

AMENDED: See Act, 1913 No. 25

AMENDED: See Act, 1918 No. 4

AMENDED: See Act, 1921 No. 61, 72

New Zealand.

## ANALYSIS.

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| Title.                                   |   |
| 1. Short Title.                          |   |
| 2. Section 46 of principal Act repealed. | Sec.  |
| tion 47 of principal Act amended.        |   |
| 3. Section 75 of principal Act amended.  |   |
| 4. Section 132 of principal Act amended. |   |
|  | 5. Fire Insurance Fund.   |
|  | 6. Personal receipts may be dispensed with in certain cases on payment of wages by local authority. |
|  | 7. Recovery of moneys unlawfully spent by a local authority. Repeal.                                |

Refer: 1926 Inset

1912, No. 28.

AN ACT to amend the Public Revenues Act, 1910.

Title.

[7th November, 1912.]

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

1. This Act may be cited as the Public Revenues Amendment Act, 1912, and shall be read together with and deemed part of the Public Revenues Act, 1910 (hereinafter referred to as the principal Act).

Short Title.

2. (1.) Section forty-six of the principal Act is hereby repealed.

Section 46 of principal Act repealed.

(2.) Section forty-seven of the principal Act is hereby amended by adding the following subsection:—

Section 47 of principal Act amended.

“(3.) Full particulars of every such transfer made during any financial year shall be laid before Parliament within ten days after the commencement of the session next after the expiration of that financial year.”

REPEALED: Vide Inset.

3. Section seventy-five of the principal Act is hereby amended by adding to subsection three thereof the following proviso:—

Section 75 of principal Act amended.

“Provided that in case of the absence from London or other temporary incapacity of the High Commissioner, money may be drawn from the Foreign Imprest Account by cheque signed by some person authorized in writing by the High Commissioner in that behalf, and countersigned by such officer of the Audit Department as aforesaid, and the countersignature of any such cheque by such Audit Officer shall be conclusive evidence of the fact that the person signing the cheque was duly authorized to sign such cheques.”

AMENDED: VIDE INSET

Section 132 of  
principal Act  
amended.

REPEALED: Vide Inset.

Fire Insurance  
Fund.

4. Section one hundred and thirty-two of the principal Act is hereby amended by omitting the words "one hundred thousand pounds," and substituting the words "two hundred thousand pounds."

5. (1.) Subject to the provisions of this section the Minister of Finance shall, before the end of the present financial year, and on the first day of April in each financial year thereafter, without further appropriation than this Act, pay to the Public Trustee out of the Consolidated Fund the sum of ten thousand pounds.

(2.) All such sums shall form part of the common fund of the Public Trust Office, and shall, with the accumulations thereon, be applied in such amounts as may be voted by Parliament to the rebuilding or restoration of public buildings destroyed or damaged by fire.

(3.) If at any time the moneys paid to the Public Trustee under this section and for the time being unexpended amount to the sum of one hundred thousand pounds, no further payments shall be made in pursuance of this section until the said moneys are reduced to less than one hundred thousand pounds:

Provided that if at any time such moneys are in excess of ninety thousand pounds but are less than one hundred thousand pounds, there shall be payable under this section only the amount of the difference between the said moneys and one hundred thousand pounds.

6. (1.) The Audit Office may, in the exercise of the powers conferred upon it by section one hundred and nineteen of the principal Act (relating to the audit of the accounts of local authorities), dispense with the production of a personal receipt for wages in cases where not less than fifty persons are employed and paid by a local authority, if, in respect of the payment of those persons, a voucher is produced setting forth the names of the persons to or on whose behalf the wages were paid and the amount of each such payment, and signed by two or more persons who shall certify on the voucher that they were present when the moneys included in the voucher were paid.

(2.) For the purposes of this section "wages" means any moneys paid in return for services rendered where the amount payable in each case is determined by a fixed hourly, daily, or weekly rate.

7. (1.) If it appears to the Audit Office that any moneys belonging to or administrable by a local authority have been unlawfully expended or applied or that any liability has been unlawfully incurred by a local authority, the Audit Office shall surcharge with the amount thereof every member of the local authority jointly and severally, and shall notify every such member of the surcharge and of the time within which the same must be satisfied.

(2.) The amount of any such surcharge which remains unsatisfied at the expiration of the time so allowed shall be deemed to be a debt due to the Crown, and the Audit Office shall take such proceedings as the case requires for the recovery thereof.

(3.) In any such proceedings it shall be a good defence if the defendant proves that the moneys were expended or applied, or that the liability was incurred, either—

(a.) Without his knowledge; or

Personal receipts  
may be dispensed  
with in certain cases  
on payment of  
wages by local  
authority.

Recovery of moneys  
unlawfully spent by  
a local authority.

REPEALED: Vide Inset

(b.) If with his knowledge, then against his protest made at or before the time when the expenditure, or application, or liability was authorized:

Provided that such protest shall be made either in writing signed by the defendant and delivered to the local authority, or be recorded by the Chairman or Clerk of the local authority at the written or verbal request of the defendant.

(4.) It shall also be a good defence in any such proceedings if the defendant proves that in being a party to the authorization of any such expenditure, application, or liability he acted in good faith and in accordance with the written advice of the solicitor of the local authority.

(5.) All costs incurred by the Audit Office in any such proceedings shall be paid out of the ordinary fund of the local authority, and all moneys and costs recovered in any such proceedings shall be paid into and form part of the said ordinary fund.

(6.) This section is in substitution for section one hundred and twenty of the principal Act, which section is hereby accordingly repealed, but shall continue to apply to all expenditure unlawfully made and to all liability unlawfully incurred by any local authority before the commencement of this Act. Repeal