1901. NEW ZEALAND.

PUBLIC REVENUES ACT, 1900

CORRESPONDENCE RELATIVE TO CERTAIN PAYMENTS OF OLD-AGE-PENSIONS INSTALMENTS.

Laid upon the Table in accordance with Section 9 of "The Public Revenues Acts Amendment Act, 1900."

Audit Office, 18th September, 1901.

The Hon. the Speaker of the House of Representatives. THE Controller and Auditor-General has the honour most respectfully to submit to the House of Representatives, in accordance with the provisions of section 9 of "The Public Revenues Acts Amendment Act, 1900," a copy of the correspondence in a case under that section of a difference of opinion between the Audit Office and the Treasury on the question whether certain payments of old-age pension instalments, made subsequently to the period of one month after the due date, without the Colonial Treasurer having first extended such period, were chargeable as payments authorised by section 6 of "The Old-age Pensions Act Amendment Act, 1900."

J. K. Warburton,

Controller and Auditor-General.

No. 1.

"The Old-age Pensions Act Amendment Act, 1900."

Section 6 (1). The period during which instalments are payable as provided by section thirty-eight of the principal Act is hereby extended to one calendar month after the due date:

Provided that the Colonial Treasurer may further extend such period in any case where the

provisions of that section are not strictly complied with owing to the pensioner's illness or temporary absence from home (but not from the colony), or other sufficient cause.

(2.) Sections forty, forty-one, and forty-two of the principal Act are hereby repealed.

No. 2.

(On Audit Office question respecting appropriation to which it was proposed to charge the payment of an instalment.) The Audit Office.

1 HOLD a delegation of authority from the Hon. the Colonial Treasurer to approve vouchers for payment, and I have accordingly approved payment of this and the following voucher. 8th March, 1901. JAS. B. HEYWOOD.

No. 3.

Audit Office, 8th March, 1901. But the vote for forfeited instalments is not applicable to any but payments of instalments forfeited before the passing of the vote or the Appropriation Act. And where an instalment, not forfeited when the Old-age Pensions Act Amendment Act of 1900 came into operation, is paid after that Act, and more than a month after due date, the payment is not chargeable to the Act unless the period of a month has, previous to such payment, been further extended by the Colonial Treasurer under section 6 of the Amendment Act.

J. K. WARBURTON, Controller and Auditor-General.