

## CAP. IX.

An act respecting the Treasury Department and the public revenue, expenditure and accounts.

[Assented to 24th February, 1868.]

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

## PRELIMINARY—INTERPRETATION.

1. The words "public revenue" or "revenue," or "public money," mean all revenue and public moneys, arising from any source whatever,—whether such revenue and moneys belong to the province, or are held by the province or collected or held by officers of the province 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.

Interpretation of "public revenue," "revenue," "public money,"

2. 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 the contravention of any such laws ; and, so far as regards accounting for and paying over such revenue, the said words include any person who, either before or since the union, has received or been entrusted with any public money, whether such person was regularly employed for such purpose or not.

and 'revenue officer.'

## CONSOLIDATED REVENUE FUND.

3. All revenue whatever, however arising or received, over which the legislature of this province has power of appropriation, shall form one consolidated revenue fund, to be appropriated for the public service of the province.

Formation of consolidated revenue fund.

4. Such consolidated revenue fund shall be permanently charged with all the costs, charges and expenses incident to the collection, management and receipt thereof ; such costs, charges and expenses being subject nevertheless to audit, and to legislative review and vote.

Fund to be chargeable with its own expenses, subject to audit.

5. The legislative assembly shall not adopt or pass any vote, resolution, address or bill, for the appropriation of any part of such consolidated revenue fund, or of any tax or impost, to any purpose which has not been first recommended to the said legislative assembly, by message of the lieutenant-governor during the session in which such vote, resolution, address or bill is proposed.

Money votes to be first recommended by lieut.-gov.

## GENERAL COLLECTION AND MANAGEMENT OF THE REVENUE.

Appointments  
and salaries of  
revenue officers.

6. The lieutenant-governor in council may from time to time determine what revenue officers it is necessary to employ ; and may assign their names of office, and fix their salaries or pay, and appoint the times and manner in which the same shall be paid ; but no such officer shall receive a higher salary than is allowed in his case by any act of the legislature then in force ; nor shall any such salary be paid unless voted by the legislature.

Salary to ex-  
clude all other  
emoluments,  
unless permit-  
ted.

7. The salary or pay allowed to any such officer shall be in lieu of all emoluments of any kind whatever, except actual and authorized disbursements, shares of seizures, forfeitures and penalties ; and no such officer employed on the staff of any public department, or receiving a salary at or exceeding the rate of one thousand dollars per annum, shall exercise any other employment whatever, with a view to derive profit therefrom, directly or indirectly, or shall hold any other office of profit whatever, unless it be with the express permission of the lieutenant-governor in council.

Revenue officers  
exempt from  
certain services.

8. 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, or in the militia.

Oath to be taken  
by them.

9. Every revenue officer shall, at his admission to office, take the following oath, before such person as the lieutenant-governor may appoint to receive the same, that is to say :

“ 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,  
“ service, value or thing whatever, directly or indirectly, for  
“ anything done or to be done in the execution of any of the  
“ duties of my said 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.”

Province may be  
divided into re-  
venue districts ;  
and regulations  
may be made  
concerning  
officers and their  
business.

10. The lieutenant governor in council may from time to time divide the province into revenue districts for the collection or management of the revenue,—and may assign revenue officers for any such district, and the place or places within the same where their duty shall be performed,—and may make such regulations concerning such officers and the management of the business to them entrusted, as are consistent with the law, and as he deems expedient for the public good ; And any general regulation made by the lieutenant governor in council under the provisions of this act, shall apply to each particular case within the intent and meaning of such regulation as fully and effectually 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.

What shall be  
sufficient  
evidence of such  
regulations.

2. 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 of such regulation or order; And any order in writing, signed by the secretary of the province, and purporting to be written by command of the lieutenant-governor, shall be received in evidence as the order of the lieutenant-governor.

**11.** Every revenue officer employed on any duty or service by the orders or with the concurrence of the lieutenant-governor in council, shall be deemed to be the proper officer for that duty or service; And every thing required by any law to be done by, to, or with any particular officer designated for that purpose in such law, shall when done by, to, or with any person appointed or authorized by the lieutenant-governor in council to act in behalf of such particular officer, be deemed to be done by, to, or with such particular officer:

Officer designated by lieutenant-governor deemed to be proper officer.

2. And everything required by law to be done at any particular place within any such revenue district, shall, when done at any place within such district, appointed by the lieutenant-governor in council, for such purpose, be deemed to be done at the particular place so required by law.

Place designated by lieutenant-governor deemed to be the proper place.

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

Revenue officers removeable from one branch into another.

**13.** The lieutenant-governor in council may from time to time appoint the hours of general attendance of the revenue officers at their places of employment,—and may also appoint the times 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 places of employment.

Office hours.

**14.** The lieutenant-governor in council may direct any revenue officer to keep any books or accounts, for the purpose of obtaining any statistical information touching the resources or public works of the province, or other matters of public interest, and may authorize any necessary expense for such purpose.

Lieutenant-governor may order books to be kept.

**15.** The lieutenant-governor in council may from time to time assign the immediate oversight and control of any revenue officers, or classes of revenue officers, to such of the public departments as may be deemed convenient; and in default of other assignment, such immediate oversight and control shall rest with the treasury department.

Control of revenue officers.

**16.** All revenue shall be paid in to the credit of the treasurer through such officers, banks or parties, and in such manner, as the lieutenant-governor in council may from time to time direct.

All revenue to be paid in to credit of treasurer.

**17.** 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

Time and mode of accounting for public moneys—duties—and stamps.

into his hands,—and may determine the times, 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 ;—but such accounts and payments shall be rendered and made by such officers, at least once in every three months.

Moneys how deposited and paid out.

**18.** Every revenue officer, on receiving public money, shall forthwith deposit the same in his name of office, in such bank as the lieutenant-governor in council may appoint ; and no money so deposited shall be paid out again, 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 his successor, to whom the bank shall grant a certificate in duplicate of its being so credited ; And every such 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 whom the treasurer may authorize to inspect the same ; but where such money is received at a place where there is no bank into which it can conveniently be paid, the lieutenant-governor in council may direct it to be paid over in such manner as he may deem expedient.

TREASURER, AND TREASURY DEPARTMENT.

Powers and duties of treasurer.

**19.** All rights, powers, duties, functions, responsibilities and authorities, at the time of the passing of the “ British North America Act, 1867,” vested in or imposed on the minister of finance, and receiver general, respectively, of the late province of Canada, by law, and not repugnant to the said act, have been by the said act vested in and imposed on the treasurer ; and continue so to be, save only in so far as the same may be modified or affected by this act, or by any other act of the legislature, or by any lawful order of the lieutenant-governor in council.

Other duties may be assigned to him.

2. The lieutenant-governor in council may from time to time assign to the treasurer any other duties or functions, not repugnant to any act of the legislature.

Appointment of assistant-treasurer and auditor ; their duties.

**20.** There shall be employed on the staff of the treasury department, under appointment by the lieutenant-governor, an assistant treasurer, and an auditor, both of whom shall be commissioned under the great seal, and such other officers and persons as may be deemed necessary ; and their respective duties, in all matters not expressly regulated by law, shall be such as may from time to time be assigned them by order of the lieutenant-governor in council, or subsidiarily thereto, by the treasurer.

Accounts of the province—how kept.

**21.** The accounts of the province shall be kept by double entry in the treasury department, under such regulations for assurance of their fulness and accuracy, and as to the measure

of oversight and responsibility attaching in regard to them to the assistant treasurer and to the auditor respectively, as the lieutenant-governor by order in council, or (subject to all such orders) the treasurer, may make from time to time.

**22.** Such accounts shall be kept in dollars and cents ; and all accounts to be rendered to the provincial government, or to any public officer or department, shall be rendered in dollars and cents. In dollars and cents.

**23.** The fiscal year of the province shall be the period from the thirtieth of June in one year to and including the thirtieth of June in the next year. Fiscal year.

**24.** As soon as practicable after the close of each fiscal year, there shall be 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 provincial government,—and all matters requisite to explain the financial transactions and position of the province during and at the close of such year. Annual statement of revenue and expenditure to be prepared.

**25.** The lieutenant-governor in council may alter the period at or to which any accountant for public moneys, public officer, corporation or institution, is required to render any account or to make any return, whenever in his opinion such alteration will facilitate the correct preparation of such statement of the public accounts or of the estimates, anything in any act to the contrary notwithstanding. Lieut.-gov. may alter period of accounting.

**26.** All estimates submitted to the legislature shall be for the services coming in course of payment during the fiscal year, or during such other term as such estimates may expressly purport to cover ; and all balances of appropriation remaining unexpended at the close of such fiscal year or other term, shall lapse and be written off. What period to be covered by estimates.

**27.** The lieutenant-governor in council may from time to time, should such course be deemed advisable, direct the treasurer to invest any portion of the consolidated revenue fund not presently required for expenditure, in public securities of the dominion of Canada ; 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. Surplus revenue how invested or disposed of.

2. The lieutenant-governor in council may also 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 on 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 Loans how effected and applied.

deficiencies in the said consolidated revenue fund to meet the charges placed thereon by law, and shall not be applied to any other purposes whatever.

Expenditures to be made under warrant and by checks signed and countersigned.

**28.** All expenditure of public moneys shall be made by official check on some bank, upon the warrant of the lieutenant-governor, signed by himself or by such deputy as he may commission to that end; such check being signed by the treasurer or assistant treasurer, and countersigned by the auditor.

Who may be deputed to sign and countersign checks.

**2.** In absence of the assistant treasurer or auditor, any other officer of the department being thereto deputed by him with approval of the treasurer, may sign or countersign such check.

Through what departments moneys shall be applied for.

**29.** The lieutenant-governor in council may from time to time direct through what department or departments, and under what regulations otherwise, the various descriptions of application for expenditure of public moneys, or any thereof, shall pass to the treasury department; and no such expenditure shall be made or authorized, or warrant therefor issued, unless upon application duly reaching the treasury department in the course so indicated.

Certain institutions to render quarterly accounts;

**30.** All institutions and establishments sustained at public expense, shall render quarterly (and oftener, if required 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 to his satisfaction, the treasurer shall require the parties to supply all omissions and correct all irregularities, and shall suspend all further advance or payment to the institution or establishment in question, until such accounts and vouchers have been properly furnished.

Consequence of failure to do so.

Certain institutions to make yearly report.

**31.** All institutions, establishments, associations and bodies, sustained or in part aided at public expense, shall render yearly on or before the thirty-first of July, in such form as from time to time may be required by the lieutenant-governor in council, full report of their condition, management and progress, and also all statistical returns which may from time to time be required of them by the lieutenant-governor in council.

Annual return to be made by municipalities indebted to municipal loan fund.

**32.** The secretary treasurer or treasurer of every municipality for which any sum of money has been raised on the credit of the consolidated municipal loan fund of the late province of Canada, shall, so long as any part of such sum or of the interest thereon remains unpaid by such municipality, transmit to the treasurer, on or before the thirtieth day of January or such other day in every year as may be ordered by the lieutenant-governor in council, a return, certified under his oath before some justice of the peace, setting forth the amount of moveable property in such municipality according to the then last assessment roll or rolls, a true account of all the

assets, debts and liabilities of such municipality, and all such information and particulars as to the resources, debts and liabilities thereof as the lieutenant-governor in council may from time to time require.

**33.** The lieutenant-governor in council may from time to time direct through what department or departments the various accounts and returns referred to in the last three preceding sections, or any thereof, shall be rendered, for transmission to the treasury department; and in default of other direction, the same shall be rendered directly to the treasury department.

To whom such accounts and returns shall be rendered.

#### BOARD OF AUDIT, AND ITS POWERS AND DUTIES.

**34.** The lieutenant-governor may, by letters-patent under the great seal, constitute and appoint, during pleasure, a board of audit, whose duty it shall be, under the direction and supervision of the treasurer, from time to time to examine into and report on all matters coming before them, as hereinafter provided, or upon reference to them by the treasurer.

Appointment and duties of board of audit.

**35.** The board shall consist of the assistant treasurer and auditor, and of such deputy heads of other departments having oversight or control in matters of revenue or expenditure, as the lieutenant-governor by such letters-patent may designate; and the auditor shall be the chairman of the board.

Who shall compose board of audit.

**36.** The lieutenant-governor may in case of the illness or absence of any member of the board, authorize any officer of the same department to perform all or any of the duties of the absent member as such.

Absent member how replaced.

**37.** Each member of the board, other than the auditor, shall severally audit in the first instance the details of the accounts of such department or departments (including those of all officers and persons under the oversight and control thereof) as may be assigned him by the lieutenant-governor in council, and shall be responsible for the correctness of such audit.

Preliminary audit of certain accounts by each member.

**38.** The auditor shall examine, check and audit all other accounts of receipt and expenditure of public moneys, whether appertaining to the province, or received or expended by the province on account of, or in trust for any other party or parties; and all accounts of receipt and expenditure which are required to be primarily audited by other members of the board, shall nevertheless be submitted to the auditor for review and final audit.

Other accounts to be audited by auditor.

**39.** In case of any difference of opinion between the auditor and any other member of the board on any point connected with accounts in charge of such other member, the matter shall be submitted to the board; and any member may bring any question of audit before the board, although it may not relate to the department under his charge;

Board to decide differences between auditor and any other member.

- Board to report to treasurer.** 2. Upon all matters of importance, the board shall report to the treasurer ; and no decision of the board shall be binding until it has been approved by him ; and when any such report is made, any member of the board may record his dissent on the minutes and may submit to the treasurer a minority report.
- Regulations to be framed by board of audit.** **40.** The board of audit shall frame 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, the accounting for public moneys, and the auditing of accounts thereof, and shall submit such regulations to the lieutenant-governor in council through the treasurer ; and from time to time may suggest any amendments which they may deem advisable in such regulations, and submit them in like manner ; and any order in council made on any of these subjects, shall have the force of law until revoked or amended as it may be, by any subsequent order.
- Board to report upon the yearly statement.** **41.** The board of audit shall examine the yearly statement of the public accounts, and submit thereon to the treasurer their report, for communication to the legislature.
- Power to examine on oath.** **42.** The board of audit may examine any person on oath or affirmation on any matter pertinent to any account submitted to it for audit, and such oath or affirmation may be administered by any member of the board.
- Mode of compelling evidence.** **43.** Any member of the board, duly authorized by it, may apply, in term or in vacation, to any judge of the superior court, for an order that a subpoena be issued from the court, commanding any person therein named to appear before the said board at the time and place mentioned in such subpoena, and then and there to testify to all matters within his knowledge relative to any account submitted to the board, and (if the board so desire) to bring with him and produce to the board any document, paper or thing, which he may have in his possession relative to any such account as aforesaid ; and such subpoena shall issue accordingly upon the order of such judge.
- Board may issue commissions to take evidence.** **44.** If by reason of the distance at which any person whose evidence is required by the board resides from the place where its sittings are held, or for any other cause, the board deems it advisable, they may issue a commission, under the hands and seals of any two members of the board, to any officer or person therein named, empowering him to take such evidence, and report the same to them ; And such officer or person being first sworn before some justice of the peace faithfully to execute the duty entrusted to him by such commission shall, with regard to such evidence, have the same powers as the board, or any member thereof, would have had if such evidence had been taken before the board, and may in like manner, apply to and obtain from any judge of the superior court, a subpoena for the purpose of compelling the attendance of any person, or the production of any document, paper or
- Power of commissioners.**

thing, before him ; And such subpoena shall issue accordingly on the order of such judge, or such subpoena may issue on the application of any member of the board authorized to make such application, to compel such attendance, or the production of any document, paper or thing before such commissioner.

**45.** If any person so summoned to attend before the board of audit or any commissioner appointed as aforesaid, fails, without valid excuse, to attend accordingly,—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 shall, for each such offence, incur a penalty of one hundred dollars, and may likewise be dealt with by the court out of which the subpoena issued, as having refused to obey the process of such court, and as being guilty of a contempt thereof.

Penalty for refusal to give evidence.

#### SPECIAL DUTIES OF AUDITOR.

**46.** The auditor shall see that no warrant issues for the payment of any public money 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 shall report to the lieutenant-governor in council through the treasurer, 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.

Duties of auditor.

**47.** No money warrant shall issue except upon the certificate of the auditor that there is legislative authority for the expenditure ; but nevertheless :

No warrant to issue without his certificate,

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

except upon opinion of law officers,

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 any other occasion arises when any expenditure not foreseen or provided for by the legislature is urgently and immediately required for the public good, then upon the report of the treasurer that there is no legislative provision, and of the minister having charge of the particular service in question, that the necessity is urgent, the lieutenant-governor in council may order a special warrant to be prepared, for the issue of the amount estimated to be required ; which warrant shall be signed by the lieutenant-governor himself, and the amount thereof shall be placed by the treasurer to a special account, against which warrants may issue from time to time in the usual form, as they may be required.

or in certain cases of urgency.

Auditor to prepare statement of such exceptional cases.

3. It shall be the duty of the auditor in all such cases to prepare a statement of all such legal opinions, reports of council and special warrants, and of all expenditure incurred in consequence thereof, which he shall deliver to the treasurer, who shall present the same to the legislature not later than the third day of the session thereof then next ensuing.

Treasurer to decide between auditor and board.

48. 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 board of audit on the case, the treasurer shall be the judge of the auditor's objection, and may sustain him or order the issue of the warrant, in his discretion.

#### LIABILITY OF PUBLIC ACCOUNTANTS AND REVENUE OFFICERS.

Penalty for failure to account.

49. If any person refuses or neglects to transmit any account, statement or return, with the proper vouchers, to the officer or department to whom he is lawfully required to transmit the same, on or before the day appointed for the transmission thereof, such person shall for every such refusal or neglect incur a penalty of one hundred dollars; and in any action for the recovery of such sum, it shall be sufficient to prove, by any one witness or other evidence, that such account, statement or return ought to have been transmitted by the defendant, as alleged, and the onus of proving that the same was so transmitted shall rest upon the defendant.

Proof in suits to recover penalty.

Notice to party failing to account for or pay over money.

50. Whenever the treasurer has reason to believe that any officer or person has received public money, or money applicable to any public purpose, and has not paid over or duly applied and accounted for the same,—he may direct a notice to such person, or to his representative in case of his death, requiring that, within a time therein named, and not less than thirty nor more than sixty days from the service of such notice, such money be paid over, or applied and accounted for to the treasurer or to the officer to be mentioned in the notice, with proper vouchers:

Notice how served.

2. Such notice shall be served by the sheriff of the district where the service is made, or his deputy, by delivering a copy to the person to whom it is addressed, or leaving it for him at his usual place of abode; and the return of the sheriff, of such service, shall be conclusive evidence thereof.

Proceedings if money be not paid over or accounted for within delay fixed by notice.

51. If any such person fails to pay over, apply or account for any such money, and to transmit such vouchers within the time limited by the notice served on him,—the treasurer shall state an account against such person in the matter to which the notice relates, charging interest from the service thereof, and shall deliver a copy thereof to the attorney-general, and such copy shall be sufficient evidence to support any proceeding for the recovery of the amount thus shewn to be in the hands of the defendant, as a debt due to the crown, saving

his right to plead and give in evidence all such matters as may be legal and proper for his defence; and the defendant shall be liable to costs, whatever be the judgment, unless he proves that before the time limited in such notice, he paid over or applied and duly accounted for the money therein mentioned, and transmitted the proper vouchers, or unless he has been sued in a representative character, and is not personally liable for such money, or to render such account.

**52.** Whenever any such person has transmitted an account, either before or after notice as aforesaid, but without vouchers or with insufficient vouchers for any sum for which he therein takes credit,—the treasurer may notify him, in the manner mentioned in the next preceding section but one, to transmit vouchers, or sufficient vouchers, within thirty days after the service of the notice; and if such vouchers are not transmitted within that time, the treasurer may state an account against him, 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 attorney-general, and such copy shall be sufficient evidence to support any proceeding for the recovery of the amount therein shewn to be in the hands of the defendant, saving his right to plead and give in evidence all such matters as may be legal and proper for his defence;—but such defendant shall be liable to costs, whatever be the judgment, unless the vouchers by him transmitted within the time limited by the notice served on him, or before such service, are found of themselves sufficient for his defence, and for his discharge from all sums demanded of him :

2. The said notice shall be served and the sheriff's return of service shall be of the like effect as provided in section fifty with regard to the notice therein mentioned.

**53.** If at any time it appears clearly, by the books of accounts kept by or in the office of any revenue officer, or by his written acknowledgment or confession,—that he has by virtue of his office or employment received moneys belonging to her majesty, 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 at the time lawfully appointed,—then 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 cause to be issued against the goods, chattels and lands of such officer, such writ or writs as might have issued out of such court, if the bond given by him had been put in suit, and judgment had been thereupon obtained, for a like sum, and any delay by law allowed between judgment and execution had expired; and such writ or writs shall be executed by the sheriff or other proper officer, and such sum as aforesaid shall be levied under them with costs, and all further proceedings shall be had, as if judgment as aforesaid had been actually obtained.

Proceedings  
against persons  
failing to apply  
public money.

**54.** 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 or in the manner provided by law,—or if any person having held any public office and having ceased to hold the same, has in his hands any public money received by him as such officer for the purpose of being applied to any specific purpose to which he has not so applied it,—such person shall be deemed to have received such money for the crown for the public uses of the province, and may be notified by the treasurer to pay such sum back to him, and the same may be recovered from him, in any manner in which debts to the crown may be recovered,—and an equal sum may in the meantime be applied to the purpose to which such sum ought to have been applied.

Other money to  
be applied in the  
meantime.

Liability of  
officers causing  
loss to public  
revenue.

**55.** 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 or person shall be accountable for such sum, as if he had collected and received the same, and it may be recovered from him on proof of such malfeasance, gross carelessness or neglect, in like manner as if he had so collected and received it.

Dismissal of  
officer receiving  
a bribe.

**56.** If any revenue officer receives directly or indirectly any 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 in any way relating to his office or employment, except what he receives by order or with the permission of the lieutenant-governor in council,—every such officer shall, on proof to the satisfaction of the lieutenant-governor, be dismissed from his office or employment; And if any person not being an officer duly authorized to pay or allow the same, gives, offers or promises any such money, service, value or thing, he shall, for every such gift, offer or promise, incur a penalty of four hundred dollars.

Penalty against  
party bribing.

Books, docu-  
ments, moneys,  
&c., held by  
officer as such  
deemed to be-  
long to the  
crown.

**57.** 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, shall be deemed to be chattels belonging to her majesty,—and all moneys or valuable securities received or taken into his possession by virtue of his employment, shall be deemed to be moneys and valuable securities belonging to her majesty:

Penalty for re-  
fusal to deliver  
up the same.

2. If any such officer or person at any time refuses or fails to pay over or deliver up any such chattel, money or valuable security, to any officer or person who, being duly authorized by the lieutenant-governor in council, demands the same, he shall for every such refusal or neglect, incur a penalty of one thousand dollars.

This act not to  
impair any re-  
course already  
given.

**58.** Nothing contained in this act shall prevent, lessen or impair any remedy already given by law to her majesty or any other party.

## MISCELLANEOUS PROVISIONS.

**59.** In all cases wherein any oath, affirmation or declaration is required by this act or by any law relating to the revenue, or is necessary for the satisfaction or consideration of the lieutenant-governor in council, in any matter relating to the revenue, and no person is specially named before whom the same is to be made,—it may be made before any person appointed to receive the same by the lieutenant-governor, and such person shall administer such oath or affirmation or receive such declaration; And in any case or class of cases where an oath is required by this act or by any law in force, in any matter relating to the revenue, the lieutenant-governor in council may authorize the substitution for such oath, of a solemn affirmation or of a declaration, which shall then avail to all intents and purposes as such oath would have done.

Who may administer oaths under this act.

Affirmation instead of oath in certain cases.

**60.** Upon all examinations and enquiries made by order of the lieutenant-governor in council, for ascertaining the truth as to any fact concerning the revenue, or the conduct of revenue officers,—and upon like examinations and enquiries made by any person authorized by the lieutenant-governor in council to make the same,—any person to be examined as a witness shall deliver his testimony on oath to be administered to him by the person making the examination or enquiry.

Examinations to be under oath.

**61.** The lieutenant-governor, 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 her majesty, imposed or authorized either before or since the Union, and relating to any matter within the scope of the powers of this 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 work producing toll or revenue, although any part of such forfeiture or penalty be given by law to the informer or prosecutor, or to any other party;—And such remission may be made by any general regulation or by any special order in any particular case, and may be total or partial, unconditional or conditional; but if conditional, and the condition be not performed, the order made in the case shall be null and void, and all proceedings may be had and taken as if it had not been made.

Lieut.-gov. in certain cases may remit penalties, &c.

Form of remission.

2. A detailed statement of all such remissions as aforesaid, shall be annually submitted to the several branches of the legislature, within the first fifteen days of the next ensuing session thereof.

Statement of remissions to be submitted to legislature.

**62.** The attorney-general may sue for and recover in her majesty's name any penalty or forfeiture imposed by any law relating to the revenue, or may direct the discontinuance of any suit for any such penalty or forfeiture, by whom or in whose name soever the same has been brought; And the

Recovery of penalties.

Application of penalties.

whole of such penalty or forfeiture shall belong to her majesty for the public uses of the province, unless the lieutenant-governor in council do, as he may if he sees fit, allow any portion thereof to the seizing officer or other person by whose information or aid the penalty or forfeiture has been recovered.

Appointments of officers prior to this act, and their duties, &c., to continue the same.

**63.** All commissions and appointments of revenue officers, issued or made before the passing of this act, whether before or after the Union, shall continue in force, unless and until revoked or altered by competent authority; and the nature of the duties and local extent of the powers of each office, shall, unless and until they be expressly altered, and so far as they are not inconsistent with any act of this legislature, remain the same as if granted or made under the authority of this act, subject always to the provisions and enactments thereof; and all bonds which have been given by such officers or persons, or their sureties, shall remain in full force and effect.

Con. stat. Can. c. 14 & 16 and 27 & 28 V. c. 6, partially repealed.

**64.** So much of chapters fourteen and sixteen of the consolidated statutes of the late province of Canada, or of chapter six of the acts of the legislature of the said province, passed in the session held in the twenty-seventh and twenty-eighth years of her majesty's reign, or of any other act or law in force in this province, as is inconsistent with this act or makes any provision in any matter provided for by this act other than such as is hereby made, is repealed, in so far as relates to matters subject to the control of this legislature.

Short title.

**65.** This act may be cited as "The Treasury Department Act."

## CAP. X.

An act respecting the office of Minister of Public Instruction.

[Assented to 24th February, 1868.]

Appointment of a minister of public instruction.

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

**1.** The lieutenant-governor may appoint from time to time, under the great seal of the province, a Minister of Public Instruction, and all the provisions of this act shall apply to the minister of public instruction already appointed and actually in office.

His duties and functions.

The duties and functions of the minister of public instruction shall be:

1. All those now vested by law in the superintendent of education;

2. All those which shall be assigned him by his excellency the lieutenant-governor in council, respecting the formation or encouragement of art, literary or scientific associations, the establishment of libraries, museums or picture galleries by these associations, by the government or by public institutions