in force when the document was made or the thing was done.

(4) Section four of the Acts Interpretation Act 1924 is hereby amended by repealing the definition of the term "Audit Office", and substituting the following definition:

“‘Audit Office’ means the Controller and Auditor-General; and includes any person for the time being authorized to exercise or perform any of the powers, duties, or functions of the Controller and Auditor-General:”.

## SCHEDULE

Schedule.

## ENACTMENTS REPEALED

Section 120 (1)

- 1920, No. 83—  
The Finance Act 1920: Sections 23 and 24. (Reprint of Statutes, Vol. VII, p. 75.)
- 1926, No. 13—  
The Public Revenues Act 1926. (Reprint of Statutes, Vol. VII, p. 10.)
- 1927, No. 5—  
The Finance Act 1927: Sections 2, 7, and 8. (Reprint of Statutes, Vol. III, p. 92; Vol. VII, p. 502.)
- 1927, No. 74—  
The Finance Act 1927 (No. 2): Sections 5, 13, 16, and 17. (Reprint of Statutes, Vol. II, p. 346; Vol. VII, pp. 44, 503.)
- 1928, No. 53—  
The Finance Act 1928: Sections 17, 19, and 20. (Reprint of Statutes, Vol. VII, pp. 84, 505.)
- 1929, No. 29—  
The Finance Act 1929: Sections 15, 16, 21, and 29. (Reprint of Statutes, Vol. VII, pp. 47, 507, 508.)
- 1930, No. 40—  
The Finance Act 1930 (No. 2): Sections 6, 7, 12, and 13. (Reprint of Statutes, Vol. VII, pp. 85, 86, 510.)
- 1931, No. 5—  
The Finance Act 1931 (No. 2): Sections 10 and 11. (Reprint of Statutes, Vol. VII, pp. 94, 513.)
- 1931, No. 44—  
The Finance Act 1931 (No. 4): Sections 4, 5, 10, and 22. (Reprint of Statutes, Vol. VII, pp. 96, 97, 515.)
- 1932, No. 11—  
The Finance Act 1932: Sections 6, 55, and 57, and so much of the First Schedule as relates to the Public Revenues Act 1926.
- 1932, No. 30—  
The Finance Act 1932 (No. 2): Sections 3, 6, and 27.
- 1933, No. 33—  
The Finance Act 1933: Section 11.
- 1934, No. 31—  
The Finance Act (No. 3) 1934: Section 13.
- 1934-35, No. 42—  
The State Advances Corporation Act 1934-35: Paragraph (a) of subsection (2) of section 23.
- 1936, No. 16—  
The Finance Act 1936, No. 16: Section 22.
- 1937, No. 17—  
The Finance Act 1937: Sections 13, 14, 15, 18, and 19, and so much of the Second Schedule as relates to the Finance Act 1929.
- 1937, No. 36—  
The Finance Act (No. 2) 1937: Section 16.

SCHEDULE—*continued*

- 1938, No. 13—  
The Finance Act 1938: Section 14.
- 1939, No. 3—  
The Finance Act 1939: Section 6.
- 1941, No. 7—  
The National Development Loans Act 1941.
- 1941, No. 25—  
The Rehabilitation Act 1941: Section 21.
- 1942, No. 14—  
The Finance Act (No. 2) 1942: Sections 4 and 20.
- 1943, No. 5—  
The External Affairs Act 1943: Subsection (3) of section 12.
- 1943, No. 9—  
The Finance Act (No. 2) 1943: Subsections (2), (4), and (5) of section 4, and section 17.
- 1945, No. 45—  
The Finance Act (No. 2) 1945: Sections 6 and 7.
- 1946, No. 16—  
The Finance Act 1946: Sections 11 and 12 and subsection (2) of section 21.
- 1946, No. 42—  
The Public Service Amendment Act 1946: So much of the Schedule as relates to the Public Revenues Act 1926.
- 1947, No. 6—  
The Finance Act 1947: Sections 3, 5, and 7.
- 1947, No. 57—  
The Superannuation Act 1947: Subsection (2) of section 90.
- 1948, No. 35—  
The Finance Act 1948: Subsection (1) of section 11.
- 1950, No. 93—  
The Finance Act 1950: Sections 7, 10, and 12.
- 1951, No. 57—  
The Public Trust Office Amendment Act 1951: Subsection (14) of section 2.
- 1951, No. 78—  
The Finance Act 1951: Sections 3, 5, and 15.
- 1951, No. 82—  
The Wool Commission Act 1951: Paragraph (b) of subsection (1) of section 33.
- 1952, No. 26—  
The Public Revenues Amendment Act 1952.
- 1952, No. 57—  
The Finance Act 1952: Section 3.
- 1953, No. 9—  
The Finance Act 1953: Section 3.
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