

Hon. Mr. Seddon.

PUBLIC REVENUES ACTS AMENDMENT.

ANALYSIS.

<p>Title.</p> <p>1. Short Title.</p> <p>2. Additional funds in the Public Account.</p> <p>3. Annual appropriations extended for three months.</p> <p>4. Quarterly and yearly abstracts of Public Account.</p> <p>5. Also of revenue accounts audited by officers of departments.</p>	<p>6. Also of other accounts kept by Treasury.</p> <p>7. When appropriation account to be certified by Audit Office.</p> <p>8. Public stores.</p> <p>9. Recovery of moneys illegally expended or applied from members of local authorities.</p> <p>10. Extension of term "local authority."</p> <p>11. Audit Office to be auditor under Public Domains Act.</p>
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A BILL INTITULED

AN ACT to amend the Law relating to the Public Revenues.

Title.

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

5 1. The Short Title of this Act is "The Public Revenues Acts Amendment Act, 1896," and it shall form part of and be read with "The Public Revenues Act, 1891" (hereinafter called "the principal Act").

Short Title.

10 2. The Public Account shall comprise not only the Consolidated Fund and the Public Works Fund, as provided by section seven of the principal Act, but also every separate fund or account which by any Act of the General Assembly, heretofore or hereafter passed, is directed to be paid into and to form part of the Public Account.

Additional funds in the Public Account.

15 3. Section thirty-nine of the principal Act is hereby repealed, and in lieu thereof the following is substituted :—

Annual appropriations extended for three months.

20 "If during the space of three months after the commencement of any financial year or period no Act is passed granting and appropriating money for the service thereof, the Colonial Treasurer may, until such Act is passed, issue and pay moneys during such three months, but no longer :

25 "Provided that payments in respect of any service shall not exceed the amount of the unexpended balance of the vote for such service provided in the respective Appropriation Acts for the year or period immediately preceding, together with an amount equal to one-fourth part of such vote :

Provided, further, that no payments shall be made for any services other than those for which provision was made in the No. 56—1.

respective Appropriation Acts and the estimates for such preceding year or period, or in excess of the scale therein set forth."

Quarterly and
yearly abstracts of
Public Account.

4. Section sixty-nine of the principal Act is hereby repealed, and in lieu thereof the following is substituted :—

"(1.) The Treasury shall within fourteen days after the end of each financial quarter, except the last, and within *thirty* days after the end of the last financial quarter, in the financial year, prepare and send to the Audit Office an abstract of the revenue and expenditure of the Public Account, as provided by this Act, during such quarter ; and shall also within *thirty* days after the end of each financial year send to the Audit Office a similar abstract of the revenue and expenditure of the Public Account during such year. 5
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"(2.) Every such abstract shall be certified by the Audit Office, and returned to the Treasury within fourteen days after the receipt thereof from the Treasury, as aforesaid, and the Treasury shall forthwith publish the same, certified as aforesaid, in the *Gazette*, and lay the same before Parliament, if sitting or, if not sitting, then within *ten* days after the commencement of the first ensuing session thereof." 15

Also of revenue
accounts audited by
officers of depart-
ments.

5. In every case where, under the authority of section thirty-one of the principal Act, the accounts of the receipt of revenue in any department are audited by the officers of that department instead of by the Audit Office, the provisions of the *last-preceding* section hereof shall, as respects such accounts, apply to those officers instead of to the Audit Office. 20
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Also of other
accounts kept by
Treasury.

6. The provisions of section *four* hereof shall apply to every account which is kept by the Treasury, and as to which it is prescribed by any Act that an annual statement thereof shall be laid before Parliament ; and every such Act is hereby modified in so far as it is inconsistent herewith. 30

When appropriation
account to be
certified by Audit
Office.

7. The Audit Office shall certify and return to the Treasury the appropriation account referred to in section seventy of the principal Act within fourteen days after the receipt thereof from the Treasury, and such account, certified as aforesaid, shall by the Treasury be forthwith laid before Parliament, if sitting, or, if not sitting, then within *ten* days after the commencement of the first ensuing session thereof. 35

Public stores.

8. (1.) The Governor in Council may from time to time make regulations for the purchase, receipt, safe custody, and issue of public stores, and for the keeping and rendering of accounts in respect of such stores, and for the audit of such accounts. 40

(2.) All such regulations shall be gazetted, and shall have the force of law from a day named therein.

(3.) Upon the gazetting of such regulations they shall be laid before Parliament forthwith, if sitting, or, if not sitting, then within *ten* days after the commencement of the first ensuing session thereof. 45

Recovery of moneys
illegally expended
or applied from
members of local
authorities.

9. The second paragraph of section six of "The Public Revenues Act, 1892," is hereby repealed, and in lieu thereof the following is substituted :—

"If at any time the Audit Office finds that any moneys belonging to or administrable by any local authority have been expended or 50

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applied without lawful authority, then and in any such case, unless such local authority has acted in good faith and under legal advice, the Audit Office—

5 “(1.) Shall surcharge the amount thereof jointly and severally upon all the members of the local authority who fail to satisfy the Audit Office that the moneys were so expended or applied either without their knowledge, or, if with their knowledge, then in spite of their protest made in writing at the time when such expenditure or application was
10 authorised; and also

“ (2.) Shall take all steps necessary to recover the same in any Court of competent jurisdiction as a debt due to such local authority, and the same shall be recoverable accordingly.”

15 10. The expression “local authority” in said section six of “The Public Revenues Act, 1892,” includes :—

Extension of term
“local authority.”

(1.) In respect of public reserves, all trustees as defined by “The Public Reserves Act, 1881,” or “The Public Reserves Act 1881 Amendment Act, 1885”; and

20 (2.) In respect of public domains, all delegates of the Governor appointed under “The Public Domains Act, 1881.”

11. The Audit Office shall be the auditor referred to in section nine of the last mentioned Act, and without appointment by the Colonial Treasurer, anything in that section to the contrary notwithstanding.
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Audit Office to be
auditor under Public
Domains Act.