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Public Revenues

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Public Revenues Ordinance 1959, No.1
Niue Treasury Rules 1961

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PUBLIC REVENUES ORDINANCE 1959
1959, No. 1

An Ordinance to make provision for the control of public moneys and public securities of Niue Island (1 October 1959).

1. Short Title and Commencement - This Ordinance may be cited as the Public Revenues Ordinance 1959, and shall come into force on the first day of October, one thousand nine hundred and fifty nine.

2. Interpretation - In this Ordinance, unless the context otherwise requires -

"Administration" means the Niue Island Administration;

"Accounting Officer" means any person who by any law, regulation, ordinance, or appointment is required to render any account, or who is charged with the duty of collecting or receiving, or who does actually collect or receive, any public money, or who is charged with the duty of disbursing, or who does actually disburse, any public money, or who is charged with the receipt, custody or disposal of or the accounting for public stores or other public property;

"Act" means any enactment of the Parliament of New Zealand in force in Niue Island;

"The Audit Office" shall have the meaning given in the Cook Islands Treasury Regulations 1959;

"Financial year" means a period of twelve months ending with the 31st day of March;

"Imprestee" means a person in whose hands any public money is placed for expenditure in the public service;

"Public money" means money or securities of any kind for the payment of money, received for or on account of, or payable, or belonging to, or

deposited with, the Administration or any Department or agency of the Administration; and includes public securities:

"public securities" means securities representing the investment of any public moneys:

"public stores" or "stores" means chattels, machinery, livestock, or buildings in the possession of or under the control of any person or Department on account of the Administration:

"Regulations" means any regulations made pursuant to any enactment of the Parliament of New Zealand in force in Niue Island except where otherwise indicated:

"Resident Commissioner" means the Resident Commissioner of Niue:

"Treasurer" or "Treasury" means the Treasurer of Niue.

PART I - THE TREASURY

3. Administration of Ordinance - Subject to the direction of the Resident Commissioner, the Treasurer shall be charged with the administration of this Ordinance.

4. Appointment of Acting Treasurer - On the occurrence from any cause of a vacancy in the office of Treasurer (whether by reason of death, resignation or otherwise), and in the case of absence from duty of the Treasurer (from whatever cause arising) and so long as any such vacancy or absence continues, the Resident Commissioner may appoint an officer of the [Niue] Public Service to act as Treasurer and such officer shall have and may exercise all the powers, duties and functions of the Treasurer and the fact that he exercises such powers, duties and functions shall be conclusive evidence of his authority to do so.

[The words "Niue" were substituted for the words "Cook Islands" by the Niue Act 1966.]

5. Treasurer may delegate - (1) The Treasurer may from time to time in writing either generally or particularly, delegate to such officer or officers of the Treasury as he thinks fit all or any of the power exercisable by him under this Ordinance or under any other Ordinance, but not including this present power of delegation.

(2) Subject to any general or special directions given or conditions attached by the Treasurer, the officer to whom any powers are delegated under this section may exercise those powers in the same manner and with the same effect as if they had been conferred upon him directly by this section and not by delegation.

(3) Any person purporting to act pursuant to any delegation under this section shall be presumed to be acting in accordance with the terms of the delegation in the absence of proof to the contrary.

(4) Any delegation under this section may be made to a specified officer or to officers of a specified class, or may be made to the holder or holders for the time being of a specified office or class of offices.

(5) Every delegation under this section shall be revocable at will and no such delegation shall prevent the exercise of any power by the Treasurer.

(6) Every such delegation shall, until revoked, continue in force according to its tenor, notwithstanding the fact that the Treasurer by whom it was made may have ceased to hold office, and shall continue to have effect as if made by the successor in office of that Treasurer.

6. Accounting Officers - (1) The Treasurer may from time to time, by writing under his hand, either generally or particularly authorise any accounting officer stationed within or outside Niue to receive any public moneys, and to give any receipts or acknowledgements in respect of any such money and to endorse any cheque, draft, bill or other negotiable instrument received in respect of any such money.

(2) Any accounting officer receiving any money pursuant to any authority conferred upon him by the Treasurer shall pay the money into such bank or to the credit of such account as the Treasurer directs.

(3) Subject to any general or special directions given or conditions attached by the Treasurer, an accounting officer on whom authority is conferred under this section may exercise that authority in the same manner and with the same effect as if it had been conferred on him directly by this section and not by delegation.

(4) Every person purporting to act pursuant to any authority under this section shall be presumed to be acting in accordance with the terms of the authority in the absence of proof to the contrary.

(5) Any authority under this section may be given to a specified officer or to officers of a specified class, or may be given to the holder or holders for the time being of a specified office or class of offices.

(6) Every authority given under this section shall be revoked at will, and no such authority shall prevent the exercise of any power by the Treasurer.

(7) Every such authority shall, until revoked, continue in force according to its tenor, notwithstanding the fact that the Treasurer by whom it was given may have ceased to hold office, and shall continue to have effect as if made by the successor in office of that Treasurer.

7. Treasurer to be member of Boards - (1) Notwithstanding anything to the contrary in any other Ordinance, the Treasurer shall be deemed to be a member of any Board or other body of which the Resident Commissioner directs the Treasurer shall be a member, being a Board or other body charged with the control or investment of public money or of any other money administered by any Department of the Administration.

(2) In the absence of the Treasurer from any meeting of any such Board or other body, he may authorise any other officer of the Treasury to attend the meeting in his stead. The fact that any other officer of the Treasury attends and acts as a member of any Board at any meeting shall be conclusive proof of his authority to do so.

PART II - THE NIUE ASSEMBLY ACCOUNT

8. Public money to be kept in Assembly Account - (1) All public money is the property of Her Majesty the Queen and shall, except as herein otherwise provided, be kept in one account called the Niue Assembly Account.

(2) The Treasurer may authorise the payment of any public money to a bank account either by way of fixed deposit or current account.

(3) All money paid into the Niue Assembly Account or into any bank account shall be deemed to be public money, the property of Her Majesty, or to be money lent by Her Majesty to the Bank, and may not be removed therefrom except as provided in this Ordinance.

9. Assembly Account - The Niue Assembly Account shall consist of:

- (a) The Appropriation Account comprising the accounts of all Departments of the Administration to which shall be carried the revenues of Niue set out in [section 15 of the Niue Act 1966];
- (b) Every separate fund, account, or subsidiary account which by any Ordinance, or Act, or regulation is directed to form part of the Niue Assembly Account or which, after notice to the Audit Office, the Treasurer may open and keep with intent to make better provision for accounting for money in the Niue Assembly Account.

[In paragraph (a) section 15 of the Niue Act 1966, being the corresponding enactment in force at the date of this reprint, has been substituted for section 59(2) of the Cook Islands Amendment Act 1957.]

10. Power of investment - (1) The Treasurer may from time to time invest or cause to be invested any balances of the Niue Assembly Account, or any part thereof, and may from time to time sell and convert or cause to be sold and converted into money, any securities obtained through such investments.

(2) Any investments made under this section shall be for such periods as may be determined by the Treasurer and shall be by way of fixed deposit with a bank in New Zealand, or by deposit in a Post Office Savings Bank, or in such securities as are authorised in New Zealand for the investment of public money.

(3) All such investments shall be charged against a separate account to be called the Niue Assembly Cash Investment Account; and the interest earned thereon shall be credited to the Niue Assembly Account and credited to such funds or accounts within the Niue Assembly Account as the Treasurer from time to time determines.

(4) All money received upon the sale or conversion of any security or upon the expiration of the period or periods for which money is placed on fixed deposit at a bank shall be credited to the Niue Assembly Cash Investment Account and shall become part of the general funds of the Niue Assembly Account unless invested for a specific purpose when the money shall be applied for that purpose.

11. Money collected for private persons - (1) Whenever, by virtue of any agreement made by the Administration and any person or body, money due to that person or body is collected by the Treasurer, or by some officer acting on his behalf, that money shall be deemed to be and shall be dealt with as public money within the meaning of this Ordinance; and that money or so much thereof as becomes payable shall without further appropriation than this section, be issued and paid to that person in such proportions, in such manner, and at such times as may be set forth in such agreement.

(2) The Administration shall not be liable to any such person for any money so payable into the Niue Assembly Account or into any separate Fund or account, except for money actually collected under any such agreement.

12. Deposits and Trust money - (1) The following shall be deemed to be public money within the meaning of this Ordinance:

- (a) Money deposited with any accounting officer pending the completion of a transaction whereby the money may become payable to the Administration or repayable to the depositor or any other person;
- (b) Money paid into Court by virtue of any Ordinance, Act, rule or authority whatsoever;
- (c) Money payable to the Administration in trust for any purpose.

(2) All such money shall be either paid into the Niue Assembly Account or otherwise dealt with and accounted for by the persons having custody thereof as the Treasurer, subject to this Ordinance and to any rules made thereunder, directs.

(3) The Treasurer may, without further authority than this section, invest any particular sum or sums of such public money by way of deposit with the Post Office Savings Bank or with any bank in Niue. The investment of any such sum or sums and the period of investment shall be at the absolute discretion of the Treasurer, and no person shall have any right of action against him or against the Administration or the Crown in respect of the investment or

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^{the} non-investment of any such money. When any such sum or sums become repayable to the depositor or other person entitled thereto there shall be added the amount of the interest certified by the Treasurer to have been earned thereon. The Treasurer may reduce the amount of interest so payable by the reasonable cost of arranging or administering the investment.

13. Unclaimed deposits and trust money - Every sum of public money to which the last preceding section relates which is unclaimed for a period of one year after having become payable to the depositor or other person entitled thereto shall, with accrued interest (if any) thereon, be transferred to and form part of the Niue Assembly Account; but the Treasurer may issue and pay the same at any time to any claimant who establishes his claim thereto to the satisfaction of the Treasurer.

PART III - THE APPROPRIATION OF PUBLIC MONEY

14. Annual Appropriation Ordinance - In each financial year the Resident Commissioner shall submit to the Niue Island Assembly a detailed statement of the estimated receipts and payments of the Appropriation Account of the Niue Assembly Account for that financial year together with a statement of the estimated and actual receipts and payments for the preceding year. The enactment of an annual Appropriation Ordinance shall be the authority for the expenditure proposed in such estimates.

15. Appropriation Ordinance to lapse - (1) Every Appropriation Ordinance shall lapse at the end of the financial year to which it relates.

(2) Except as provided by sections 18 to 24 of this Ordinance all expenditure of public money in any financial year shall be charged to votes specified in the Appropriation Ordinance and in accordance with the estimates for that year.

16. Expenditure in anticipation of Appropriation Ordinance - (1) From time to time during the first three months of any financial year, or during such longer period as the Resident Commissioner deems fit, so long as no ordinance granting and appropriating public money has been passed in that year, the Resident Commissioner may authorise the issue and payment of money in anticipation of provision to be made in the Appropriation Ordinance.

(2) Money issued and paid under this section in any financial year may be charged to any vote notwithstanding that there is no corresponding item appearing in the estimates for the immediately preceding year.

(3) All money issued and paid under this section in any financial year shall be included in the estimates for that year.

17. Transfer and subsequent expenditure of unexpended Appropriations - (1) Where provision has been made in any Appropriation Ordinance for expenditure in the nature of a grant or for a purpose which does not normally recur but the expenditure cannot be made during the financial year to which that ordinance relates, the Resident Commissioner on being satisfied that it is desirable to do so, may authorise the transfer of any unexpended balance of the provision during that financial year to a separate fund, account or deposit account to be held there until payment is required, when the amount may be expended without further appropriation than this section for the purpose for which it was originally appropriated.
- (2) Any amount transferred under this section and not required for the purpose for which it was provided shall be re-transferred to the fund or account from which it was originally transferred.
18. Unauthorized expenditure - (1) Where during the period between the passing of the Appropriation Ordinance for any financial year and the end of that year it is desirable that money should be expended in excess of or without appropriation, the Resident Commissioner may approve the expenditure of such sums as he considers necessary.
- (2) The Resident Commissioner shall advise the Treasurer of all expenditure approved under this section, whereupon the money may be issued and paid accordingly.
- (3) All sums issued and paid under this section shall be charged as unauthorised expenditure to funds set aside for the purpose and the total amount of the sums so issued and paid in any financial year shall not exceed one and a half per cent of the total amount of all sums appropriated by the Appropriation Ordinance for that year.
19. Overexpenditure of items - Where the head of any Department of the Administration is of the opinion that the amount provided in the estimates for any item will be insufficient to meet expenditure chargeable to that item, he shall report the particulars to the Treasurer who, having regard to the circumstances of the case, may authorise the overexpenditure of the amount provided for that item. No approval given under this section shall in itself authorise a Department to overspend the amount appropriated to any vote.
20. Power to make contracts - It shall be lawful for the Resident Commissioner to enter into any contracts or to incur any liabilities, in the name and on behalf of Her Majesty the Queen, in anticipation or in excess of any appropriation, for carrying on any works and services for which money is appropriated.
21. Payments for which no specific appropriation - When any vote specified in an Appropriation Ordinance contains an item for contingencies, that item shall be deemed to be an appropriation for expenditure on purposes other than those of the other items of the vote.

PART IV - THE PAYMENT OF PUBLIC MONEY

22. Authority for payment - The annual Appropriation Ordinance shall be the authority for the payment of money from the Niue Assembly Account.

23. Imprests - (1) Public money may be issued by way of imprest from the Niue Assembly Accounts to such officers or to such accounts as the Treasurer from time to time authorises for the payment of amounts payable by the Administration.

(2) The Treasurer may in such cases as he thinks fit authorise an imprest or official account to be opened and operated in the name of an officer, either personally or by his official designation or in the name of an officer.

(3) With the prior approval in writing of the Treasurer more than one officer may be authorised to operate on any such account.

24. Provision for emergency expenditure - (1) In addition to the amounts specified in section 18 of this Ordinance, the Resident Commissioner may approve the payment from the Niue Assembly Account of any sum or sums required to meet any emergency which may arise affecting the public health, interests of safety, or in providing for such essential supplies as foodstuffs, fuel and raw material, and any such sum or sums may be issued and paid accordingly.

(2) All sums so issued shall be charged to a sub-account within the account concerned to be called the Emergency Expenditure Account and all money recovered in respect of sums so issued shall be credited accordingly. A statement of the Emergency Expenditure Account for any financial year shall be included in the statement of accounts for that year.

PART V - ANNUAL ACCOUNTS

25. Treasurer to furnish - (1) As soon as possible after the close of the financial year, the Treasurer shall furnish to the Resident Commissioner a statement of receipts and payments for that year together with separate income and expenditure accounts and balance sheets for such activities, institutions or services of a commercial nature as the Resident Commissioner directs.

(2) Subject to the concurrence of the Audit Office, the Resident Commissioner may direct that the commercial accounts and balance sheets prepared in terms of the preceding subsection shall be made up as at such date as he thinks fit.

(3) Such annual accounts are to be transmitted forthwith to the Audit Office and, when finally certified by the Audit Office, are to be presented to the Niue Island Assembly together with the report of the Audit Office hereon.

PART VI - OFFENCES

26. False declarations - Every person who makes any declaration or gives any certificate required to be made or given by this Ordinance, or by any regulations or rules made thereunder, knowing it to be false, shall be liable on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred pounds, or to both.
27. Neglect to pay money into account - (1) Every person who refuses or neglects to pay any public money into the account into which it is payable shall be liable on summary conviction to a fine not exceeding one hundred pounds.
- (2) Every person who refuses or neglects to make any return or furnish any account, vouchers, or other papers which he is required to make or furnish under this Ordinance, or under any rules or regulations made thereunder, shall be liable on summary conviction to a fine not exceeding twenty pounds.
28. Failure to appear for examination or produce accounts - Every person who fails to attend at the time and place required of him by any person in pursuance of this Ordinance for the purpose of being examined, or who fails to produce any accounts, books, vouchers, or papers in his possession or under this control which he is so required to produce, or who refuses to be sworn or to answer any lawful question shall be liable on summary conviction to a fine not exceeding one hundred pounds.
29. General penalty - Every person who is guilty of any wilful act of commission or omission contrary to any of the provisions of this Ordinance for which no penalty is expressly provided shall be liable on summary conviction to a fine not exceeding fifty pounds.
30. Fines recoverable - All fines incurred under this Ordinance shall, except where it is otherwise expressly provided, be recovered upon the information of any person appointed by the Resident Commissioner in that behalf either generally or in any particular case.

PART VII - GENERAL PROVISIONS

31. Payments on behalf of other Governments, etc. - (1) The Treasurer may from time to time, without further Appropriation than this section, pay out of the Niue Assembly Account any money required for the purpose of making payments on behalf of the Government of New Zealand or on behalf of any other Government at the request of the Government of New Zealand or on behalf of the United Nations or any specialised agency thereof, or the South Pacific Commission or any agency thereof.
- (2) All money recovered in respect of any payment made under this section shall be credited to the Niue Assembly Account.

32. Succession in case of death or bankruptcy etc. - On the death, resignation or removal of any accounting officer the balances remaining at the credit of his public or official account shall on the appointment of his successor vest in and be transferred to the public or official account of the successor, or otherwise dealt with as the Treasurer directs; and on the death, bankruptcy, or insolvency of any such accounting officer those balances shall not constitute assets of his estate or be in any manner subject to the control of his legal representative, assignee, or trustee.
33. Payments without probate - (1) On the death of any person to whom any sum of money not exceeding two hundred pounds may be payable by the Administration, the Resident Commissioner on being satisfied of the expediency of dispensing with probate or letters of administration may authorise the payment of that sum or any parts thereof to any person or persons whom the Resident Commissioner may consider to be entitled thereto without requiring the production of probate or letters of Administration.
- (2) Any payment made under this section shall be valid against all persons whatsoever, and all persons acting under its provisions shall be absolutely discharged from all liability in respect of any money duly paid or applied by them under this section.
34. Recovery of money not accounted for - Every accounting officer or person into whose hands or under whose control any public money or stores come shall be deemed to owe to Her Majesty all such money or the value of all such stores for which he has not accounted in such manner as the Treasurer may direct; and all such money or the value of all such stores shall be recoverable as money due to the Crown.
35. Treasurer's instructions - All accounting officers and other persons concerned in the collection, receipt, custody or expenditure of public money or stores shall, subject to the provisions of this Ordinance and to any rules or regulations made pursuant thereto, observe instructions issued from time to time by the Treasurer with respect to public money or public stores or to accounting for the same.
36. Regulations and rules - (1) The Resident Commissioner may from time to time make all such rules or regulations as he deems necessary or expedient for the purpose of giving full effect to this Ordinance and for the due administration thereof, and in particular for all or any of the following purposes:
- (a) For regulating the collection, receipt, custody, banking, issue, expenditure, care and management of public money, and generally for the guidance of all persons concerned therein;
 - (b) For regulating the purchase, safe custody, issue, sale or other disposal, or writing off of public stores and for rendering accounts of public stores;

- (c) Any such rules or regulations may impose on any accounting officer or other person concerned in the collection, receipt, custody, or expenditure of public money or stores, a fine not exceeding five pounds for the breach of any rule or regulation or for any error in any account that he may be liable to render; and any such fine may be imposed by order of the Resident Commissioner, and may be recovered either as a debt due to the Crown or by deducting it from any money due or thereafter becoming due to the person incurring the fine.

[The Niue Treasury Rules 1961 have been reprinted verbatim after section 42 of this Ordinance.]

37. Irrecoverable losses - (1) Except as provided by this section the authority of the Niue Island Assembly shall be obtained before any losses of public money or stores are finally written off:

Provided that this section shall not apply to any money the payment of which has, whether before or after the commencement of this Ordinance, been remitted pursuant to any statutory authority or by any Court or other tribunal or to any normal and unavoidable losses of stores.

- (2) If any dispute arises as to what constitutes a normal and unavoidable loss in respect of any stores or class of stores for the purpose of this section, the decision of the Resident Commissioner shall be binding on all parties.

38. Public stores - The provisions of this Ordinance, and of any regulations or instructions made thereunder in their application to public money with any necessary modifications apply to public stores.

PART VIII - PUBLIC SECURITIES

39. Custodians - The Treasurer and one other person to be appointed by the Resident Commissioner shall be the custodians of public securities.

40. Annual statement of investments - There shall be included in the annual accounts for each financial year a statement of public securities showing details of public securities held at the commencement of that financial year, acquired or disposed of during that year and held at the close thereof. Such statement shall be presented to the Niue Island Assembly together with the annual accounts when audited.

41. Taking and release of securities to the Crown - (1) Wherever security is taken in respect of an advance of public money, unless any Act or Regulation provides otherwise, the security shall be given to or taken in the name of Her Majesty.

(2) Where any security whatsoever is vested in Her Majesty after the commencement of this Ordinance, the Resident Commissioner may from time to time, on behalf of Her Majesty, exercise any powers, functions, and rights (including any power of disposal), and undertake and perform any liabilities, in respect of or in connection with the security which could be exercised, undertaken or performed by Her Majesty.

(3) A document purporting to be executed by the Resident Commissioner under this section shall be deemed to have been duly executed on behalf of, and shall bind, Her Majesty.

42. Expenditure for protection of public securities - (1)
Subject to the provisions of this section, money may from time to time be expended out of any fund or account of the Assembly Account for the protection, preservation, and improvement of any real or personal property on the security of which any money in that fund or account has been lawfully invested. The authority conferred by this section may be exercised notwithstanding the prior exercise in respect of the mortgaged property of any power of sale or of entry into possession.

(2) The authority conferred by this section shall extend to authorise the expenditure out of any fund or account as aforesaid of money required for the planting of any land, the employment of labour thereon, the making of further advances to mortgagors, the carrying on of any farming business, and for such other purposes as may be considered necessary to prevent or minimise any loss on the realisation of any securities as aforesaid.

(3) All money expended under this section shall be paid out of money appropriated for the purpose by the Niue Island Assembly.

(4) No amount shall be expended under this section in respect of any property without the specific approval of the Resident Commissioner.

(5) This section is in addition to and not in substitution for any powers or authorities conferred otherwise than by or pursuant to this section.

THE NIUE TREASURY RULES 1961

Pursuant to the Public Revenues Ordinance 1959, the Resident Commissioner of Niue hereby makes the following rules.

RULES

1. These rules may be cited as the Niue Treasury Rules 1960, and shall come into force on the first day of October 1961.

2. In these rules, unless the context otherwise requires -

"The Ordinance" means the Public Revenues Ordinance 1959;

"The Audit Office" shall have the meaning given in the Cook Islands Treasury Regulations 1959.

BANKING OF MONEY IN NEW ZEALAND

3. (1) Public money kept in New Zealand for disbursement shall be kept at the Reserve Bank of New Zealand in an account to be called the Niue Island Administration Account.

(2) Public money kept in New Zealand on fixed deposit shall be kept at a Branch of the Bank of New Zealand in an account to be called the Niue Assembly Cash Investment Account.

(3) The Treasurer may from time to time remit to the Reserve Bank of New Zealand to the credit of the appropriate account such public money as in his opinion is not required in Niue for immediate disbursement and he may invest or cause to be invested part or all of such money either on fixed deposit or in such securities as in New Zealand are authorised for the investment of public money:

Provided that nothing in the foregoing subsection shall prevent the Treasurer from investing public money in Niue in a Post Office Savings Bank or in a bank in Niue.

SIGNING OF CHEQUES

4. (1) Cheques drawn on the Niue Island Administration Account or on any bank account in Niue shall be signed by the Treasurer or other officer appointed by the Resident Commissioner of Niue to act in his stead.

(2) Cheques drawn on the Niue Island Administration Account or on any other bank account in New Zealand shall be signed by the Accountant of the Department of Island Territories or other officer appointed by the Secretary of the Department of Island Territories to act in his stead.

ACCOUNTING OFFICERS

5. Every accounting officer as defined by the Ordinance shall be subject to these rules and shall perform such duties, keep such books, and render such accounts as are prescribed by these rules, or directed by the Treasurer.

6. Every accounting officer shall, if so required by the Treasurer, provide security for such sum and in such manner and form as the Treasurer directs for the due accounting for and payment of all money which comes into his charge, custody, or control.

7. If an accounting officer is requested to make a payment or accept a charge of credit, or take any other action which in his opinion is not lawfully authorised or is otherwise incorrect, he must state his objection in writing to the head of his Department, who shall, if he disagrees with the officer, forthwith report the circumstances to the Treasurer.

AUTHORISATION OF EXPENDITURE

8. The Resident Commissioner shall authorise all expenditure provided for in the Appropriation Ordinance and may delegate to any officer or officers as he thinks fit such of his powers to authorise expenditure as he deems necessary.

COLLECTION OF MONEY

9. Every person collecting, receiving, or having control over any money payable into the Niue Assembly Account or into any deposit, or trust, or separate account, is a Receiver within the meaning of these rules.

10. The full amount of all collections of public money shall be paid to the Niue Treasury unless the Treasurer directs otherwise:

Provided that the foregoing provision shall not apply to public money required by statutory or other lawful authority to be otherwise dealt with, and all such money shall be dealt with in accordance with the statutory or other requirement.

11. Except where the Treasurer directs otherwise, there shall be given to every person paying any money to be credited as public money to the Niue Assembly Account or to any deposit, or trust, or other account of the Administration, an official receipt in the form approved by and printed under the authority of the Treasury.

12. Public money shall not be involved with private funds.

13. Every Receiver shall keep a cash book in the form approved by the Treasurer and shall enter therein the amount of his collections and the manner of their disposal.

14. The Treasurer shall prescribe the times and the manner in which each Receiver shall balance his cash book and forward a copy of the summary thereof to the Treasurer:

Provided that the cash book shall be balanced at least once each calendar month.

15. Money received by way of deposit shall be dealt with in the manner provided for the collection of other public money except where the Treasurer directs otherwise.

16. The Treasurer may at any time arrange for money held on deposit, and not immediately required, to be invested in a Post Office Savings Bank.

17. Receivers shall apply to the Treasury for all books of receipts required by them and for all forms of licence and certificate on the issue of which they are required to collect a fee.

PAYMENT OF MONEY

18. All vouchers for the expenditure of public money shall be signed by an officer designated a certifying officer. A certifying officer shall be appointed by the Resident Commissioner on the recommendation of the head of his Department and shall have such duties and responsibilities as to certification as are prescribed by the Treasurer from time to time.

19. All expenditure of public money shall be approved by the Resident Commissioner to ensure that payment vouchers have been properly certified, that the charging of expenditure thereon is correct as to vote, item and account, and that authority exists for the expenditure.

20. All claims on the Administration must be entered on a voucher form approved by and printed under the authority of the Treasurer.

21. Payment of salaries or wages to all persons employed in the service of the Administration shall, unless the Treasurer approves otherwise, be made in cash:

Provided that the Treasurer may, on receipt of a request in writing from the person entitled thereto, pay any such salary to a bank or Post Office Savings Bank for the credit of that person.

22. Officers or other persons travelling on Administration service must obtain receipts for such disbursements as are directed by the Treasurer.

23. Payments of claims shall be made in such manner as the Treasurer may direct.

24. Except in the case of payments under a power of attorney, letters of administration, or probate, payments to other than claimants themselves may be made only under the authority of the claimants given in the form approved by the Treasurer. Any such authority may be either general or special.

25. An authority as aforesaid shall be accepted by the Treasurer only for the convenience of claimants, who may revoke a general authority at pleasure. Authorities given by or on behalf of companies shall be signed by the directors or the managing director. The Treasurer shall not recognise or act upon any endorsement or addition to a form of general authority which purports to make the authority irrevocable or to alter in any way its substance or effect. A general authority must be renewed at the expiration of two years from the date thereof if it is desired to keep it in force for any longer period; otherwise the Treasurer may regard the authority as cancelled.

Provided that orders made by employees of the Administration for the payment of salary to a bank or Post Office Savings Bank or for allotment of part salary or for deductions from salary shall remain in force until cancelled.

26. No authority from an employee of the Administration for the payment of his salary to any person other than that employee shall be accepted by the Treasurer except where the employee is unable to receive the salary himself on account of absence from office or other cause:

Provided that this section does not apply to an authority for payment to a Bank or Post Office Savings Bank, or to any allotment of part salary or deductions from salary approved by the Treasurer.

27. An employee of the Administration shall not, without the special approval in writing of the Treasurer, act as agent or attorney for the receipt of money due by the Administration to a public creditor or claimant.

IMPRESTS

28. Payments by way of imprest shall be made in accordance with instructions issued by the Treasurer from time to time. The Treasurer shall direct the manner in which money shall be issued to an imprestee and how he shall account for it.

29. Where imprests are issued to persons not in receipt of salary or allowances on Administration service, those persons shall account for the same in the manner set forth in those rules and the instructions issued by the Treasurer from time to time.

30. The application by an imprestee, receiver, or other accounting officer of any public money under his control for any purpose other than the proper purposes for which that money is available shall be deemed to be a misappropriation of public money and he shall be liable accordingly.

RECEIPTS FOR PAYMENTS

31. (1) Except in special cases a receipt from the person legally entitled to receive payment shall be accepted as sufficient discharge for any payment.

(2) The paying officer may at any time require to be furnished with satisfactory evidence of the identity of a payee.

(3) The Treasurer may in any case require such further or other instrument or discharge to be executed by the payee in addition to or instead of a receipt, as may seem desirable in the circumstances.

(4) Where a receipt or endorsement does not appear to have been given or made by the person legally entitled to receive payment personally, evidence may be required of the authority of the person giving the receipt or making the endorsement to give a legal discharge for the money paid.

(5) The mark of any payee unable to write must be witnessed by a person other than the paying officer.

DEPARTMENTAL ACCOUNTS

32. Departments of the Administration shall keep such accounts and accounting records as the Treasurer may from time to time direct. The necessary forms for all books, accounts and documents required by Departments for properly carrying into effect the provisions of these rules shall be such only as are prescribed or approved by the Treasurer. Where not inconsistent with these rules the system of keeping Departmental accounts and accounting records and the books and forms to be used thereunder shall at all times be subject to the control, supervision and inspection of the Treasurer.

33. It shall be the duty of every head of a Department of the Administration or other employee of the Administration to afford all information which the Treasurer may at any time require regarding the receipt and expenditure of public money, and the accounting for public money or stores under his control. The Treasurer may at any time instruct any officer of the Treasury to inspect any books, accounts, documents, or stores, or other public property held by any Department of the Administration and the head of any such Department shall afford facilities for such inspection as aforesaid.

STORES

34. The Treasurer shall prepare rules and shall from time to time issue instructions concerning the purchase, account for, management, control and disposal of public stores. Losses of stores, deficiencies in stores, and damage to stores shall be reported to the Treasurer.

35. Employees of the Administration shall not, either directly or indirectly, derive advantage from dealing in public stores. Sales of stores to employees shall not be permitted without the authority of the Treasurer. Free issues to employees shall not be made unless authorised in writing by the Treasurer.

WRITING OFF MONEY OR STORES

36. No losses or deficiencies shall be included in the Annual Appropriation Ordinance for discharge from the Niue Assembly Account except those previously concurred in by the Audit Office and the Resident Commissioner.

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No employee of the Administration shall write off departmental charge any physical loss of cash or stores, debtor balances, claims abandoned, debts irrecoverable by the Crown, nugatory expenditure (meaning thereby any payment of public money involving an immediate and formal loss, or the payment of money in return for which no services have been rendered), or the cash value of issues in kind to any person whomsoever by way of allowance, until the authority of the Niue Assembly has been obtained for the writing off in the Annual Appropriation Ordinance.

FINES

38. Any accounting officer or any other person subject to the provision of these regulations who commits any breach thereof or who makes any error in any accounts rendered by him, or who fails to carry out any lawful direction of the Treasurer, shall be liable to a fine not exceeding such amount as may be specified in the Ordinance, to be imposed and to be recoverable as set out in the Ordinance.

APPLICATION OF RULES

39. All money paid to the Postmaster shall be paid into the Post Office Account, and accounted for under the regulations and instructions for the time being in force for the management of the Post Office, subject so far as relates to the receipt and payment of public money, to the approval of the Treasurer. Subject to this rule, and when not inconsistent therewith, these rules and any instructions issued by the Treasurer shall apply to all persons in the service of the Post Office.

40. The receipts and payments of all Departments of the Administration operating outside the Assembly Account shall be dealt with in accordance with any regulations or instructions for the time being in force for the management of these Departments, subject so far as relates to the receipt and payment of public money, to the approval of the Treasurer. Subject to the foregoing provision of these rules, and when not inconsistent therewith, these rules and any instructions issued by the Treasurer shall apply to all persons in the service of any such Department.

Dated at Niue this 22nd day of September 1961.

(sgd) D.W.R. Heatley
Resident Commissioner