

## Auditor General's Report.

### EXECUTIVE REGULATIONS GOVERNING PUBLIC EXPENDITURE.

#### Powers of Attorney.

RULES prescribed by the Treasury Board, under sanction of the Governor General in Council, in reference to the mode of Acquittal of Warrants for the payment of money by the Government of Canada.

1. No officer of the Civil Service shall, under any circumstances, be permitted to act as attorney for the receipt of public moneys.

2. No power of attorney will be recognized, received or acted upon by the Receiver General, which is not printed, and of the form to be obtained from the office of the Receiver General, under which only payment can be made, and such power will operate as to any sum of money due only by the Government at the date of the power of attorney.

3. No powers of attorney will be received by the Government for the payment of moneys on warrants which partake of the character of an assignment of the moneys to another party, or purport to be irrevocable, or are in "*any respects qualified*."

4. General powers of attorney, authorizing the receipt of money due, or which may become due after its date, by which any chartered bank or agent of a chartered bank, or any private individual, is constituted the attorney, will be received and acted upon, if printed and of the special form to be obtained from the office of the Receiver General; and in the event of the power being to the agent of a chartered bank, the bank must declare itself, by a proper instrument in writing, responsible for the acts of such agent, in respect to the receipts of moneys thereunder.

It is, however, optional with the party executing any power of attorney to a bank or agent of a bank, or any private individual, prior to the execution, to erase the words "or may hereafter become due."

5. All powers of attorney must be signed in the presence of a witness.

6. In case of the death of the person in whose behalf payment is claimed, the probate of will or other proof that the applicant is entitled to receive the money must be furnished on application for such payments.

Blank forms of powers of attorney may be obtained from the office of the Receiver General and at all the branches of the Bank of Montreal.

By order of the Board.

TREASURY, OTTAWA, February 1, 1870.

#### Duplicate Cheques.

*Treasury Minute, June, 18, 1888.*—The Board had under consideration a communication from the Auditor General suggesting that uniform regulations be prescribed by the Board with reference to the requirements which are to warrant the duplication of lost cheques.

1. The Board, on the advice of the Department of Justice, direct that if a Government cheque, whether on letter-of-credit or Receiver General's account, does not reach the person in whose favour it is drawn, or is lost or destroyed by such person, the bank on which it is drawn be notified first by such person.

2. That a duplicate cheque be issued, on a bond of indemnity of the form annexed being furnished, securing the Government against loss; such bond to be examined by the Department of Justice after execution.