

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,
18th August, 1891.*

Hon. Mr. Ballance.

[AS REPORTED FROM THE COMMITTEE OF THE WHOLE COUNCIL.]

PUBLIC REVENUES.

ANALYSIS.

- | | |
|---|--|
| <p>Title.
Preamble.
1. Short Title.</p> <p style="text-align: center;">I.—GENERAL PROVISIONS.</p> <p>2. Repealing Acts. First Schedule.
3. Definition of terms.
4. Treasury to administer Act.
5. Regulations.</p> <p>II.—OF THE RECEIPT AND CUSTODY OF THE PUBLIC MONEYS.</p> <p>6. The Public Account.
7. The several funds in the Public Account.
8. Deposits.
9. Unclaimed deposits.
10. Deposits in the hands of officers.
11. Moneys collected for private persons or companies.
12. Banks to send moneys to seat of Government, and accounts to Treasury.
13. Bank sheets to Audit Office.
14. Bank to give receipts.
15. Treasury may agree with any bank for conducting business.
16. If Consolidated Fund insufficient, Government may borrow up to £900,000 on deficiency bills.
17. Government not to borrow except under an Act.
18. Balances may be invested.
19. Securities to be held under three keys.
20. Receiver-General.
21. Receivers.
22. Receiver's cash-book.
23. Revenue Account.
24. Goods stored in Government stores may be sold for rent.</p> <p style="text-align: center;">III.—OF THE CONTROL AND AUDIT.</p> <p>25. Controller and Auditor-General. Assistant Controller and Auditor.
26. To hold no other office.
27. Salary.
28. May be suspended by the Governor.
29. Deputy Controller and Auditor.
30. Powers of Auditor-General, &c., continued in Audit Office.
31. Audit Office to audit all accounts.
32. Surcharges.
33. Inspectors.
34. Audit Office precept. Second Schedule.
35. Accountants may demand certificate of discharge.
36. Governor may require Audit Officer to inspect any department.</p> | <p>IV.—OF THE APPROPRIATION OF PUBLIC MONEYS.</p> <p>37. Appropriation Acts to lapse.
38. Liabilities.
39. Annual appropriation continued for three months.
40. Surplus on votes may be used.
41. Credits to votes.</p> <p>V.—OF THE ISSUE AND EXPENDITURE OF PUBLIC MONEYS.</p> <p>42. The Paymaster-General.
43. The Governor's warrant. Third Schedule.
44. Audit of vouchers.
45. The requisition. Fourth Schedule.
46. The bank order. Fifth Schedule.
47. Unauthorised expenditure.
48. Not to exceed £100,000.
49. Unauthorised Expenditure Account.
50. Imprests.
51. Imprestees to account weekly.
52. Credit requisition. Sixth Schedule.
53. If Audit Office objects, Governor in Council to decide.
54. Receipted vouchers to be returned to Audit Office.</p> <p>VI.—OF PUBLIC MONEYS BEYOND THE COLONY.</p> <p>55. The New Zealand Public Account.
56. Governor may alter bank.
57. Commissioners of the Governor in England.
58. The Agent-General.
59. Case of death, &c., of Agent-General.
60. Requisition on New Zealand Public Account. Seventh Schedule.
61. Order on bank for charges on the public debt. Eighth Schedule.
62. Order on bank for other payments. Ninth Schedule. Foreign Imprest Account.
63. Transfers to Foreign Imprest Account to be charged on votes.
64. Audit Officer in London.
65. Commissioners may issue order on bank in certain cases. Eight Schedule.
66. Agent-General's accounts.
67. Credit requisition on Foreign Imprest Account. Sixth Schedule.
68. Accounts of the bank in London.</p> <p>VII.—OF ACCOUNTS.</p> <p>69. Quarterly and yearly abstract.
70. Appropriation Account.
71. Imprests accounted for to be entered on the day received.
72. If Audit Office objects to certify to the accounts.</p> |
|---|--|

VIII.—OF MONEYS OF THE POST OFFICE, ETC.	
73. Moneys of the Post Office, &c., to be public moneys.	88. Audit Office to recover moneys payable to the Public Account.
74. The Post Office Account.	89. In case of fraud Audit Office to prosecute.
75. Government Insurance Account.	90. Penalty for neglect of Audit Office precept.
76. Public Trust Office Account.	91. Audit Office may incur expenses in prosecuting.
77. Investments.	92. Penalties recoverable summarily.
IX.—PENAL CLAUSES.	
78. Moneys spent without appropriation to be recoverable as debt to the Crown.	X.—MISCELLANEOUS.
79. Upon order of the House of Representatives.	93. Present Controller to be Controller and Auditor-General. Receiver-General and Paymaster-General to continue in office.
80. All Judges to attend the trial.	94. Audit Office to audit accounts of local authorities.
81. Judges to determine fact as well as law.	95. Audit Office may surcharge.
82. Expenses of prosecution to be paid.	96. Surcharge to have force of judgment. Tenth Schedule. Appeal from surcharge.
83. False declarations to be perjury.	97. Cost of audit of accounts of local authorities to be borne by authorities concerned. Schedules.
84. Accountants to owe to the Crown moneys not discharged by Audit.	
85. Penalty for neglect to pay money into Public Account.	
86. Penalty for not sending in accounts.	
87. Accountant's salary to be stopped.	

A BILL INTITULED

Title.	AN ACT to consolidate and amend the Laws relating to Public Moneys.	
Preamble.	WHEREAS it is expedient to consolidate and amend the laws relating to the public moneys :	5
	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 and Audit Act 1891.”	10

PART I.

GENERAL PROVISIONS.

Repealing Acts. First Schedule.	2. The several Acts mentioned in the First Schedule to this Act, subject to the exceptions mentioned, are hereby repealed : Provided that such repeal shall not affect the validity of any deficiency bills issued under the authority of any of the Acts hereby repealed and outstanding and unpaid at the time of the passing of this Act.	15
Definition of terms.	3. The following words in this Act have the several meanings following, that is to say,—	
	“The Treasury” means the Colonial Treasurer, and includes any member of the Executive Council for the time being acting as or for the Colonial Treasurer :	20
	“The Postmaster-General” includes any member of the Executive Council for the time being acting as or for the Postmaster-General :	25
	“The Audit Office” means the Controller and Auditor-General, and includes the Assistant Controller and Auditor and the Deputy Controller and Auditor appointed under this Act :	
	“Bank” means any bank or banks in which the Public Account is appointed to be kept as provided by this Act :	30
	“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 :	35

“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 :

5 “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.

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. Treasury to administer Act.

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. Regulations.

20 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.

PART II.

OF THE RECEIPT AND CUSTODY OF THE PUBLIC MONEYS.

6. All public moneys 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.

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.

7. 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 authorised by Parliament to be raised and appropriated to immigration, public works, or to any other special purpose.

8. 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 Deposits.

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. 5

Unclaimed deposits 9. 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 ten years thereafter. 10

Deposits in the hands of officers. 10. Moneys payable to any deposit account, or imprested to any officer or other person for expenditure in the public service, shall be kept in an official account in the bank in the name of such officer or person; and, on the death or removal or suspension from office of such officer or person, shall be dealt with by the bank in such manner only as the Treasury directs; and any such officer or person making use of such money otherwise than in the public service, or paying any such moneys into his private account at any bank, except by permission of the Treasury, shall be deemed to have fraudulently converted public moneys to his private use. 15 20

Moneys collected for private persons or Companies. 11. 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. 25 30

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. The word "Government" shall, for the purposes of this section, include "the Railway Commissioners." 35

Banks to send moneys to seat of Government, and accounts to Treasury. 12. 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. 40 45

Bank sheets to Audit Office. 13. 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, and of the account of each of the offices mentioned in the Eighth Part of this Act, for the period to which such sheet relates, with the balances brought and carried forward respectively. 50

14. 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. Bank to give receipts.

5 15. 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. Treasury may agree with any bank for conducting business.

10 16. 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, 20 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 nine hundred thousand pounds. If Consolidated Fund insufficient, Government may borrow up to £900,000 on deficiency bills.

25 All such moneys shall be borrowed upon the security of ~~deficiency~~ Treasury bills, which shall be signed by the Treasury and by the Audit Office, and the proceeds of all such bills shall be paid into the Public Account to the credit of the Consolidated Fund.

30 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.

35 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 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. Government not to borrow except under an Act.

40 18. 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 45 to be paid into the Public Account to the credit of the proper fund to which it belongs. Balances may be invested.

The deposit receipt for moneys deposited for a fixed period with any incorporated bank shall be deemed a security within the meaning of this section.

50 19. All securities held in the colony for public moneys invested shall be held in the joint custody of the Audit Office, the Under-Secretary, and the Secretary to the Treasury, and shall be secured Securities to be held under three keys.

under three keys, one of which shall be held by each of the officers above mentioned.

All such securities held in England shall be deposited in such bank or other safe custody as the Treasury or the Agent-General from time to time directs, to the joint order of the Agent-General and the Audit Officer in London. 5

All such securities, whether in the colony or in England, shall be inspected by the officers in whose custody they are, or by 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. 10

Receiver-General. 20. 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. 15

Receivers. 21. 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. 20

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, at such times, and in such manner as the Treasury, subject to the regulations, from time to time directs. 5

Receiver's cash-book. 22. 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 or abstract of so much thereof as he shall not have previously sent. 30

Revenue Account. 23. The Receiver-General shall, day by day, prepare from the cash-books or abstracts of the several Receivers, and shall send to the Audit Office, an account showing so much of the moneys paid into the Public Account or otherwise 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 or abstracts of Receivers' cash-books and other vouchers in support of such account. 35 40

The said account, when certified by the Audit Office, shall be deemed to be the Revenue Account of the colony for the day to which it relates, and shall be recorded in the books of the Treasury and Audit Office accordingly. 45

Goods stored in Government stores may be sold for rent. 24. In any case in which the amount of the rent or dues payable for the storage of any goods stored in any store belonging to or occupied by the Crown is estimated to equal or exceed the value of such goods, the Minister for the department to which the store belongs may, after giving one month's notice to the owner of such 50

goods or his agent, where such owner or agent is known, or, if he be not known, then after notice in any newspaper circulating in the district in which such store is situated once a week for four successive weeks, cause such goods to be sold by public auction.

5 The proceeds of such sale, after paying the expenses thereof, shall be applied in the payment of the rents and dues then due, and the balance, if any, shall be paid to the said owner or his agent, if known, or, if unknown, then to the Consolidated Fund.

PART III.

10

OF THE CONTROL AND AUDIT.

25. There shall be an officer to be called the Controller and Auditor-General, and an officer to be called the 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

Controller and
Auditor-General.
Assistant Controller
and Auditor.

15 good behaviour, and shall be removable therefrom only upon an address to the Governor from both Houses of the General Assembly.

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

To hold no other
office.

20 or any other service other than his office hereby created.

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.

Salary.

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

May be suspended
by the Governor.

30 suspension notwithstanding.

29. In the event of both of the said officers being unable to fulfil the duties of their offices, through the absence from the colony, illness, death, or suspension of either of them, the Governor in Council may appoint some fit person, subject to the provisions of the

Deputy Controller
and Auditor.

35 *twenty-fifth* section, to be a Deputy Controller and Auditor, who shall hold office until one of the said officers shall resume his duties. The Deputy Controller and Auditor shall be paid for the time during which he holds office the same salary as that of the Assistant Controller and Auditor.

40 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 Audit
Office.

45 And anything which under the authority of this or any other 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, or, in the case mentioned in the *twenty-eighth* section, by the Deputy Controller and Auditor.

Audit Office to audit
all accounts.

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 enable the Audit Office to fulfil the duties imposed thereon by this Act. 5

But it shall be lawful for the Governor at any time, by Order in Council, to direct that the accounts of the receipt of revenue in the Departments of Railways and Customs shall be audited by the officers of those departments instead of by the Audit Office, and at any time thereafter to repeal any such order : 10

Provided that nothing herein shall be interpreted to revoke or limit in any way the powers by this Act vested in the Audit Office to inquire into all matters connected with the said revenues and over all persons receiving or liable to account for the same. 15

Surcharges.

32. It shall be the duty of the Audit Office to surcharge every Receiver or other accountant with any sum of money which he shall have wilfully or negligently failed to collect, or for which he shall have failed to account as provided by this Act, and every imprestee who shall have expended any public money without the authority of the Minister administering his department or of the officer duly appointed to authorise such expenditure ; and every sum so surcharged shall, except as hereafter provided, be deemed to be a debt to the Crown due by the person against whom such surcharge is made. 20 25

It shall be lawful for any person so surcharged to appeal to the Minister administering his department, who, upon hearing the grounds upon which such surcharge has been made, and the objections thereto, shall confirm or disallow the same. 30

In every case in which any surcharge shall be disallowed by a Minister on appeal, a report of the circumstances shall be transmitted by the Audit Office to the Speakers of both Houses of the General Assembly within fourteen days after the then next sitting of the same. 35

Inspectors.

33. 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. 40

Audit Office precept
Second Schedule.

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 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 45 50

matters necessary for the due execution of the powers vested in him by this Act.

5 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.

Accountants may demand certificate of discharge.

10 36. The Governor in Council may authorise and require the Audit Office to make a special inspection of any department of the public service, and to report thereon to the Governor, and every such report shall be laid before both Houses of the General Assembly.

Governor may require Audit Officer to inspect any department.

PART IV.

OF THE APPROPRIATION OF PUBLIC MONEYS.

15 37. Except as herein otherwise provided, every Appropriation Act shall lapse at the end of the financial year or other period to which it relates, and all payments made thereafter under the authority of the *forty-eighth* section of this Act or of any Imprest Supply Bill shall be included in the Estimates of the next financial year or period.

Appropriation Acts to lapse.

20 38. The Minister of each department shall, within thirty days after the close of the financial year or period, cause to be prepared and sent to the Audit Office a certified statement, in such form as the Treasury directs, of all liabilities in respect of the services of his department outstanding at the close of such year or period; and the

25 Audit Office shall lay all such statements before Parliament within ten days after its first sitting next after the Audit Office shall have received the same, together with a summary thereof.

Liabilities.

30 Liabilities on the Consolidated Fund shall mean all such claims as might by law have been paid out of revenue during such year, and liabilities on the Public Works Fund shall mean and include all liabilities under any contract entered into by the Government under the authority of any Act in that behalf.

35 39. If, during the space of three calendar months after the commencement of any financial year or period, no Act is passed granting and appropriating moneys for the service thereof, the Colonial Treasurer may, until any such Act is passed, issue and pay moneys during such three months, but no longer, subject to the following conditions:—

Annual appropriation continued for three months.

40 Payments in respect of any service shall not exceed the amount of the unexpended balance of the vote for such service provided in the Appropriation Act for the year or period immediately preceding, together with an amount equal to one-fourth part of the total of all salaries, pay, wages, allowances, mail contracts, rents, and other recurrent charges, and of all ordinary contingencies of any office or

45 department provided for by such vote and set forth in the Estimates relating thereto; but no payments shall be made for any services other than those for which provision was made in the said Appropriation Act and Estimates, or in excess of the scale therein set forth.

Surplus on votes
may be used.

40. The Governor in Council may direct that any surplus on 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. 5

Credits to votes.

41. Money received from the sale of stores, or otherwise to the credit of any service, shall be carried to the credit of the vote for such service.

In compiling the Estimates the Minister for each department shall cause the sums estimated to be received to the credit of each service to be abated upon the total estimated expenditure of such service for the year. 10

All sums so credited to any vote shall be deemed to be appropriated to such service in addition to the vote for the same.

PART V.

15

OF THE ISSUE AND EXPENDITURE OF PUBLIC MONEYS.

The Paymaster-
General.

42. 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.

43. 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 submitting any such warrant for the Governor's signature the Audit Office shall certify thereon that the issue mentioned therein may be made according to law. 25

Third Schedule.

Any such warrant of the Governor, and certificate of the Audit Office, may be sent by telegraphic message, in which code words to be agreed on by the Treasury and Audit may be used; and the money named therein may be issued thereupon.

No such warrant shall continue in force after the end of the financial year in which the same is issued. 30

Audit of vouchers.

44. Every claim for the payment of public money shall be put into a voucher in such form as the Treasury directs, and, when certified and authorised by the proper officers whose duty it is to certify and authorise the same respectively, shall be sent to the Audit Office; and the Audit Office shall pass such voucher and send it to the Treasury, being first satisfied— 35

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

(2.) That the payment is authorised 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 authorise the same; 40

(3.) That the expenditure is charged upon the voucher against the proper vote and fund provided by Parliament for the same. 45

The requisition.
Fourth Schedule.

45. The Paymaster-General shall from time to time prepare a requisition, in the form in the Fourth Schedule, comprising an ac-

count 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 authorised by the Treasury, shall be sent to the Audit Office, together with all
5 the vouchers in support thereof.

46. The Audit Office, being satisfied that the issue is within the amount authorised by Parliament and by warrant of the Governor, and that there is a sufficient balance in the Public Account to the credit of each fund and vote to meet the charges thereon named in
10 the requisition, shall forthwith issue an order, in the form in the Fifth Schedule, directing the bank to honour 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
15 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.

The bank order.

Fifth Schedule.

47. Whenever it appears necessary for the public service that money should be expended in excess of or without the appropriation
20 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 the Treasury, if it approves the same, shall send it, together with the requisition, to the Audit
25 Office.

Unauthorised expenditure.

48. The Audit Office shall, upon such requisitions and statements, from time to time issue orders for the payment of vouchers in excess of or without the appropriation of Parliament, to an amount
30 not exceeding in the whole one hundred thousand pounds in each financial year.

Not to exceed £100,000.

49. All sums so issued during the currency of the annual Appropriation Act shall be charged to an account to be called the "Unauthorised Expenditure Account," and an abstract of the same certified by the Audit Office shall be laid before Parliament within ten
35 days after its first sitting-day next after the end of the then financial year.

Unauthorised Expenditure Account.

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 for the year in which such issues are
40 made.

50. Moneys required to be issued by way of imprest for the public service shall be charged in the voucher and requisition against the vote for the service for which such imprest is required.

Imprests.

51. Every imprestee shall, at the close of business on the Saturday in each week, prepare and post to the Paymaster-General an account showing the whole expenditure of such moneys during the 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
45 any imprestee is required to account to an interval not exceeding four weeks in any case.

Imprestees to account weekly.

52. Claims for credit to an imprestee for the expenditure of
50

Credit requisition.

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 it has passed such credit requisition, but not otherwise, the several sums therein credited, charged, or transferred shall be recorded in the accounts of the Treasury and the Audit Office.

Sixth Schedule.

If Audit Office objects, Governor in Council to decide.

53. 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, together with the opinion of the Attorney-General, be forthwith laid before Parliament, if Parliament be then in session, and, if not, then within ten days after the commencement of the then next session.

Received vouchers to be returned to Audit Office.

54. 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.

Any such surcharge shall be deemed to be a debt due to the Crown by such officer; but the Controller and Auditor-General may discharge any such surcharge upon a proper receipt being obtained, or upon a bond to the Crown being entered into by such officer for the repayment of such moneys, in case any person entitled to receive and not having received the same shall at any time establish a claim thereto.

PART VI.

OF PUBLIC MONEYS BEYOND THE COLONY.

The New Zealand Public Account.

55. 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.

Governor may alter bank.

56. 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.

Commissioners of the Governor in England.

57. The Governor in Council shall appoint, and may from 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 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-fifth* and *fifty-sixth* sections of this

5 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.

10 58. The Governor in Council may from time to time appoint, and may in like manner remove and may reappoint, 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

The Agent-General.

15 behalf.

59. 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

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

20 the same and may exercise the full powers thereof until the Agent-General appointed by the Governor enters upon the duties of his office.

25 60. 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 authorised by warrant of the Governor, shall countersign such requisition, and shall issue an order on the bank and send it to

Requisition on New Zealand Public Account. Seventh Schedule.

30 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.

Any such order may be sent by telegraphic message, in which code words may be used, and the money named therein issued there-

35 upon.

61. 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.

Order on bank for charges on the public debt. Eighth Schedule.

40 Every such order shall be made payable on the day before that on which the amount is required to be paid to such agent in London, and shall be finally charged on the Consolidated Fund in the colony upon the day on which the same becomes due; and such order shall be valid notwithstanding the death or removal from office of the

45 officers signing or countersigning the same.

62. 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.

Order on bank for other payments. Ninth Schedule.

50 and all sums so transferred shall be deemed to be imprested to the Agent-General.

Foreign Imprest Account.

Transfers to Foreign Imprest Account to be charged on votes.

63. All sums transferred to the Foreign Imprest Account shall be charged so far as possible against the votes, but moneys may be issued by way of General Imprest of which the balance unaccounted for shall not at any time exceed sixty thousand pounds.

Audit Officer in London.

64. 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 authorised by a requisition as aforesaid ; and the Audit Office shall forward to such officer a copy of every requisition, and a schedule of all the orders issued thereupon. 5

In the event of 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. 10

Commissioners may issue order on bank in certain cases.

65. 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, or for the purpose of the conversion 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 authorised to pay such debentures, advances, or charges, and who shall be named in such order. 15

Eighth Schedule.

66. The Agent-General shall, at least twice 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 shall not have 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. 20

Agent-General's accounts.

67. 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. 25

Credit requisition on Foreign Imprest Account. Sixth Schedule.

Accounts of the bank in London.

68. The bank shall at least twice in each month prepare and send to the Treasury, and 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 shall not have 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. 30

45

50

PART VII.

OF ACCOUNTS.

69. 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.

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

70. 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-eighth* section; and such account, when certified by the Audit Office, shall forthwith be laid before Parliament.

Appropriation Account.

71. 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.

Imprests accounted for to be entered on the day received.

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

72. If the Audit Office objects to any part of 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.

If Audit Office objects to certify to the accounts.

PART VIII.

OF MONEYS OF THE POST OFFICE, ETC.

73. All moneys payable to the Post Office, the Government Insurance Office, the Public Trust Office, and the Commissioners of the Public Debts Sinking Funds are public moneys within the meaning of this Act, and shall be paid into the accounts of such offices severally at the bank, and all persons concerned in the receipt, custody, or expenditure of such moneys shall be subject to all the provisions thereof, and all the powers and duties of the Audit Office in respect of the public moneys shall apply to all such persons.

Moneys of the Office, &c., to be public moneys.

74. Moneys received for transmission by post-office order, or for deposit in the Post Office Savings Bank, together with all revenue collected by Postmasters, 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 Audit Office.

The Post Office Account.

(2.) 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 or other revenue.

(3.) It shall notwithstanding be lawful for any Postmaster, when so directed by the Postmaster-General, or by any regulations in that behalf, to pay, out of any balances in his hands, any post-office order or withdrawal from the Post Office Savings Bank which he may be so directed to pay, duly accounting for the same to the Postmaster-General. 5 10

(4.) It shall be lawful for any Postmaster to pay, out of any balances in his hands, any claims upon the Government which he may be directed by the Postmaster-General to pay: Provided that the total amount of such payments by Postmasters shall not at any time exceed the balance of moneys in the hands of the Postmaster-General 15 imprested to him for the purpose of making such payments.

(5.) At the end of each calendar year the Postmaster-General shall prepare an account showing the total profit accrued on the Post Office Account during each 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 or otherwise thereon, to the Consolidated Fund. 20

Government Insurance Account.

75. 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 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 Audit Office. 25

Public Trust Office Account.

76. 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 Account; but shall be dealt with and accounted for as provided by the Acts for the time being in force relating to such office. 30

(2.) 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. 35

(3.) 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. 40

Investments.

77. It shall be lawful to invest any part of the balances in any of the accounts mentioned in this Part of this Act in any securities which shall be declared by the Governor, by Order in Council, to be securities in which such balances may be invested; and all such securities shall be kept under three keys in the custody of such three persons as the Governor in Council shall appoint in respect of each such account severally. 45 50

PART IX.

PENAL CLAUSES.

78. All public moneys expended without appropriation by Parliament, or without the warrant of the Governor, and the amount of
 5 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
 10 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
 15 provided by "The Crown Suits Act, 1881," 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-eighth* and *fifty-third* sections of this Act.
 20 Moneys expended as unauthorised 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
 25 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.
79. Every such proceeding shall be commenced only upon an order of the House of Representatives directing the same; and upon
 30 any such order being made the Speaker shall transmit a copy thereof to the Chief Justice.
80. 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
 35 aside all other business, shall attend at the time and place so appointed.
81. The trial of every such information shall be held before all the Judges of the Supreme Court, or before such of them, not being
 40 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.
82. Upon any such order of the House of Representatives the Speaker, with any members whom the House may appoint for the
 45 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.

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

Upon order of the House of Representatives.

All Judges to attend the trial.

Judges to determine fact as well as law.

Expenses of prosecution to be paid.

False declarations
to be perjury.

83. Every person making any declaration or giving any certificate required to be made or given 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.

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

84. 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 any Court of competent jurisdiction as money due to Her Majesty within the colony. 5 10

Penalty for neglect
to pay money into
Public Account.

85. Every person refusing or neglecting to pay any public moneys into the account into which the same are payable shall be liable to a penalty of one hundred pounds.

Penalty for not
sending in accounts.

86. 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. 15

Accountant's salary
to be stopped.

87. 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 have been 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: Provided that the Treasury may extend the time within which any account is required to be sent, notifying such extension to the Audit Office. 20 25

Audit Office to
recover moneys pay-
able to the Public
Account.

88. If at any time any public moneys are lying in the hands of or are due from any person or local authority which ought to have been paid into the Public Account or any deposit account, or any of the other accounts mentioned in this Act, the Audit Office shall call on such person or local authority forthwith to pay such moneys into the account to which the same belong; 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, or in the case of a local authority to cause the same to be deducted from any subsidy or other money due or payable to such local authority, and to cause the same to be paid into the account to which they belong; but nothing herein shall relieve any person from any penalties he may have incurred by making default in such payment. 30 35

~~“Local authority” shall have the meaning defined by “The Govern-
ment Loans to Local Bodies Act, 1888.”~~ 40

In case of fraud
Audit Office to pro-
secute.

89. 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. 45

Penalty for neglect
of Audit Office
precept.

90. 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 50

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.

5 91. 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.

Audit Office may incur expenses in prosecuting.

10 The Controller and Auditor-General, the Assistant Controller and Auditor, and the Deputy Controller and Auditor shall not be personally liable for any costs or expenses arising out of any such proceedings.

92. All penalties incurred under this Act shall, except where it is otherwise expressly provided, be recovered in a summary way.

Penalties recoverable summarily.

PART X.

MISCELLANEOUS.

15 93. The persons now holding the offices of Controller and Auditor-General, Assistant Controller and Auditor, Agent-General, and Commissioners in London, Receiver-General, and Paymaster-General respectively, shall be deemed to have been duly appointed to their respective offices under the authority of this Act.

Present Controller to be Controller and Auditor-General. Receiver-General and Paymaster-General to continue in office.

New clauses.

PART XI.

Schedules.

OF THE ACCOUNTS OF LOCAL AUTHORITIES.

25 94. The Audit Office shall be the auditor of the accounts of all local authorities, and shall have in respect of the moneys and accounts of every such local authority, and of every person dealing therewith, the same duties and powers which are hereby imposed on and vested in the Audit Office in respect of the public moneys, and of all persons dealing therewith.

Audit Office to audit accounts of local authorities.

30 The words "public moneys" in this Act shall, for the purposes of this Part of this Act, be deemed to include moneys belonging to any local authority.

35 "Local authority" means every City or Borough Council, County Council, Town Board, Road Board, Harbour Board, Dock Trust, River Board, Drainage Board, Domain Board, and the governing body, however designated, of every corporation or institution maintained or supported in whole or in part by grants of public money, or by the proceeds of endowments of Crown lands, or out of rates, tolls, fees, or fines which any such body is empowered by law to levy, claim, receive, or enforce, and includes the corporation of which the local authority is the governing body.

45 95. If upon any such audit it is found that any moneys belonging to any local authority have at any time not been duly accounted for, or have been expended without the authority of law, the Audit Office shall surcharge the amount thereof upon the person or persons accountable for the same, or jointly or severally upon the members of the local authority, by whose authority or consent such moneys were so expended.

Audit Office may surcharge.

50

Any such money shall be a debt due to the local authority by the person or persons surcharged therewith, and the Audit Office may recover the same in any Court of competent jurisdiction and pay the same over to the local body to whom such moneys belong.

Surcharge to have force of judgment. Tenth Schedule.

96. Every such surcharge shall be in the form set forth in the Tenth Schedule to this Act, and may, subject to appeal as herein provided, be filed and judgment entered up thereon in any Court of competent jurisdiction without further proceedings; and the Audit Office shall, on recovery of any such moneys, forthwith pay the same over to the local authority to which they belong.

Appeal from surcharge.

Any person subjected to such a surcharge may, within one month after service of notice of the same, appeal to a Judge of the Supreme Court by way of summons in Chambers; and the Judge may disallow such surcharge if he considers that the expenditure to which it relates was duly authorised by law, or is satisfied that the expenditure in question was authorised *bona fide* in the interest and for the public service of the local authority.

On any such appeal the onus shall be upon the appellant, who shall be deemed liable to such surcharge unless the contrary be proved to the satisfaction of the Judge.

On any such appeal evidence may be taken orally or by affidavit, at the discretion of the Judge.

Cost of audit of accounts of local authorities to be borne by authorities concerned.

97. In all cases in which the accounts of any local authority are audited by the Audit Office, and in any arbitration held by the Controller and Auditor-General between two or more local authorities under the authority of any Act in that behalf, the costs and expenses of any such audit or arbitration shall be according to a scale which the Governor in Council is hereby authorised from time to time to fix, and shall be paid by the local authority or authorities concerned into the Public Account. And it shall be the duty of the Audit Office to recover the same as a debt due to the Crown in any Court of competent jurisdiction, or to cause the same to be deducted from any subsidy or other moneys due by the Government to any such local authority.

Schedules.

SCHEDULES.

FIRST SCHEDULE.

- 1878, No. 19.—The Public Revenues Act, 1878. ~~Except section 33.~~
 1879, No. 6.—The Public Revenues Act 1878 Amendment Act, 1879.
 1879, No. 45.—The Public Revenues Act, 1879.
 1880, No. 52.—The Public Revenues Act, 1880.
 1881, No. 43.—The Public Revenues Act, 1881.
 1882, No. 71.—The Public Revenues Act, 1882. Except sections 15 and 16.
 1883, No. 47.—The Public Revenues Act 1882 Amendment Act, 1883.
 1884, Sess. I., No. 1.—The Public Revenues Act, 1884.
 1884, Sess. II., No. 5.—The Public Revenues Act, 1884 (No. 2).
 1885, No. 38.—The Public Revenues Act, 1885. ~~Except section 7.~~
 1886, No. 39.—The Public Revenues Act, 1886. ~~Except section 9.~~
 1887, No. 14.—The Public Revenues Act, 1887.
 1887, No. 16.—The Public Revenues Act, 1887 (No. 2).
 1887, No. 41.—The Public Revenues Act, 1887 (No. 3).
 1890, No. 36.—The Public Revenues Acts Amendment Act, 1890. ~~Except section 3.~~

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, to 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 _____, 189 _____.

.....
 Controller and Auditor-General.

THIRD SCHEDULE.

.....Governor.

WARRANT FOR ISSUE OF £ _____.

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.

To the Honourable the Colonial Treasurer of New Zealand.

You are hereby authorised to issue out of the Public Account or out of the New Zealand Public Account constituted by "The Public Revenues Act, 1891," moneys amounting to the sum of _____ for payment 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.

FOURTH SCHEDULE.

ISSUE REQUISITION No. _____ Treasury, _____, 189 _____.
 Bank Order No. _____.

To the Controller and Auditor-General.

IN accordance with the provisions of "The Public Revenues Act, 1891," 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.

To the Manager of the Audit Office, , 189 .
Bank.
 You are hereby authorised 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.
<i>[Names of the several branches of the bank.]</i>	

.....
 Controller and Auditor-General.

.....
 Colonial Treasurer.

SIXTH SCHEDULE.

PUBLIC ACCOUNT.

CREDIT REQUISITION No. Treasury, , 189 .
 To the Controller and Auditor-General.

In accordance with the provisions of "The Public Revenues Act, 1891," I hereby require that the several sums herein 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.

REQUISITION ON THE NEW ZEALAND PUBLIC ACCOUNT No. Treasury, , 189 .
 Bank Order No.

To the Controller and Auditor-General.
 In accordance with the provisions of "The Public Revenues Act, 1891," 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. , 189 .

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, 1891," you are hereby authorised and required on the , 189 , 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. , 189 .

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, 1891," you are hereby authorised 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.£ : :
_____*New Schedule.*

TENTH SCHEDULE.

AUDIT SURCHARGE.

In the matter of the Accounts of the [*Insert name of local authority*].

WHEREAS I, , the Controller and Auditor-General, duly appointed under "The Public Revenues Act, 1891," have audited the accounts of the said for the year ended on the day of , 189 , and have found that the sum of £ has been paid out of the funds of the said without authority of law, and *ultra vires* of the said : And whereas the expenditure of the said sum of £ was authorised at a meeting of the said , held on the day of , 189 , at which meeting the members of the Council hereinafter mentioned, that is to say [*Insert names of members*], were present and assenting to such payment [or that the expenditure of the said sum was not authorised by the said]:

Now, therefore, I, the said , as such Controller and Auditor-General, hereby disallow the said payment of £ , and, by virtue of the provisions of the 96th section of "The Public Revenues Act, 1891," and of the powers thereby vested in me, and of any other powers in anywise enabling me in that behalf, do hereby surcharge the said [jointly and severally] with the said sum of £

Dated at Wellington, this day of , 189 .

Controller and Auditor-General.