

PATRIOTIC AND CANTEEN FUNDS AMENDMENT BILL

EXPLANATORY NOTE

1. The purpose of this Bill is to make several miscellaneous amendments to the Patriotic and Canteen Funds Act, 1947.

2. *Clause 2:* The designation of the permanent head of the Department of Internal Affairs has recently been changed to that of Secretary for Internal Affairs. This clause amends his designation in the principal Act accordingly.

3. *Clause 3:* The principal Act provides that no moneys may be paid out of the Patriotic Fund Account or out of the Canteen Fund Account except pursuant to a resolution of the appropriate Board. The purpose of this clause is to enable each Board to delegate to a Committee its powers to authorize payments, subject to confirmation at the next meeting of the Board.

4. *Clause 4:* The principal Act provides that subsidiary accounts of the Patriotic Fund Account and of the Canteen Fund Account are to be kept at the Reserve Bank of New Zealand. The clause extends these provisions, and authorizes the subsidiary accounts to be kept at any trading bank. The Boards are now establishing homes in various parts of New Zealand and the purpose of the clause is to enable them to keep imprest accounts in connection with these homes. *Subclause (3)* authorizes Provincial Councils to keep subsidiary accounts at any trading bank. The clause also empowers the Boards and Councils to authorize any persons, not necessarily officers of the Boards or Councils, to countersign cheques.

5. *Clause 5* amends section thirty-nine of the principal Act (relating to travelling expenses) by omitting the reference to the Travelling Allowance Regulations 1941, which have since been revoked.

6. *Clause 6* provides for the audit of the accounts of the expending agents of the Patriotic Fund Board, the Canteen Fund Board, and the Provincial Councils.

7. *Clause 7* abolishes the necessity for Provincial Patriotic Councils to furnish annual reports to the Minister.

8. *Clause 8* exempts from stamp duty any conveyance or transfer of land to either Board for use as a home for bedridden, convalescent, or aged discharged servicemen.

9. *Clause 9* authorizes local authorities to exempt from rates land held by the Patriotic Fund Board or the Canteen Fund Board or any Provincial Patriotic Council.

10. *Clause 10* contains provisions as to the disposal of funds which were raised for the benefit of servicemen of the Second World War, but which have not been subject to the provisions of the Patriotic Purposes Emergency Regulations 1939 or the principal Act.

Hon. Mr. Bodkin

PATRIOTIC AND CANTEEN FUNDS AMENDMENT

ANALYSIS

| Title. | |
|---|---|
| 1. Short Title. | 6. Accounts of expending agents to be audited. |
| 2. Amending designation of Under-Secretary of Internal Affairs. | 7. Provincial Councils not required to submit annual reports to Minister. |
| 3. Amending provisions as to payments out of Patriotic Fund and Canteen Fund. | 8. Exempting transfers to Boards from stamp duty. |
| 4. Amending provisions as to subsidiary bank accounts. | 9. Local authorities may exempt Boards and Councils from rates. |
| 5. Amending provisions as to travelling expenses. | 10. Disposal of exempted patriotic funds. |

A BILL INTITULED

AN ACT to Amend the Patriotic and Canteen Funds Act, 1947. **Title.**

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

1. This Act may be cited as the Patriotic and Canteen Funds Amendment Act, 1950, and shall be read together with and deemed part of the Patriotic and Canteen Funds Act, 1947 (hereinafter referred to as the principal Act). **Short Title.**
1947, No. 63

2. (1) Subsection one of section four of the principal Act is hereby amended by repealing paragraph (b), and substituting the following paragraph:— **Amending designation of Under-Secretary of Internal Affairs.**
“(b) The Secretary for Internal Affairs:”.

(2) Subsection two of section four of the principal Act is hereby amended by omitting the words “Under-Secretary of Internal Affairs”, and substituting the words “Secretary for Internal Affairs”.

(3) Section thirty-nine of the principal Act is hereby amended by omitting the words “ Under-Secretary of Internal Affairs ”, and substituting the words “ Secretary for Internal Affairs ”.

Amending provisions as to payments out of Patriotic Fund and Canteen Fund.

3. (1) Subsection four of section ten of the principal Act is hereby amended as follows:— 5

(a) By inserting, after the word “ Board ” where it first occurs, the words “ or of a committee authorized for the purpose by the Board ”:

(b) By adding to the proviso the words “ or of such a committee ”: 10

(c) By adding the following additional proviso:—

“ Provided also that every payment authorized by a resolution of a committee under this subsection shall be submitted for approval at the next ordinary meeting of the Board.” 15

(2) Subsection six of section ten of the principal Act is hereby amended by adding the words “ or, in the case of a payment authorized by a resolution of a committee under subsection four of this section, countersigned by two of such members of the committee as the committee appoints for the purpose ”. 20

(3) Subsection three of section thirty-one of the principal Act is hereby amended as follows:—

(a) By inserting after the word “ Board ” where it first occurs, the words “ or of a committee authorized for the purpose by the Board ”: 25

(b) By adding to the proviso the words “ or of such a committee ”:

(c) By adding the following additional proviso:— 30

“ Provided also that every payment authorized by a resolution of a committee under this subsection shall be submitted for approval at the next ordinary meeting of the Board.”

(4) Subsection five of section thirty-one of the principal Act is hereby amended by adding the words “ or, in the case of a payment authorized by a resolution of a committee under subsection three of this section, countersigned by two of such members of the committee as the committee appoints for the purpose ”. 35 40

4. (1) Subsection five of section ten of the principal Act is hereby amended by inserting, after the words "Reserve Bank of New Zealand", the words "or at any trading bank".

Amending provisions as to subsidiary bank accounts.

5 (2) Subsection seven of section ten of the principal Act is hereby amended by omitting the words "officer or officers of the Board", and substituting the words "person or persons".

10 (3) Subsection five of section twenty-three of the principal Act is hereby amended by omitting the words "the branch of the bank where the principal account is kept", and substituting the words "at any trading bank".

15 (4) Subsection seven of section twenty-three of the principal Act is hereby amended by omitting the words "officer or officers of the Council", and substituting the words "person or persons".

20 (5) Subsection four of section thirty-one of the principal Act is hereby amended by inserting, after the words "Reserve Bank of New Zealand", the words "or at any trading bank".

25 (6) Subsection six of section thirty-one of the principal Act is hereby amended by omitting the words "officer or officers of the Board", and substituting the words "person or persons".

5. Section thirty-nine of the principal Act is hereby amended by omitting the words "in accordance with the Travelling Allowance Regulations 1941".

Amending provisions as to travelling expenses.

30 6. Section forty of the principal Act is hereby amended by inserting, after subsection one, the following subsection:—

Accounts of expending agents to be audited.

35 " (1A) Each person or body of persons authorized to expend any moneys or apply any property on behalf of either Board or any Council under subsection two of section thirty-eight hereof shall keep full and correct accounts of all such moneys or property received and expended or applied by him or it, and the accounts shall be audited by the Audit Office or by an auditor appointed for the purpose by the Audit Office, in the same manner as if those moneys and that property were public moneys and public stores within the meaning of the Public Revenues Act, 1926."

See Reprint of Statutes, Vol. VII, p. 10

Provincial Councils not required to submit annual reports to Minister.

Exempting transfers to Boards from stamp duty.

See Reprint of Statutes, Vol. VII, p. 414

Local authorities may exempt Boards and Councils from rates.

Disposal of exempted patriotic funds. Serial numbers 1939/194; 1939/206

7. Section forty-one of the principal Act is hereby amended by omitting from subsection one the words “ and each Council ”.

8. (1) Section forty-five of the principal Act is hereby amended as from the commencement of that Act by adding the following subsection:— 5

“(3) No stamp duty shall be payable on any conveyance, assignment, transfer, lease, or agreement whereby any land is conveyed, assigned, transferred, or leased, to either Board for use as a home, or for the erection of a home, for bedridden, convalescent, or aged discharged servicemen.” 10

(2) Where since the commencement of the principal Act any stamp duty has been paid on any such conveyance, assignment, transfer, lease, or agreement, the amount thereof may be refunded under section forty-eight of the Stamp Duties Act, 1923, if application for a refund is made in writing at any time within six months after the passing of this Act. 15 20

9. The principal Act is hereby amended by inserting, after section forty-five, the following new section:—

“ 45A. Any local authority may, if it thinks fit, exempt from payment of rates, either wholly or in part or for such time as the local authority thinks fit, any land for the time being owned by either Board or by any Council.” 25

10. (1) All funds raised for patriotic purposes and exempted by the Minister from the application of the Patriotic Purposes Emergency Regulations 1939 by clause three or clause four of the notice dated the fourth day of October, nineteen hundred and thirty-nine, may at any time before the first day of April, nineteen hundred and fifty-two, be disposed of in any one or more of the following ways:— 30

(a) By payment to the Council for the provincial district in which the funds were raised: 35

(b) By payment to any local authority in that district for the establishment or maintenance of permanent memorials in respect of the Second World War: 40

(c) By payment to any discharged servicemen's organization in that district which has discharged servicemen from the Second World War among its members.

5 (2) Any moneys of any such fund not disposed of under the *last preceding* subsection before the first day of April, nineteen hundred and fifty-two, shall be deemed on that date to be vested in the Council for the provincial district in which the fund was raised, and shall form part
10 of the Provincial Fund.

(3) All payments made before the passing of this Act disposing of funds to which the said notice of exemption applied are hereby validated and declared to have been lawfully made.