

Public moneys.

4. (1) Every person employed in the collection or management or charged with the receipt of public moneys shall

Deposited in Receiver General account.

(a) deposit the same to the credit of the account of the Receiver General at such places and in such manner as the Minister directs; 5

Cash book.

(b) keep a cash book and daily write up the same.

Books open to inspection.

(2) All the books, accounts and papers of every such person shall, at all times during office hours, be open to the inspection and examination of any officer or person whom the Minister authorizes to inspect or examine the same. 10

Returns to Auditor General.

(3) Returns of the moneys so deposited shall be rendered to the Auditor General at such times and in such form as the Treasury Board prescribes. R.S., c. 178, s. 37; s. 38 am. 15

Exemption from certain public services.

5. No officer or person regularly employed in the collection or management of the revenue, or in accounting for the same, shall, while he remains such officer or so employed, 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. R.S., c. 178, s. 22. 20

Officers employed to be deemed the proper officers.

6. (1) Every person employed on any duty or service relating to the collection or management of the revenue, by proper authority, shall be deemed to be the proper officer for that duty or service; and every act, matter or thing required by any law in force to be done or performed by, to or with any particular officer nominated for that purpose in such law, which is done or performed by, to or with any person appointed or authorized by the Governor in Council to act for or on behalf of such particular officer, shall be deemed to be done or performed by, to or with such particular officer. 25 30

Place where duty performed.

(2) Every act, matter or thing required by any law, at any time in force, to be done or performed at any particular place within any division of Canada, made by the Governor in Council with regard to the collection or management of the revenue, which is done or performed at any place within such division, shall be deemed to be done or performed at the particular place so required by law. R.S., c. 178, s. 25. 35