

[AS REPORTED FROM THE COMMITTEE OF THE WHOLE.]

House of Representatives, 4th November, 1913.

Hon. Mr. Allen.

PUBLIC REVENUES AMENDMENT.

ANALYSIS.

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1. Short Title.	19. Section 74 of principal Act amended.
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3. Section 29 of principal Act amended.	21. Section 78 of principal Act amended.
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5. Section 33 of principal Act amended.	23. Powers of Audit Office as to payment of royalties.
6. Section 34 of principal Act amended.	24. Section 86 of principal Act amended.
7. Section 35 of principal Act amended.	25. Section 92 of principal Act amended.
8. Section 39 of principal Act amended.	26. Section 118 of principal Act amended.
9. Section 51 of principal Act amended.	27. Returns under Act may be presented separately or together.
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13. Section 57 of principal Act amended.	Schedule.
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A BILL INTITLED

AN ACT to amend the Public Revenues Act, 1910.

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 Public Revenues Amendment Act, 1913, and shall form part of and be read together with the Public Revenues Act, 1910 (hereinafter referred to as the principal Act).
2. Section fifteen of the principal Act is hereby amended by omitting from subsection one the words "who shall take all such steps as he thinks fit," and substituting the words "and shall take all such steps as it thinks fit."
3. Section twenty-nine of the principal Act is hereby amended by omitting the word "Treasury" wherever it occurs, and substituting the words "Paymaster-General."

Short Title.

Section 15 of principal Act amended.

Section 29 of principal Act amended.

Section 30 of
principal Act
amended.

4. Section thirty of the principal Act is hereby amended by omitting the word "Treasury," and substituting the words "Paymaster-General."

Section 33 of
principal Act
amended.

5. Section thirty-three of the principal Act is hereby amended by omitting from subsection one the words "the Treasury directs," and substituting the words "the Receiver-General directs: Provided that a Receiver may, for the convenience of accounting, pay such moneys to another Receiver in such manner and at such times as the Receiver-General directs"; and by repealing subsection two. 5

Section 34 of
principal Act
amended.

6. Section thirty-four of the principal Act is hereby amended by omitting the word "Treasury," and substituting the words "Receiver-General." 10

Section 35 of
principal Act
amended.

7. Section thirty-five of the principal Act is hereby amended by omitting the word "Treasury" wherever it occurs, and substituting the words "Receiver-General"; by omitting the words "in the order of date, every sum of money received and every sum," and substituting the words "all moneys received and"; and by inserting, after the words "send to the Receiver-General," the words "or such other officer as the Receiver-General from time to time directs." 15

Section 39 of
principal Act
amended.

8. Section thirty-nine of the principal Act is hereby amended— 20

(a.) By omitting from subsection three all words after the word "prescribes";

(b.) By inserting in subsection four, after the words "Auditor-General," the words "or, if issued in London, then by the High Commissioner and the Audit Officer referred to in section seventy-five hereof"; and 25

(c.) By omitting from subsection five the words "in or out of New Zealand."

Section 51 of
principal Act
amended.

9. Section fifty-one of the principal Act is hereby amended by omitting the word "Treasury" where it occurs in the first and second instances, and in each case substituting the words "Paymaster-General"; by omitting the words "when certified," and substituting the words "shall be certified"; and by omitting all words after the word "respectively." 30

Section 52 of
principal Act
amended.

10. Section fifty-two of the principal Act is hereby amended by omitting from subsection one the words "on being authorized by the Treasury"; and by omitting from subsections two and three the word "Treasury," and substituting the words "Paymaster-General." 35

Section 53 of
principal Act
amended.

11. Section fifty-three of the principal Act is hereby amended by inserting in subsection one, after the word "vote," the words "fund or account"; by omitting from the proviso to the said subsection the words "ten thousand pounds," and substituting the words "twenty thousand pounds"; and by omitting from subsection two the words "the close of business on Saturday in each week, or at such longer intervals," and substituting the words "such intervals." 40 45

Section 54 of
principal Act
amended.

12. Section fifty-four of the principal Act is hereby amended by omitting from subsection three the words "one hundred thousand pounds," and substituting the words "one hundred and fifty thousand pounds."

Section 57 of
principal Act
amended.

13. Section fifty-seven of the principal Act is hereby amended by omitting the words "the close of business on the Saturday in each week, and at such other times," and substituting the words "such times." 50

14. Section fifty-nine of the principal Act is hereby repealed:

Repeal.

15. Section sixty of the principal Act is hereby repealed, and the following substituted in lieu thereof:—

Repeal.

5 to the Paymaster-General shall from time to time forward to the Audit Office a schedule, in the form numbered (5) in the Schedule hereto, of all paid vouchers."

Paymaster-General to prepare schedule of paid vouchers.

10 16. Subsection one of section sixty-one of the principal Act is hereby amended by omitting from paragraph (d) the words "the voucher has been duly receipted," and substituting the words "a receipt has been duly given."

Section 61 of principal Act amended.

17. Section sixty-two of the principal Act is hereby amended by omitting from paragraph (c) the words "when signed by the Minister."

Section 62 of principal Act amended.

15 18. (1.) Subsection one of section sixty-five of the principal Act is hereby amended by inserting in paragraph (e), after the word "default," the word "negligence"; and by inserting, after the words "to be in default," the words "or responsible."

Section 65 of principal Act amended.

(2.) The said section sixty-five is also amended by adding the following subsection:—

20 " (3.) If any person having possession or control of any public moneys fraudulently applies, or causes or permits the same or any part thereof to be so applied, to other than public services, or is a defaulter in respect of any such moneys, 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."

Prosecution of defaulters.

19. Section seventy-four of the principal Act is hereby amended by omitting from subsection three the words "on being authorized by the Treasury."

Section 74 of principal Act amended.

30 20. Section seventy-five of the principal Act is hereby amended—

Section 75 of principal Act amended.

Struck out.

35 (a.) By omitting from subsection one all words after the words "in all other cases," and substituting the words "shall be charged by way of 'general services' against the particular fund or account for which the money is required:

New.

40 (a.) By inserting, after the word "appropriations" in subsection one, the words "or deposit accounts"; and by omitting from the same subsection all words after the words "in all other cases," and substituting the words "shall be charged by way of 'general services' against the particular fund or account for which the money is required.

45 " Provided that the total amount for the time being outstanding in the books of the Treasury and Audit Office for 'general services' shall not exceed one hundred and fifty thousand pounds"; and

50 (b.) By adding to subsection two the words "in respect of the particular fund or account."

Section 78 of
principal Act
amended.

21. Section seventy-eight of the principal Act is hereby amended by inserting, after the words "every month," the words "or more frequently as required by the Treasury."

Section 84 of
principal Act
amended.

22. Subsection two of section eighty-four of the principal Act is hereby amended by repealing paragraph (f).

Powers of Audit
Office as to payment
of royalties.

23. (1.) The Audit Office may from time to time inspect and examine the books and accounts of any person who is, for the time being, liable for the payment to the Crown of any royalties under any lease or license.

(2.) The Controller and Auditor-General shall include in the report to be prepared by him, pursuant to subsection two of section eighty-four of the principal Act, a statement as to all royalties payable to the Crown and for the time being unpaid, setting forth in respect of such royalties—

(a.) The name of the person by whom the same are payable; 15

(b.) The amount payable by each such person; and

(c.) The steps (if any) that have been taken to recover the said royalties, and, if no such steps have been taken, the reasons for allowing the said royalties to remain outstanding.

Section 86 of
principal Act
amended.

24. Section eighty-six of the principal Act is hereby amended by inserting, after the words "Advances Office," the words "and such other Departments or offices of the Public Service as are from time to time declared by the Governor in Council to come within the provisions of this section."

Section 92 of
principal Act
amended.

25. Subsection one of section ninety-two of the principal Act is hereby amended by inserting, after the words "State Fire Insurance Department," the words "or such other Departments or offices of the Public Service as are declared by the Governor in Council to come within the provisions of section eighty-six hereof"; and by inserting, after the words "General Manager," the words "or the permanent head of the Department or office."

Section 118 of
principal Act
amended.

26. Section one hundred and eighteen of the principal Act is hereby amended by omitting the words "but does not include a City or Borough Council."

New.

Section 121 of
principal Act
amended.

26A. (1.) Section one hundred and twenty-one of the principal Act is hereby amended as follows:—

(a.) By inserting, after the words "Town Board" in subsection one, the words "River Board, Drainage Board"; and 40

(b.) By inserting, after subsection one, the following subsection:—

"(1A.) Any Borough Council may, in every financial year, out of its General Account, expend for purposes not authorized by any Act or law for the time being in force any sum or sums not amounting in the whole to more than one per centum of the general rate struck for that year:

"Provided that if one per centum of the general rate does not in any financial year amount to fifty pounds in 50

Unauthorized
expenditure of
Borough Councils.

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

(2.) Section one hundred and one of the Municipal Corporations Act, 1908, is hereby repealed. **Repeal.**

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

28. The Schedule to the principal Act is hereby amended—

(a.) By repealing the forms numbered (3), (4), (6), (7), (8), (9), and (10), and substituting the forms in the Schedule hereto bearing corresponding numbers; and

(b.) By omitting from the heading to the form numbered (5) the word "Daily."

Schedule to principal Act amended.

29. (1.) All sums from time to time paid to the Public Trustee out of the Consolidated Fund pursuant to section five of the Public Revenues Amendment Act, 1912, shall form part of the common fund of the Public Trust Office, and shall with the accumulations thereon be applied, without further appropriation than this section, in such amounts as may from time to time be approved by the Minister of Finance, to the rebuilding or restoration of public buildings destroyed or damaged by fire. **Application of moneys for rebuilding or restoration of public buildings damaged by fire.**

(2.) Subsection two of section five of the Public Revenues Amendment Act, 1912, is hereby repealed. **Repeal.**

30. In the case of the illness, absence from duty, or other temporary incapacity of the Paymaster-General or of the Receiver-General, the person for the time being occupying the position of Accountant in the Treasury shall have and may exercise and perform all the powers, functions, and duties of the Paymaster-General or the Receiver-General, as the case may be. **In case of temporary incapacity of Paymaster-General or Receiver-General, Accountant to the Treasury may act in his stead.**

Schedule.

SCHEDULE.

(3.) ISSUE REQUISITION FOR PAYMENT OF PUBLIC MONEYS.

Issue Requisition No.

To the Controller and Auditor-General.

Treasury,

, 19 ..

In accordance with the provisions of the Public Revenues Act, 1910, I hereby require that the several sums under the heads of service herein specified, amounting in the whole to the sum of, shall be issued and paid out of the Public Account.

	£	s.	d.
Consolidated Fund
Public Works Fund
[Or as the case may be.]			
Total

Bank Order No. accompanying this requisition.

Countersigned—

.....
Controller and Auditor-General......
Paymaster-General.

(4.) BANK ORDER FOR PAYMENT OF PUBLIC MONEYS.

Bank Order No.

To the Manager of the

Bank

Treasury,

19 ..

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

Countersigned—

.....
Controller and Auditor-General......
Paymaster-General.

Place.	Amount.
	£ s. d.
[Names of the several branches of the bank.]	

(6.) CREDIT REQUISITION.

Credit Requisition No.

To the Controller and Auditor-General.

Treasury,

, 19 ..

In accordance with the provisions of the Public Revenues Act, 1910, I hereby require that the several sums herein specified under the heads of service respectively specified, amounting in the whole to the sum of, shall be transferred in the accounts as hereunder specified:—

	Dr.	Cr.
	£ s. d.	£ s. d.
Consolidated Fund
Public Works Fund
[Or as the case may be.]		
Total

Countersigned—

.....
Controller and Auditor-General......
Paymaster-General.

Public Revenues Amendment.

(7.) **ISSUE REQUISITION FOR PAYMENT OF THE CHARGES OF THE PUBLIC DEBT.**

New Zealand Public Account.

To the Controller and Auditor-General. Treasury, , 19 .
 In accordance with the provisions of the Public Revenues Act, 1910, I hereby require that the several sums under the heads of service hereinafter specified, amounting in the whole to the sum of , shall be issued out of the New Zealand Public Account.

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

Bank Order No. accompanying this requisition.

Countersigned—

.....
 Controller and Auditor-General.

.....
 Paymaster-General.

(8.) **BANK ORDER FOR PAYMENT OF THE CHARGES OF THE PUBLIC DEBT.**

New Zealand Public Account.

Bank Order No.

To the Manager of the Bank of , in London.

Treasury, , 19 .

In accordance with the provisions of an Act of the General Assembly of New Zealand intituled the Public Revenues Act, 1910, you are hereby authorized and required, on the day of , 19 , to issue and pay to , in London, the sum of out of the New Zealand Public Account.

£ : :

Countersigned—

.....
 Paymaster-General.

.....
 Controller and Auditor-General.

(9.) **REQUISITION FOR TRANSFER TO FOREIGN IMPREST ACCOUNT.**

New Zealand Public Account.

Requisition for Transfer No.

To the Controller and Auditor-General.

Treasury, , 19 .

In accordance with the provisions of the Public Revenues Act, 1910, I hereby require that the several sums under the heads of service herein specified, amounting in the whole to the sum of , shall be transferred from the New Zealand Public Account to the Foreign Imprest Account:—

	£	s.	d.
Consolidated Fund			
Public Works Fund			
[Or as the case may be.]			
Total			

Bank Order No. accompanying this requisition.

Countersigned—

.....
 Controller and Auditor-General.

.....
 Paymaster-General.

(10.) BANK ORDER FOR TRANSFER TO FOREIGN IMPREST ACCOUNT.

New Zealand Public Account.

Bank Order for Transfer No.

To the Manager of the Bank of , in London.

Treasury , 19

In accordance with the provisions of an Act of the General Assembly of New Zealand intituled the Public Revenues Act, 1910, you are hereby authorized and required to transfer the sum of from the New Zealand Public Account to the Foreign Imprest Account.

£ : :

Paymaster-General.

Countersigned—

Controller and Auditor-General.

By Authority : JOHN MACKAY, Government Printer, Wellington.—1913.