

SUMMARY—*Concluded.*

| Section of present Act. | Explanation |
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| | tures will fall upon the Comptroller of the Treasury, but by section thirty-one of the Bill the responsibility of departmental officers will continue. |
| 58 | <p>“Auditor General to test castings and computations.”</p> <p>Sections 44, 45, 46 and 47 of the Bill cover the auditing duties of the Auditor General and provide in effect that he shall satisfy himself as to the correctness of accounts.</p> |
| 63 | <p>Render accounts to Auditor General.</p> <p>This is absorbed in the provisions of the Bill among others, the one requiring continuous reports of operations to the Auditor General.</p> |
| 64 (1) | <p>Officers receiving public moneys to account.</p> <p>This provision is covered by section four of the Bill. The rendering of accounts to the Auditor General is covered by subsection three of section four of the Bill.</p> |
| 65 and 66. | <p>Examination and Audit. Certificate to accountant.</p> <p>These sections are absorbed in the provisions of the Bill, especially 51 of the Bill, relating to the Auditor General's powers and duties wherein he is given a wider scope, and must be satisfied with accounts.</p> |
| 88 | <p>Oaths and declarations <i>re</i> collection or management of revenue.</p> <p>The Customs Act contains sections dealing with the question of oaths and declarations. The general regulation making powers contained in the Bill would also cover the question.</p> |
| 88 (2) | <p>“Affirmation in place of oath.”</p> <p>The Canada Evidence Act deals with this question.</p> |
| 89 | <p>“Testimony on oath.”</p> <p>Part VI of the Bill dealing with inquiries by the Auditor General covers this question so far as his office is concerned. The Inquiries Act covers the question generally.</p> |
| 90 | <p>“Holidays.”</p> <p>This question is dealt with by the Civil Service Act.</p> |