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This Public Bill originated in the HOUSE OF REPRESENTATIVES, and having this day passed as now printed is transmitted to the LEGISLATIVE COUNCIL for its concurrence.

*House of Representatives,
10th October, 1878.*

[AS AMENDED BY THE LEGISLATIVE COUNCIL.]

Public Revenues.

ANALYSIS.

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A BILL INTITLED

"The Public Revenues Act, 1878."

Title.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws relating to the public moneys :

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

Short Title.

1. The Short Title of this Act is "The Public Revenues Act, 1878."

I.—GENERAL PROVISIONS.

Repealing Acts.

First Schedule.

Definition of terms.

2. The several Acts mentioned in the *First* Schedule to this Act are hereby repealed.

3. The following words in this Act have the several meanings following, that is to say,—

"The Treasury" means the Colonial Treasurer or any member of the Executive Council for the time being acting as or for the Colonial Treasurer.

"The Postmaster-General" includes any member of the Executive Council for the time being acting as or for the Postmaster-General.

"The Audit Office" means the Controller and Auditor-General appointed under this Act.

"The Bank" means any bank in which the Public Account is appointed to be kept as provided by this Act.

"The Regulations" mean the regulations made under the authority of this Act.

"Public moneys" mean and include all moneys, and all bonds debentures and securities of what kind soever for the payment of money, payable to or belonging to the Crown or to the Government of New Zealand.

"Accountant" means any person who is required to render an account under the provisions of this Act.

"Imprestee" means any person in whose hands any public money is placed for expenditure in the public service.

"Vote" means any sum of money appropriated to the public service by the annual Appropriation Act or any other Act sanctioning the expenditure of public money.

Treasury to administer Act.

4. The Treasury shall be charged with the administration of this Act, and all persons concerned in the receipt custody and expenditure of public moneys shall, subject to the provisions of this Act and of the Regulations made thereunder, obey all such instructions as they may from time to time receive from the Treasury in respect to the public moneys or to accounting for the same.

Regulations.

5. The Governor in Council may from time to time make, and may alter or repeal, Regulations, not inconsistent with this Act, appointing the bank or banks in which all public moneys are to be kept, and directing the forms in which all accounts of the same are to be kept and rendered, and generally for the guidance of all persons concerned in the receipt, custody, and expenditure of public moneys. Such Regulations shall be published in the *New Zealand Gazette*, and shall have the force of law from a day named therein, and shall be laid before both Houses of the General Assembly within ten days after its first sitting next after such publication.

Any such Regulation may impose upon any person in the public service liable to render an account under this Act a penalty, not exceeding one pound for any one offence, for the breach of any Regulation, or for any error in any such account. And any such penalty may be imposed by the order of the Treasury, and may be recovered by deducting the same from any salary or emoluments due to the person incurring such penalty.

II.—OF THE RECEIPT AND CUSTODY OF THE PUBLIC MONEYS.

6. All moneys legally payable to or belonging to the Government of New Zealand are the property of Her Majesty, and shall, except as herein otherwise provided, be kept in one account at the Bank, called the Public Account.

The Public Account.

The Public Account shall consist of two Funds, as follows:—

The several Funds in the Public Account.

(1.) The Consolidated Fund, to which shall be carried all receipts, except as herein otherwise provided:

(2.) The Public Works Fund, to which shall be carried the produce of all loans or other moneys authorized by Parliament to be raised and appropriated to immigration and public works.

7. Moneys received by way of deposit on account of Customs duties or of Land Fund, moneys paid into Court in virtue of any statute, rule, or authority whatever, and all moneys deposited with any person in the public service pending the completion of a transaction whereby the same may become payable to the Government or repayable to the depositor or other person, shall be deemed to be public moneys within the meaning of this Act. But such moneys shall be either paid into the Public Account, or otherwise dealt with and accounted for by the persons having custody thereof as the Treasury, subject to this Act and the Regulations in force thereunder, from time to time directs.

Deposits.

Every deposit unclaimed for a period of one year after having become payable to the depositor shall be paid into and form part of the Consolidated Fund; but the Treasury may issue and pay the same to any legally entitled claimant thereof at any time within six years thereafter.

8. Whenever, by virtue of any agreement made between the Government and any person, company, or other body, moneys belonging to or due to such person, company, or other body are collected by the Government, such moneys shall be deemed to be and shall be dealt with as public moneys within the meaning of this Act; and such moneys, or so much thereof as may become so payable, shall, without further appropriation, be issued and paid to such person, company, or other body in such proportions, in such manner, and at such times as may be set forth in any such agreement.

Moneys collected for private persons or companies.

Moneys so paid into and issued from the Public Account shall not be included in the accounts of the public revenue and expenditure of the colony.

The Government shall not be liable to any such person, company, or other body for any moneys so payable into the Public Account, except for moneys actually collected under any such agreement.

9. Moneys received as postal revenue, or for transmission by money order, or for deposit in the Post Office Savings Bank, shall be deemed to be public moneys within the meaning of this Act, and shall be kept in a separate account at the Bank called "The Post Office Account," which shall be operated on only by cheque of the Postmaster-General, countersigned by the Controller and Auditor-General.

Provision as to postal revenue.

The Postmaster-General shall, at the end of each month, or oftener if required to do so by the Treasury, pay over to the Consolidated Fund all sums received during such month as postal revenue.

After the end of each calendar year the Postmaster-General shall prepare an account showing the total profit accrued upon the Post Office Account during such year; and shall, on or before the end of the then financial year, pay over the balance, after making full provision for all liabilities to depositors and otherwise thereon, to the Consolidated Fund.

As to moneys received under Government Insurance and Annuities Act.

10. Moneys received under any Act for the time being in force relating to the Government Insurance and Annuities, together with all interest accruing from such moneys, shall be deemed to be public moneys within the meaning of this Act, and shall, anything in any such first-mentioned Act notwithstanding, be kept in a separate account at the Bank, called "The Government Insurance Account," which shall be operated on only by cheque of the Government Insurance Commissioner, countersigned by the Controller and Auditor-General.

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Moneys held by Government in trust to be paid into Public Trust Office.

11. All moneys payable to the Government in trust for private persons, and which are not liable to be appropriated for the public service of the colony, shall, except as herein otherwise specially provided by this Act, be paid into the Public Trust Office; and all moneys in the Public Trust Office shall be deemed to be public moneys within the meaning of this Act, but shall be dealt with and accounted for as provided by the Acts for the time being in force relating to such office.

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Provision respecting such moneys when unclaimed for six years.

Every sum of money in the Public Trust Office remaining unclaimed, and of which no lawful owner is known for a period of six years after its receipt into such office, whether received before or after the passing of this Act, shall, at the end of each financial year, be paid over by the Public Trustee to the Consolidated Fund.

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But nothing in this section shall operate as a bar to any lawful claim to any such moneys for a period of ten years after their receipt into the Public Trust Office; and the Colonial Treasurer shall, within such period, issue and pay any such lawful claims out of the Consolidated Fund.

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Moneys in the Bank lent to the Bank.

12. All public moneys paid into the Bank shall be deemed to be lent by Her Majesty to the person or body corporate to whom the Bank belongs, and may not be removed therefrom except as by this Act provided.

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Banks to send moneys to seat of Government, and accounts to Treasury.

13. Every branch of the Bank into which money is paid to the Public Account shall at the close of business on the Saturday in each week, and at such other times as the Treasury directs, transmit the whole of such moneys to the Bank at the seat of Government; and shall at the same time send to the Treasury a bank sheet setting forth, in the order of date, every sum so received and transmitted; and the Bank at the seat of Government shall, at all times when so required, send to the Treasury full accounts of all transactions in respect of public moneys in the hands of the Bank.

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Bank sheets to Audit Office.

14. The Bank at the seat of Government shall from time to time, at such times as the Audit Office directs, send to the Audit Office a bank sheet setting forth the totals of the credit and debit sides of the Public Account for the period to which such sheet relates, with the balances brought and carried forward respectively.

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Bank to give receipts.

15. The Bank shall, if so required, give to every person paying public moneys into the Bank a receipt in such form as the Treasury directs for every sum so paid in.

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Treasury may agree with any Bank for conducting business.

16. The Treasury may from time to time agree with any Bank upon terms and conditions for the receipt, custody, payment, and transmission of public moneys within or without the colony, and for advances to be made under the authority of this Act, and for the charges in respect of the same, and for the interest payable by or to the Bank upon balances or advances respectively, and generally for the conduct of the banking business of the Government; but no such agreement shall be made for a period of more than one year unless it contains a provision that the same may be terminated at any time after a notice of not exceeding six months.

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Government not to borrow, except under an Act.

17. Except as specially provided by an Act of the General Assembly, it shall not be lawful for the Government to borrow, nor for any bank or other person to lend to the Government, any moneys

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either by way of loan or overdraft; and every engagement for the repayment of any such loan or overdraft shall be absolutely null and void.

18. If the balance at credit of the Consolidated Fund is at any time insufficient to meet the expenditure lawfully chargeable thereon, the Treasury may, under the authority of an Order in Council to be issued in that behalf during the recess of Parliament, or if Parliament is sitting, under the authority of a resolution of the Committee of Supply, from time to time borrow from any Bank or other person, or from the Public Works Fund, any sum of money, and may repay the same or any part thereof; so however that the total amount at any time outstanding and unpaid shall not exceed the sum of four hundred thousand pounds.

If Consolidated Fund insufficient, Government may borrow up to £400,000 on Deficiency Bills.

All such moneys shall be borrowed upon the security of Deficiency Bills, which shall be signed by the Treasury and by the Controller and Auditor-General, and the proceeds of all such bills shall be paid into the Public Account to the credit of the Consolidated Fund.

No such bill shall be issued having a currency extending more than three months beyond the end of the then financial year, and the principal and interest of all such bills shall be a first charge upon and shall be paid out of the accruing income of the Consolidated Fund.

19. The Treasury 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 it thinks fit, in such securities as the Governor 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 such money to be paid into the Public Account to the credit of the proper Fund to which it belongs.

Balances may be invested.

The Postmaster-General may from time to time invest any part of the balance in the Post Office Account in such securities as the Governor in Council from time to time declares to be securities in which such moneys may be invested, and may from time to time sell and convert into money any such securities, and cause such money to be paid into the Post Office Account.

20. All securities for public moneys so invested, and all securities held by or on behalf of the Commissioners of the Public Debt Sinking Funds, the Postmaster-General, the Government Insurance Commissioner, or the Public Trustee, shall be held in the joint custody of the Audit Office, the Secretary to the Treasury, and one or other of the above-mentioned officers, and shall be secured under three keys, one of which shall be held by each of the officers having custody of the said securities.

Securities to be held under three keys.

All such securities shall be inspected by the officers in whose custody they are, or by three officers of their respective departments on their behalf, at least once in each year, and a return of all the securities found on such inspection shall be laid before Parliament within thirty days after the opening of each Session.

21. The Governor shall from time to time appoint some fit person to be the Receiver-General, who shall hold office at the Governor's pleasure.

Receiver-General.

22. Every person receiving or having possession of or control over any money payable into the Public Account, or into any Deposit Account, is a Receiver within the meaning of this Act, and every Receiver shall day by day pay all such money into such branch of the Bank as the Treasury directs.

Receivers.

Where, by reason of distance from the Bank or other cause, such payments cannot be conveniently made, then the Receiver

shall pay such moneys into the Public Account, or to such other Receiver and in such manner, as the Treasury, subject to the Regulations, from time to time directs.

Receiver's cash-book. 23. Every Receiver shall keep a cash-book in the form directed by the Regulations or by the Treasury, and shall enter therein, in the order of date, every sum received and every sum paid into the Public Account, whether at the Bank or as otherwise above provided, and shall, at such times as are directed by the Regulations or by the Treasury, balance such cash book and send to the Receiver-General a copy of so much thereof as he has not previously sent. 5

Revenue Account. 24. The Receiver-General shall, day by day, prepare from the cash-books of the several Receivers, and shall send to the Audit Office an account showing so much of the moneys paid into the Public Account by such Receivers as he shall not have previously included in any such account; and shall distribute such moneys to the several Funds under the several heads of revenue, or to the credit of the several votes requiring to be credited, according as the same have arisen; and shall at the same time send to the Audit Office all the copies of Receiver's cash-books and other vouchers in support of such account. 10

The said account, when certified by the Audit Office, shall be deemed to be the Revenue Account for the colony for the day to which it relates, and shall be recorded in the books of the Treasury and Audit Office accordingly. 15

III.—OF THE CONTROL AND AUDIT. 25

Controller and Auditor General. 25. There shall be an officer to be called the Controller and Assistant Controller and Auditor, who shall respectively be appointed by the Governor in the name and on behalf of Her Majesty, and shall hold office upon good behaviour, and shall be removable therefrom only upon an address to the Governor from both Houses of the General Assembly. 30

To hold no other office. 26. Neither of the said officers shall be capable of being a member of the Executive Council or of either House of the General Assembly, or of holding any office of trust or profit in the public service other than his office hereby created. 35

~~Any member of the Executive Council or of the General Assembly, or any person holding any office in the public service may be appointed to be Controller and Auditor General, or Assistant Controller and Auditor, any Act for the time being in force to the contrary notwithstanding; but his seat in such Council or in the General Assembly, or his said office, shall, upon such appointment, become ipso facto vacant.~~ 40

Salary. 27. The Controller and Auditor General shall be paid a clear annual salary of one thousand pounds, and the Assistant Controller and Auditor a clear annual salary of eight hundred pounds, out of the Consolidated Fund. 45

May be suspended by the Governor. 28. The Governor in Council may, when Parliament is not in session, suspend either of the said officers or both of them from his or their offices, but such suspension shall not continue in force beyond the end of the then next session of Parliament, and the salaries above mentioned shall continue to be paid to such officers, any such suspension notwithstanding. 50

In case of suspension Governor may appoint temporarily. 29. In the event of the suspension of either of the said officers the Governor may appoint some fit person in his stead, who shall hold office during the continuance of such suspension, and shall be paid for the time during which he holds office, the same salary as that of the officer suspended. 55

30. Where, by any Act in force at the passing of this Act, anything is required to be done by the Auditor General, the Controller of the Public Account, the Commissioners of Audit, or by any Provincial or District Auditor, the same may be done by the Controller and Auditor General appointed under this Act.

Powers of Auditor General, &c., continued in Controller and Auditor General.

And any thing which under the authority of this Act may be done by the Controller and Auditor General, may, on his death or during his absence or by his authority be done by the Assistant Controller and Auditor.

Assistant Controller and Auditor may act for Controller and Auditor General.

31. It shall be the duty of the Audit Office to audit all accounts relating to the receipt, custody, or expenditure of the public moneys, and it shall be the duty of the Receiver-General, the Paymaster-General, and of all accountants and other persons, 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 moneys, or any account thereof, or any other matter which may be necessary to enable the Audit Office to fulfil the duties imposed thereon by this Act.

Audit Office to audit all accounts.

32. 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 any accounts which are required to be audited by this Act, and to report thereon to the Audit Office; and any such officer or other person shall have power to inspect all accounts, vouchers, and other papers relating to any public moneys in the possession or control of or due from any accountant.

Inspectors.

33. It shall be the duty of the Audit Office to audit the accounts of any Borough, County, Road Board, or other public Corporation or institution receiving aid out of public moneys, when required so to do by the Governor; and the Audit Office shall have and exercise, in respect of the moneys and accounts of any such body, and the persons dealing therewith, the same powers which are hereby vested in it in respect of the public moneys.

Audit of accounts of local bodies.

But it shall not be the duty of the Audit Office to audit any of the accounts mentioned in this section unless required to do so by the Governor, any Act or Ordinance now in force to the contrary notwithstanding.

34. The Controller and Auditor General is hereby empowered by Precept under his hand, in the form set forth in the *Second* Schedule, to require any such person as he thinks fit to appear personally before him at a time and place to be named in such precept, and to produce any accounts, vouchers, books or papers in the possession or control of such person; and the Controller and Auditor General shall have full power to examine such person upon oath touching the receipt, expenditure of, or otherwise dealing with any public moneys, and touching all other matters necessary for the due execution of the powers vested in him by this Act.

Audit office precept. Second Schedule.

35. Every Receiver, Imprestee, or other person dealing with public money, shall be entitled, upon demand thereof, to receive from the Audit Office a certificate of discharge for so much of such moneys as he appears upon examination of his accounts to have received and duly accounted for during each financial year.

Accountants may demand certificate of discharge.

IV.—OF THE APPROPRIATION OF PUBLIC MONEYS.

36. The annual Appropriation Act or Acts shall lapse at the end of the financial year to which they relate, and all liabilities incurred under the authority thereof and unpaid at the end of such year shall be included in the estimates of the next financial year.

Appropriation Acts to lapse.

37. The Governor in Council may direct that any surplus upon any vote on the estimates may be applied in aid of any other vote in the same class, but the total sum voted for any class may not be thereby exceeded, nor any salary or other charge fixed by permanent Act altered.

Surplus on votes may be used.

38. Money received for the sale of stores, or otherwise to the credit of any service, shall be carried to the credit of the vote charged with the expenditure out of which such credit has arisen, and shall be deemed to be appropriated to such service in addition to the vote for

Credits to votes.

V.—OF THE ISSUE AND EXPENDITURE OF PUBLIC MONEYS.

The Paymaster-
General.

39. The Governor shall from time to time appoint some fit person to be the Paymaster-General, who shall hold office at the Governor's pleasure.

The Governor's
warrant.

40. No money shall be issued out of the Public Account except in pursuance of a warrant under the hand of the Governor, in the form set forth in the *Third* Schedule; but before issuing any money in obedience to any such warrant the Audit Office shall certify thereon that the issue mentioned therein may be made according to law.

Third Schedule.

Any such warrant of the Governor, and certificate of the Audit Office, may be sent by telegraph, and the money named therein issued thereupon.

No such warrant shall continue in force after the end of the financial year in which the same is issued.

Audit of vouchers.

41. Every claim for the payment of public money shall be put into a voucher in such form as the Treasury directs, and when certified by the proper officer authorized to certify the same, shall be sent to the Audit Office; and the Audit Office shall pass such voucher and send it to the Treasury, being first satisfied—

(1) that the voucher is in due form, and that the computations therein are correct;

(2) that the payment is authorized by the Minister for the time being administering the department for which the service is performed or articles supplied, or by some person duly appointed by him to authorize the same;

(3) that the expenditure is charged upon the voucher against the proper vote and Fund provided by Parliament for the same.

The Requisition.
Fourth Schedule.

42. The Paymaster-General shall from time to time prepare a Requisition, in the form in the *Fourth* Schedule, comprising an account of so many of the vouchers passed by the Audit Office as are proposed to be paid, charging each item against the proper vote and Fund as stated on the voucher; and such Requisition, being authorized by the Treasury, shall be sent to the Audit Office, together with all the vouchers in support thereof.

The Bank order.

43. The Audit Office being satisfied that there is a sufficient balance in the Public Account to the credit of each Fund to meet the charges thereon named in the Requisition, and that the issue is within the amount authorized by warrant of the Governor, shall forthwith issue an Order, in the form in the *Fifth* Schedule, directing the Bank to honor the cheques of the Paymaster-General upon the Public Account to the several amounts, and at the several branches of the Bank specified in such Order, not exceeding in the whole the sum named in the Requisition. And such Order, when countersigned by the Treasury, shall be full authority to the Bank to pay the cheques of the Paymaster-General to the several amounts named in such Order.

Fifth Schedule.

Unauthorized ex-
penditure.

44. Whenever it appears necessary for the public service that money should be expended in excess of or without the appropriation of Parliament, the Minister for the service of whose department such expenditure is required shall make a statement in writing setting forth the reasons rendering such expenditure necessary, and shall submit the same to the Treasury, and any Requisition for the issue of such money shall be signed by the said Minister as well as by the Treasury.

Not to exceed
£100,000.

45. The Audit Office shall, upon such Requisitions, from time to time issue Orders for the payment of vouchers in excess of or without the appropriation of Parliament, to an amount not exceeding in the whole one hundred thousand pounds in any one financial year.

Issues during
currency of Appro-
priation Act.

46. All sums so issued during the currency of the annual Appropriation Act shall be charged to an account to be called the "Un-

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authorized Expenditure Account," and an abstract of the same, certified by the Audit Office, shall be laid before Parliament within ten days after its first sitting day next after the end of the then financial year.

Abstract to be laid before Parliament.

And all sums so issued in anticipation of the Appropriation Act to be passed during the then or next sitting of Parliament shall be included in the estimates of the year for which such issues are made.

Issues in anticipation of Appropriation Act to be included in estimates.

47. Moneys required to be issued by way of imprest for the public service shall be charged in the Requisition against the vote for the service for which such imprest is required.

Imprests.

48. Every imprestee shall, on every Monday morning, prepare and post to the Paymaster-General an account showing the whole expenditure of such moneys during the previous week, and the balance remaining unexpended, supported by such vouchers and other documents as are required by the Treasury or the Audit Office; but the Treasury may extend the period within which any imprestee is required to account to an interval not exceeding four weeks in any case.

Imprestees to account weekly.

49. Claims for credit to an imprestee for the expenditure of imprest moneys, and claims to transfer charges from one account to another, shall be put into voucher and first submitted to the Audit Office, and dealt with as in the case of vouchers for the issue of money for final payment. And the Paymaster-General shall from time to time prepare a Credit Requisition, in the form in the Sixth Schedule, containing a full and detailed account of the vouchers so passed by the Audit Office, crediting in such Requisition the several accounts against which imprests have been charged, or from which charges are proposed to be transferred, with the imprests accounted for or with the sums to be transferred, as the case may be, and charging the several accounts with expenditure as stated on the vouchers; and shall send such Credit Requisition, when signed by the Treasury, together with the vouchers in support of the same, to the Audit Office. And as soon as the Treasury receives notice in writing from the Audit Office that such Credit Requisition is passed by the Audit Office, but not otherwise, the several sums therein credited charged or transferred shall be recorded in the accounts of the Treasury.

Credit Requisition.

50. If the Audit Office declines to pass any Issue or Credit Requisition on the ground that the charges therein are not according to law, the matter in dispute shall be determined by the Governor in Council, having before him the opinion of the Attorney-General thereon; but the objections of the Audit Office shall, if it so requires, together with the opinion of the Attorney-General, be laid before Parliament.

Sixth Schedule.

If Audit Office objects, Governor in Council to decide.

51. All vouchers for the payment of which money is issued shall be returned to the Audit Office by the Paymaster-General, duly receipted by, or by the written authority of, the person entitled to receive such money. And the Audit Office shall surcharge every sum for which such properly receipted voucher is wanting against the officer whose duty it was to obtain such receipt.

Receipted vouchers to be returned to Audit Office.

VI.—OF PUBLIC MONEYS BEYOND THE COLONY.

52. All moneys the property of the Government of New Zealand in the United Kingdom shall be paid into an account called the New Zealand Public Account, at such Bank or Banks as the Governor by warrant under his hand from time to time appoints; and no moneys shall be withdrawn from such account except in the manner provided by this Act.

The New Zealand Public Account.

53. The Governor in Council may cancel any such appointment, and may remove the moneys in the said account or such part of them as he thinks fit from any Bank to any other Bank so appointed.

Governor may alter Bank.

54. The Governor in Council shall appoint, and may from time to time remove and may reappoint, three fit and proper persons being resident in Great Britain (herein called "the Commissioners,") who, or any two of whom, shall have full power to do in Great Britain on

Commissioners of the Governor in England.

behalf of the Governor, and subject to such instructions as they may from time to time receive from the Governor, everything which the Governor is empowered to do under the *fifty-second* and *fifty-third* sections of this Act; and upon the death, incapacity, removal, or resignation of either of such Commissioners, the Governor in Council shall appoint another in his stead, and the other two Commissioners may meanwhile appoint a third to hold office until the Commissioner appointed by the Governor enters upon the duties of such office. 5

The Agent-General.

55. The Governor in Council may from time to time appoint and may in like manner remove and may re-appoint a fit person to be the Agent-General for New Zealand in the United Kingdom, who shall have full power to transact all business within the United Kingdom on behalf of the Colony of New Zealand, subject to such instructions as he may from time to time receive from the Governor in that behalf. 10

Case of death, &c., of Agent-General.

56. Upon the death, incapacity, removal, or resignation of the Agent-General, the Commissioners, or any two of them, shall forthwith appoint some fit and proper person to the office, who shall hold the same and may exercise the full powers thereof until the Agent-General appointed by the Governor enters upon the duties of his office. 15

Requisition on New Zealand Public Account.

57. The Treasury shall, so often as occasion requires, prepare and send to the Audit Office a Requisition, in the form in the *Seventh* Schedule, setting forth the several sums required to be issued out of the New Zealand Public Account: And the Audit Office, being satisfied that each such sum has been duly appropriated, and is within the amount authorized by warrant of the Governor, shall countersign such Requisition, and shall issue an Order on the Bank and send it to the Treasury; and such Order, being countersigned by the Treasury, shall be authority to the Bank to pay or transfer the amount named in such Order, as hereinafter mentioned. 20

Any such Order may be sent by telegraph, and the money named therein issued thereupon. 25

Order on Bank for charges on the public debt.

58. For payment of the charges of the public debt, the Order on the Bank shall be in the form in the *Eighth* Schedule, and the amount named therein shall be paid over to the Agent or Agents duly appointed to pay such charges, who shall be named in such Order. All such charges shall be finally charged upon the Consolidated Fund in the colony upon the day upon which the same become due in London, and the Order for the issue to meet the same shall be made payable upon the day prior thereto; and such Order shall be valid notwithstanding the death or removal from office of the officers signing or countersigning the same. 30

Order on Bank for other payments.

59. For payment of all other claims upon the Government of New Zealand in the United Kingdom, the Order on the Bank shall be in the form in the *Ninth* Schedule, and the Bank shall transfer the amount named therein from the New Zealand Public Account to a separate branch of the same, called the "Foreign Imprest Account;" and all sums so transferred shall be deemed to be imprested to the Agent-General. 45

Foreign Imprest Account.

Transfers to Foreign Imprest Account to be charged on votes.

60. All sums so to be transferred to the Foreign Imprest Account shall, as soon as the Requisition for the same is signed by the Audit Office, be charged as far as possible against the votes; but sums not exceeding in the whole five thousand pounds in any one month may be so issued by way of general imprest. 50

Audit Officer in London.

61. No money shall be drawn from the Foreign Imprest Account except by cheque of the Agent-General, countersigned by an officer of the Audit Department, who shall be selected from time to time by the Audit Office for the purpose. And such Audit Officer shall not countersign any such cheque except for payments authorized by a Requisition as aforesaid; and the Audit Office shall forward to such officer a copy of every Order on the Bank issued by them, and of the 60 Requisition upon which such Order was issued.

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In the event of the death, resignation, or incapacity of such Audit Officer, the Commissioners, or any two of them, shall forthwith appoint some fit person in his place until the Audit Officer selected by the Controller and Auditor General enters upon the duties of his office.

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62. In case it may be necessary to pay off any debentures issued under the authority of an Act of the General Assembly, or any advances made on the security of any such debentures, or to pay any of the charges of the public debt, before the Order of the Audit Office for the issue of the money for such payment has been received in England, it shall be lawful for the Commissioners or any two of them, upon the request in writing of the Agent-General, to issue an Order in the form in the *Eighth* Schedule; and such Order, being countersigned by the Audit Officer, shall be authority to the Bank to pay the amount therein named out of the New Zealand Public Account to any Bank, Agents, or other person or persons authorized to pay such debentures, advances, or charges, and who shall be named in such Order.

Commissioners may issue Order on Bank in certain cases.

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63. The Agent-General shall, at least once in each month, transmit to the Treasury, who shall forthwith send the same to the Audit Office, a full and detailed account of all the receipts payments and transfers to and from the New Zealand Public Account and to and from the Foreign Imprest Account respectively, which have not been included in any former account, accompanied by all such vouchers and other documents as the Treasury or the Audit Office may require in support of such accounts. Such account shall be made up to the latest possible date prior to the departure of each mail for New Zealand.

Agent-General's accounts.

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64. Immediately on the receipt of each such account the Treasury shall send to the Audit Office a Credit Requisition, in the form in the *Sixth* Schedule, including therein so much of such account as has been passed by the Audit Office, and the Agent General shall receive credit for all expenditure out of the Foreign Imprest Account charged in such Requisition.

Credit Requisition on Foreign Imprest Account.

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65. The Bank shall at least once in each month prepare and send to the Audit Office, under cover to the Audit Officer in England, a bank sheet showing the totals of the credit and debit sides of so much of the New Zealand Public Account and of the Foreign Imprest Account respectively as has not been included in any former account, with the balances brought and carried forward in each such account. Such sheet shall be made up to the latest possible date prior to the departure of each mail for New Zealand.

Accounts of the Bank in London.

VII.—OF ACCOUNTS.

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66. The Treasury shall within fourteen days after the end of each financial quarter prepare and send to the Audit Office an Abstract of the revenue and expenditure of the Public Account, as provided by this Act, during such quarter; and shall within thirty days after the end of each financial year prepare and send to the Audit Office a similar Abstract of such revenue and expenditure during the said year.

Quarterly and Yearly Abstract.

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Such Abstract when certified by the Audit Office, shall be forthwith published in the Government *Gazette*, and laid before Parliament.

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67. The Treasury shall within thirty days after the end of each financial year prepare and send to the Audit Office 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 over expended or under expended on each vote severally, or expended under the authority of the *forty-fifth* section; and such account, when certified by the Audit Office, shall forthwith be laid before Parliament.

Appropriation Account.

Imprests not to be included in expenditure.

68. Every such Abstract and Account shall comprise all payments made by the Paymaster-General or by Imprestees during the period to which it relates; and for the purposes of such accounts, all payments made by Imprestees either within or out of the colony shall be deemed to be made upon the day upon which the accounts of the same are received at the Treasury. 5

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

If Audit Office objects to certify to accounts.

69. If the Audit Office objects to any part of any such Abstract or Appropriation Account, it shall notwithstanding certify the same, with such remarks thereon as it thinks fit, which shall be published and laid before Parliament together with such Abstract or Account. 10

VIII.—PENAL CLAUSES.

Moneys spent without appropriation to be recoverable as debt to the Crown.

70. All public moneys expended without appropriation by Parliament or without the warrant of the Governor, and the amount of all moneys raised upon the security or pretended security of any Debenture, Treasury Bill, Deficiency Bill, Overdraft, or in any other manner, except under the express authority of an Act of the General Assembly, shall be deemed to be a debt to the Crown by the persons being members of the Executive Council at the time when such expenditure occurred or such moneys were raised, and by the Controller and Auditor General or the Assistant Controller and Auditor issuing such money or signing any such debenture or bill, and by any and each of such persons severally. And all such sums shall be recoverable in the Supreme Court, by information, in the manner provided by "The Crown Debts Act, 1866," subject to the provisions hereinafter mentioned: Provided that the Controller and Auditor General, and the Assistant Controller and Auditor, shall not be liable for any moneys issued under the authority of any Imprest Supply Bill or of the *forty-fifth* and *fiftieth* sections of this Act. 15 20 25 30

Moneys expended as unauthorized expenditure under the provisions of this Act, if not sanctioned by Parliament in the session in which the account of the same is required to be rendered, and moneys expended under the authority of any Imprest Supply Bill, if not sanctioned by Parliament in the session in which such Imprest Supply Bill is passed, shall be deemed to be moneys expended without appropriation by Parliament. 35

Upon order of the House of Representatives.

71. Every such proceeding shall be commenced only upon an Order of the House of Representatives directing the same; and upon any such Order being made, the Speaker shall transmit a copy thereof to the Chief Justice. 40

All Judges to attend the trial.

72. Upon the receipt of such Order, the Chief Justice shall appoint a time and place for such trial, and shall send notice thereof to the other Judges of the Supreme Court, and such Judges, putting aside all other business, shall attend at the time and place so appointed. 45

Judges to determine fact as well as law.

73. The trial of every such information shall be held before all the Judges of the Supreme Court, or before such of them, not being less than four in number, as are present thereat. And all questions of fact as well as of law shall be determined by such Judges at such trial without a jury, and all proceedings upon and after such trial shall be, as nearly as may be, the same as in the case of a trial by jury. 50

Expenses of prosecution to be paid.

74. Upon any such Order of the House of Representatives, the Speaker, with any members whom the House may appoint for the purpose, shall employ all such solicitors, counsel, and other persons, and shall take all such steps as may be necessary to prosecute such proceedings; and all costs incurred therein not ordered by the Court to be paid by the defendants in the case, shall be paid out of the Consolidated Fund. 55

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- 75.** Every person making any declaration required to be made by this Act or by any Regulation issued under the authority thereof, knowing the same to be false, shall be guilty of wilful and corrupt perjury.
- 76.** Every Receiver, Imprestee, or other person into whose hands or under whose control any public moneys come, shall be deemed to owe to Her Majesty all such moneys for which he does not receive a certificate of discharge from the Audit Office; and all such moneys, together with full costs of suit, shall be recoverable in the Supreme Court as money due to Her Majesty within the colony.
- 77.** Every person refusing or neglecting to pay any money into the Public Account or into any Deposit Account which he is required so to pay under the provisions of this Act, shall be liable to a penalty of one hundred pounds.
- 78.** Every person refusing or neglecting to make any return, or furnish any account, vouchers, or other papers which he is required to make or furnish under the provisions of this Act, shall be liable to a penalty not exceeding twenty pounds.
- 79.** If the account of any accountant is not received, together with the proper vouchers in support thereof, at the office to which it is required to be sent, within one week after the arrival of the mail by which it ought to be sent, it shall not be lawful for the Audit Office to pass any voucher for further payment of salary to such accountant until such account is received.
- 80.** If at any time any public moneys are lying in the hands of, or are due from any person which ought to have been paid into the Public Account or into any Deposit Account, the Audit Office shall call on such person to pay such moneys into the Public Account forthwith, and in default of such payment shall take all such steps as it thinks fit to recover such moneys to the use of Her Majesty, and to cause the same to be paid into the Public Account. But nothing herein shall relieve such person from any penalties he may have incurred by making default in such payment.
- 81.** If any person having possession or control of any public moneys fraudulently applies, or causes or permits to be applied, the same or any part thereof to other than the public service, 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 person so offending according to law. But nothing herein shall prevent the prosecution of such person other than at the instance of the Audit Office.
- 82.** If any person refuses or neglects to attend at the time and place required of him by the Precept of the Audit Office issued under this Act, or to produce any accounts, books, vouchers, papers, or money in his possession or under his control which he is so required to produce, or refuses to answer any lawful question asked him by the Audit Office, he shall be liable to a penalty of one hundred pounds.
- 83.** It shall be lawful for the Audit Office to incur all necessary expenses in any legal proceedings which the Audit Office is hereby empowered to prosecute, and the Treasury shall cause the same to be issued and paid out of the Consolidated Fund.
- 84.** All penalties incurred under this Act shall, except where it is otherwise expressly provided, be recovered in a summary way.
- IX.—OF PUBLIC STORES.
- 85.** The Governor in Council may from time to time make and may alter or repeal regulations for the purchase, receipt, safe custody, inspection, and issue of public stores, and for the keeping and rendering of accounts of such stores, and for the audit of such accounts. All such regulations shall be published in the *New Zealand Gazette*, and shall have the force of law from a day named therein, and shall be laid before both Houses of the General Assembly within ten days after its first sitting after such publication.

False declarations to be perjury.

Accountants to owe to the Crown moneys not discharged by Audit.

Penalty for neglect to pay money into Public Account.

Penalty for not sending in accounts.

Accountant's salary to be stopped.

Audit Office to recover moneys payable to the Public Account.

In case of fraud Audit Office to prosecute.

Penalty for neglect of Audit Office Precept.

Audit Office may incur expenses in prosecuting.

Penalties recoverable summarily.

Governor in Council may make regulations as to public stores.

X.—MISCELLANEOUS.

Present Controller to
be Controller and
Auditor General.

Receiver General and
Paymaster General
to continue in office.

86. The persons now holding the offices of Controller of the Public Account and Commissioner of Audit, and of Receiver-General and Paymaster-General respectively, shall be deemed to be the first Controller and Auditor General, Receiver-General, and Paymaster-General, duly appointed under this Act.

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Schedules.

SCHEDULES.

FIRST SCHEDULE.

The fifth clause of the Surplus Revenues Act, 1858.
The second clause of the Audit Act Amendment Act, 1865.
The fourth clause of the Controllers Act, 1865.
The Public Revenues Act, 1867.
The Public Revenues Act, 1868.
The Courts of Law Trust Moneys Act, 1868.
The Public Revenues Act, 1869.
The Public Revenues Act, 1870.
The Public Revenues Act Amendment Act, 1871.
The Public Revenues Act, 1872.
The Public Revenues Acts Amendment Act, 1874.
The Public Revenues Act, 1875.
The Public Revenues Act, 1876.
The Public Revenues Act, 1877;

or so much of each of the above-mentioned Acts as is not already repealed.

SECOND SCHEDULE.

To
THESE are to command and require you, laying aside all and singular business and excuses, you appear in your proper person before me at _____, on the day of _____ next, at _____ o'clock in the _____ noon of the same day, then and there to testify all those things which you know touching [insert the subject of inquiry]. And also that you bring with you [insert description of the documents required to be produced]; and this you shall by no means omit under the penalty of one hundred pounds.

Given under my hand at _____, this _____ day of _____, 18 _____.

Controller and Auditor-General.

THIRD SCHEDULE.

Governor.

WARRANT.

By His Excellency

Governor and Commander-in-Chief in and over Her Majesty's Colony of New Zealand and its Dependencies, and Vice-Admiral of the same, &c., &c.

To the Honorable the Colonial Treasurer of New Zealand.

You are hereby authorized to issue out of the Public Account [or out of the New Zealand Public Account] constituted by "The Public Revenues Act, 1878," moneys amounting to the sum of _____, and to cause the same to be paid to such persons as may become entitled thereto under the authority of any Act or Acts of the General Assembly appropriating the said moneys; and for so doing, this authority, with the acquittances of the persons to whom any such moneys shall be paid, will be your sufficient warrant and discharge.

Given under my hand, at _____ this _____ day of _____, in the year _____ of our Lord one thousand eight hundred and _____.

Colonial Treasurer.

The issue of the above-named sum is according to law.

Controller and Auditor-General.

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Public Revenues.

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FOURTH SCHEDULE.

ISSUE REQUISITION No.
Bank Order No.

Treasury, 187 .

To the Controller and Auditor-General.

IN accordance with the provisions of "The Public Revenues Act, 1878," I hereby require that the several sums hereinafter 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.

				£ s. d.		
Consolidated Fund	...	...	...	...	...	...
Public Works Fund	...	...	...	...	...	...
	Total	...	...	...	...	_____
Recommended—						

Paymaster-General.

Colonial Treasurer.

Approved—

Controller and Auditor-General.

FIFTH SCHEDULE.

Audit Office, 187 .

To the Manager of the

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, amounting in the whole to the sum of

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

Controller and Auditor-General.

Colonial Treasurer.

SIXTH SCHEDULE.

PUBLIC ACCOUNT.

CREDIT REQUISITION No.

Treasury, 187 .

To the Controller and Auditor-General.

IN accordance with the provisions of "The Public Revenues Act, 1878," I hereby require that the several sums hereinafter specified under the heads of service employed in appropriating the same, 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	...	...	...	...	...	...
	Total	...	...	_____	_____	_____
Recommended—						

Paymaster-General.

Colonial Treasurer.

Approved—

Controller and Auditor-General.

SEVENTH SCHEDULE.

NEW ZEALAND PUBLIC ACCOUNT.

Treasury, 187 .

REQUISITION ON THE NEW ZEALAND PUBLIC ACCOUNT, No.

Bank Order No.

To the Controller and Auditor-General.

IN accordance with the provisions of "The Public Revenues Act, 1878," I hereby require that the several sums hereinafter specified 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 New Zealand Public Account:—

					£	s.	d.
Consolidated Fund
Public Works Fund
Total

Recommended—

Paymaster-General.

Colonial Treasurer.

Approved—

Controller and Auditor-General.

EIGHTH SCHEDULE.

NEW ZEALAND PUBLIC ACCOUNT.

ORDER FOR PAYMENT No. 187 .

To the Manager of the Bank of , in London.

IN accordance with the provisions of an Act of the General Assembly of New Zealand intituled "The Public Revenues Act, 1878," you are hereby authorized and required, on the 187 , to issue and pay to in London, the sum of out of the New Zealand Public Account for payment of charges of the public debt of New Zealand.

Controller and Auditor-General.

Colonial Treasurer.

£

NINTH SCHEDULE.

NEW ZEALAND PUBLIC ACCOUNT.

ORDER FOR TRANSFER No. 187 .

To the Manager of the Bank of , in London.

IN accordance with the provisions of an Act of the General Assembly of New Zealand intituled "The Public Revenues Act, 1878," you are hereby authorized and required to transfer the sum of from the New Zealand Public Account to the Foreign Imprest Account as by the said Act provided.

Controller and Auditor-General.

Colonial Treasurer.

£