

C A P . I I I .

An Act respecting the Department of the Attorney General.

[Assented to 30th March, 1883.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

1. The name of the "Department of the Law Officers of the Crown" is changed to that of the "Department of the Attorney General," and the name of the "Assistant to the Law Officers of the Crown" is changed to that of "Assistant Attorney General." Change of name of Department of Law Officers of the Crown.

2. The Acts 31 Victoria, chapter eight, 31 Victoria, chapter twelve, 40 Victoria, chapter nine, and all other acts, inconsistent with this act, are amended and modified accordingly. 31 Vic., cap. 8, 31 Vic., cap. 12, and 40 Vic., cap. 9, modified.

3. This act shall come into force on the day of its sanction. Act in force.

C A P . I V .

An Act respecting the Provincial Auditor, the Treasury Board and Public Accounts.

[Assented to 30th March, 1883.]

WHEREAS the duties imposed upon the Auditor of Public Accounts render it advisable that the tenure of his office should be such as to ensure perfect independence in the exercise of his functions, and whereas it is desirable to provide for the more complete examination of the Public Accounts of the Province and for the reporting thereon to the Legislative Assembly : Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

PROVINCIAL AUDITOR.

1. The Auditor, whose office is created by section 20 of "The Treasury Department Act" (31 Vict., chapter 9), shall be called the Provincial Auditor of Quebec. Same of Auditor under 31 Vic., cap. 9.

2. The Provincial Auditor shall be paid out of the Consolidated Revenue Fund a salary of two thousand four hundred dollars. Salary of Auditor.

Auditor appointed during good behavior.

3. The Provincial Auditor shall hold office during good behavior, but shall be removable by the Lieutenant Governor upon an address of the Legislative Council and the Legislative Assembly.

Power of Auditor to make certain rules, &c.,

Subject to approval of Board.

Power to suspend employees in certain cases.

4. The Provincial Auditor shall have power to make, from time to time, orders and rules for the conduct of the internal business of the Audit Branch of the Treasury Department, subject however to the approval of the Treasury Board.

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.

AUDIT.

Auditor to classify appropriations.

"Appropriation Book."

5. The Provincial Auditor shall classify all appropriations of public moneys for each fiscal year, and any special warrants which may be issued, and shall keep posted up a book, to be called the "Appropriation Book," containing, under separate and distinct heads, an account of every such appropriation, whether permanent or annual, and of every such special warrant; entering under each head the amounts drawn on account of such appropriation or special warrant, with dates and names of the parties to whom payments are issued.

Deputy Heads to audit accounts of their departments.

6. The Deputy Heads of the several departments, or the officers and other persons charged with the expenditure of public moneys, shall respectively audit the details of the accounts of the several services in the first instance, and be responsible for the correctness of such audit.

Public accounts of Province to be examined by Auditor.

Examination may be made by clerk.

7. All public accounts, relating to the receipts or expenditure of the province of Quebec, shall be examined by the Provincial Auditor on behalf of the Legislative Assembly.

Each account may be examined, under direction of the Provincial Auditor, by such officer or clerk in the Audit Branch of the Treasury Department as he may direct; and such officer or clerk shall certify to the due examination of such account.

Certificate of such examination.

The Provincial Auditor shall certify that each account has been examined by himself or under his direction and is correct.

In what examination to consist.

In the examination of accounts relating to expenditure, the Provincial Auditor shall ascertain, first, whether the payments, which the accounting department has charged,

are supported by vouchers or proof of payment; and second, whether the money expended has been applied to the purpose or purposes for which the appropriation from which it was taken was intended to provide.

8. The Provincial Auditor shall have free access, at all convenient times, to the books of accounts and other documents of the several departments, 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. Auditor to have free access to books of account, &c.

9. The Provincial Auditor shall report to the Legislative Assembly, through the Provincial Treasurer, every case in which it may appear to him that an appropriation has been exceeded, or that money, received by a department from other sources than the appropriations for the year, has 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. Auditor to make certain reports to Legislative Assembly through Provincial Treasurer.

10. If the Provincial Treasurer does not present to the Legislative Assembly, with the public accounts at the time hereafter provided, any report so made by the Provincial Auditor, the latter shall forthwith himself transmit such report. Duty of Auditor if Treasurer does not present report.

11. The Provincial Auditor may examine any person, on oath or affirmation, on any matter pertinent to any account submitted to him for audit, and may administer such oath or affirmation to any person whom he may desire to examine. Auditor may examine persons under oath.

ANNUAL PUBLIC ACCOUNTS.

12. The Provincial Auditor shall, as soon as practicable after the close of each fiscal year, examine and submit to the Provincial Treasurer, to be laid before the Legislative Assembly, the Public Accounts of such year, together with a statement of the appropriations, whether permanent or annual, and of any special warrants for that year, and of the amounts expended under each appropriation and special warrant. Public Accounts to be examined by Auditor and submitted to Treasurer to be laid before Leg. Ass.; with statements of appropriations.

13. The Provincial Treasurer shall lay the Public Accounts and the Auditor's statement of appropriations before Treasurer to lay public accounts and

statements
before the Le-
gislative As-
sembly and
when.

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, then within one week after it shall be next assembled.

TREASURY BOARD.

Formation of
Treasury
Board.

14. There shall be a Treasury Board to examine into and report on all matters referred to it by the Provincial Treasurer, and for the purposes stated in this act.

Composition of
Board.

15. The Treasury Board shall consist of the Provincial Treasurer, the Commissioner of Crown Lands, and the Attorney General.

Chairman,
Secretary.

The Provincial Treasurer shall be the Chairman of the Board and the Assistant Provincial Treasurer shall be, by virtue of his office, the Secretary of the Board.

Treasury
Board may
make regula-
tions as to me-
thod of book-
keeping, &c.

16. The Treasury Board may, on report of the Provincial Auditor, make regulations respecting the method of book-keeping to be used in the several departments and by the several sub-accountants of the province, the issuing of warrants and the accounting for public moneys, and may, from time to time, amend or revoke any such regulations.

Power of Treas-
ury Board as
to certain
warrants in
certain cases.

17. If the auditor has refused 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 council, or for any reason other than that there is no legislative authority, then upon a report of the case, prepared by the Provincial Auditor and by the Assistant Provincial Treasurer, the Treasury Board shall be the judge of the auditor's objection, and may sustain him or order the issue of the warrant, in its discretion.

Treasury
Board may ex-
amine persons
on oath.

18. The Treasury Board may examine any person on oath or affirmation, on any matter referred to it by the Treasurer, and such oath or affirmation may be administered by any member of the Board.

31 Vic., cap.
9, secs. 43, 44
and 45 amend-
ed and to
apply to
Treasury
Board.

19. Sections 43, 44 and 45 of the Treasury Department Act, (31 Victoria, chapter 8) shall apply to the Treasury Board; and the words "Board of Audit," wherever they occur in such sections, are replaced by the words "Treasury Board."

CANCELLATION OF DEBENTURES.

20. The Provincial Auditor and the Assistant Provincial Treasurer shall, under the supervision of the Provincial Treasurer, examine and cancel all provincial debentures, provincial treasury notes, and other securities respecting the debt of the province, which may from time to time be redeemed.

Examination
and cancella-
tion of debentures.

REPEALING CLAUSE.

21. Sections 34 to 42, both included, and section 48 of the Treasury department Act (31 Victoria, chapter 9), and the act 42-43 Victoria, chapter 5, are repealed.

31 Vic., cap. 9,
sec 34 to sec.
42 and sec. 48
and 42-43
Vic., cap. 5
repealed.

PROMULGATION.

22. This act shall come into force on the first day of July, 1883.

CAP. V.

An Act respecting certain License Duties imposed for the raising of Revenue for the purposes of the Province.

[Assented to 30th March, 1883.]

WHEREAS doubts have arisen as to the constitutionality of certain provisions contained in the Quebec License Law of 1878 and the amendments thereto; and whereas it is expedient to make such provision as will ensure the collection of the revenue derivable from the duties imposed and payable for the different licenses specified in the act above mentioned, as amended;

Therefore Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. It is declared that the duties payable for licenses, imposed by section 63 of the Quebec License Law of 1878, as replaced by section 17 of the act 43-44 Vict., chap. 11, were so imposed in order to the raising of a revenue for the purposes of this Province, under the power conferred upon the Legislature of this Province by the 9th paragraph of section 92 of "The British North America Act, 1867."

Duties payable for licenses.

2. In order to provide for the exigencies of the public service of this Province, every person who, within the limits of this Province:

Who shall be liable to pay license duties.