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*Hon. Sir J. Vogel.*

## PUBLIC REVENUES.

### ANALYSIS.

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### A BILL INTITULED

AN ACT to amend the Public Revenues Acts.

Title.

WHEREAS it is expedient to amend "The Public Revenues Act, 1878," and the several Acts amending the same:

Preamble.

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

1. The Short Title of this Act is "The Public Revenues Act, 1885," and it shall be read as a part of "The Public Revenues Act, 1878" (hereinafter called "the said Act"), and the several Acts amending the same.

Short Title.

2. The words "Government Insurance," occurring in the said Act, shall be held to mean the Government Insurance Association, and the words "the Government Insurance Commissioner" shall be held to mean the Board of the Government Insurance Association, as provided by "The New Zealand Government Insurance Association Act, 1884."

"Government Insurance" to mean Government Insurance Association.

3. In the eighteenth section of the said Act, the words "four hundred thousand pounds" shall be omitted, and the words "five hundred thousand pounds" shall be read in lieu thereof:

Deficiency bills increased to £500,000.

20 But until the thirtieth day of June, one thousand eight hundred and eighty-seven, the sum of five hundred thousand pounds above mentioned shall be extended to the sum of six hundred and fifty thousand pounds.

4. The twentieth section of the said Act is hereby repealed, and the following shall be read in lieu thereof:—

Securities by whom  
to be held.

All securities held in the colony for public moneys so invested, or for moneys invested on behalf of the Commissioner of the Public Debt Sinking Funds, the Postmaster-General, the Government Insurance Association, or the Public Trustee, shall be held in the joint custody of the Audit Office, the Under-Secretary and the Secretary to the Treasury, and shall be secured under three keys, one of which shall be held by each of the officers above mentioned. 5

In the colony.

In England.

All such securities as are held in England shall be deposited in such bank or other safe custody as the Treasury or the Agent-General from time to time directs, to the joint order of the Agent-General and the Audit officer in London. 10

Securities to be  
inspected annually.

All such securities, whether in the colony or in England, shall be inspected by the officers in whose custody they are, or by officers of their respective departments on their behalf, at least once in each year, and a return of all the securities found on such inspection shall be laid before Parliament within thirty days after the opening of each session. 15

Abstracts instead of  
copies of cash-books  
may be sent to the  
Treasury.

5. In the twenty-third section of the said Act, the words "a copy of so much thereof" shall read "a copy or abstract of so much thereof"; and in the twenty-fourth section of the said Act, the words "prepare from the cash-books of the several Receivers" shall read "prepare from the cash-books or abstracts of the several Receivers." 20

Accounts of  
Customs and  
Railways may be  
audited in the  
departments.

6. The following words shall be read as a subsection to the thirty-first section of the said Act:— 25

But it shall be lawful for the Governor at any time by Order in Council to direct that the accounts of the receipt of revenue in the department of the Railways shall be audited by the officers of that department instead of by the Audit Office; and at any time thereafter to repeal any such Order. 30

Provided that nothing herein shall be interpreted to revoke or limit in any way the powers by the said Act vested in the Audit Office to inquire into all matters connected with the said revenues and over all persons receiving or liable to account for the same. 35

Surcharges upon  
officers of local  
bodies may be  
recovered.

7. The following words shall be read as a subsection to the thirty-third section of the said Act:—

If, upon any such audit, it is found that any moneys belonging to any such local body have at any time not been duly accounted for, or have been expended without the authority of law, the Audit Office shall surcharge the amount thereof upon the person or persons accountable for the same, or jointly and severally upon the members of the local body by whose authority such moneys were so expended. 40 45

Any such moneys shall be deemed to be a debt due to the local body by the person or persons surcharged therewith; and the Audit Office may cause the same to be recovered in any Court of competent jurisdiction and paid over to the local body to whom such moneys belong. 50

8. The messages authorized by the fortieth and by the fifty-seventh section of the said Act to be sent by telegraph may be

expressed by such a code-word or code-words as may be agreed on by the Treasury and the Audit Office.

9. In any case in which the amount of the rent or dues payable for the storage of any goods stored in any store belonging to or occupied by the Crown is estimated to equal or exceed the value of such goods, the Minister for the department to which the store belongs may, after giving *one* month's notice to the owner or agent of the owner where such owner is known, or, if he be not known, then after *one* month's notice in any newspaper circulating in the district in which such store is situated, cause such goods to be sold by public auction.

Goods stored in Government stores may be sold for rent due.

The proceeds of such sale, after paying the expenses thereof, shall be applied in the payment of the rents and dues then due, and the balance, if any, shall be paid to the said owner or his agent, if known, or, if he be unknown, then to the Consolidated Fund.