

11. The committees shall be formed by the delegates' meeting for the purpose of carrying out special objects and special work, the execution whereof has been ordered by the delegates' meeting.

The committees shall have the right to collect moneys for carrying out the object of their foundation, and shall administer them in accordance with the by-laws of the association. When a committee is dissolved, its property shall revert to the general fund of the federation for common purposes.

The committees shall consist of members selected by the chairwoman of each committee who shall be appointed by the board of directors.

The members of the committee shall become adherent members of the federation. Their duties shall extend only to the committee's affairs.

The committees may associate with themselves gentlemen who become benefactors (*membres bienfaiteurs*) of the federation. Their status shall be that of adherent members.

12. The motto of the federation shall be "*Vers la Justice par la Charité*," and it shall have a seal.

13. The present constitution of the federation shall be deposited in the Provincial Secretary's office. It may be amended by the members convened for the purpose according to the by-laws and with the consent of the Lieutenant-Governor in Council.

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## CHAP. 94

An Act to incorporate the Institute of Accountants and Auditors of the Province of Quebec.

[Assented to 21st December, 1912]

**W**HEREAS Alphonse Turcotte, Henry James Ross, Georges Preamble.

Gonthier, John Adam Robson, Alexandre Desmarteau, Edgar Alexander Wright, Joseph Desautels and Henri Viau, all accountants of the city and district of Montreal, and Robert Stewart, accountant, of the city of Quebec have by a petition represented that the formation of an association of accountants and auditors of the Province of Quebec is desirable and advantageous for themselves and in the public interest; whereas they have applied to be incorporated, with others, and to be vested with the necessary powers as hereinafter mentioned, and whereas it is expedient to grant their prayer:

Therefore, His Majesty, with the advice and consent of the

Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

Persons  
incorpora-  
ted.

**1.** The persons named and all others who are already or who may hereafter become associated with them, are hereby incorporated under the name of "Institute of Accountants and Auditors of the Province of Quebec."

Name.

Members.

**2.** Every public accountant shall be a member of the Institute without examination, who has practised as such in this Province for one full year immediately preceding the sanction of this act and who, within three months from the sanction of this act, has given written notice of his intention to avail himself of the provisions of this section.

Objects.

**3.** The objects of the corporation are: to elevate the status and the dignity of the profession of public accountants and auditors, and to that end to do all that is necessary to augment their competence and efficiency, by facilitating and encouraging their study; by providing opportunities of discussing all matters of interest, and of acquiring such knowledge as is useful to the exercise of their profession; by defining in a more precise manner the qualifications required to become a public accountant and auditor, and also the obligations and responsibilities of that profession, and to render generally to its members all useful services.

By-laws.

**4.** The corporation shall enact by-laws respecting the admission, the qualification, the classification, the conduct, the suspension and expulsion of its members; the granting of titles, degrees, certificates, diplomas, and licenses; the contributions, charges, entrance and annual fees; the election of officers; the holding and procedure of meetings; and generally for all its purposes; but such by-laws or amendments thereto shall come into force and effect only when approved by the Lieutenant-Governor in Council.

Board of  
institute.

**5.** The persons hereinbefore named shall constitute the board of the institute and shall hold office until their successors are elected in conformity with this act and the by-laws of the institute.

Entrance  
fees, &c.

**6.** The entrance fees to be paid by each member before admission shall not exceed fifty dollars and the annual subscription shall not exceed twenty dollars

Giving of  
lectures, &c.

**7.** The corporation may, on such terms and conditions as it may deem suitable, make, give and organize lectures, conferences, lessons and classes for its members and those

who desire to become members, and to that end may make such arrangements, contracts and agreements with any university or educational institution, establishment or school as it may deem expedient, or affiliate with any such university or educational institution, or school establishment as may be agreed upon.

**8.** The corporation may acquire and own by purchase, Acquisition lease, exchange or otherwise, premises and real estate for its of property, purposes and may sell, let, hypothecate or otherwise dispose &c. of the same; it may also receive and accept any gift, voluntary contributions, or donations which may be granted to it.

**9.** No other persons than the members of the Institute of Who to use Accountants and Auditors of the Province of Quebec under certain titles. this act shall assume or use the title of "Licentiate Institute &c. Accountant" in English, or "Licencié Institut Comptable" in French, or shall use after their names the letters "L. I. A." or "L. I. C."

**10.** The corporation by its secretary shall keep a register Register. in which shall be registered, in alphabetical order, the names of all qualified members, and the members only whose names are so entered in this register shall be entitled to the privileges of membership of the institute; and this register shall be open at any time during business hours to the inspection of any person asking for the same, without charge thereof.

**11.** The said register or a copy or extract thereof, Authenticity certified by the secretary, shall be proof *prima facie* before any of register, court, or before any tribunal of enquiry instituted under this &c. act, that the persons whose names are registered therein are regularly qualified members of the institute; and the absence of the name of any person in this register shall be proof *prima facie* that such person is not a member of the institute.

**12.** The fees paid under section 6 of this act shall belong to Application the Institute of Accountants and Auditors of the Province of of certain Quebec and shall form part of its general funds. fees.

**13.** The affairs, business and interests of the corporation Manage- shall be managed by a president, a first and a second vice- ment of president, and a board consisting of four members, also affairs of a secretary and a treasurer, the same person being eligible corporation. to fulfil both the last mentioned offices, and these persons shall constitute together the board of directors of the institute and they shall be elected annually at such time and place and in such manner as shall be prescribed by the by-laws.

Any vacancies which may occur in the board by decease or otherwise, shall be filled by the board. A majority of the members of the said board or such other number as may be established by by-law, shall constitute a quorum for the transaction of business.

**Members not** **14.** No member or officer of the institute shall be responsible or liable for any debt or obligation due by the institute, beyond the amount of his unpaid subscription.

**Admission of** **15.** The institute may admit as members, scholars, clerks, members, &c. or students, any person who has passed his examination in accordance with section 4 of this act and it may suspend or expel any such members, scholars, clerks or students for bad conduct, or infraction of this act or of its by-laws, on complaint and after enquiry, and to that end the board of the institute shall be empowered to examine and to hear under oath the parties and their witnesses, and the president of the board or any other member of the board presiding over this enquiry, shall be empowered to administer such oath.

**Tariff of** **16.** The board of the institute may establish and amend fees. from time to time by by-law a tariff of fees for services rendered by their members, but such by-laws and their amendments shall have force and effect only when approved by the Lieutenant-Governor in Council.

**Coming into** **17.** This act shall come into force on the day of its sanction.  
force.

## C H A P. 95

An Act to incorporate *La Fédération Ouvrière Mutuelle du Nord*.

[Assented to 21st December, 1912]

**Preamble.**

**W**HEREAS Messrs. Thomas Dechêne, carpenter and joiner; Eugène Bilodeau, machinist; Joseph Desmeules, labourer; Pantaléon Ouellet, electrician, William Gilbert, electrician; Arthur Pednaud, machinist; David Gaudreau, labourer; Amédée Fortin, engineer; Auguste Coulombe, machinist; and Daniel Ouellet, baker, all of the town of Chicoutimi, have by their petition prayed that an act be passed to incorporate them and such other persons as may unite with them as a mutual benefit, provident, domestic and social economy association and for the organization of labour, with the rights, powers and privileges hereinafter set forth, and whereas it is expedient to grant such prayer;