

Mr. HENRY: I may say that section 89 is in practically the same form as sections 58 and 59 in the other Act. It has just been clarified a little bit by some paraphrasing. There is no change in the substance at all.

Mr. FULTON: The other point I wanted to make applies to a similar provision in this part—

The CHAIRMAN: Let us deal with 89, the clause we are on.

Mr. FULTON: This is 89 as well. I just wanted to ask how long it has been a provision of the law under this heading that accounts stated by the minister and certified by him, "shall be *prima facie* evidence that the amount stated therein, together with interest, is due and payable to His Majesty, without proof of the signature of the minister or his official character, and without further proof thereof, and such amount and interest may be recovered as a debt due to His Majesty," and that is repeated in the same form in other sections under this Act.

Mr. HENRY: My recollection of this, Mr. Chairman, is that that section goes back to 1867.

Mr. FULTON: In that form?

Mr. HENRY: The words may not be exactly the same but to my recollection that provision does go back that far.

Carried.

The CHAIRMAN: Shall section 90 carry?

90. Where it appears

(a) by the books or accounts kept by or in the office of any person employed in the collection or management of the revenue,

(b) in any accounting by such person, or

(c) by his written acknowledgement or confession

that such person has, by virtue of his office or employment, received money belonging to His Majesty and has refused or neglected to pay over such money to the proper persons at the proper times, an affidavit deposing to such facts, taken by any person having knowledge thereof, shall, in any proceedings for the recovery of such money, be received in evidence and shall be *prima facie* proof of the facts stated therein.

Carried.

Section 91.

91. Where by reason of any malfeasance, wilful neglect of duty or gross negligence by any person employed in collecting or receiving any public money, any sum of money is lost to His Majesty, such person is accountable for such sum as if he had collected and received it and it may be recovered from him as if he had collected and received it.

Carried.

Mr. FULTON: Isn't that rather wishful thinking?

Mr. CHAIRMAN: Pardon me?

Mr. FULTON: I said, is not 91 wishful thinking?

The CHAIRMAN: It is for you to decide whether you have any questions to ask on it or not.

Shall 91 carry?

Carried.

Section 92.

92. Every officer or person acting in any office or employment connected with the collection, management or disbursement of public money who