

A BILL INTITLED

**AN ACT for Regulating the Receipt Custody Title.  
and Expenditure of the Public Revenues  
of the Colony of New Zealand.**

**W**HEREAS it is expedient that the laws now in force within the Preamble.  
Colony of New Zealand relating to the receipt custody control  
issue expenditure and audit of the public revenues should be amended  
and consolidated

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

1. The Short Title of this Act shall be “The Public Revenues Act Short Title.  
1867.”

2. The several Acts or portions of Acts enumerated in the Schedule Repealing clause.  
10 A. to this Act are hereby repealed.

**I. -OF THE RECEIPT AND CUSTODY OF THE PUBLIC REVENUES.**

3. All moneys now or hereafter legally payable to the Govern- The Public Account.  
ment of New Zealand shall be kept in one account which shall be  
called “The Public Account” of which there shall be four branches  
15 which shall be called severally “The Consolidated Fund” “The Special  
Fund” “The Land Fund” and “The Public Trust Fund.”

4. All revenue now or hereafter so legally payable under the The Consolidated  
Fund.  
authority of any Act of the General Assembly on account of taxes  
duties rates imposts fines penalties forfeitures and fees except such fees  
20 as by any law now or hereafter to be in force are declared to be  
Territorial Revenue and the proceeds of all Treasury or Deficiency  
Bills issued in aid of the current revenues shall be deemed and taken  
to be Her Majesty’s Consolidated Revenue of the Colony of New  
Zealand subject to be appropriated to the public uses thereof and shall  
25 be paid into the Public Account to the credit of the Consolidated Fund.

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Special account of the  
Consolidated Fund.

5. All revenue now or hereafter so legally payable which shall be derived from the following sources that is to say—
- (1.) All loans which shall be raised for the public service under the authority of any Act of the General Assembly
  - (2.) All the revenue arising within any Province under the provisions of “The Gold Fields Act 1866” and “The Gold Duties Act 1858” whenever and so long as the powers vested in the Governor under the provisions of “The Gold Fields Act 1866” shall not be delegated to the Superintendent or Executive Council of such Province
  - (3.) All moneys arising from the sale letting disposal and occupation of lands confiscated from the Natives by virtue of any proclamation issued under the authority of “The New Zealand Settlements Act 1863” “The New Zealand Settlements Act Amendment and Continuance Act 1865” and “The New Zealand Settlements Act Amendment Act 1866”
  - (4.) All moneys arising from the sale letting disposal and occupation of lands of the Crown under “The East Coast Titles Investigation Act 1866”
  - (5.) All moneys paid into the Rangitikei Manawatu Account under the authority of “The Wellington Land Purchase Loan Sanction Act 1866”

shall be taken and deemed to be part of Her Majesty's Revenues of the Colony of New Zealand and shall be paid into the Public Account to the credit of the Special Fund and shall be appropriated in the manner directed by any Act or Acts appropriating the same or in such manner as the General Assembly shall direct.

The Land Fund.

6. All revenue now or hereafter so legally payable on account of the sale letting disposal or occupation of the Waste Lands of the Crown within the Colony shall be taken and deemed to be Her Majesty's Land Revenue of the Colony of New Zealand and except as hereinbefore otherwise provided shall be paid into the Public Account to the credit of the Land Fund and shall be appropriated and dealt with in the manner hereinafter provided Provided always that all revenue arising within any Province under the provisions of “The Gold Duties Act 1858” and “The Gold Fields Act 1866” whenever and so long as the powers vested in the Governor under the provisions of the last mentioned Act shall be delegated to the Superintendent or Executive Council of such Province shall be taken and deemed to be revenue arising from the occupation of the Waste Lands of the Crown.

The Public Trust  
Fund.

7. All moneys now or hereafter legally payable to the Colonial Treasurer or to any other person in the public service on account of intestate estates estates in bankruptcy deposits on account of land or of customs duties or on any other account moneys deposited in the Post Office Savings Banks moneys paid into the Post Office for transmission and all other moneys which shall be so payable to be held in trust by the Government for the uses of private persons and which are not liable to be appropriated for the public service of the Colony shall for the purposes of this Act so long as they shall continue to be so held in trust be deemed and taken to be the property of Her Majesty and shall be paid into the Public Account to the credit of the Public Trust Fund.

When deposits  
become revenue.

8. Whenever any sum of money which shall have been paid into the Public Trust Fund by way of deposit shall owing to the completion of the transaction to which the same shall relate or otherwise have become public revenue the Colonial Treasurer shall forthwith pay the same out of the Public Trust Fund into that branch of the Public Account into which such revenue is properly payable under the provisions of this Act.

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9. Every collector of any branch of the public revenue or any other person in the service of the Government into whose possession or under whose control shall come any money which under the provisions of this Act is payable into the Public Account shall be  
 5 taken and deemed to be a Receiver for the purpose and within the meaning of this Act.

Who deemed to be a Receiver.

10. All moneys which shall come into the possession of any Receiver payable to the Public Account shall be paid day by day by such Receiver into the Bank in the manner and subject to the Regula-  
 10 tions hereinafter mentioned to the credit of the proper branch in such Account according as the same may have arisen and the Bank shall give receipts in duplicate for such moneys in such form as the said Regulations shall direct. Provided that if it shall be  
 15 inconvenient for such Receiver by reason of distance from the Bank or other cause to make such daily payments then such Receiver shall pay such moneys into the Public Account in such manner as shall be directed in the Regulations hereinafter mentioned. And the words  
 20 "the Bank" shall for the purpose of this Act be taken to mean any Bank or branch Bank into which money shall be directed to be paid into the Public Account under the authority of the Governor in Council.

Receiver to pay into Bank daily.

Exception.

Meaning of Bank.

11. It shall be lawful for the Governor in Council to make Regula-  
 tions not inconsistent with the provisions of this Act directing the  
 25 manner in which and the times at which and the Bank or Banks into which all such moneys shall be paid into the Public Account and for the return of full and sufficient accounts relating to all such moneys and for the guidance of all persons in the public service concerned in the receipt custody and expenditure thereof and all such Regulations shall be published in the *New Zealand Gazette* and shall come into  
 30 force upon a day to be named therein and a copy of such Regulations shall be laid before both Houses of the General Assembly.

Governor in Council to make regulations.

12. All moneys paid into the Bank to the Public Account shall be deemed and taken to be money lent by Her Majesty to the person  
 35 or persons or body corporate to whom such Bank may belong and shall not be withdrawn from the Public Account except in the manner hereinafter provided.

Moneys in Bank lent by Her Majesty.

13. Every Receiver shall at such times and in such form as shall be directed by the Regulations aforesaid transmit to the  
 40 Colonial Treasurer a Return showing the several amounts which he shall have received and the amounts which he shall have paid into the Bank day by day and shall accompany such Return with one of the duplicate Bank receipts in support of every such payment. Provided that where any Receiver shall have been directed to pay his receipts  
 45 otherwise than by daily payments into the Bank under the tenth clause of this Act such Receiver shall transmit with the said Return such vouchers in support thereof as shall be directed by the Regulations aforesaid and every such Return shall be accompanied by a Declaration  
 50 which the Receiver shall make and sign before a competent witness to the effect that the moneys so stated by him to have been paid into the Public Account were the whole of the moneys received by him and so legally payable during the period named in such Declaration.

Receiver's accounts.

Receiver's Declaration.

14. Except as provided by this Act or by any Act or Acts which may hereafter be passed by the General Assembly in that behalf it shall not be lawful for the Colonial Treasurer or for any other person  
 55 to borrow on behalf of the Government nor for any Bank or other person to lend to the Government any money either by way of loan or by way of overdraft on any account kept with such Bank or person and any contract or engagement to repay any such loan or overdraft out of the public revenues of the Colony shall be null and void.

Government not to borrow except under Act.

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When revenues  
deficient Government  
may borrow.

15. If the current income of the Consolidated Fund shall be at any time insufficient to provide the sums which may have been appropriated to the public service by the General Assembly or which may be required for the public service under the provisions of the twenty-eighth clause of this Act it shall be lawful for the Colonial Treasurer under the authority of an Order in Council to be issued in that behalf from time to time during the recess of Parliament but not otherwise to borrow in the manner hereinafter provided from any Bank or other person any sums of money not exceeding in the whole in the course of any one financial year the sum of sixty thousand pounds. 5

On Overdraft or  
Deficiency Bills.

16. All such money shall be borrowed either by way of overdraft upon the Public Account at the Bank at which such account shall be kept or upon the security of a Deficiency Bill or Deficiency Bills which shall be signed by the Colonial Treasurer and shall be countersigned by the Comptroller and the proceeds of every such Bill shall be paid into the Public Account to the credit of the Consolidated Fund. 15

Interest and principal  
how charged.

17. Every such Overdraft or Bill shall bear interest at a rate not exceeding pounds per centum per annum upon the amount thereof and no such Bill shall be issued with a currency extending more than three months beyond the conclusion of the then current financial year and the principal and interest of any debt so incurred shall be a first charge upon and shall be paid out of the accruing income of the Consolidated Fund. 20

Moneys in Public  
Trust Fund may be  
invested at interest

18. It shall be lawful for the Governor in Council to direct that any moneys in the Public Account to the credit of the Public Trust Fund shall be invested by depositing the same at interest at any Bank or Banks which the Governor in Council shall direct upon such terms and at such interest and for such periods as the Colonial Treasurer shall think fit and all interest accruing on moneys so invested shall be taken and deemed to be of Her Majesty's Consolidated Revenue of the Colony and the Colonial Treasurer shall from time to time as the same shall accrue pay all such interest into the Public Account to the credit of the Consolidated Fund. 25

which shall be paid  
to Consolidated  
Fund.

Trust moneys  
unclaimed for six  
years to be paid into  
Consolidated Fund.

19. Every sum of money which shall have been paid into the Public Trust Fund and shall have remained unclaimed for the space of six years thereafter shall be taken to be part of Her Majesty's Consolidated Revenue of the Colony and the Colonial Treasurer shall withdraw all such money from the Public Trust Fund in the manner hereinafter provided and shall pay the same into the Public Account to the credit of the Consolidated Fund. 30

## II.—OF THE CONTROL AND ISSUE OF THE PUBLIC REVENUES.

Governor to appoint  
Comptroller.

20. The Governor shall in the name and on behalf of Her Majesty appoint a fit and proper person to be the Comptroller of the Public Account of the Colony of New Zealand hereinafter called "The Comptroller" and from time to time in the case of the death resignation or removal of any such Comptroller shall in like manner appoint some other fit and proper person in his stead Provided that if the office of Comptroller shall hereafter be abolished the person holding such office shall have no claim for compensation on account of such abolition Provided also that the person holding the office of Comptroller at the time of the passing of this Act shall be taken and deemed to have been duly appointed to the office of Comptroller under the authority of this Act. 35

Disqualification for  
Comptroller.

21. No member of the Executive Council or of either House of the General Assembly nor any Superintendent of a Province nor any member of a Provincial Council nor any person holding any political 55

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appointment or any place of trust or profit in the public service shall be capable of holding the office of Comptroller.

22. The Comptroller shall hold his office during good behaviour and shall be removable therefrom by the Governor in the name and on the behalf of Her Majesty upon an address from both Houses of the General Assembly praying for such removal. Office held during good behaviour.

23. It shall be lawful for the Governor in Council at any time when the General Assembly shall not be in session to suspend from his office any such Comptroller and such suspension unless sooner revoked by the Governor in Council shall continue in force until the end of the then next session of the General Assembly. Provided that such suspension shall not affect the right of such Comptroller to receive during the continuance thereof the salary to which he may be otherwise by law entitled. Governor may suspend Comptroller temporarily.

24. Every Comptroller shall immediately upon his appointment take and subscribe before the Governor an oath to perform the duties of his office to the best of his skill and ability. Comptroller's oath.

25. In case of the illness suspension or absence of any such Comptroller it shall be lawful for the Governor to appoint some person to act as the Deputy of such Comptroller and every such Deputy shall during the time that he shall act as such Deputy have all the powers and perform all the duties of such Comptroller and shall receive such remuneration as the Governor in Council shall determine not exceeding the amount of salary which such Comptroller is entitled by law to receive and every such Deputy before acting as such shall take and subscribe before the Governor an oath similar to that hereinbefore required to be taken by the Comptroller. Deputy Comptroller.

26. The Colonial Treasurer shall so often as occasion may require prepare a Requisition in the form set forth in the Schedule B. to this Act setting forth the amount of moneys likely to be required for payment out of each Branch of the Public Account during a period not exceeding one month next after the date of such Requisition under the authority of each vote of the House of Representatives for the current year or under the authority of any Act permanently appropriating money to the public service and having signed such Requisition shall transmit it to the Comptroller. Treasurer's Requisition on the Comptroller.

27. The Comptroller shall satisfy himself that each sum mentioned in each such Requisition has been legally appropriated to the service for which the same is required and can be paid without exceeding the amount so appropriated. And when so satisfied the Comptroller shall countersign such Requisition and shall thereupon sign and issue an Order in the form set forth in the Schedule C. to this Act directing the total amount of the sums named in the said Requisition to be transferred from the Public Account to the account of the Colonial Treasurer and shall transmit the same to the Colonial Treasurer and such Order when countersigned by the Colonial Treasurer shall be sufficient authority to the Bank to transfer the sum therein mentioned from the Public Account to the account of the Colonial Treasurer. Provided always that no such order shall authorize the Bank to make any transfer of money from the Public Account after the end of the financial year in which such order shall have been issued. Comptroller's Order of Transfer.

28. If and so often as it shall appear necessary for the public service that money shall be expended during the recess of Parliament in excess of or without the appropriation of the General Assembly the Minister for the service of whose Department such supplementary expenditure is required shall make a statement in writing setting forth the reasons rendering such expenditure necessary and shall lay such statement before the Governor in Council and if the Governor in

Treasurer's Supplementary Requisition for unauthorized expenditure.

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- Council shall approve thereof the Treasurer shall prepare a Supplementary Requisition in the form set forth in the Schedule D. to this Act and shall transmit the same to the Comptroller accompanied by an Order in Council directing the Comptroller to countersign such Requisition and in that case it shall be the duty of the Comptroller to countersign the same and to transmit to the Colonial Treasurer the Order as hereinbefore provided for the transfer of the amount named therein from the Public Account Provided always that the total amount in any financial year of such transfers of money from the Public Account without legal appropriation shall not exceed the sum of Forty Thousand Pounds. 5
- Supplementary Order. Not exceeding £40,000. 10
- Supplementary Order not to issue when Parliament sitting. 29. It shall not be lawful for the Comptroller to countersign any Supplementary Requisition or to issue any Order thereupon during a Session of the General Assembly and it shall be the duty of the Comptroller to lay a copy of every such Supplementary Requisition and of the Order in Council transmitted to him therewith before the General Assembly within ten days after the next meeting thereof. 15
- Votes of General Assembly may be altered by Order in Council. 30. If and so often as the Government shall deem it necessary for the public service to alter the sums which may have been voted in the annual Estimates for each particular service it shall be lawful for the Governor by an Order in Council to direct that there shall be applied in aid of any vote which may be found to be insufficient any surplus arising out of any other vote of the same Class in the Estimates Provided always that nothing herein contained shall authorize the expenditure of any larger sum upon the service of each Class than the sum appropriated to such Class by the General Assembly nor to authorize the alteration of any salary or other expenditure the amount whereof is fixed by the Civil List Act or by any other Act permanently appropriating public money. 25
- Limits. 31. The Colonial Treasurer shall transmit a copy of every such last mentioned Order in Council to the Comptroller who shall be guided thereby in countersigning any Requisition for the transfer of money which may be transmitted to him by the Colonial Treasurer. 30
- Order in Council to be sent to Comptroller. 32. The Colonial Treasurer shall upon the last day of each financial year upon which the Bank shall be open repay into the Public Account to the credit of that Branch of such Account from which the same shall have been transferred the whole of the unexpended balance which shall be standing to the Colonial Treasurer's account or shall be otherwise lying in his hands unexpended. 35
- Treasurer to repay balance into Public Account at end of year. 33. It shall be the duty of the Colonial Treasurer in reply to any queries which may be addressed to him by the Comptroller in that behalf to supply the Comptroller with all such information respecting any such Requisition or Statement aforesaid or respecting any other matter relating to the Public Account as may enable the Comptroller to fulfil the duties required of him by this Act. 40 45

## III.—OF THE EXPENDITURE OF THE PUBLIC REVENUES.

- Expenditure to be under Governor's warrant. 34. No part of Her Majesty's revenue shall be issued by the Colonial Treasurer except in pursuance of a warrant or warrants under the hand of the Governor addressed to the Colonial Treasurer.
- Governor to appoint Paymasters. 35. It shall be lawful for the Governor in Council to appoint and from time to time to suspend remove or re-appoint within each Province or district of the Colony as he shall think fit a fit and proper person to be and be called the Paymaster of such Province or district who shall perform all such duties as shall be required of him by this Act or by the said Regulations or by such instructions not inconsistent therewith as he shall receive from the Colonial Treasurer. 50 55

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36. Every person in whose hands any public money shall be placed by the Colonial Treasurer or by any Paymaster for the purpose of being paid to any person or persons entitled to receive the same shall be taken and deemed to be a Sub-paymaster for the purposes of this 5 Act. Sub-paymasters.

37. Every such Paymaster or Sub-Paymaster shall pay and shall be allowed credit in his accounts for the payment of such accounts only as he shall have received authority to pay from the Colonial Treasurer and the Colonial Treasurer shall from time to time transmit to 10 each Paymaster or Sub-Paymaster out of each branch of the Public Account such moneys as shall enable him to make all payments so authorized. Paymaster to pay only on Treasurer's authority.

38. Every Paymaster shall upon the last day upon which the Bank shall be open in each financial quarter except the last quarter 15 of the financial year repay to the Colonial Treasurer the whole of the balances of public money which shall be lying in his hands unexpended. And upon the last day upon which the Bank shall be open in each financial year he shall repay the whole of such unexpended balances into the Bank to the credit of that branch of 20 the Public Account out of which such moneys shall have been transferred. Paymaster to pay balances into Treasurer's account monthly  
And into Public Account at end of year.

39. Every Sub-paymaster shall upon the day preceding that described in the thirty-eighth clause repay to the Colonial Treasurer or to the Paymaster as the case may be from whom he shall have received 25 any public money the whole of the balance of such moneys then remaining in his hands unexpended. Provided that if it shall be inconvenient for any Sub-paymaster by reason of his distance from the Colonial Treasury or from the office of the Paymaster as the case may be to make such repayment upon the day above mentioned 30 such Sub-paymaster shall deal with the unexpended balance of all such moneys in such manner as shall be directed in the Regulations aforesaid and in any instructions not inconsistent therewith which he shall receive from the Colonial Treasurer in that behalf. Sub-paymasters to pay balances to Paymasters monthly.  
Exception.

40. Every Paymaster and Sub-Paymaster shall from time to time 35 transmit to the Colonial Treasurer a Return at such times and in such form as shall be directed in the said Regulations showing all the sums which he shall have received from the Colonial Treasurer and all the sums which he shall have paid out of the same during the period to which such Return shall relate and the unexpended balances remaining 40 in his hands and shall accompany such Return with vouchers in support of such Payments in such form as the Colonial Treasurer shall direct and shall append to each such Return a Declaration made and signed before a competent witness that the said Return contains a true and correct statement of account for the period to which it 45 relates and every Sub-Paymaster shall transmit a similar Return Vouchers and Declaration to the Paymaster from whom he shall have received any public money. Paymasters' Accounts.  
And declaration.  
Sub-paymaster's Accounts.

41. All sums of money which by virtue of any law now in force within the Colony are charged upon and directed to be paid out of 50 the "Public Revenues" or the "General Revenues" or the "Ordinary Revenues" of the Colony and all salaries wages or other expenses which are charged upon and directed to be paid out of the produce of any fees fines or other special branches of revenue shall from and after the passing of this Act any Act or Ordinance to the 55 contrary understanding be charged upon and paid out of the Consolidated Fund. Provided always that this clause shall not apply to any expenses incident to the sale letting management and occupation of the Waste Lands of the Crown which are or may be Expenditure of Government charged on Consolidated Fund.

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charged upon the revenues arising from such waste lands Nor to the provisions of "The Parliamentary Costs Taxation Act 1861" and "The Law Practitioners Act 1861" respecting the appropriation of the fees payable under the two last-mentioned Acts nor to any expenditure of moneys out of the Special Fund. 5

Operation of the Appropriation Act limited and defined.

42. The Annual Appropriation Act or Acts passed by the General Assembly shall be deemed to authorize the issue and expenditure of such moneys only as shall be standing to the credit of the Public Account at the commencement of the financial year or other period to which such Act or Acts shall relate and as shall be paid into the Public Account during the course of such financial year or other period and shall be deemed to authorize such issue and expenditure only as shall have taken place in the course of such year or other period Provided that if any engagements for the payment of money shall have been entered into under the authority of any such Act which shall not have been completed within such year or other period the outstanding liabilities thereon shall be included in the estimated expenditure for the following year under the head of "outstanding liabilities" and shall be charged against and paid out of the Public Account for such following year and all sums payable under the authority of any Act for the permanent appropriation of public money shall be charged against the Public Account for the year in which the same shall be paid. 10 15 20

Public Trust Fund not to be applied to other uses.

43. It shall not be lawful for the Colonial Treasurer to apply any money which shall have been transferred to the Account of the Colonial Treasurer from the Public Trust Fund to any other purposes than those named in the Requisition in pursuance of which such money shall have been so transferred And any money so transferred from the Public Trust Fund and applied to other services shall be deemed to be money expended without appropriation by the General Assembly. 25

## IV.—OF THE REVENUES PAYABLE TO PROVINCES. 30

Monthly Account between General Government and Provinces.

44. The Colonial Treasurer shall as soon as possible but not later than days after the end of each month prepare an account for such month between the General Government and the Government of each Province in the Colony severally and shall therein credit each Province with of the total sums which shall have been paid into the Consolidated Fund within such Province during such month and shall debit such Province first with the total of the sums which he shall during such month have expended within such Province on account of the several services of the General Government specified in the Schedule E. to this Act and on account of any other services which are or may become chargeable by law against the revenues of such Province and secondly with one-twelfth part of all the sums which may become so chargeable yearly on account of so much of the interest and sinking fund of loans raised upon the security of the general revenues of the Colony as shall have been made a charge against the revenues of such Province and the Colonial Treasurer shall forthwith pay over out of the Consolidated Fund to the Provincial Account of such Province the balance which shall appear upon such account to be due to the Provincial Government thereof. 35 40 45

Balances to be paid to Provinces.

Land Fund to be paid to Provinces.

45. The Colonial Treasurer shall pay out of the Land Fund arising within each Province such salaries to the Receivers of Land Revenue within such Province as the Governor in Council shall direct and shall except as hereinafter otherwise provided from day to day as the same shall accrue pay over to the Provincial Account of each Province the gross remainder of the sums which shall have been paid into the Land Fund within such Province. 50 55

Case in which Land

46. Provided always that if it shall appear upon making up the

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monthly account required by the forty-fourth clause of this Act that a balance is due from the Provincial Government of any Province to the General Government the Colonial Treasurer shall withhold all further payments out of the Land Fund to the Provincial Account of 5 such Province until the said balance shall have been repaid And all moneys of the Land Fund so withheld from the Provincial Account of any Province shall be transferred to the Consolidated Fund and shall be issued and applied in liquidation of the expenditure charged in such monthly account against such Province.

Fund may be taken to meet Provincial Charges.

10 47. The term "Provincial Account" shall be taken and deemed to mean the Provincial Account as defined by "The Provincial Audit Act 1866."

Provincial Account.

48. Whenever and so often as the Colonial Treasurer shall make a Requisition for the transfer of money from the Public Account for 15 making the payments aforesaid out of the Consolidated Fund to the Provincial Accounts he shall transmit to the Comptroller with such Requisition a copy of the monthly account aforesaid shewing the sums so payable to each Province.

Monthly Account with Provinces to be sent to Comptroller.

20 V.—OF THE RECEIPT AND EXPENDITURE OF PUBLIC MONEYS BEYOND THE COLONY.

49. All public money which shall be received on behalf of the Government of New Zealand by any Agent or Agents thereof in Great Britain or elsewhere beyond the limits of the Colony and which such Agent or Agents shall be duly authorized to retain in their hands or 25 otherwise dispose of beyond the limits of the Colony for the Public Service thereof shall be taken and deemed to be paid and shall be brought to account as having been paid into the Public Account on the day upon which the notice of any such receipt of money by such Agent or Agents shall be received by the Colonial Government And all public moneys 30 which shall be expended on the Public Service of the Colony by such Agent or Agents in Great Britain or elsewhere beyond the limits of the Colony under the authority of law and according to the instructions of the Colonial Government shall be taken and deemed to have been issued and paid and shall be brought to account as if the same had 35 been issued and paid out of the Public Account in the manner provided by this Act upon the day upon which the notice of any such expenditure shall be received by the Colonial Government And the Colonial Treasurer shall transmit to the Comptroller a copy of all such accounts of receipt and expenditure so soon as the Colonial Government 40 shall receive the same.

Of public moneys received and expended in Great Britain and elsewhere.

VI.—OF THE AUDIT OF THE PUBLIC REVENUES.

50. The Governor shall in the name and on the behalf of Her Majesty appoint some fit and proper person to be the Auditor of the accounts of the receipt and expenditure of the Public Revenues 45 of the Colony hereinafter called the Auditor and from time to time in case of the death resignation or removal of any such Auditor shall in like manner appoint some other fit and proper person in his stead Provided that if the office of Auditor shall hereafter be abolished the person holding such office shall have no claim for compensation on 50 account of such abolition Provided also that the person holding the office of Auditor at the time of the passing of this Act shall be taken and deemed to have been duly appointed to such office under the authority hereof.

Governor to appoint Auditor.

55 51. No member of the Executive Council or of either House of the General Assembly nor any Superintendent of a Province nor any

Disqualification for office of Auditor.

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member of a Provincial Council nor any person holding any political appointment or any place of trust or profit shall be capable of holding the office of Auditor.

Office held during good behaviour.

52. The Auditor shall hold his office during good behaviour and shall be removable therefrom by the Governor in the name and on behalf of Her Majesty upon an address from both Houses of the General Assembly praying for such removal. 5

Governor may suspend Auditor temporarily.

53. It shall be lawful for the Governor in Council at any time when the General Assembly shall not be in session to suspend from his office any such Auditor and such suspension unless sooner revoked by the Governor in Council shall continue in force until the end of the then next session of the General Assembly. Provided that such suspension shall not affect the right of such Auditor to receive during the continuance thereof the salary to which he may be otherwise by law entitled. 10 15

Oath of office.

54. Every Auditor immediately on his appointment shall take and subscribe before the Governor an oath to perform the duties of his office faithfully to the best of his skill and ability.

Deputy Auditor.

55. In case of the illness, suspension or absence of the Auditor it shall be lawful for the Governor to appoint some person to act as the deputy of such Auditor and every such Deputy shall during the time that he shall act as such Deputy have all the powers and perform all the duties of such Auditor and shall receive such remuneration as the Governor in Council shall determine not exceeding the amount of salary which the Auditor is entitled by law to receive and every such Deputy before acting shall take and subscribe before the Governor an oath similar to that hereinbefore required to be taken by the Auditor. 20 25

Treasurer to send Accounts monthly to Auditor for audit.

56. The Colonial Treasurer shall within days after the end of each month or so soon thereafter as he shall receive the same transmit to the Auditor all the accounts for the said month which shall have been received from each Receiver Paymaster or other person concerned in the receipt custody or expenditure of public money together with all vouchers or other documents in his possession in support of such accounts and if the Auditor shall be satisfied by due examination and inquiry that the accounts of any such Receiver Paymaster or other person contain a true and complete statement of account for the said period in accordance with the provisions of this Act and of the Regulations and instructions issued under the authority thereof and that all payments set forth in such accounts have been made under the authority of law to the persons entitled severally to receive the same the Auditor shall return such accounts vouchers and documents to the Colonial Treasurer accompanied by a Certificate of Discharge in the form set forth in the Schedule F. to this Act and the Treasurer shall forthwith transmit a certified copy of such Certificate of Discharge to the person to whom the same shall relate and such Certificate shall be a full and sufficient discharge to such person and his sureties for all claims on the part of Her Majesty or of any other person in respect of all moneys named in such Certificate. 30 35 40 45

And discharge

If error in account discharge to be for correct part.

57. If any error shall appear in any such account in the receipt or expenditure or unexpended balance of any public money or if any such money shall appear to have been expended without the authority of law the Auditor shall issue his Certificate of Discharge for such part only of such account as he shall find to be complete and accurate and according to law. Provided always that the Auditor shall not withhold his Certificate of Discharge from any Paymaster or other person on account of any payment which shall have been made in obedience to instructions from the Colonial Treasurer notwithstanding that such 50 55

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payment shall not have been sanctioned by an Act of the General Assembly.

58. The Colonial Treasurer shall within \_\_\_\_\_ days after the conclusion of each financial quarter prepare a full and detailed statement of account in the form set forth in the Schedule G. to this Act of all moneys paid into each branch of the Public Account under the several heads of Revenue during the said quarter and a similar statement of the expenditure of all moneys from the Public Account during the same period setting forth the several services on which the same shall have been expended classified under the heads which shall have been employed in the appropriation thereof or if there shall have been no legal appropriation thereof then under the head of "supplementary expenditure" and of all moneys which he shall have paid to Provincial Accounts under the authority of this Act during the same period And the Colonial Treasurer shall forthwith transmit such statement of account to the Auditor who being satisfied by due examination and inquiry of the correctness thereof and that all moneys stated therein to have been expended by the Colonial Treasurer have been so expended under the warrant of the Governor shall countersign such statement and return it to the Colonial Treasurer who shall forthwith publish the same in the *New Zealand Gazette*.

Treasurer's Quarterly Accounts.

59. The Colonial Treasurer shall within \_\_\_\_\_ days after the conclusion of each financial year prepare a statement of receipt and expenditure for the previous year in all respects similar to that hereinbefore required to be prepared for each quarter and shall transmit the same to the Auditor who being satisfied by due examination and inquiry of the correctness thereof shall countersign the same and shall return it to the Colonial Treasurer who shall thereupon publish such statement in the *New Zealand Gazette* and shall lay a copy thereof before both Houses of the General Assembly or if the General Assembly shall not be in session then within ten days after the meeting thereof.

Treasurer's Yearly Account.

60. It shall be the duty of the Auditor to make a report upon each quarterly account required by this Act to be submitted to him by the Colonial Treasurer calling the attention of the Treasurer to every deficiency in such accounts or to any errors which shall in his opinion have been made in the classification of the expenditure therein or to any expenditure which shall have occurred without the sanction of law or to any other matter to which in the opinion of the Auditor it is desirable to call the attention of the Government in order to ensure the efficient administration of the laws respecting the receipt and expenditure of the public revenues And the Colonial Treasurer shall lay all such reports before the General Assembly within ten days after the meeting thereof.

Auditor to report on Quarterly Accounts.

61. It shall be the duty of the Colonial Treasurer and of the Comptroller and of every Receiver Paymaster or other such person as aforesaid to afford all such information as the Auditor may at any time require and to answer all such questions as the Auditor may address to them or any of them in explanation of any account which may be sent to the Auditor for audit or to any deficiency in any such account or in respect of any other matter which may be necessary to enable the Auditor to fulfil the duties required of him by this Act.

Auditor to receive necessary information.

62. The Auditor is hereby authorized and empowered by precept under his hand in the form set forth in the Schedule H. to this Act to require any such person as he may think 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 Auditor shall have full power and

Auditor to summons persons to appear and examine on oath.

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authority to examine such person upon oath touching the receipt and expenditure of any public moneys and touching all other matters necessary for the due execution of the power vested in him by this Act.

Auditor to be employed in no other service.

63. It shall not be lawful for the Auditor to undertake or perform any duties whatsoever connected with the Public Service of the Colony except such only as may be specified in this Act or except such duties not so specified as may be necessary to enable him to fulfil the duties required of him as Auditor. 5

## VII.—PENAL CLAUSES.

10

Ministers liable for illegal expenditure.

64. All public money which shall have been expended by the Colonial Treasurer without appropriation by the General Assembly or without the warrant of the Governor shall be taken and deemed to be money owing to Her Majesty by the persons who shall have been members of the Executive Council of the Colony at the time when such expenditure shall have been made and by any and each of them 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 all public moneys expended by any Paymaster Sub-paymasters or other person in obedience to instructions from the Colonial Treasurer shall be deemed to be moneys expended by the Colonial Treasurer. 15 20

Comptroller liable for illegal transfers of money.

65. All public money which shall be so expended having been transferred from the Public Account in virtue of any order of the Comptroller directing such transfer otherwise than in accordance with the provisions of this Act and all moneys raised upon the security of any Debenture Deficiency Bill or Treasury Bill countersigned by the Comptroller except in accordance with any law authorizing and requiring him to countersign the same shall be deemed to be money owing to Her Majesty by the Comptroller 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. 25 30

Trials to be held before the Judges without Jury.

66. The trial of every such information shall be held at the Supreme Court House or at such other place at the Seat of Government as the Chief Justice shall appoint before all the Judges of the Supreme Court or such of them not being less than four in number as shall be present at the time and place fixed for such trial 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. 35 40

Trials to be only by order of the House of Representatives.

67. Every such proceeding against any member of the Executive Council or against the Comptroller shall be commenced only upon an order of the House of Representatives directing such proceeding and upon any such order being made the Speaker of the House of Representatives shall forthwith instruct the Attorney-General to commence and prosecute such proceeding and shall also transmit a copy of such order to the Chief Justice of the Supreme Court. 45

Chief Justice to appoint time and place for trial.

68. Upon the receipt of such order the Chief Justice shall appoint a time and place for such trial and shall send a notice thereof to the other Judges of the Supreme Court and such Judges shall putting aside all other business attend at such place at the time so appointed. 50

Receivers &c. liable for all moneys received for which not discharged by Auditor.

69. Every Receiver Paymaster Sub-paymaster or other person into whose possession or control any public money shall have come shall be deemed to owe to Her Majesty all such moneys for which he shall not have received a Certificate of Discharge from the Auditor and all such 55

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moneys together with full costs of suit shall be recoverable by action suit or information in the Supreme Court in like manner as money due to Her Majesty within the Colony.

70. So often as and so soon as the Auditor shall ascertain that any public money is lying in the hands of any Receiver Paymaster Sub-paymaster or other person contrary to the provisions of this Act and for which he shall not have received a Certificate of Discharge as hereinbefore provided it shall be the duty of the Auditor forthwith by a notice in writing to call upon such Receiver or other person aforesaid to pay into the Public Account as a debt due to Her Majesty any such sum so remaining in his hands or for which he shall not have received a Certificate of Discharge.

Auditor to call upon Receiver to pay debts to Her Majesty.

71. If any such last-mentioned debt to Her Majesty shall remain outstanding and unpaid for a period of three months after the Receiver or other person owing the same shall have received the notice from the Auditor mentioned in the last clause it shall be the duty of the Attorney-General upon the instructions of the Auditor which instructions the Auditor is hereby authorized and required immediately to issue to take all such steps as to him may seem most fitting to recover such debt to the use of Her Majesty and all such moneys so recovered shall be paid into the Public Account.

Auditor to recover debts to Crown.

72. Every Receiver Paymaster Sub-Paymaster or other person who shall make any declaration required to be made by this Act knowing the same to be false shall be deemed to be guilty of wilful and corrupt perjury.

False declaration perjury.

73. Every Receiver Paymaster Sub-Paymaster or other person who shall neglect to pay any money into the Public Account which he shall be required so to pay under the provisions of this Act shall be liable to a fine not exceeding one hundred pounds.

Penalty for not paying in money.

74. Every Receiver Paymaster Sub-Paymaster or other person who shall neglect to make any return which he shall be required to make under the provisions of this Act or of the Regulations aforesaid issued under the authority thereof shall be liable to a penalty not exceeding twenty pounds.

For not making returns.

75. If it shall appear to the Auditor after due inquiry that any person into whose possession or control any public money shall have come shall have fraudulently applied or shall have fraudulently caused or permitted to be applied the same or any part thereof to other than the public service it shall be the duty of the Auditor forthwith to instruct the Attorney-General in the matter who shall thereupon take all such steps as may seem to him most fitting to prosecute the person so offending according to law.

In case of fraud Attorney-General to prosecute.

76. If any person shall refuse or neglect to attend at the time and place required of him by the Auditor in any such precept as aforesaid or to produce any accounts books vouchers or other documents in his possession or control which he shall have been required by the Auditor to produce or having so attended shall refuse to answer any lawful question which may be asked of him by the Auditor he shall be liable to a penalty of one hundred pounds to be recovered in a summary way in the manner set forth in "The Justices of the Peace Act 1866."

Penalty for disobeying precept of Auditor.

## VI.—GENERAL CLAUSES.

77. Anything which by this Act or by any other Act of the General Assembly is required to be or may be done by the Colonial Treasurer may be done by any member of the Executive Council who may be acting for the Colonial Treasurer during his illness or his absence and all things so done by any member of the Executive Council on behalf

Any member of Executive may act as Treasurer.

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of the Colonial Treasurer shall be as valid and binding in the law as if they had been done by the Colonial Treasurer himself.

All persons concerned in the receipt &c. of public money to give security.

78. Every person who shall be concerned in the receipt custody control issue or expenditure of the public moneys shall be required to find security or by the guarantee of an approved insurance society for the faithful performance of his duties by himself and two sureties in such form and to such amount as the Governor shall direct. Provided always that this clause shall not apply to the Colonial Treasurer or to any member of the Executive Council of the Colony or to the Bank. 5

Executing securities not affected.

79. Nothing in this Act shall prejudice vary or affect any security granted under or by virtue of any Act of the General Assembly passed prior to the passing hereof by which any loan has been authorized to be raised upon the security of the public revenues of New Zealand or of any part of such revenues. 10

80. This Act shall come into operation on the 15

SCHEDULE A.

- The one hundred and sixtieth clause of "The District Courts Act 1858."
- "The Audit Act 1858."
- "The Ordinary Revenues Act 1858."
- "The Surplus Revenue Act 1858."
- The seventh clause of "The Land Revenue Appropriation Act 1858."
- "The Audit Act Amendment Act 1865."
- "The Comptroller's Act 1865."

SCHEDULE B.

To the Comptroller of the Public Account.

Requisition No. Colonial Treasury Fund. 186

In accordance with the provisions of an Act of the General Assembly intituled "The Public Revenues Act 1867" I hereby require that the several sums as hereinafter classified and arranged under the Heads of Service that have been employed in the appropriation thereof amounting in the whole to the sum of and which are likely to be required for payment by law during a period not exceeding one month from the date hereof shall be transferred from the of the Public Account to the Account of the Colonial Treasurer.

Service for which required.	Act appropriating the same.	Sums required.

Colonial Treasurer.  
Comptroller.

SCHEDULE C.

Comptroller's Order No. Fund.  
To the Manager of the Bank at Wellington.

You are hereby authorized and directed at any time on or before the the 30th day of June 18..... to transfer any sum or sums not exceeding in the whole from the of the Public Account to the account of the Colonial Treasurer at such times and in such amounts as may be required by the Colonial Treasurer.

Comptroller.  
Colonial Treasurer.

*Public Revenues.*

## SCHEDULE D.

To the Comptroller of the Public Account.  
Supplementary requisition No.

Fund.  
186

Colonial Treasury

In accordance with the provisions of an Act of the General Assembly intituled "The Public Revenues Act 1867" and of an Order in Council made on the        day of 186    a copy whereof is hereto annexed I hereby require that the several sums as hereinafter classified and arranged under the heads of service for which the same are required although not appropriated thereto by the General Assembly and which are likely to become due and payable during a period not exceeding one month from the date hereof shall be transferred from the        of the Public Account to the account of the Colonial Treasurer.

Service for which required.	Sums required.

.....Colonial Treasurer.  
.....Comptroller.

## SCHEDULE E.

1. Paymasters of the Treasury.
2. Stamp Department except the expenses of the office of Secretary and Deputy Commissioner.
3. Registrars of Marriages and Registrars of Births Deaths and Marriages except the expenses of the office of the Registrar-General.
4. Registrars of Joint Stock Companies.
5. Electoral.
6. Supreme Court except the salaries of the Judges and of Judges' clerks and the travelling expenses of the Judges and their clerks and the expenses of the Court of Appeal.
7. District Courts and all other Courts of Justice of inferior jurisdiction excepting such expenses of Resident Magistrates' Courts as are borne upon the Native Estimates.
8. Sheriffs.
9. Coroners.
10. Postal Services except the expenses of the General Post Office and the cost of the carriage of Foreign and Interprovincial Mails.
11. Customs except the expenses of the office of Inspector and Secretary.
12. Militia and Volunteers except such expenses as are borne on the Estimates under the head of General Charges.
13. All services which may be borne on the Annual Estimates under the head of Provincial Charges or which may otherwise become chargeable by law against Provincial Revenue.

## SCHEDULE F.

## CERTIFICATE OF DISCHARGE.

In accordance with the provisions of "The Public Revenues Act 1866" I hereby certify that I have duly examined the account of [*insert name and office at length*] for the [*insert the time to which account refers*] and find the said account [*or a part of the said account*] to be correct and the said        is hereby discharged from all claims on the part of Her Majesty and of all other persons on account of the sum of £        received by him and on account of the sum of £        paid by him within the period aforesaid.

Audit Office

186

Auditor.

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**SCHEDULE G.**

STATEMENT of the Receipts and Expenditure of the Public Account of New Zealand for the Quarter ending

	General.	Auck-land.	Taranaki.	Wellington.	Hawke's Bay.	Nelson.	Marlborough.	Canterbury.	Otago.	Southland.	Totals
<b>I.—CONSOLIDATED FUND.</b>											
Receipts ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											
Expenditure ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											
<b>II.—SPECIAL FUND.</b>											
Receipts ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											
Expenditure ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											
<b>III.—LAND FUND.</b>											
Receipts ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											
Expenditure ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											
<b>IV.—PUBLIC TRUST FUND.</b>											
Receipts ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											
Expenditure ... ..											
"    "    "    "    "    "    "    "    "    "    "    "											
Totals ... ..											

SUMMARY of the Receipts and Expenditure of the Public Account of New Zealand for the Quarter ending

	RECEIPTS.				EXPENDITURE.			
	Balances in hand on first day of Quarter.	Receipts during Quarter.	Imprests unaccounted for last Quarter.	Totals.	Balances in hand on last day of Quarter.	Expenditure during Quarter.	Imprests unaccounted for.	Totals.
Consolidated Fund ... ..								
Special Fund ... ..								
Land Fund ... ..								
Public Trust Fund ... ..								
Totals ... ..								

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SCHEDULE G.—*continued.*

STATEMENT in explanation of the sums paid to Provinces during the Quarter ending

	(1) ..... of Receipts into Consolidated Fund.	(2) Payments made on account of Services Provincially charged.	(3) One-twelfth part of Interest and Sinking Fund on Portion of Loans charged against Provinces.	(4) Paid to Provinces for appropriation Column (1) less Columns (2) and (3).
Auckland ... ..				
Taranaki ... ..				
Wellington ... ..				
Hawke's Bay ... ..				
Nelson ... ..				
Marlborough ... ..				
Canterbury ... ..				
Otago ... ..				
Southland ... ..				

SCHEDULE H.

To Mr.

THESE are to command and require you that 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 all the vouchers books accounts or other documents 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 186 .  
Auditor.