

## New Zealand.



### ANALYSIS.

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| <p>Title.<br/>Preamble.</p> <ol style="list-style-type: none"> <li>1. Short Title.</li> <li>2. "Government Insurance" to mean Government Insurance Association.</li> <li>3. Deficiency bills increased to £500,000.</li> <li>4. Securities by whom to be held. In the colony. In England. Securities to be inspected annually.</li> </ol> | <ol style="list-style-type: none"> <li>5. Abstracts instead of copies of cash-books may be sent to the Treasury.</li> <li>6. Accounts of Customs and Railways may be audited in those departments.</li> <li>7. Surcharges upon officers of local bodies may be recovered.</li> <li>8. Code-words for messages.</li> <li>9. Goods stored in Government stores may be sold for rent due.</li> </ol> |
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1885, No. 38.

Title.

AN ACT to amend the Public Revenues Acts.

[17th September, 1885.]

Preamble.

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

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

Short Title.

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.

"Government Insurance" to mean Government Insurance Association.

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."

Deficiency bills increased to £500,000.

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:

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.

Securities by whom to be held.

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 The twentieth section of the said Act is hereby repealed, and the following shall be read in lieu thereof:—

In the colony.

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.

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. In England.

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. Securities to be inspected annually.

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

6. The following words shall be read as a subsection to the thirty-first section of the said Act:— Accounts of Customs and Railways may be audited in those departments.

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 Departments of Railways and Customs shall be audited by the officers of those departments instead of by the Audit Office; and at any time thereafter to repeal any such Order:

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.

7. The following words shall be read as a subsection to the thirty-third section of the said Act:— Surcharges upon officers of local bodies may be recovered.

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, unless such local body has acted *bonâ fide* and under legal advice, 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.

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 recover the same in any Court of competent jurisdiction and pay the same over to the local body to whom such moneys belong.

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. Code-words for messages.

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

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.

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.

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