

SESSION II.
1906.
NEW ZEALAND.

NEW ZEALAND GOVERNMENT DEBENTURES :

CORRESPONDENCE BETWEEN AUDIT AND TREASURY DEPARTMENTS RELATIVE TO FORM OF
INTEREST CERTIFICATES.

Laid on the Table of the House of Representatives by Act.

Audit Office, 24th August, 1906.

THE Controller and Auditor-General, in the circumstances appearing in the correspondence of which he begs leave to submit a copy, has the honour respectfully to inform the House of Representatives that interest on New Zealand Government loan debentures of denominations not exceeding £100, issued without coupons, continues to be passed by the Audit Office as paid on the certificates of the paying officers without the receipted vouchers required by the Public Revenues Act.

J. K. WARBURTON,

Controller and Auditor-General.

The Hon. the Speaker of the House of Representatives.

No. 1.

The Treasury, New Zealand, Wellington, 16th February, 1906.

REFERRING to the form of interest-certificate as attached hereto, I very much regret that I have overlooked the conclusions arrived at by the Public Accounts Committee in their Report No. 1, 11c—namely, that this form should be submitted “with the addition of the attesting certificate from an independent officer.” I had fully intended to have had a new form drawn up at once, but pressure of other business caused the matter to escape my memory which has now been revived by hearing that you have drawn attention to the unsuitability of the existing form. I have given instructions to have an amended form prepared and printed as quickly as possible. Copy will be first submitted to you. In the meantime, I shall be glad if you will kindly allow the present form to stand until the new one can be issued.

JAS. B. HEYWOOD, Secretary.

The Controller and Auditor-General, Wellington.

The Treasury.

Certainly. The Audit Office raises no objection.

J. WARBURTON, C. & A.-G.

19/2/6.

The Assistant Secretary.

Please see about the new forms.

J. B. H., 20th February, 1906.

1—B. 20A.

New Zealand Debentures.

INTEREST CERTIFICATE.

TO THE PAYMASTER-GENERAL,
TREASURY, WELLINGTON.

I hereby certify that the under-stated amounts have this day been paid to the holders, in respect of interest due upon New Zealand Debentures presented at this office, and that the several amounts so paid have been duly indorsed upon the said Debentures, as under:—

No. of Debenture.	Name of Act under which Interest is paid.	Face Value of Debenture.	Due Date of Interest.		Half-year's Interest paid.		
		£			£	s.	d.
Total interest paid		£					

For the Bank of New Zealand,

Manager.

No. 4.

As the law now stands, the receipted voucher prescribed by the Public Revenues Act is necessary to every payment of the interest not made by means of a coupon the delivery of which is tantamount to such voucher. The Audit Office would therefore suggest that the form of certificate should be resolved into a form of receipt to be taken from each debenture scrip or certificate holder, with provision for a witness that the payment is made to the person presenting such instrument.

J. K. WARBURTON, C. & A.-G.
12/3/06.

Forms printed off.—R. J. COLLINS.—31/3/06.

No. 5.

The New Zealand Government Treasury Dr. to Post Office Account.
PLEASE find voucher for refund of the amount stated below, &c.

H. HUGGINS,
For Accountant, G.P.O.

Schedule of amounts paid by Postmasters for interest due upon New Zealand Government debentures £6
I certify, &c., R. J. COLLINS.

[Treasury,
15th June, 1906.
Approval stamp.]

To be charged to interest and sinking fund,
"Land for Settlement Consolidation Act,
1900."
JAS. B. HEYWOOD, Under-Secretary.

No. 6.

WHAT has been done in the matter of arranging to take receipted vouchers for these payments of interest?

J. K. W., C. & A.-G.
29/6/06.

Will the Treasury please enable me to reply to the Auditor-General's query?

GEO. GRAY, Accountant, G.P.O.
2/7/06.

The Audit Office.

No arrangement has been made to take receipted vouchers; neither was it contemplated to ask for such. The form of voucher now supplied supplies a witness to the payment of the money for the interest.

JAS. B. HEYWOOD.
3rd July, 1906.

The Hon. the Colonial Treasurer.

The Audit Office regrets that it cannot pass the payments without properly receipted vouchers in absence of such vouchers in the form of coupons. It is not considered by the Audit Office that the law allows it.

J. K. WARBURTON, C. & A.-G.
4th July, 1906.

No. 7.

ATTACH the papers showing the Governor's determination in similar previous cases.

J. B. H.
5th July, 1906.

It does not appear that a similar case has been determined by the Governor. The Controller passed payment of interest on the Attorney-General's opinion that it should be passed, and with the understanding that he would lay the correspondence before Parliament—which he did—and the Public Accounts reported upon the matter in 1905.

Papers attached, T. 04—2807.

H. BLUNDELL,
5th July, 1906.

No. 8.

The Controller and Auditor-General.

I ATTACH former papers wherein you will see that both the Hon. the Attorney-General and the Solicitor-General have given their opinion that the form of certificates of payment of interest is sufficient voucher for the purposes of the Public Revenues Act.

The form of the voucher to be used by the Postmasters has, in accordance with the suggestion of the Public Accounts Committee of last session, been improved by providing for the attestation of a witness to the payment by the Postmaster of the interest payable on the debentures presented without coupons. Under these circumstances, and upon reconsideration, you might determine to pass the vouchers, reserving the right to report the matter to Parliament.

JAS. B. HEYWOOD, Secretary.
6th July, 1906.

No. 9.

The Hon. the Colonial Treasurer.

Audit Office, 12th July, 1906.

Payment of Interest on Debentures without Receipted Vouchers; and the Colonial Treasurer's Minute of the 6th July, 1906.

I WOULD respectfully submit that, the course having been taken by me last year of passing the payments without the vouchers pending the result of a report of the matter to Parliament, I could not well take that course again.

A draft of a form designed by the Administration to give effect to the opinion of the Public Accounts Committee was by arrangement submitted to me in March last, when I wrote on such draft the following minute: "As the law now stands, the receipted voucher prescribed by the Public Revenues Act is necessary to every payment of the interest not made by means of a coupon the delivery of which is tantamount to such voucher. The Audit Office would therefore suggest that the form of certificate should be resolved into a form of receipt to be taken from each debenture scrip or certificate holder, with provision for a witness that the payment is made to the person presenting such instrument." No intimation was conveyed to me of any decision of the Administration in the matter. My minute was not acknowledged, nor, beyond filing it, has any notice known to me been taken of it. And when, thus uninformed, I observe the form as drafted to be in use, and I ask what has been done in the matter of arranging to take the receipted vouchers which I regard as necessary to a compliance with the law, I am answered that "No arrangement has been made to take receipted vouchers, nor was it contemplated."

I would here venture to point out that the Public Accounts Committee, in reporting me to have stated that I "would accept an interest-certificate in the form submitted if the fact of the payment of interest and indorsement on the debentures were further attested by another independent officer instead of by the receipted voucher," appears to have mistaken my meaning. The answer that "there could be some responsible officer to witness the payment," was made to questions Nos. 8 and 10—how, in the case of a receipt signed by the payee, I would be satisfied that that is the person who received the money? how I would obtain ample security that it was not a bogus receipt submitted? The questions implied the existence of the receipted voucher. Then, the answer to question 13 was, "The mere receipt would not be satisfactory, but the witnessed receipt would be"; and to question No. 42. But the position I take up is this: that the law requires the duly receipted voucher—that the payment of the public money cannot legally take place without a voucher." Such being the view of the Audit Office, the Committee would not desire effect to be given to its opinion without the necessary amendment in the law.

J. K. WARBURTON, C. & A.-General.

No 10.

The Audit Office.

THE Treasury regrets there should apparently have been some misapprehension between yourself and the Public Accounts Committee. The Treasury was at the time of opinion that the Audit Office would be satisfied with an alteration of the form of voucher so as to provide for the signature of a witness to the payment of the interest. Under this impression the voucher was altered and submitted, and the Treasury was much disappointed to find that the Audit Office still declined to recognise any form which did not disclose the receipt of the payee. The *status quo ante* having been reached, it appeared to the Treasury useless to pursue the matter further, as they had all along contended that the form of voucher certified by the Postmaster is sufficient for the purposes of the Public Revenues Act, and the Hon. the Attorney-General upholds this view.

Referring to your minute of the 3rd May, 1905, the Treasury would be obliged by your passing the payments of interest as they are made from time to time, and no objection would be raised to your again bringing the matter before Parliament if you should so desire.

WM. HALL-JONES, Colonial Treasurer.
18th July, 1906.

No. 11.

The Hon. the Colonial Treasurer.

IT being understood that the Government takes the responsibility, pending the result of a report to Parliament of the matter, of making these payments of interest without the receipted vouchers which in the judgment of the Audit Office are necessary to all payments of public money, the Controller and Auditor-General will meantime pass the payments as the Minister desires.

J. K. WARBURTON, C. & A.-General.
21/7/06.

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1. The first step in the process of the investigation is the identification of the problem. This is done by the investigator who is responsible for the investigation. The investigator will identify the problem and then will determine the scope of the investigation. The investigator will then determine the objectives of the investigation and will then determine the methods of the investigation. The investigator will then determine the results of the investigation and will then determine the conclusions of the investigation. The investigator will then determine the recommendations of the investigation and will then determine the actions of the investigation. The investigator will then determine the follow-up of the investigation and will then determine the final report of the investigation.

1. *Pharmaceutical industry* – The pharmaceutical industry is a major contributor to the U.S. economy, with sales of over \$200 billion in 2000. The industry is characterized by high R&D costs, long development times, and high barriers to entry. The industry is also heavily regulated by the FDA.

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the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion. The number of people aged 65 and over is expected to increase from 250 million to 450 million. The number of people aged 15 and over is expected to increase from 3.5 billion to 4.5 billion. The number of people aged 15 and over is expected to increase from 3.5 billion to 4.5 billion. The number of people aged 15 and over is expected to increase from 3.5 billion to 4.5 billion.

1. The first step in the process of identifying a problem is to determine the nature of the problem. This involves a thorough understanding of the situation and the factors that are contributing to the problem. Once the nature of the problem is understood, the next step is to identify the causes of the problem. This involves a detailed analysis of the situation and the factors that are contributing to the problem. Once the causes of the problem are identified, the next step is to develop a plan of action. This involves determining the steps that need to be taken to solve the problem. Once a plan of action is developed, the next step is to implement the plan. This involves carrying out the steps that have been determined in the plan of action. Finally, the last step in the process is to evaluate the results of the plan. This involves determining whether the plan has been successful in solving the problem and whether any further action is needed.

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