

- Liabilities.** The amount of the capital stock paid in, the amount of notes of the bank in circulation, the net profits made, the balances due to other banks, and the cash deposited in the bank, distinguishing deposits bearing interest from those not bearing interest ; and on the other part :—
- Assets.** The amount of the current coin, the gold and silver bullion, and the Dominion notes held by the bank, the balances due to the bank from other banks, the value of the real and other property of the bank, and the amount of debts owing to the bank, including and particularizing the amounts so owing upon bills of exchange, discounted notes, mortgages and other securities.
- What statement shall show.** Exhibiting, on the one hand, the liabilities of, or the debts due by the bank, and on the other hand the assets and resources thereof; and the said statement shall also exhibit the rate and amount of the last dividend declared by the directors, the amount of reserved profits at the date of such statement, and the amount of debts due to the bank, over-due and not paid, with an estimate of the loss which will probably accrue thereon.
- Inspection of books, etc.** **46.** The books, correspondence and funds of the bank shall, at all times, be subject to the inspection of the directors ; but no person, who is not a director, shall be allowed to inspect the account of any person dealing with the bank.

#### DIVIDENDS.

- Dividends.** **47.** The directors of the bank shall, subject to the provisions of this Act, declare quarterly or half-yearly dividends of so much of the profits of the bank as to the majority of them seems advisable ; and they shall give at least thirty days' public notice of the payment of such dividends previously to the date fixed for such payment ; and they may close the transfer books during a certain time, not exceeding fifteen days before the payment of each dividend
- Dividends not to impair capital.** **48.** No dividend or bonus shall ever be declared so as to impair the paid-up capital ; and if any dividend or bonus is so declared or made payable, the directors who knowingly and wilfully concur therein shall be jointly and severally liable for the amount thereof as a debt due by them to the bank ; and if any part of the paid-up capital is lost, the directors shall, if all the subscribed stock is not paid-up, forthwith make calls upon the shareholders to an amount equivalent to such loss ; and such loss and the calls, if any, shall
- Capital lost to be made up.**