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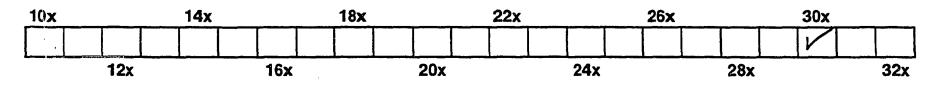
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Commentaires supplémentaires:



No. .]

BILL.

An Act to amend the law respecting the Public Accounts, and the Board of Audit.

IN amendment of chapter sixtcen of the Consolidated Statutes of Canada, An Act respecting the Collection and Management of the Revenue, the Auditing of Public Accounts and the liability of Public Accountants: Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:

1. The Deputy Receiver General, the Deputy Postmaster General, the Assistant Commissioner of Crown Lands, and the Assistant Commissioner of Public Works, for the time being, shall respectively be ex afficio Members of the Board of Audit : and the Auditor shall be the Chairman of the said Board, anything in the said Act to the contrary notwithstanding.

2. The Deputy Postmaster General, the Assistant Commissioner of Crown Lands, and the Assistant Commissioner of Public Works, shall respectively audit the details of the accounts of their several departments in the first instance, and be responsible for the correctness of such Audit.

3. The Deputy Receiver General shall keep the account of the Province with the Provincial Agents in England, and with the Bank or Banks receiving or paying public moneys in the Province, and shall audit the accounts of moneys paid in England for interest on Provincial Stock, Debentures or other Provincial Securities,

4. The Commissioner of Customs shall, in addition to the duties of audit assigned to him by the said Act, audit the accounts of the expenses of collection and contingencies of the Officers of Customs and Excise.⁴

5. The audit of all other Public Accounts shall belong to the Deputy Inspector General and the Auditor.

6. Notwithstanding anything in the said Act, the duties assigned by it or by this Act to the Auditor and the Deputy inspector General, may be divided and distributed between the said two Ollicers in such manner as the Governor in Council may, from time to time, see fit to direct, and such of the said duties as shall be assigned to either of them by any Order in Council then in force, shall be performed by him as if expressly assigned to him by this Act.

7. All accounts of the expenditure of Public Money, whether previously audited by other Members of the Board of Audit or not, shall be submitted to the Auditor for final audit or review.

[1864.

8. It shall be the duty of the Auditor to see that no Warrant issues for the payment of Public Money without the direct authority of Parliament: and also to report to the Governor in Council through the Minister of Finance, any case in which any sub-accountant has expended money out of the proceeds of any Accountable, Warrant, for may puper out of the proceeds of any Accountable, Warrant, for may puper out of the proceeds is no legislative authority, or beyond the amount for which there is such authority.

9. It shall be the duty of the Board of Audit to frame Regulations respecting the method of Book-keeping to be used in the several departments to which the Members of the Board are respectively attached and by their sub-accountants, the issuing of warrants, the accounting for public moneys, and the auditing of accounts thereof, and to submit such Regulations to the Governor in Council through the Minister of Finance, and from time to time to suggest any amendments they may deem advisable. in such Regulations, and to submit them in like manner; and any Order in Council made on any of the subjects aforesaid, shall have the force • f law until revoked or amended, as it may be, by any subsequent Order.

10. It shall be the duty of the Board of Audit to prepare and submit to the Minister of Finance the Public Accounts to be annually laid before Parliament.

11. The said Public Accounts shall include the period from the thirtieth of June in one year to the thirtieth of June in the next year, which period shall constitute the Financial year; all Estimates submitted to Parliament shall be for the Financial year: Provided always, that the Estimates submitted during the present Session shall be for the six months ending on the thirtieth of June, one thousand eight hundred and sixty-four.

12. The Governor in Council may alter the period at or to which any Accountant for public moneys, Public Officer, Corporation or Institution, is required to render any account or to make any return, whenever in his opinion such alteration will facilitate the correct preparation of the Public Accounts or Estimates for the Financial year, anything in any Act to the contrary notwithstanding.

13. So much of the Act cited in the Preamble or in any other Act as may be inconsistent with this Act, is hereby repealed; but every enactment in any such Act not inconsistent with this Act, shall remain in force, and shall apply to the Board of Audit as hereby constituted, and to the period appointed by any Order in Council under this Act, for rendering any account or making any return.

No. .]

[1864.

An Act to revive and continue for a limited time the Act to make further provision for the Geological Survey of this Province.

WHEREAS the period limited in the first Section of the Act hereinafter cited, as that during which the sum of money therein mentioned should be annually applied to defray the expenses of the Geological Survey directed by the said Act, hath expired, and it is expedient to revive and continue the said appropriation and the said Survey : Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows :

1. For and notwithstanding anything to the contrary in the first Section of the Act passed in the Session held in the nineteenth and twentieth years of Her Majesty's Reign, and intituled: An Act to make further provision for the Geological Survey of this Province, the annual appropriation made by the said Section for the purposes of the said Act, shall be and is hereby revived, and shall continue during five years from the first day of January now last past, and thence until the end of the then next Session of the Provincial Parliament, and all the provisions of the said Act shall apply to the said appropriation as hereby continued; the said Act, with the exception of the provision limiting the duration of the said appropriation, having been and being hereby declared to be permanent.