

Hon. Mr. Ballance.

PUBLIC REVENUES.

ANALYSIS.

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A BILL INTITULED

AN ACT to amend "The Public Revenues Act, 1891."

BE IT 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, 1892," and it shall be read as part of "The Public Revenues Act, 1891" (hereinafter called "the said Act").

2. In addition to the Treasury bills authorised to be issued by the sixteenth section of the said Act, the Treasury may issue further Treasury bills to the amount of one hundred thousand pounds to meet the expenditure lawfully chargeable on the Consolidated Fund, and four hundred and fifty thousand pounds for the purpose of redeeming a like amount of guaranteed debentures issued under "The Immigration and Public Works Loan Act, 1870."

3. Notwithstanding anything contained in "The Disqualification Act, 1878," or in any Act other than this Act, where an allowance for travelling-expenses actually incurred is made to any member of the General Assembly, being a member of any Commission issued by the Governor or by the Governor in Council, or to any other person being such a Commissioner, there shall be paid in lieu of such allowance a commutation not exceeding *twenty* shillings a day, in addition to money paid for coach, railway, steamship, or other passenger-fare.

The provisions of this section shall be deemed to have been in force as from and after the day of the commencement of the said Act.

4. Section thirty-one of the said Act shall henceforth be read as if the words "and the Department of Lands and Survey" had been enacted therein after the word "Customs," where the latter word occurs in the said section.

5. The following words shall be added to and shall form part of the thirty-ninth section of the said Act:—

All moneys issued and paid under the authority of this section shall be included in the estimates for the year or other period in which the same are paid, and in the accounts of such period.

Title.

Short Title.

Limit of Treasury bills increased.

Commutation of travelling-allowance to persons acting as Royal Commissioners.

Audit of Land and Survey Department accounts.

Moneys paid under the extended appropriations to be included in the estimates for the year.

New Clauses.

Powers of Audit
Office.

6. The Audit Office shall be the auditor of all local authorities, and shall have the same duties and powers in respect of the moneys and accounts of every local authority, and of every person dealing therewith, as it has under the provisions of "The Public Revenues Act, 1891," or any other Act in that behalf in respect of the public moneys and accounts and of all persons dealing therewith. 5

If the Audit Office shall find that any moneys belonging to any local authority have been expended without the sanction of law, unless such authority has acted *boná fide* and under legal advice, the Audit Office shall surcharge the amount thereof jointly and severally upon the members of the local authority who were present at the meeting at which expenditure was sanctioned and did not object thereto, and shall take all steps necessary to recover the same in any Court of competent jurisdiction as a debt due to the local body. 10

"Local authority" in this section means the governing body, however designated, of any corporation or institution maintained or supported in whole or in part by grants of public money, or by the proceeds of endowments of Crown lands, or out of rates, tolls, fees, or fines which any such body is empowered by law to levy, claim, receive, or enforce, and includes the corporation of which the local authority is the governing body. 15 20

Account of invest-
ments to be laid on
table of both Houses
annually.

7. It shall be the duty of the Colonial Treasurer to lay upon the table of both Houses of the General Assembly, within ten days after the commencement of each session, a full account of the investments during the preceding financial year of the balances of the several accounts mentioned in Part VIII. of "The Public Revenues Act, 1891." The investments in mortgage on each account to be stated in aggregate only. 25