

PUBLIC REVENUES.

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A BILL INTITULED

AN ACT to amend "The Public Revenues Act, 1878."

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, 1882;" and it shall be read as a part of "The Public Revenues Act, 1878" (hereinafter called "the said Act").

2. Moneys payable to any deposit account, or placed in the hands of any officer or other person for expenditure in the public service, shall be kept in an official account in the bank in the name of such officer or person; and, on the death or removal or suspension from office of such officer or person, shall be dealt with by the bank in such manner only as the Treasury directs; and any such officer or person making use of such money otherwise than in the public service, or paying any such moneys into his private account at any bank, shall

Title.

Preamble.

Short Title.

Public moneys not to be placed to private account.

be deemed to have fraudulently converted public moneys to his private use.

3. The ninth section of the said Act is repealed, and the following shall stand in lieu thereof:—

- (1.) Moneys received for transmission by Post Office order, or for deposit in the Post Office Savings Bank, shall be deemed to be public moneys within the meaning of this Act, and such moneys, together with all revenue collected by Postmasters, shall be kept in a separate account at the Bank, called the "Post Office Account," which shall be operated on only by cheque of the Postmaster-General, countersigned by the Controller and Auditor-General. 5
- (2.) The Postmaster-General shall, at the end of each month, or oftener if required to do so by the Treasury, pay over to the Consolidated Fund all sums received during such month as postal or other revenue. 10
- (3.) It shall notwithstanding be lawful for any Postmaster, when so directed by the Postmaster-General, or by any regulations in that behalf, to pay, out of any balances in his hands, any post office order or withdrawal from the Post Office Savings Bank which he may be so directed to pay, duly accounting for the same to the Postmaster-General. 20
- (4.) At the end of each calendar year the Postmaster-General shall prepare an amount shewing the total profit accrued on the Post Office Account during such year, and shall, on or before the end of the then financial year, pay over the balance after making full provision for all liabilities to depositors or otherwise thereon to the Consolidated Fund. 25

4. For the purpose of providing for the transmission to England in advance of the dates on which the charges of the public debt become payable of funds to meet the same, the Treasurer may from time to time issue deficiency bills, and may repay the same or any part thereof, so that the amount of such bills at any time outstanding and unpaid shall not exceed the sum of four hundred thousand pounds. Such bills shall be in addition to those authorized to be issued by the said Act, and shall only be issued subject to the conditions of this section and of the eighteenth section of the said Act. 30

5. The subsection to the nineteenth section of the said Act is repealed, and the following shall be read in lieu thereof:—

The Postmaster-General, the Government Insurance Commissioner, the Public Trustee, and the Commissioners of the Public Debts Sinking Funds, may, subject to the approval of the Colonial Treasurer, and any Act or Acts to the contrary notwithstanding, invest any part of the balances of their respective accounts in such securities as the Governor in Council from time to time declares to be securities in which such moneys may be invested, and may from time to time sell and convert into money any such securities, and cause such money, together with any interest accruing thereon, to be paid into the account to which such securities belong. 40 45 50

Provisions as to revenue and other moneys collected by Postmasters.

Treasurer may borrow up to £400,000 on deficiency bills for transmission to England to meet the charges of the public debt.

Provisions as to investment of the Trust Funds.

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6. The twenty-second section of the said Act is repealed, and the following shall be read in lieu thereof:—

5 Every person receiving or having possession of or control over any moneys payable into the Public Account, or into any Deposit Account, or any other account mentioned in this Act, is a Receiver within the meaning of this Act; and every Receiver shall day by day pay all such moneys into such branch of the bank as the Treasury directs, to the credit of the proper account to which the same belongs.

10 Where, by reason of distance from the bank or other cause, such payments cannot be conveniently made, then the Receiver shall pay such moneys into the account to which the same belongs, at such times and in such manner as he may be directed by the Treasury or by the Minister administering the department to which such moneys belong.

15 7. The subsection to the thirtieth section of the said Act shall be read "anything which under the authority of this or any other Act," &c.

20 8. It shall be the duty of the Audit Office to surcharge every Receiver or other accountant with any sum of money which he shall have wilfully or negligently failed to collect, or for which he shall have failed to account as provided by this Act, and every imprestee who shall have expended any public money without the authority of the Minister administering his department or of the officer duly appointed to authorize such expenditure; and every sum so surcharged shall, except as hereafter provided, be deemed to be a debt to the Crown due by the person against whom such surcharge is made.

25 It shall be lawful for any person so surcharged to appeal to the Minister administering his department, who, upon hearing the grounds upon which such surcharge has been made, and the objections thereto, shall confirm or disallow the same.

30 9. Part IV. of the said Act is repealed, and the following shall be read in lieu thereof:—

(1.) Except as herein otherwise provided, every Appropriation Act shall lapse at the end of the financial year or other period to which it relates, and all outstanding liabilities incurred under the authority thereof shall be included in the Estimates of the next financial year or period.

35 (2.) The Minister of each department shall, within thirty days after the close of the financial year or period, cause to be prepared and sent to the Audit Office a certified statement, in such form as the Treasury directs, of all liabilities in respect of the services of his department outstanding at the close of such year or period, and the Audit Office shall lay all such statements before Parliament within ten days after its first sitting next after the Audit Office shall have received the same, together with a summary thereof.

40 (3.) If, during the space of two calendar months after the commencement of any financial year or period, no Act is passed granting and appropriating moneys for the service thereof, the Colonial Treasurer may, until any such Act is passed, issue and pay moneys during such two months, but no longer, subject to the following conditions:—

Receivers.

Powers of Assistant Controller and Auditor-General. Surcharges.

Appropriation to lapse with financial year.

Liabilities to be reported to Parliament.

Appropriation continued for two months.

(a.) Payments in respect of any service shall not exceed the amount of the unexpended balance of the vote for such service provided in the Appropriation Act for the year or period immediately preceding, together with an amount equal to one-sixth part of the total of all salaries, pay, wages, allowances, mail contracts, rents, and other recurrent charges, and of all ordinary contingencies of any office or department provided for by the aforesaid vote and set forth in the Estimates relating thereto; but no payments shall be made for any services other than those for which provision was made in the aforesaid Appropriation Act and Estimates, or in excess of the scale therein set forth;

And may be extended month by month.

(b.) The period of two months above mentioned may, upon a resolution to that effect passed by both the Houses of Parliament, be extended to a further month, and so on from month to month until the Appropriation Act is passed;

Expenditure to be included in Estimates of current year.

(c.) 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.

Credits to votes.

10. Money received from the sale of stores, or otherwise to the credit of any service, shall be carried to the credit of the vote for such service.

In compiling the Estimates the Minister for each department shall cause the sums estimated to be received to the credit of each service to be abated upon the total estimated expenditure of such service for the year.

All sums so credited to any vote shall be deemed to be appropriated to such service in addition to the vote for the same.

Unreceipted vouchers.

11. The following subsection shall be added to and read as part of the fifty-first section of the said Act:—

Any such surcharge shall be deemed to be a debt due to the Crown by such officer; but the Controller and Auditor-General may discharge any such surcharge upon a proper receipt being obtained, or upon a bond to the Crown being entered into by such officer for the repayment of such moneys, in case any person entitled to receive and not having received the same shall at any time establish a claim thereto.

False declarations and certificates perjury.

12. The seventy-fifth section of the said Act is repealed, and the following shall be read in lieu thereof:—

Every person making any declaration or giving any certificate required to be made or given by this Act, or by any regulation issued under the authority thereof, knowing the same to be false, shall be guilty of wilful and corrupt perjury.

Penalty for default.

13. The seventy-seventh section of the said Act is repealed, and the following shall be read in lieu thereof:—

Every person refusing or neglecting to pay any public moneys into the account into which the same are payable shall be liable to a penalty of one hundred pounds.

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

Audit Office to recover moneys payable to public or other account.

5 If at any time any public moneys are lying in the hands of or are due from any person which ought to have been paid into the Public Account or any Deposit Account, or any of the other accounts mentioned in this or the said Act, the Audit Office shall call on such person forthwith to pay such moneys into the account to which the same belong; and in default of such payment shall take all such steps as it thinks fit to recover such moneys to the use of Her Majesty, and to cause the same to be paid into the account to which they belong: But nothing herein shall relieve any person from any penalties he may have incurred by making default in such payment.

15 15. In the forty-second section of "The Public Trust Office Act, 1872," the words "the thirtieth day of June" are repealed, and the words "the thirty-first day of December" shall be read in lieu thereof; and the accounts for the thirty-first day of December next shall include only the transactions since the date of the last account rendered to Parliament.

Trust Office accounts to be made up to 31st December.

20 In the forty-first, forty-second, and forty-fifth sections of "The Government Insurance and Annuities Act, 1874," the word "August" and the words "the thirtieth day of June" are repealed; and the word "April" shall be read in lieu of the word "August," and the words "the thirty-first day of December" shall be read in lieu of the words "the thirtieth day of June." The next quinquennial examination of the accounts of the Insurance Office shall be made on the accounts made up to the thirty-first day of December, one thousand eight hundred and eighty-five.

Government Insurance Office accounts to be made up to 31st December.

30 In the sixth section of "The Public Debts Sinking Funds Act, 1868," the words "the thirtieth day of June in every year" and the words "of July immediately following" are repealed; and the words "the last day of each financial year" shall be read in lieu of the words "the thirtieth day of June in every year," and the word "thereafter" shall be read in lieu of the words "of July immediately following."

Sinking Fund accounts to be made up to the last day of financial year.