

1003

* * * Amendments made in this Bill by the Committee of the whole House, are shown by *italics* and erasure type.

The amendments made by the Select Committee are shown, for all words added, by a light underline; and for all words erased, by a heavy underline.

(Hon. Mr. Vogel.)

Public Revenues.

ANALYSIS.

Title.	10. If accounts of imprests not rendered, salary to be stopped.
Preamble.	11. Of the interest upon Trust Fund securities.
1. Short Title.	12. Section 27 of the Public Revenues Act repealed.
2. Commissioners of Control and Audit.	13. Part of fifth division of "The Public Revenues Act, 1867."
3. Paymaster-General's Account abolished.	14. New Zealand Public Account beyond the Colony.
4. Schedules A and B.	15. Foreign agents' monthly account.
5. Receiver and Paymaster-General may be one.	16. Foreign Banks monthly bank sheet.
6. Money not to be issued without Governor's warrant.	17. Foreign imprests.
7. Imprests. Not to exceed £50,000 of Consolidated Fund and £50,000 of Special Fund.	18. This Act to be part of Revenues Act, 1867.
8. Imprests to be accounted for every Monday.	19. To commence on 1st July, 1872.
9. Balance of imprests to be refunded on the 30th June.	Schedules.

A BILL INTITLED

AN ACT to amend "The Public Revenues Act . ." Title.

WHEREAS it is expedient further to amend the several Acts relating to the public moneys: Preamble.

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

1. The Short Title of this Act shall be "The Public Revenues Act, 1872." Short Title.

2. The Comptroller of the Public Account and the Auditor-General are hereby created joint "Commissioners of Audit," hereinafter called "the Commissioners," and all the powers and duties by law vested in and required to be performed by the said Comptroller and Auditor-General respectively, are hereby vested in and may be performed by the Commissioners, and everything which may be done by the Commissioners may be done by either of them severally. Commissioners of Control and Audit.

3. The account at the Bank, now called by law the Paymaster-General's Account, is hereby abolished, and all payments to be made in moneys payable on the public service shall be paid made by the cheque of the Paymaster-General upon and shall be paid out of the Public Account in pursuance of the order of the Commissioners on the Bank, countersigned by the Colonial Treasurer. Paymaster-General's Account abolished.

4. The forms in the Schedules A and B to this Act shall be used as the same respectively apply, instead of the forms in the Schedules B, C, and D to "The Public Revenues Act, 1867," which are hereby repealed. Schedules A and B.

5. The offices of Receiver-General and Paymaster-General may be held by the same officer of the Treasury. Receiver and Paymaster-General may be one.

6. The warrants of the Governor for the issue of money shall, before signature, be laid before the Commissioners, who shall certify Money not to be issued without Governor's warrant.

thereon that the issue therein directed is according to law, and it shall not be lawful for the Commissioners to issue any order for the payment of money out of the Public Account in excess of the warrants of the Governor in that behalf.

7. *In case any difference of opinion shall arise between the Commissioners and the Treasury as to the vote or other authority to which any expenditure ought to be charged, the question shall be determined by the Colonial Treasurer, but the objections made by the Commissioners shall be by them laid before Parliament within ten days thereafter, if Parliament be then in Session, and if not, within ten days after the next meeting of Parliament: Provided that if, in the opinion of the Commissioners, the proposed mode of charge is illegal, the opinion of the Attorney-General shall be taken, and the matter shall then be decided by the Governor in Council.*

Imprests.

8. When money is required to be issued by way of imprest, the requisition shall, whenever it is possible, state the vote or other authority on account of which such money is required, and such imprest shall be charged against such vote or other authority unless and until such charge shall, upon receipt of the imprestee's account, be altered by *the direction of the Colonial Treasurer* ~~consent of the Commissioners~~ the Commissioners and the Colonial Treasurer concurrently. If the Commissioners and the Colonial Treasurer do not agree as to the proposed alteration, the Commissioners shall be bound by the decision of the Colonial Treasurer, subject to the provisions in the previous section of this Act relative to the laying of objections before Parliament and the mode of ultimate decision by the Governor in Council.

Not to exceed £50,000 of Consolidated Fund, and £50,000 of Special Fund.

9. Imprests issued for general service shall be charged to the proper vote or other authority immediately on receipt of the imprestee's account. The balance of imprests within the Colony unaccounted for issued after the thirtieth June, one thousand eight hundred and seventy-two, shall never at any time exceed fifty thousand pounds of moneys of the Consolidated Fund, nor seventy-five fifty thousand pounds of moneys of the Special Funds, and the Commissioners shall limit the issues of imprest moneys accordingly.

Imprests to be accounted for every Monday.

10. Every person receiving imprest moneys shall on every Monday prepare and post to the Colonial Treasurer an account showing the whole expenditure of such moneys during the previous week, and the balance remaining unexpended, and shall support such account with all such vouchers and other documents as are required by the Colonial Treasurer or by the Commissioners: *Provided nevertheless that the Colonial Treasurer may extend the period within which any imprestee shall be bound to account to intervals not exceeding four weeks in any case.* And the Colonial Treasurer shall forthwith send every such account to the Commissioners.

If accounts of imprests not rendered, salary to be stopped.

11. If any such account shall not be received by the Colonial Treasurer within one week after the arrival of the mail by which such account ought to have been sent, it shall not be lawful for the Commissioners to pass any order for the payment of further salary to the person so neglecting to send in such account until the same is sent. And no account shall be deemed to have been sent in unless it shall be accompanied by the proper vouchers required in support thereof.

Balance of imprests to be refunded on the 30th June.

12. Every person receiving imprest moneys shall, on the thirtieth day of June in each year, and at such other times as the Colonial Treasurer shall direct, pay the whole unexpended balance thereof into the Public Account at the Bank, or, if there be no Bank within reasonable distance, he shall then pay such moneys into the Public Account in such manner as the Colonial Treasurer directs.

1005

13. It shall be the duty of the Commissioners to cause the interest upon all securities belonging to the Public Trust Fund, to be drawn when due and paid into the Public Trust Fund. So much of such interest as is required to make up any deficiency in the balance standing to the credit of an account in the Public Trust Fund, shall be forthwith carried to the credit of such account, and the balance of the interest on the said securities, after making up every such deficiency, shall be returned to the Consolidated Fund as revenue. The securities belonging to the Public Trust Fund shall be kept in the joint custody of the Colonial Treasurer and the Commissioners.

Of the interest upon Trust Fund securities.

14. The twenty-seventh section of "The Public Revenues Act, 1867," is repealed, and the following shall stand in the place thereof:—"The Commissioners may from time to time, upon the requisition of the Colonial Treasurer, issue money from the Public Account in excess of or without the appropriation of Parliament, to an amount not exceeding in the whole in any one financial year the sum authorized to be issued by way of Deficiency Bills of forty thousand pounds in any one financial year, but all such issues made before or during the Session of Parliament in any such year shall be included in the estimates laid before Parliament during such Session."

Section 27 of the Public Revenues Act repealed.

15. The thirteenth *fourteenth* fifteenth and three following sections of this Act shall be read as a part of the fifth division of "The Public Revenues Act, 1867."

Part of fifth division of "The Public Revenues Act, 1867."

16. All moneys the property of the Government of New Zealand in any place beyond the Colony, shall be paid into an account, to be called the New Zealand Public Account, at such Bank or Banks as the Governor, or as any person or persons duly authorized by the Governor by warrant under his hand in that behalf, shall direct; and all payments to be made on behalf of the Government of New Zealand beyond the Colony, shall be made by such agent or agents as the Governor shall appoint for that purpose by cheque upon and shall be paid out of the New Zealand Public Account.

New Zealand Public Account beyond the Colony.

17. Such agent or agents shall, immediately after the close of each month, prepare and post to the Colonial Treasurer an account of all payments into and out of the New Zealand Public Account during such month, supported by all such vouchers and other documents as the Colonial Treasurer or the Commissioners may require.

Foreign agents' monthly account.

18. Every Bank in which the New Zealand Public Account is kept shall, immediately after the close of each month, prepare and post to the Commissioners a bank sheet, showing the totals of the credit and debit sides of the New Zealand Public Account for such month, with the balance brought and carried forward respectively.

Foreign Banks monthly bank sheet.

19. Whenever such agent or agents shall *withdraw* pay money out of the New Zealand Public Account by way of imprest for expenditure in the public service, the imprestee thereof shall, immediately after the close of each month, prepare and post to the Colonial Treasurer an account showing the expenditure of all such moneys during such month, supported by all such vouchers and other documents as the Colonial Treasurer or the Commissioners may require. Such imprest shall be debited to a separate account, called the Foreign Imprest Account, and all duly authorized expenditure of such moneys shall, as soon as the account thereof is received, be credited to the Foreign Imprest Account, and charged against the proper vote or other authority; but it shall not be necessary to repay the balance of such moneys into the New Zealand Public Account at the end of the financial year.

Foreign imprests.

20. This Act shall be read and construed as a part of "The Public Revenues Act, 1867," and of the several Acts amending the same and any provisions of the said Act or amending Acts which are inconsistent with the provisions of this Act are hereby repealed.

This Act to be part of Revenues Act, 1867.

To commence 1st
July, 1872.

19. This Act shall be deemed to have come into operation on the first day of July, 1872.

SCHEDULES.

SCHEDULE A.

To the Commissioners of Audit.
Requisition No.

Fund.
Colonial Treasury,
187 .

In accordance with the provisions of "The Public Revenues Act, 1867," and the several Acts amending the same, I hereby require that the several sums hereafter mentioned under the heads of service employed in appropriating the same amounting in the whole to the sum of , shall be issued and paid out of the Public Account.

Service.	Act Appropriating.	Amount.	

Colonial Treasurer.
Commissioner of Audit.

SCHEDULE B.

Order No.
To the Manager of the Bank

You are hereby authorized and required to pay out of the Public Account the cheques of the Paymaster-General at the several places and to the several amounts hereinafter named:—

Bank.	Amount.	

Commissioner of Audit.
Colonial Treasurer.