

## C A P . C I .

NOTE.—*This act is to form part of title fourth of the Revised Statutes of the Province of Quebec.*

An Act respecting the Treasury Department.

[Assented to 21st June, 1886].

**H**ER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

## SECTION FIRST.

## TREASURER AND HIS FUNCTIONS.

**1.** The Provincial Treasurer has the management and direction of the Treasury Department. B. N. A. Act, 1867, ss. 134 and 135 ; 31 V., c. 9. Management of Treasury Department.

**2.** His attributions are the following :

1. He advises the Crown in financial matters, and specially upon the receipts and expenditure of the government ;
2. He is charged with the preparation of the budget and the proposing of ways and means.

Attributions of provincial treasurer.

**3.** His functions, duties and powers are the following :

1. He has the superintendence, control and management of everything connected with the financial affairs, the revenue and expenditure, and the public accounts of the Province, and which is not, or in so far as it is not, by law or by order of the Lieutenant Governor in council, assigned to another department of the Government. B. N. A. Act, 1867, ss. 134 and 135 ; 31 V., c. 9.

Functions and powers of provincial treasurer.

2. He has the functions, duties and powers which, at the time of the Union, were by law vested in or imposed upon the Minister of Finance and Receiver General of the late Province of Canada, respectively, in so far as they are compatible with the division of powers established by the British North America Act, 1867, between the Government of Canada and that of this Province, and that they have not been since modified or affected. 31 V., c. 9, s. 19.

3. He has the control and direction of the general deposit office of the Province. 35 V., c. 5.

4. He is charged with superintending the execution of the laws respecting mutual fire insurance companies ; and he has the control and direction of the inspection of insurance companies. 45 V., cc. 49 and 51.

5. He has further the other functions, duties and powers, not repugnant to any law of the Province, which may be, from time to time, assigned to him by the Lieutenant-Governor in Council. 31 V., c. 9, s. 19.

## SECTION SECOND.

### BUDGET.

Estimates. 4. The estimates submitted to the Legislature shall be for the services to be paid for during the fiscal year, or during such other term as such estimates expressly purport to cover. 31 V., c. 9, s. 26.

Contents of estimates. 5. The estimates shall contain, in one column, the statutory appropriations which do not require to be voted by the Legislature, year by year, and, in another column, the respective amounts required for any service in addition to such statutory appropriations or otherwise, as the case may be, and for which a vote of the Legislature is required to authorize the expenditure thereof. 36 V., c. 6, s. 1.

## SECTION THIRD.

### STAFF OF THE DEPARTMENT.

Appointment of assistant-treasurer. 6. The Lieutenant-Governor in Council appoints, by commission, an assistant-treasurer. 31 V., c. 9, s. 20.

Appointment of officers and clerks. 7. The Lieutenant-Governor in Council appoints the officers and clerks necessary for the administration of the affairs of the department.

Their duties. Their respective duties, in all matters not expressly regulated by law, are such as may, from time to time, be assigned to them by order of the Lieutenant-Governor in Council, or subsidiarily by the treasurer. 31 V., c. 9, s. 20.

## SECTION FOURTH.

### REVENUE OF THE PROVINCE.

#### § 1.—*Consolidated revenue fund.*

Composition of consolidated revenue fund. 8. All revenue from whatever source arising or received, over which the Legislature has power of appropriation, forms one consolidated revenue fund appropriated for the public service of the Province. 31 V., c. 9, s. 3.

Fund charged with costs, &c. of management. 9. The consolidated revenue fund is permanently charged with all the charges and expenses incident to the collection,

management and receipt thereof. Such charges and expenses being subject nevertheless to audit and to the control of the Legislature. 31 V., c. 9, s. 4. Subject to audit.

**10.** The consolidated revenue fund is likewise charged with all loans and other debts heretofore contracted or which may be contracted under any act of the Legislature by the Government of the Province, by means of the issue of provincial debentures or otherwise, as also with the interest on such debentures, loans or debts, and with the sinking funds established for their extinction. 40 V., c. 5, s. 1. Fund charged with loans, &c. of Province.

**11.** The Lieutenant-Governor in Council may, from time to time, if such course be deemed advisable, direct the treasurer to invest, in public securities of the Government of Canada, any portion of the consolidated revenue fund, not presently required for expenditure, and may afterwards, whenever requisite to meet expenditure, direct him to dispose thereof to that end, in such manner, on such terms and to such amount as may be deemed most for the public advantage. 31 V., c. 9, s. 27. Investment of such portion of fund as may not be presently required.

**12.** The Lieutenant-Governor in Council may, from time to time, in case of exigency arising out of failure of the revenue from unforeseen causes, direct the treasurer to effect any needed temporary loans, chargeable to the consolidated revenue fund, in such manner and form, in such amounts, payable at such periods and bearing such rates of interest, not exceeding six per cent per annum, as the Lieutenant-Governor in Council may authorize; but such loans shall not exceed the amount of the deficiencies in the consolidated revenue fund to meet the charges placed thereon by law, and shall not be applied to any other purpose whatever. 31 V., c. 9, s. 27. Temporary loans for certain purposes authorized. Proviso.

§ 2.—*Collection of the revenue.*

**13.** The words "revenue officer" mean any person employed in collecting, managing or accounting for revenue, or in carrying into effect any laws relating thereto or in preventing any contravention of such laws; and, so far as regards accounting for and paying over such revenue, such words include any person who has received or been entrusted with any public money, whether such person was or was not regularly employed for such purpose. 31 V., c. 9, s. 2. Meaning of words "revenue officer."

**14.** The Lieutenant-Governor in Council determines what revenue officers it is necessary to employ, and assigns Power of Lieutenant-Governor to

determine what officers are required, fix their salary &c.

their names of office, fixes their salaries or emoluments, and appoints the time and manner in which the same shall be paid ; but no such officer shall receive a higher salary than is allowed in a similar case by any act, nor shall any such salary be paid unless voted. 31 V., c. 9, s. 6.

Salary to be in lieu of all emoluments.

Officer receiving certain salary not to exercise any other office.

**15.** The salary or remuneration allowed to any such officer is in lieu of all emoluments of any kind, except authorized disbursements, and shares of seizures, forfeitures and penalties ; but no such officer, receiving an annual salary of one thousand dollars or over, shall exercise any other employment with a view of deriving profit therefrom, directly or indirectly, or hold any other office of profit, unless with the express permission of the Lieutenant-Governor in Council. 31 V., c. 9, s. 7.

Revenue officer not compelled to serve in certain offices.

**16.** No revenue officer shall be compelled to serve in any other public office, or in any municipal or local office or on any jury or inquest. 31 V., c. 9, s. 8.

Oath of to be taken on entering, by revenue officers.

**17.** Every revenue officer shall, on entering upon the discharge of the duties of his office, take the following oath before such person as the Lieutenant Governor may appoint to receive the same, that is to say :

Oath.

“ I, A. B., do swear that I will be faithful in the execution of the trust committed to my charge by my appointment as \_\_\_\_\_, and that I will not ask or receive any money, gift, service or reward whatever, directly or indirectly, for anything done or to be done in the execution of any of the duties of my office, other than my salary, or what shall be allowed me by law or by order of the Lieutenant Governor in Council : So help me God.” 31 V., c. 9, s. 9.

Division of the Province into revenue districts.

**18.** The Lieutenant-Governor in Council may, from time to time, divide the Province into revenue districts for the collection and management of the revenue, assign revenue officers to each district, the places within the same where their duties shall be performed, and may, concerning such officers and the management of the business to them entrusted, make the regulations consistent with the law which he deems expedient for the public good. 31 V., c. 9, s. 10.

General regulations to be made by Lieutenant-Governor in Council.

**19.** Any general regulation made by the Lieutenant-Governor in Council, under the provisions of this act, applies to each particular case, within the intent and meaning of such regulation, as fully and effectively as if the same had been made with reference to such particular case, and as if the officers or persons concerned had been specially named therein. 31 V., c. 9, s. 10.

**20.** A copy of any regulation or order of the Lieutenant-Governor in Council printed by the Queen's printer, or a written copy thereof attested by the signature of the Clerk of the Executive Council, shall be evidence thereof; and any order in writing, signed by the provincial secretary, and purporting to be written by command of the Lieutenant-Governor is received in evidence as the order of the Lieutenant-Governor. 31 V., c. 9, s. 10.

- Authenticity of copies of regulations, &c., of Lieutenant-Governor in Council.

**21.** Every officer employed in any duty or service, connected with the collection or management of the revenue, by order or with the concurrence of the Lieutenant-Governor in Council, is deemed to be the proper officer for that duty or service; and every act or any duty required by any law to be done by any officer specially named, which is done or performed by any person appointed or authorized by the Lieutenant-Governor in Council to act for such officer, is deemed to have been done or performed by such officer or with his concurrence. 31 V., c. 9, s. 11.

- Officer designated by Lieutenant-Governor to be deemed proper officer.

**22.** Every act or duty, required by law to be done at any particular place within any revenue district, is, when done at any place within such district appointed by the Lieutenant-Governor in Council for that purpose, deemed to be done or accomplished at the particular place so required by law. 31 V., c. 9, s. 11.

- Place designated by Lieutenant-Governor to be deemed proper place.

**23.** Any revenue officer employed in any branch of the revenue may be employed in any other branch thereof, whenever it is deemed advantageous for the public service so to employ him. 31 V., c. 9, s. 12.

- Revenue officers removable from one branch to another.

**24.** The Lieutenant-Governor in Council appoints the hours of general attendance of the revenue officers at their offices and places of employment, and appoints the time during such hours or the seasons of the year at which any particular portions of their duties shall be performed; and a notice of the hours of general attendance so appointed shall be kept constantly posted up in some conspicuous place in such offices or other places of employment. 31 V., c. 9, s. 13.

- Office hours.

- Posting up of notice thereof.

**25.** The Lieutenant-Governor in Council may direct any revenue officer to keep special books or accounts, for the purpose of obtaining statistics upon the resources or public works of the Province or other matters of public interest, and may authorize any necessary expense for such purpose. 31 V., c. 9, s. 14.

- Books of account to be kept.

Control of  
revenue officer.

**26.** The immediate oversight and control of any revenue officer or of any class of revenue officers rests with the treasury department; but the Lieutenant-Governor in Council may assign them to any other department which he deems convenient. 31 V., c. 9, s. 15.

§ 3.—*Management of public moneys.*

Meaning of  
words  
"revenue,"  
"public revenue," "public  
money."

**27.** The words "revenue" or "public revenue," or "public money," mean all revenue and public moneys, arising from any source whatever, whether such revenues and moneys belong to the Province, or are held by the Province or received and held by some provincial officer for or on account of or in trust for any other Province forming part of the Dominion, or for the Dominion or for the Imperial Government, or for any other party. 31 V., c. 9, s. 1.

Revenue to be  
paid in to  
credit of  
treasurer.

**28.** All revenue is paid in to the credit of the provincial treasurer, through such officers, banks or persons, in such manner as he directs. 31 V., c. 9, s. 16.

Time and mode  
for accounting  
for public  
moneys.

**29.** The Lieutenant-Governor in Council may, from time to time, appoint the times and mode in which any revenue officer shall account for and pay over the public moneys which come into his hands; but such accounts and payments shall be rendered and made by such officers at least once in every three months. 31 V., c. 9, s. 17.

Time and mode  
of issue of  
licenses and  
stamps.

**30.** The Lieutenant-Governor in Council may also determine the time, manner and form in which, and the officer by whom, any licenses on which any duty is payable and any stamps for collection of revenue are to be issued. 31 V., c. 9, s. 17.

Deposit of  
public moneys.

**31.** Every revenue officer, on receiving public moneys, shall forthwith deposit the same, in his name of office, in such bank as the treasurer may appoint; and no moneys so deposited shall be withdrawn, except for the purpose of being placed to the credit of the treasurer, on the written order or official check of the officer so depositing, or of his successor, to whom the bank shall give a certificate in duplicate of its being so credited.

Manner of  
withdrawing  
public moneys.

Proviso.

When, however, such money is received at a place where there is no bank into which it can be conveniently paid, the Lieutenant-Governor in Council may direct it to be disposed of in such manner as he deems expedient. 31 V., c. 9, s. 18.

Keeping of  
cash and other  
books.

**32.** Every revenue officer shall keep his cash-book written up daily, and all his books, accounts and papers shall, at

all times, during office hours, be open to the inspection of any person authorized by the treasurer to inspect the same. 31 V., c. 9, s. 18.

**33.** All public moneys paid in to the credit of the treasurer are deposited in such banks as he indicates. 31 V., c. 9, ss. 18 and 28. Deposit of moneys to credit of treasurer.

**34.** Unless otherwise specially provided, the payment of public money appropriated for the service of the Province is made out of the consolidated revenue fund, under a warrant of the Lieutenant Governor, signed by himself or by such deputy as he may commission to that end, addressed to the treasurer. Manner of paying out public moneys.

All persons entrusted with the expenditure of public money shall account for the same with vouchers, in such manner, at such time, and to such officer as the Lieutenant-Governor may direct. C. S. C., c. 5, s. 6, § 19; 21 V., c. 9, s. 28. Accounting.

**35.** All expenditure of public moneys is made by official check on some bank, upon a warrant of the Lieutenant-Governor. Such check is signed by the treasurer or the assistant-treasurer and countersigned by the provincial auditor. Manner of expending public moneys. Signature to checks.

In the absence of the assistant-treasurer or auditor, any other officer of the department, being thereto deputed by such assistant-treasurer or auditor, with the approval of the treasurer, may sign or countersign such check. 31 V., c. 9, s. 28. Signature of checks by special officers.

**36.** The Lieutenant-Governor in Council may, from time to time, direct through what departments and, otherwise, under what regulations, applications for expenditure of public moneys pass to the treasury department, and no such expenditure shall be made or authorized or warrant therefor be issued, unless upon application directly made to the treasury department in the manner so indicated. 31 V., c. 9, s. 29. Department through which money shall be applied for.

**37.** The treasurer shall deposit at interest any undrawn balance of the grants specially made by the Legislature for purposes of public instruction, as well for the protestants as for the roman catholics, and give in the public accounts a statement of these amounts and of the interest received thereon. These sums, together with the interest thereon, remain to the credit and at the disposal of the committee of the Council of Public Instruction which had control thereof. 36 V., c. 6, s. 2; 39 V., c. 15, s. 19. Deposit at interest of certain balances.

## SECTION FIFTH.

## DEPOSIT OFFICE.

- General depos-  
it office. **38.** The treasury department is a general deposit office for the Province. 35 V., c. 5, s. 1.
- Procedure in  
effecting  
deposits. **39.** Upon a deposit being therein made in virtue of the law, the treasurer shall give the depositor a receipt, and, in the case of registered rights, a duplicate receipt, specifying the amount deposited, and the nature and cause of the deposit, and the receipt may be in such form as the treasurer from time to time prescribes. 35 V., c. 5, s. 2.
- Authenticity  
of deposit  
receipts. **40.** The deposit receipt is evidence of the deposit and of the facts it purports to certify, until the contrary be proved. 35 V., c. 5, s. 3.
- Treasury de-  
posit agents. **41.** The treasurer may appoint treasury deposit agents. Such agents may be so appointed for one or more judicial districts. 35 V., c. 5, s. 13.
- Duties, &c.,  
of agents. **42.** The duties and powers of the treasury deposit agents in so far as they are not determined by law, are, from time to time, regulated and defined by the treasurer. 35 V., c. 5, s. 14.
- Regulation of  
manner, &c.,  
in which  
deposits, &c.,  
are made. **43.** The treasurer may regulate the manner, time and form in which deposits and payments are made, and in which the accounts of the general deposit office are kept and rendered. 35 V., c. 5, s. 18.
- Expenses of  
general deposit  
office. **44.** The treasurer shall see that the expenses of the general deposit office do not exceed the interest or profit accruing to the treasury from the moneys deposited; and such expenses are deducted by the treasurer from such interest or profit, and the balance, if any, is transferred to the consolidated revenue fund and forms part thereof. 43-44 V., c. 8, s. 5.

## SECTION SIXTH.

## CONTROL OF LEGISLATIVE GRANTS.

§ 1.—*Provincial auditor.*

- Appointment  
and duties of  
auditor of the  
Province of  
Quebec. **45.** The Lieutenant-Governor in Council, for the more complete examination of the public accounts of the Province, and so that a report thereon may be made to the Legislative Assembly, appoints, by commission, an officer who is called the "Auditor of the Province of Quebec." 31 V., c. 9, s. 20; 46 V., c. 4, s. 1.

**46.** The auditor receives, out of the consolidated revenue fund, a salary of two thousand four hundred dollars per annum. 46 V., c. 4, s. 2. Salary of auditor.

**47.** The auditor holds office during good behavior, but he may be dismissed by the Lieutenant-Governor on an address from the Legislative Council and Legislative Assembly. 46 V., c. 4, s. 3. Holds office during good behavior; may be dismissed on address.

**48.** The auditor and his employees belong to the treasury department. They form a branch thereof called the "Audit Branch." 31 V., c. 9, s. 20; 31 V., c. 8, s. 3; 46 V., c. 4, s. 4. Audit office a branch of treasury department.

**49.** The auditor may make orders and rules for the conduct of the internal business of the audit branch, subject, however, to the approval of the treasury board. Rules for audit branch to be made by auditor.

In the absence of the provincial treasurer, he may suspend any employee of the audit branch who refuses or neglects to obey his orders, or whose conduct he may deem blameworthy, and he shall report the same to the treasurer. 46 V., c. 4, s. 4. His powers in absence of treasurer.

§ 2.—*Control by the auditor of the Province.*

**50.** The auditor shall classify all appropriations for each fiscal year, and all special warrants which may be issued; he shall keep posted up a book, to be called the "Appropriation Book," containing under separate and distinct heads, an account of every appropriation, whether permanent or annual, and of every special warrant, entering under each head the amounts drawn on account of such appropriation or special warrant, with the dates and names of the persons in whose favor such warrants were issued. 46 V., c. 4, s. 5. His duties in classification of appropriations, &c.

**51.** The balances of appropriations remaining unexpended at the close of any fiscal year lapse and shall be written off, saving always the balances of appropriations for public instruction, which are carried to a special account and remain at the disposal of the committee of the Council of Public Instruction, which had control thereof. 31 V., c. 9, s. 26; 36 V., c. 6, s. 2; 39 V., c. 15, s. 19. Balances of appropriations to be written off. Exception as to educational grants.

**52.** The auditor shall see that no warrant issues for any payment of public moneys for which there is no direct legislative appropriation, or in excess of any portion of such appropriation, the expenditure of which has been authorized by the Lieutenant-Governor in Council; and he reports to the Lieutenant-Governor in Council, through the treas- Duty of auditor respecting issue of warrants. Report in certain cases.

urer, any case in which a department or sub-accountant has expended money out of the proceeds of any accountable warrant for any purpose for which there is no sufficient authority, or beyond the amount for which there is such authority. 31 V., c. 9, s. 46.

Money warrant to issue only on auditor's certificate.

**53.** No money warrant issues except upon the certificate of the auditor that there is legislative authority for the expenditure; but, nevertheless:

Except upon the opinion of one of the law officers of the Crown.

1. If, upon any application for a warrant, the auditor has reported that there is no legislative authority for issuing it, and if the written opinion of one of the law officers of the Crown is given that there is such authority, citing it, the treasurer may authorize the preparation of the warrant, irrespective of the auditor's report;

Or in certain cases of urgency.

2. If, when the Legislature is not in session, any accident happens to any public work or building, which requires an immediate outlay for the repair thereof, or if any other occasion arises when any expenditure, not foreseen or provided for by the Legislature, is urgently and immediately required for the public good, upon the report of the treasurer that there is no legislative provision, and of the minister having the charge of the particular branch of the service that the necessity is urgent, the Lieutenant-Governor in Council may order a special warrant to be prepared for the issuing of the amount estimated to be required; and such warrant is signed by the Lieutenant-Governor himself, and the amount thereof shall be placed by the treasurer to a special account, against which warrants may, from time to time, issue in the usual form as they may be required. 31 V., c. 9, s. 47.

Signature to special warrants.

Auditor to prepare statement of such exceptional cases &c.

**54.** The auditor shall, in the cases mentioned in the preceding article, prepare a statement of the legal opinions and of the reports and special warrants, and of all expenditure incurred in consequence thereof. He delivers such statement to the treasurer, who presents the same to the Legislative Assembly not later than the third day of the session thereof next ensuing. 31 V., c. 9, s. 47.

## SECTION SEVENTH.

### PUBLIC ACCOUNTS AND THEIR AUDITING.

#### § 1.—*Keeping of the public accounts.*

Fiscal year.

**55.** The fiscal year of the Province comprises the period of time from the thirtieth of June in one year to and including the thirtieth of June in the next year. 31 V., c. 9, s. 23.

**56.** The accounts of the province shall be kept, by double entry, in the treasury department. 31 V., c. 9, s. 21. Accounts by double entry.

**57.** The accounts are kept in dollars and cents; and those which are to be rendered to the Government of the Province or to any public officer or department are so rendered in dollars and cents. 31 V., c. 9, s. 22. Accounts to be in dollars and cents.

**58.** As soon as practicable after the close of each fiscal year, there is prepared in the treasury department, for submission to the Legislature at its next session, a statement of the public accounts for such year, showing clearly and fully the several revenues and expenditures of the Province for the year, the state of the consolidated revenue fund and of all trust and special funds under the management of the government, and all matters requisite to explain the financial transactions during the year and the situation of the Province at the close of the year. 31 V., c. 9, s. 24. Annual statement of receipts and expenditure.

**59.** The Lieutenant-Governor in Council may alter the period at or to which any one accounting for public moneys or any public office, corporation or institutions, required to render any account or to make any return, whenever, in his opinion, such alteration will facilitate the correct preparation of the statement of the public accounts. 31 V., c. 9, s. 25. Lieutenant-Governor may alter period of accounting.

§ 2.—*Accounts rendered by institutions receiving public grants.*

**60.** Institutions and establishments, sustained by public grants, shall render quarterly (and oftener, if deemed expedient by the treasurer) their accounts in detail, for the purpose of being audited, accompanied by proper vouchers for the expenditure of the moneys received by them; and, whenever such accounts or vouchers are insufficient or irregular, or not rendered or forwarded to his satisfaction, the treasurer shall require the parties to supply all omissions and correct all irregularities, and shall suspend all further advances or payments to the institution or establishment in question, until such accounts and vouchers have been properly furnished. 31 V., c. 9, s. 30. Certain institutions to render quarterly accounts. Effect of not rendering accounts.

**61.** Establishments, institutions, associations and bodies, in part sustained by or receiving public grants, shall render yearly on or before the thirty-first day of July, in such form as the Lieutenant-Governor in Council may, from time to time, require, a full report of their condition, management and progress, and also all statistical returns which the Lieutenant-Governor in Council may, from time to time, require of them. 31 V., c. 9, s. 31. Certain institutions to report annually.

Departments through which such accounts and reports are to be rendered.

**62.** The Lieutenant-Governor in Council may, from time to time, direct through what department the various accounts and returns referred to in the two preceding articles shall be rendered for transmission to the treasury department; in default of an order to that effect, they shall be rendered directly to the treasury department. 31 V., c. 9, s. 33.

§ 3.—*Auditing of the public accounts.*

Deputy-heads to audit accounts of their departments.

**63.** The deputy-heads of the departments or the officers and other persons charged with the expenditure of the public moneys, respectively, audit the details of the accounts of the several services, in the first instance, and are responsible for the correctness of such audit. 46 V., c. 4, s. 6.

Public accounts to be examined by auditor.

**64.** The public accounts, relating to the receipts or expenditure of the Province, are audited by the auditor of the Province on behalf of the Legislative Assembly.

Examination may be made by clerk.

Each account may be examined, under direction of the auditor, by such officer or clerk of the audit branch as he may direct, and such officer or clerk certifies to the due examination of such account.

Certificate of such examination.

The auditor of the Province certifies that each account has been audited by himself or under his direction and that it is correct.

In what examination consists.

In the examination of accounts for expenditure, the auditor ascertains, firstly, whether the payments which the accounting department has charged are supported by vouchers or proof of payment; and secondly, whether the money expended has been applied to the purposes for which the appropriation from which it was taken was intended to provide. 46 V., c. 4, s. 7.

Auditor to have free access to books of account, &c.

**65.** The auditor has free access, at all convenient times, to the books of account and other documents of the departments of the government, and may require such departments to furnish him, from time to time, or at regular periods, with accounts of the cash transactions of such departments, respectively. 46 V., c. 4, s. 8.

Power of auditor to examine under oath.

**66.** The auditor may examine any person on oath touching any matter pertinent to any account submitted to him for audit, and may administer such oath to any person whom he desires to examine. 46 V., c. 4, s. 11.

Examination and cancellation of debentures, &c.

**67.** The auditor and the assistant-treasurer, under the supervision of the treasurer, examine and cancel all provincial debentures, treasury notes, and other securities

respecting the debt of the Province which are from time to time redeemed. 46 V., c. 4. s. 20.

§ 4.—*Accounting to the Legislative Assembly.*

**68.** As soon as practicable after the close of each fiscal year, the auditor examines and returns to the treasurer, to be laid before the Legislative Assembly, the public accounts of such year, together with a statement of the permanent and annual appropriations and special warrants for that year and of the amounts expended under each appropriation or special warrant. 46 V., c. 4, s. 12.

Examination  
of public  
accounts by  
auditor.

**69.** The treasurer lays the public accounts and the auditor's statement of appropriations before the Legislative Assembly, on or before the thirty-first day of December following the expiration of the fiscal year to which they relate, if the Legislature be sitting, and, if not sitting, within one week after it is next assembled. 46 V., c. 4, s. 13.

Public  
accounts and  
statements to  
be laid before  
Legislative  
Assembly.

**70.** The auditor reports to the Legislative Assembly, through the provincial treasurer, the cases in which it appears to him that an appropriation has been exceeded or that moneys received by a department from other sources than the appropriations for the year have not been applied or accounted for according to the directions of the Legislature, or that a sum charged against an appropriation is not supported by proof of payment, or that a payment so charged, did not occur within the period of the account or was, for any other reason, not properly chargeable against the appropriation. 46 V., c. 4, s. 9.

Report to  
Legislative  
Assembly by  
auditor  
through  
treasurer.

**71.** If the treasurer does not annually present to the Legislative Assembly, with the public accounts, at the time fixed, the reports so made by the auditor, the latter forthwith transmits them himself. 46 V., c. 4, s. 10.

Default of  
treasurer to  
make report.

## SECTION EIGHTH.

### TREASURY BOARD.

**72.** There is a Treasury Board to examine into and report on all matters referred to it by the treasurer, and for the purposes stated in this act. 46 V., c. 4, s. 14.

Treasury  
board.

**73.** The Treasury Board is composed of the provincial treasurer, the commissioner of Crown lands and the attorney-general.

Its composi-  
tion.

The treasurer is the chairman and the assistant-treasurer, in virtue of this office, the secretary of the board. 46 V., c. 4, s. 15.

Chairman and  
secretary.

Regulations  
for accounting.

**74.** The Treasury Board may, on the report of the auditor, make regulations respecting the method of book-keeping to be used in the departments and by the sub-accountants of the Province, the issuing of warrants and the accounting for public moneys, and may, from time to time, amend or revoke such regulations. 46 V., c. 4, s. 16.

Power of board  
if auditor re-  
fuses to certify  
warrant in  
certain cases.

**75.** If the auditor refuses to certify that a warrant may issue, on the ground that the money is not justly due or that it is in excess of the authority granted by the Lieutenant-Governor in Council, or for any reason other than that there is no legislative authority, the Treasury Board, upon a report of the case prepared by the auditor and the assistant-treasurer, decides upon of the auditor's objection and may sustain him or order the issue of the warrant, in its discretion. 46 V., c. 4, s. 17.

Power of board  
to examine  
under oath.

**76.** The Treasury Board may examine any person on oath respecting any matter referred to it by the treasurer; any member of the board may administer such oath. 46 V., c. 4, s. 18.

Power to issue  
subpœnas.

**77.** The Treasury Board may, when necessary, issue a subpœna commanding any person therein named to appear before the board at the time and place mentioned in such subpœna, to testify to all matters within his knowledge respecting the matters referred to the board and, if the board so desires, to bring with him and produce before the board any document, paper or thing which he may have in his possession relating to such matters; and such subpœna is signed by the chairman and countersigned by the secretary of the board. 31 V., c. 9, s. 43; 46 V., c. 4, s. 19.

Power to issue  
commission to  
examine  
witnesses in  
certain cases.

**78.** If, by reason of the distance at which any person, whose evidence is required by the Treasury Board, resides from the place where its sittings are held, or for any other cause, the board deems it advisable, it may issue a commission, under the hand of the chairman, countersigned by the secretary of the board, to any person therein named empowering him to take such evidence and to report the same to it.

Commissioner  
to be sworn.

Such commissioner, being first sworn to faithfully execute the duty entrusted to him by such commission, has, with regard to such evidence, the same powers as the board or any member thereof would have had if the evidence had been taken before it.

Commissioner  
may issue  
subpœna.

Such commissioner may, when necessary, issue under his hand a subpœna for the purpose of compelling the attendance of any witness or the production of any document, paper or thing before him, touching the matter

in respect of which the commission had issued. 31 V., c. 9, s. 44 ; 46 V., c. 4, s. 19.

**79.** If any person, so summoned to attend before the Treasury Board or any commissioner appointed by it, fails, without valid excuse, to attend or, being commanded to produce any document, paper or thing in his possession, fails to produce the same, or refuses to be sworn or to answer any lawful and pertinent question put to him by the board or by such commissioner, such person for each such offense incurs a penalty of one hundred dollars and may be dealt with by the Treasury Board or by the commissioner appointed by it as if he had refused to obey the order of a court and was guilty of a contempt of court. 31 V. c. 9, s. 45 ; 46 V., c. 4, s. 19.

Penalty on persons neglecting to appear and to answer.

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SECTION NINTH.

LIABILITIES OF ACCOUNTANTS.

**10.** If, for person refuses or neglects to transmit any receipt or return, with the proper vouchers, to the person to whom he is lawfully required to do so on or before the day appointed for the purpose, such person for such refusal or neglect shall be liable to a penalty of one hundred dollars. For the recovery of such sum, it is sufficient evidence, that the receipt or return ought to have been produced, as alleged ; and the burden of proof in such case was so transmitted rests upon the person so charged. 31 V., c. 9, s. 49.

Penalty for failure to account.

Proof in suits to recover penalty.

**81.** Whenever the provincial treasurer has reason to believe that any officer or person has received public moneys, or moneys applicable to any public purpose, and has not paid over or duly applied or accounted for the same, he may direct a notice to such person or to his representatives in case of his death, requiring that, within a time therein named, not to be less than thirty nor more than sixty days from the service of such notice, such money be paid over, or applied or accounted for with proper vouchers, to the treasurer or to the officer to be named in the notice. 31 V., c. 9, s. 50, § 1.

Notice to party failing to account or to pay over moneys.

**82.** Such notice is served by the sheriff of the district where the service is to be made, or by his deputy, by delivering a copy to the person to whom it is addressed or by leaving it for him at his usual place of abode ; and the

Service of notice.

return of the sheriff or of his deputy of such service is conclusive evidence thereof. 31 V., c. 9, s. 50, § 2.

Proceedings if money not paid over or accounted for within delay fixed by notice, and account to be stated by treasurer.

**83.** If such person fails to pay over, or to apply such moneys or to account therefor and transmit the vouchers within the time limited by the notice served upon him, the treasurer states an account against such person in the matter to which the notice relates, charging interest from the service thereof, and delivers a copy thereof to the law officers of the Crown.

Copy sufficient proof in support of suit to recover amount.

Such copy is sufficient evidence to support any proceeding for the recovery of the amount, thus shown to be in the hands of the defendant, as a debt due to the Crown, saving the defendant's right to plead and give in evidence all such matters as may be legal and proper for his defence; and the defendant is liable to costs, whatever be the judgment, unless he prove that, before the time limited in such notice, he had paid over or applied the moneys therein mentioned, or had duly accounted for such moneys and transmitted the vouchers, or unless he has been sued in a representative character and is not personally liable for such money or bound to render such account. 31 V., c. 9, s. 51.

Costs.

Notice when- ever account has been rendered without sufficient vouchers.

**84.** Whenever any person has transmitted an account, either before or after such notice, but without vouchers or with insufficient vouchers for any sum for which he therein takes credit, the treasurer may notify him, or may notify his representatives in case of his death, in the manner mentioned in article 81, to transmit the vouchers within thirty days after the service of the notice.

Proceedings if vouchers not transmitted in the time fixed, and account to be stated by treasurer.

If such vouchers are not transmitted within that time, the treasurer may state an account against such person or against his representatives, disregarding the sums for which he has taken credit but for which he has transmitted no vouchers or insufficient vouchers, and may deliver a copy of such account to the law officers of the Crown.

Copy sufficient proof in support of suit to recover amount.

Such copy is sufficient evidence to support any proceeding for the recovery of the amount therein shewn to be in the hands of the defendant, saving the latter's right to plead and give in evidence all such matters as may be legal and proper for his defence; but such defendant is liable to costs, whatever be the judgment, unless the vouchers by him transmitted within the time limited by the notice served upon him, or before such service, are found sufficient of themselves for his defence and for his discharge of all sums demanded of him.

Costs.

Service of notice.

The notice is served in the manner, and the return of service is of the like effect as provided in article 82. 31 V., c. 9, s. 52.

**85.** If, at any time, it clearly appears by the books of account kept by or in the office of any revenue officer, or by his written acknowledgement or confession, that he has, by virtue of his office or employment, received moneys belonging to the Crown, and amounting to a sum certain, which he has failed to pay over to the officer duly appointed to receive the same, and in the manner and in the time lawfully appointed, upon affidavit of the facts by any officer cognizant thereof and thereunto authorized by the Lieutenant-Governor in Council, made before a judge of the Superior Court, such judge shall order the issue, against the moveables and immoveables of such officer, of such writs as might have issued out of such court if judgment had been obtained for the same amount and if the delay by law allowed between judgment and execution had expired; such writs are executed by the sheriff or other proper officer, and such sum is levied under them, with costs, and all further proceedings are had as if judgment had been actually obtained. 31 V., c. 9, s. 53.

In certain cases, execution may issue against defaulter without bringing suit.

Proceedings thereon.

**86.** If any person has received public money for the purpose of applying it to any specific purpose, and has not so applied it, within the time and in the manner prescribed, or if any person, having held any public office, has ceased to hold the same and has in his hands any public moneys received by him as such officer for the purpose of being applied to any specific purpose to which he has not so applied them, such person is deemed to have received such money for the Crown for the public uses of the Province, and the treasurer may notify him, or may notify his representatives in case of his death, to pay over such sum to him, which sum may be recovered from such person or his representatives, in any manner in which debts due to the Crown may be recovered; and an equal sum may, in the meantime, be applied to the purpose for which such sum ought to have been applied. 31 V., c. 9, s. 54.

Proceedings against persons failing to apply public moneys.

Other money to be applied in meantime.

**87.** If, by reason of any malfeasance, or of any gross carelessness or neglect of duty by any revenue officer, any sum of money is lost to the Crown, such officer is accountable for such sum as if he had collected the same; and it may be recovered from him or from his representatives, on proof of such malfeasance, gross carelessness or neglect, in like manner as if he had received it. 31 V., c. 9, s. 55.

Responsibility of officers causing loss to public revenue.

**88.** All books, papers, accounts and documents of what kind soever, kept or used by, or in the possession of, any revenue officer by virtue of his employment as such, are deemed to be the property of the Crown; and all moneys or valuable securities received or taken into his possession

Books, documents, moneys, &c., held by officer as such, to belong to Crown.

by virtue of his employment are deemed to be moneys and valuable securities belonging to the Crown.

Penalty for refusal to deliver up the same.

If such officer refuses or fails at any time to pay over or deliver up any such property, money or valuable security to any officer or person, who, being duly authorized by the Lieutenant-Governor in Council, demands the same, he, for such refusal or neglect, incurs a penalty of one thousand dollars. 31 V., c. 9, s. 57.

Dismissal of officer accepting a bribe.

**89.** If any revenue officer receives, directly or indirectly, any sum of money, service, value or thing whatever from any person not legally authorized to pay or allow the same, on account of anything done by him relating to his office or employment, except what he receives by order or with the permission of the Lieutenant-Governor in Council, such officer is, on proof to the satisfaction of the Lieutenant-Governor in Council, dismissed from his office or employment; and if any person, who is not an officer duly authorized to pay or allow the same, gives, offers or promises any sum of money, service, value or other thing, he incurs, for every such gift, offer or promise, a penalty of four hundred dollars. 31 V., c. 9, s. 56.

Penalty against bribing party.

## SECTION TENTH.

### GENERAL PROVISIONS.

Affirmations may be substituted for oaths.

**90.** In all cases wherein any oath is required in any matter relating to the revenue, the Lieutenant-Governor in Council may authorize the substitution for such oath of a solemn declaration, which avails to all intents and purposes as such oath would have done. 31 V., c. 9, s. 59.

Evidence to be given under oath.

**91.** In all investigations or inquiries made by order of the Lieutenant-Governor in Council for ascertaining the truth as to any fact, concerning the revenue or the conduct of any revenue officers, and in like investigations and inquiries made by any person authorized by the Lieutenant-Governor in Council to make the same, every person examined as a witness, gives his testimony on oath, which is administered to him by the person making such investigation or inquiry. 31 V., c. 9, s. 60.

Recovery of penalties.

**92.** One of the law officers of the Crown may sue for and recover in Her Majesty's name any penalty or forfeiture imposed by any law relating to the revenue, and the whole of such penalty or forfeiture belongs in such case to the Crown for the public uses of the Province, unless the Lieutenant-Governor in Council, as he may if he sees fit, allows any portion thereof to the seizing officer or person

Application thereof.

by whose aid and information the penalty or forfeiture has been recovered. 31 V., c. 9, s. 62.

**93.** One of the law officers of the Crown may direct the discontinuance of any suit for any penalty or confiscation imposed by any law relating to the revenue, which has been brought by or in the name of any person. 31 V., c. 9, s. 62. Suit for penalty may be discontinued by order of one of law officers of the Crown.

## SECTION ELEVENTH.

### REMISSION OF DUTIES AND PENALTIES.

**94.** The Lieutenant-Governor in Council, whenever he deems it conducive to the public good, and when great public inconvenience or great hardship and injustice to individuals would otherwise ensue, may remit any tax, duty or toll payable to the Crown, imposed or authorized, to be imposed, either before or since the Union, and relating to any matter within the scope of the powers of the Legislature, or any forfeiture or pecuniary penalty imposed or authorized to be imposed, for any contravention of the laws relating to the revenue or to the management of any public works producing toll or revenue, although any part of such forfeiture or penalty be by law given to the informer or prosecutor, or to any other party. Remission of penalties in certain cases.

Such remission may be made by any general regulation or by any special order in any particular case, and may be total or partial, conditional or unconditional; but, if conditional, and the condition is not fulfilled, the order applicable to the case is null and void, and all proceedings may be had and taken as if it had not been made. 31 V., c. 9, s. 61. Manner of making such remission.

**95.** A detailed statement of such remissions is annually submitted to the Legislature within the first fifteen days of the next session thereof. 31 V., c. 9, s. 61. Statement of remissions to be submitted.

## SECTION TWELFTH.

### FINAL PROVISIONS.

**96.** The acts and parts of acts mentioned in the annexed schedule are repealed, and this act is substituted therefor. Repealing clause.

But if, upon any point, the provisions of this act are not the same as those of the acts or parts of acts repealed and for which it is substituted, then, in so far as regards transactions, matters and things subsequent to the time of its becoming executory, its provisions shall prevail; and as to

transactions, matters and things previous to such time, the provisions of the acts and parts of acts repealed shall prevail.

### SCHEDULE.

ACTS.	Chapter.	EXTENT OF REPEAL.
Consolidated Statutes, Canada.	5	Section 16 § 19.
31 Victoria.	9	The whole, except sections 5 and 32.
35 Victoria.	5	Sections 1, 2, 3 and 18.
36 Victoria.	6	The whole.
40 Victoria.	5	The whole.
43-44 Victoria.	8	Section 5.
46 Victoria.	4	The whole.