



(c.) By omitting from paragraph (e) the words "to be examined and passed," and substituting the words "and the Audit Office shall deal with the vouchers in the manner prescribed by section sixty-one hereof."

Section 84 of principal Act amended.

5. (1.) Section eighty-four of the principal Act is hereby amended by omitting from subsection one the words "a full and particular account in detail," and substituting the words "a statement."

(2.) The said section is hereby further amended by omitting the word "account" after the word "that" in subsection two, also from paragraph (a) of the same subsection and from subsection four, and in each case substituting the word "statement."

Annual statement by Treasury to be laid before Parliament.

6. The Treasury shall, as soon as practicable after the end of every financial year, prepare and lay before Parliament a statement showing in detail the expenditure from the Public Account during that year:

Provided that it shall not be necessary to include in the said statement any details of expenditure that are required to be laid before Parliament under the provisions of any other Act.

Section 39 of principal Act amended.

7. Section thirty-nine of the principal Act is hereby amended—

(a.) By inserting, after the words "one million" in subsection one, the words "five hundred thousand"; and

(b.) By inserting, after the words "Consolidated Fund" in subsection two, the words "or the Public Works Fund, as required by the Treasury"; and by adding to the subsection the following proviso:

"Provided that moneys paid under this section to the credit of the Public Works Fund may be repaid out of any moneys payable to that fund."

Special authority to borrow £2,000,000 during current financial year.

8. (1.) In addition to the power conferred on him by section thirty-nine of the principal Act as amended by this Act, the Minister may, during the current financial year, borrow money, on the security of Treasury bills, to an amount not exceeding two million pounds.

(2.) All moneys raised under this section shall be paid into the Public Account to the credit of the Public Works Fund and of a special account called the "War Expenses Account," in such proportions as the Minister of Finance determines. All moneys paid into the War Expenses Account pursuant to this section shall, without further appropriation, be expended for such purposes as the Minister of Defence thinks fit in connection with the defence of New Zealand or of any other part of the British Empire, or for the purpose of assisting in the carrying-on of any war in which His Majesty is for the time being engaged.

(3.) All moneys at any time hereafter in the War Expenses Account and not required for any of the purposes hereinbefore specified may, with the approval of the Minister of Defence, be transferred to the Public Works Fund and the Consolidated Fund in such proportions as the Minister of Finance determines.

(4.) The provisions of the said section thirty-nine, including the provisions relating to renewal, shall, subject to the foregoing provisions of this section, extend and apply to Treasury bills issued under this section.

9. (1.) Section fifty-three of the principal Act, as amended by section eleven of the Public Revenues Amendment Act, 1913, is hereby amended by omitting from the proviso to subsection one the words "twenty thousand pounds," and substituting the words "fifty thousand pounds."

Section 53 of principal Act amended.

(2.) The said section is hereby further amended by adding thereto the following subsections:—

"(4.) In special cases, where the Treasury considers it expedient, the Paymaster-General may, in lieu of making payments by way of imprest as hereinbefore provided, enter into arrangements with the bank for the purpose of establishing a credit with the bank in favour of any public officer.

"(5.) The Treasury shall from time to time estimate the amount of money required for such credit for a period of not more than one month, and shall thereupon prepare a schedule showing the fund, vote, or account chargeable therewith, and shall transmit the same to the Auditor-General for his countersignature.

"(6.) Before countersigning any such schedule as aforesaid the Audit Office shall satisfy itself that the sums therein mentioned are legally available for and applicable to the services stated in the schedule, and after countersigning such schedule shall return the same to the Treasury, and the Treasury shall thereupon forward it to the bank as its authority for the payment of cheques drawn by the officers named up to the amounts specified therein. The amounts so authorized shall be provisionally charged against the fund, vote, or account.

"(7.) Every public officer in whose favour a credit has been established shall transmit to the Treasury, at such times as the Paymaster-General shall direct, an account duly vouching for the sums paid from such credit.

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

10. Section twenty-one of the Public Revenues Amendment Act, 1913, is hereby amended by omitting from paragraph (a) the words "one hundred," and substituting the words "two hundred."

Increase of amount chargeable to "general services."