

The Treasury Department Act

being

Chapter 16 of *The Revised Statutes of Saskatchewan, 1920*
(assented to November 10, 1920).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

Table of Contents

	SHORT TITLE		TREASURY BOARD
1	Short title	32	Treasury board
	INTERPRETATION	33	Temporary members of board
2	Interpretation	34	Regulations by board
	ORGANISATION AND FUNCTIONS OF DEPARTMENT	35	Powers of inquiry
3	Organisation		THE PROVINCIAL AUDITOR AND HIS SPECIAL DUTIES
4	Functions	36	Appointment of Provincial Auditor
5	Staff	37	Assistance
6	Accounts	38	Conduct of office
7	Accountant	39	Books of record
8	Monthly statements	40	Examination of vouchers
9	Deposit of funds	41	Issuing of cheques
	REVENUE	42	Vouchers bear auditor's signature before issue of cheques
10	Consolidated fund	43	Differences between auditor and department settled by Treasury Board
11	Charges on consolidated fund	44	Accounts examined and audited
12	Investment of revenue	45	Auditor has access to the books of departments
13	Temporary loans charged against revenue	46	Examination of records of cheques
14	Revenue of previous year	47	Report to Assembly
15	Revenue, how dealt with when collected	48	Examination and cancellation of debentures
16	Appointment of revenue officers		RECOVERY OF PENALTIES OR OTHER MONEYS
17	Cash book written up daily	49	Recovery of penalties
18	Books or accounts	50	Failure to transmit account
19	Ownership of books, etc., in hands of revenue officers	51	Failure to account for public moneys
20	Auditor reports improper retention of money	52	Proceedings where money not paid over after notice
	APPROPRIATIONS AND EXPENDITURES	53	Where vouchers insufficient
21	Estimates	54	Appeal to Treasury Board where accounts disallowed
22	Departmental expenditure limited to appropriation	55	Failure to apply money to specific purpose
23	Expenditure under extraordinary circumstances	56	Liability for public moneys lost through malfeasance, etc.
24	Expenditure accounts rendered in duplicate	57	Acceptance by officer of reward for official acts
25	Expenditure made by cheque	58	Other legal remedies not affected
26	Orders for supplies in writing		REMISSIONS
27	Certain advances to public institutions	59	Remission of taxes or fees in certain cases
28	Advances to employees on public business	60	Statement of remissions
29	Lapse of unexpended balances		STATISTICAL INFORMATION FOR FINANCIAL PURPOSES
	PUBLIC ACCOUNTS	61	Annual returns by institutions aided from revenue
30	Public accounts, how and when prepared	62	Certain returns by municipalities
	CONTINGENT ACCOUNT		
31	Contingent account		

CHAPTER 16

An Act respecting the Treasury Department and the Auditing of Public Accounts

SHORT TITLE

Short title

- 1 This Act may be cited as *The Treasury Department Act*.

1917, c.6, s.1; R.S.S. 1920, c.16, s.1.

INTERPRETATION

Interpretation

- 2 In this Act, unless the context otherwise requires, the expression:

“Treasurer”

1. “**Treasurer**” means the Provincial Treasurer;

“Auditor”

2. “**Auditor**” means the Provincial Auditor;

“Board”

3. “**Board**” means the Treasury Board;

“Department”

4. “**Department**” means the Treasury Department;

“Public revenue,” “Public money”

5. “**Public revenue**”, “**revenue**”, “**public money**”, respectively mean all revenue and moneys, whatever public from source arising, whether such revenues and moneys belong to the province, or are held by the province, or collected or held by officers of the province for or on account of or in trust for any province forming part of the Dominion, or for the Dominion or for the Imperial Government or for any other party or person;

“Revenue officer”

6. “**Revenue officer**” means any person employed in collecting, managing or accounting for revenue or carrying into effect any laws relating thereto or in preventing the contravention of any such laws; and, so far as regards accounting for and paying over such revenue, the said expression includes any person who has received or has been intrusted with any public money, whether such person was regularly employed for the purpose or not;

“Fiscal year”

7. “**Fiscal year**” means the period between the first day of May in one calendar year and the last day of April in the next calendar year, both dates inclusive.

1917, c.6, s.2; R.S.S. 1920, c.16, s.2.

ORGANISATION AND FUNCTIONS OF DEPARTMENT

Organisation

3 There shall be a department, of the Government of Saskatchewan which shall be called the Treasury Department, over which the Provincial Treasurer shall preside.

1917, c.6, s.3 (redrawn); R.S.S. 1920, c.16, s.3.

Functions

4 The department shall have the management and control of the revenue and expenditure of the province.

1917, c.6, s.4; R.S.S. 1920, c.16, s.4.

Staff

5 The staff of the department shall consist of a deputy minister to be called the Deputy Provincial Treasurer, and such officers and clerks and employees as the Lieutenant Governor in Council may appoint, and their respective duties shall be such as are prescribed by law and as may be from time to time assigned to them by the treasurer.

1917, c.6, s.5; R.S.S. 1920, c.16, s.5.

Accounts

6 The accounts of the province shall be kept by double entry under the general direction of the board, and shall at all times show the financial condition of the province and of all trust funds under the management of the treasurer.

1917, c.6, s.6; R.S.S. 1920, c.16, s.6.

Accountant

7 Upon the recommendation of the treasurer, the Lieutenant Governor in Council may appoint accountants in any department of the public service, and such accountants shall be officials of the treasury department.

1917, c.6, s.7; R.S.S. 1920, c.16, s.7.

Monthly statements

8 The Deputy Provincial Treasurer shall submit to the board as soon as possible after the end of each month a statement of the finances of the province in such form as may be prescribed by regulation of the board, which statement shall bear a certificate by the auditor as to its accuracy.

1917, c.6, s.8; R.S.S. 1920, c.16, s.8.

Deposit of funds

9 When in any Act provision is made whereby a deposit of funds shall be made with the Government of Saskatchewan or with any public officer of the province, such deposit may, with the consent of the Lieutenant Governor in Council and notwithstanding anything contained in such Act as to the manner in which such funds shall be deposited, be made by the deposit with the treasurer of bonds or debentures of any city, town, village, rural municipality, school district or drainage district in Saskatchewan, or of debentures issued under *The Rural Telephone Act*, of the value of the required deposit.

1917, c.6, s.9; R.S.S. 1920, c.16, s.9.

REVENUE

Consolidated fund

10 Revenue, however arising or received, over which the Legislature has power of appropriation, except moneys otherwise specially disposed of by the Legislature, shall form one consolidated fund to be appropriated for the public services of the province.

1917, c.6, s.10; R.S.S. 1920, c.16, s.10.

Charges on consolidated fund

11 The consolidated fund shall be charged with:

- (a) all costs, charges and expenses incident to the collection, management and receipt thereof, such costs, charges and expenses being subject, nevertheless, to audit and legislative review and vote;
- (b) all loans and other debts contracted by the Lieutenant Governor in Council under any Act of the Legislature by the issue of debentures, or otherwise properly chargeable to capital account;
- (c) the interest on such loans or debts, and the sinking funds established for their extinction.

1917, c.6, s.11; R.S.S. 1920, c.16, s.11.

Investment of revenue

12 The Lieutenant Governor in Council may from time to time direct the treasurer to invest any portion of the consolidated fund, not presently required for expenditure, in public securities of the Dominion of Canada or of Saskatchewan or in the debentures of municipalities or of drainage or school districts in the province, or in debentures issued under *The Rural Telephone Act*; and may, when required to meet expenditures, direct him to dispose thereof to that end, in such manner, on such terms and to such amount as may be deemed expedient.

1917, c.6, s.12; R.S.S. 1920, c.16, s.12.

Temporary loans charged against revenue

13(1) The Lieutenant Governor in Council may from time to time, in case of exigency arising from failure of the revenue from unforeseen causes, direct the treasurer to effect temporary loans chargeable to the consolidated fund, in such manner and form, in such amounts, payable at such periods and bearing such rate of interest not exceeding six per centum per annum as may be deemed advisable; but such loans shall not exceed the amount of the deficiencies in the current revenue account to meet the charges placed thereon by law or be applied to any other purpose whatever, nor shall any such loan be made for a period exceeding twelve months.

(2) When any such loan has been made, a statement of the facts in connection therewith shall be submitted by the treasurer to the Legislative Assembly within the first fifteen days of its next session.

1917, c.6, s.13; R.S.S. 1920, c.16, s.13.

Revenue of previous year

14 The revenue of any fiscal year may be received at the office of the treasurer and placed to the credit of the account of such fiscal year up to and inclusive of the fifteenth day of May in the next following fiscal year.

1917, c.6, s.14; R.S.S. 1920, c.16, s.14.

Revenue, how dealt with when collected

15(1) Revenue paid into any department of the public service at the seat of Government shall be transmitted direct to the treasurer, in accordance with such regulations as may from time to time be framed by the board in that behalf.

(2) Revenue paid to a revenue officer at a point distant from the seat of Government shall be forthwith deposited, in accordance with any instructions that may be given by the treasurer, in such chartered bank as the treasurer may appoint.

(3) Where such revenue is received at a place where it is inconvenient to pay it into a chartered bank, the treasurer may direct that it be paid over in such manner as he may deem expedient.

1917, c.6, s.15; R.S.S. 1920, c.16, s.15.

Appointment of revenue officers

16 The Lieutenant Governor in Council may from time to time determine what revenue officers it is necessary to employ.

1917, c.6, s.16; R.S.S. 1920, c.16, s.16.

Cash book written up daily

17 Every revenue officer shall keep his cash book written up daily, and all his books, accounts and papers shall at all times be open to the inspection of the auditor.

1917, c.6, s.17; R.S.S. 1920, c.16, s.17.

Books or accounts

18 The treasury board may direct any revenue officer to keep such books or accounts as may be necessary for the purpose of obtaining any statistical or other information touching the resources of the province or other matters of public interest, and may authorise any necessary expense for that purpose.

1917, c.6, s.18; R.S.S. 1920, c.16, s.18.

Ownership of books, etc., in hands of revenue officers

19 All moneys and valuable securities, books, papers, accounts and documents, kept or used by or in the possession of any revenue officer by virtue of his employment as such, officers shall be deemed to be chattels belonging to His Majesty.

1917, c.6, s.19; R.S.S. 1920, c.16, s.19.

Auditor reports improper retention of money

20 Every revenue officer on the termination of his charge Auditor as such, or, in case of his decease, his representatives, shall forthwith pay over any balances of public money then due to the Crown in respect of such charge to the officer authorised to receive the same; and, in all cases in which it shall appear to the auditor that balances of public money have been improperly and unnecessarily retained, he shall report the circumstance to the treasurer who shall take such measures as to him may seem expedient for the recovery of the amount due, with such interest as may appear just and reasonable.

1917, c.6, s.20; R.S.S. 1920, c.16, s.20.

APPROPRIATIONS AND EXPENDITURES**Estimates**

21 All estimates submitted to the Legislative Assembly shall be for services coming in course of payment during the fiscal year or during such other period as the estimates may expressly purport to cover; and shall contain the statutory appropriations which do not require to be voted upon by the Legislative Assembly year by year, and also the amounts required for services not covered by such statutory appropriations involving expenditures requiring to be authorised by resolution of the Legislative Assembly.

1917, c.6, s.21; R.S.S. 1920, c.16, s.21.

Departmental expenditure limited to appropriation

22 No department of the public service or branch thereof shall contract any indebtedness or assume to bind the province in any amount in excess of the money appropriated by the Legislature or otherwise lawfully available.

1917, c.6, s.22; R.S.S. 1920, c.16, s.22.

Expenditure under extraordinary circumstances

23 If, when the Legislature is not in session an expenditure not foreseen or provided for or insufficiently provided for is urgently and immediately required for the public good, then, upon the report of the treasurer that there is no legislative provision or no sufficient provision therefor, and of the head of the department having charge of the service that the necessity is urgent and the expenditure for the public good, the Lieutenant Governor in Council may order a special warrant to be prepared to be signed by the Lieutenant Governor authorising the expenditure of the amount estimated to be required.

1917, c.6, s.23; R.S.S. 1920, c.16, s.23.

Expenditure accounts rendered in duplicate

24(1) All accounts against the Government shall be rendered in duplicate to the department authorising the duplicate expenditure.

(2) The deputy heads of the several departments, or the officers, clerks or other persons charged with the expenditure of public moneys shall respectively audit and vouch for the details of the accounts in the first instance and be responsible for the correctness of such audit and vouchers.

1917, c.6, s.24; R.S.S. 1920, c.16, s.24.

Expenditure made by cheque

25 All expenditure of public moneys shall be made by official cheque on a chartered bank. Such cheque shall be prepared in the treasury department and signed by the treasurer or deputy treasurer, or by some other officer of the department thereto deputed by the treasurer, and countersigned by the auditor or some other officer thereto deputed by him with the approval of the treasurer.

1917, c.6, s.25; R.S.S. 1920, c.16, s.25.

Orders for supplies in writing

26 Orders for all goods and supplies required for the public service shall be in writing and in such form as may be prescribed by the treasurer; provided that in cases of emergency the board may by regulation authorise purchases to be made without written orders therefor.

1917, c.6, s.26; R.S.S. 1920, c.16, s.26.

Certain advances to public institutions

27(1) Under regulations of the board the treasurer may from time to time advance moneys, out of any appropriation available for the purpose, to provide for imperative expenditures connected with the administration of any institution or establishment sustained at the public expense.

(2) The responsible officers of an institution or establishment for which any such advance has been made shall submit for audit monthly or otherwise as may be required by the treasurer, full and detailed accounts of all such expenditures, supported by proper vouchers; and, whenever such accounts or vouchers are reported by the auditor to be insufficient or irregular, the treasurer shall require such officers to supply all omissions and to correct all irregularities, and shall suspend all further advances until proper accounts and vouchers have been furnished.

1917, c.6, s.27; R.S.S. 1920, c.16, s.27.

Advances to employees on public business

28(1) The treasurer may, under any regulation of the board in that behalf, and out of any appropriation available for the purpose, advance money to persons employed upon business, for travelling or other necessary expenses.

(2) Every such advance shall be fully accounted for with proper vouchers for all disbursements made, when ever required by the treasurer or by the regulations under which the advance was made, any unexpended balance being returned.

(3) Irrespective of other directions, all advances are to be fully accounted for before the close of the fiscal year.

1917, c.6, s.28; R.S.S. 1920, c.16, s.28.

Lapse of unexpended balances

29 All balances of appropriations remaining unexpended at the close of the fiscal year, or other term for which they are made, shall lapse and be written off except that liabilities incurred during the then expiring fiscal year may be paid up to and including the fifteenth day of May following, but not later; and any such payment made shall be charged to and form part of the expenditure of the expiring fiscal year.

1917, c.6, s.29; R.S.S. 1920, c.16, s.29.

PUBLIC ACCOUNTS

Public accounts, how and when prepared

30 As soon as is practicable after the close of each fiscal year there shall be prepared under the direction of the treasurer, for submission to the Legislative Assembly at its next session, a statement of the public accounts for such year showing clearly and fully the revenues and expenditures of the province, the state of the consolidated fund and of all trust and special funds under the management of the treasurer, and setting forth all matters requisite to explain the financial transactions and position of the province during and at the close of the year.

1917, c.6, s.30; R.S.S. 1920, c.16, s.30.

CONTINGENT ACCOUNT

Contingent account

31(1) On the receipt of a report from the auditor that an item of expenditure for which a voucher has been presented for payment is a just charge on the consolidated fund, that the necessity for payment is urgent and that such expenditure cannot be charged to an appropriation, either because sufficient provision has not been made therefor or because necessary authority in proper form has not been received by him, the treasurer may authorise the payment thereof by cheque upon a contingent account, which shall be provided for the purpose out of the consolidated fund, but at no time shall the balance against the said account exceed the sum of \$10,000.

(2) All expenditures so made shall be reimbursed out of appropriations.

(3) A statement of the contingent account showing in detail all receipts and expenditures shall be incorporated in the public accounts.

1917, c.6, s.31; R.S.S. 1920, c.16, s.31.

TREASURY BOARD

Treasury board

32(1) For the purpose of reference and decision in regard to the matters referred to it, the treasurer and such other two members of the Executive Council as may be appointed by the Lieutenant Governor in Council shall comprise a Treasury Board.

(2) The treasurer shall be chairman, and the Deputy Provincial Treasurer shall be by virtue of his office secretary of the board.

1917, c.6, s.32; R.S.S. 1920, c.16, s.32.

Temporary members of board

33 The Lieutenant Governor in Council may, in case of illness or absence of any member of the board, authorize any other member of the Executive Council to perform all or any of the duties of the absent member.

1917, c.6, s.33; R.S.S. 1920, c.16, s.33.

Regulations by board

34 The board may make regulations respecting:

- (a) the method of bookkeeping to be used in the several departments of the public service;
- (b) the accounting for public moneys, and the auditing of the accounts thereof; and
- (c) any and all other matters concerning the management of the department or the collection or expenditure of public money.

1917, c.6, s.34; R.S.S. 1920, c.16, s.34.

Powers of inquiry

35 The board may summon witnesses before it and require such witnesses to give evidence on oath, orally, in writing or on solemn affirmation if they are persons entitled to affirm in civil matters, and to produce such documents and things as the board may deem requisite to the full investigation of any matter pertinent to the revenue or to any account submitted to it; and the board shall have the same power to enforce the attendance of witnesses and to compel them to give evidence as is vested in a court of record in civil cases.

1917, c.6, s.35; R.S.S. 1920, c.16, s.35.

THE PROVINCIAL AUDITOR AND HIS SPECIAL DUTIES

Appointment of Provincial Auditor

36 For the complete examination of the public accounts of the province and for reporting thereon to the Legislative Auditor Assembly, the Lieutenant Governor in Council may appoint an officer, to be called the Provincial Auditor, who shall hold office during good behaviour and shall be removable by the Lieutenant Governor on address of the Legislative Assembly. Such officer may at any time be suspended in office for cause assigned and another person temporarily appointed by the Lieutenant Governor in Council to act in his place until the Legislative Assembly at its next session has considered and taken action in the premises.

1917, c.6, s.36; R.S.S. 1920, c.16, s.36.

Assistance

37 The Lieutenant Governor in Council shall from time to time appoint such officers, clerks or other persons as are required to be employed in the office of the auditor.

1917, c.6, s.37; R.S.S. 1920, c.16, s.37.

Conduct of office

38 Subject to the approval of the treasurer, the auditor may make from time to time rules and regulations for the conduct of the internal business of his office.

1917, c.6, s.38; R.S.S. 1920, c.16, s.38.

Books of record

39 The Lieutenant Governor in Council may from time to time, upon recommendation of the board, prescribe the books of record of all revenues and expenditures of the province to be kept by the auditor, and the form thereof.

1917, c.6, s.39; R.S.S. 1920, c.16, s.39.

Examination of vouchers

40(1) The auditor shall cause to be examined any voucher submitted to him and shall ascertain:

- (a) that such voucher is supported by proof of services having been rendered or supplies furnished, and that the charge is according to contract, or if not covered by contract, is fair and just;
- (b) that the money being expended is being applied to the purpose for which the appropriation was intended; and
- (c) that the computations of the several items of such voucher have been accurately made;

and, if satisfied that the voucher bears evidence that it has been completely checked, examined and certified as correct in every respect and that the several charges have been allowed and passed by the proper departmental officers, the auditor may accept the same as satisfactory evidence of correctness in support of the charges to which it relates, but he shall not be thereby relieved from his responsibility in the matter.

(2) If the treasurer desires any voucher to be examined or re-examined in greater detail, the auditor shall cause such voucher to be subjected to such examination as the treasurer may prescribe.

1917, c.6, s.40; R.S.S. 1920, c.16, s.40.

Issuing of cheques

41 It shall be the duty of the auditor, subject to the exceptions herein provided, to see that no cheque issues for the payment of public money for which there is no direct appropriation, or which is in excess of the appropriation, or in excess of such sums as may have been deposited with the Government of the province in trust; and he shall report to the Lieutenant Governor in Council through the treasurer any case in which a department has authorised expenditure without legislative or executive authority, or in excess of such authority.

1917, c.6, s.41; R.S.S. 1920, c.16, s.4

Vouchers bear auditor's signature before issue of cheques

42(1) No cheque for public money shall issue unless the voucher upon which the expenditure is to be made bears issue the signature of the auditor, which signature shall be evidence that the auditor has satisfied himself that all the requirements of this Act and any regulations made hereunder have been complied with, save only in the following cases:

Exceptions

1. If, upon any application for a cheque, the auditor has reported that there is no legislative authority for issuing it, then, upon the written opinion of the Attorney General that there is such authority, citing it, the treasurer irrespective of the auditor's report may cause the cheque to be prepared; and such cheque shall be countersigned by the auditor, the Attorney General's opinion being his authority for so doing;

2. If the auditor has refused to certify that a cheque of the treasurer may issue, on the ground that the money is not justly due or that it is in excess of the authority granted or for any reason other than that there is no legislative authority, then, upon a report of the case prepared by the auditor, the board shall be the judge of the sufficiency of the auditor's objection and may sustain him or order the issue of the cheque in its discretion; and such cheque shall be countersigned by the auditor should the board not sustain the auditor's objections.

(2) The auditor shall prepare a statement of all opinions given by the Attorney General and all Treasury Board decisions in the above cases, as well as of all special warrants and of the expenditures made in consequence thereof, which statement he shall deliver to the treasurer, who shall lay it before the Legislative Assembly when presenting the public accounts.

1917, c.6, s.42; R.S.S. 1920, c.16, s.42.

Differences between auditor and department settled by Treasury Board

43 Should a difference arise between the auditor and any department respecting the appropriation or account to which and any authorised expenditure should be charged the difference may be referred by the department in question to the board; and the board shall determine in what manner and to what appropriation or account such expenditure shall be charged.

1917, c.6, s.43; R.S.S. 1920, c.16, s.43.

Accounts examined and audited

44 The auditor shall examine and audit:

- (a) the accounts of all receipts and expenditures of revenue forming the consolidated fund of the province;
- (b) the accounts current with any bank or financial agent of the province;
- and
- (c) any other public accounts.

1917, c.6, s.44; R.S.S. 1920, c.16, s.44.

Auditor has access to the books of departments

45 The auditor shall have free access at all times to the books and other documents relating to the accounts of the several departments and may require the departments concerned to furnish him with accounts of their transactions in such form and containing such information as he may deem necessary.

1917, c.6, s.45; R.S.S. 1920, c.16, s.45.

Examination of records of cheques

46 The auditor shall, not later than the tenth day of each month, examine the department's record of expenditure and cheques for the previous calendar month.

1917, c.6, s.46; R.S.S. 1920, c.16, s.46.

Report to Assembly

47 If the treasurer does not, within the time prescribed by this Act, present to the Legislative Assembly any report made by the auditor on the appropriation, or any other accounts, the auditor shall forthwith present such report.

1917, c.6, s.47; R.S.S. 1920, c.16, s.47.

Examination and cancellation of debentures

48 The auditor shall, with the Deputy Provincial Treasurer, examine and cancel debentures or other provincial securities representing any debt of the province which have debentures been redeemed.

1917, c.6, s.48; R.S.S. 1920, c.16, s.48.

RECOVERY OF PENALTIES OR OTHER MONEYS

Recovery of penalties

49(1) The Attorney General may sue for and recover in His Majesty's name any penalty or forfeiture imposed by any law relating to the revenue; and the whole of such penalty or forfeiture shall belong to His Majesty for the public uses of the province unless the Lieutenant Governor in Council allows any portion thereof to the person by whose information or aid the penalty or forfeiture has been recovered.

(2) The Attorney General may discontinue any suit for any such penalty or forfeiture or may direct its discontinuance by any person in whose name the same has been brought.

1917, c.6, s.49; R.S.S. 1920, c.16, s.49.

Failure to transmit account

50(1) If any person refuses or neglects to transmit on or before the day appointed for the transmission thereof any account, statement or return with the proper vouchers to the officer or department to whom he is lawfully required to transmit the same, he shall for every such refusal or neglect be guilty of an offence and liable on summary conviction to a penalty not exceeding \$100.

(2) In any proceedings for the imposition of such penalty it shall be sufficient to prove by one witness or other evidence that such account, statement or return ought to have been transmitted by the defendant as alleged, and the burden of proof that such account, statement or return was so transmitted shall then rest upon the defendant.

1917, c.6, s.50; R.S.S. 1920, c.16, s.50.

Failure to account for public moneys

51 Whenever the treasurer has reason to believe that any person has received public money, or money applicable to any public purpose, and has not paid over or duly applied or accounted for the same, he may direct a notice in writing to such person, or to his representatives in case of his death requiring that, within a time to be named therein, such money shall be paid over or applied and accounted for to the treasurer or to any officer mentioned in the notice and the proper vouchers transmitted to him.

1917, c.6, s.51; R.S.S. 1920, c.16, s.51.

Proceedings where money not paid over after notice

52(1) If any such officer or person fails to pay over, apply or account for any such money or to transmit such vouchers within the time limited by the notice served on him, the treasurer shall state an account as between such officer or person and the Crown in the matter to which the notice relates, charging interest from the date of service thereof, and shall deliver a copy of such statement to the Attorney General.

(2) Such copy shall be *prima facie* evidence that the amount stated therein as due to the Crown by such officer or person is so due, and the onus of proving otherwise shall rest on such officer or person.

(3) The defendant in any such case shall be liable for the costs, whatever may be the nature of the judgment therein, unless:

(a) he proves that before the time limited in such notice he paid over or applied and duly accounted for the money therein in question, and transmitted the proper vouchers with such account; or

(b) he has been sued in a representative character and is not personally liable for such money or to render such account.

1917, c.6, s.52; R.S.S. 1920, c.16, s.52.

Where vouchers insufficient

53(1) Whenever any such person has transmitted an account, either before or after notice as aforesaid, without vouchers or with insufficient vouchers for any sum for which he therein takes credit, the treasurer may notify him, in the manner mentioned in section 51, to transmit vouchers or sufficient vouchers within such period as the treasurer deems fit; and, if such vouchers are not transmitted within that time, the treasurer may state an account against such person, disregarding the sums for which he has taken credit but for which he has transmitted no vouchers or insufficient vouchers, and may deliver a copy of such account to the Attorney General.

(2) Such copy shall be *prima facie* evidence that the amount stated therein as due to the Crown from such person is so due, and the onus of proving otherwise shall rest on the defendant.

(3) The defendant in any such case shall be liable to costs in any event unless the vouchers by him transmitted within the time limited by the notice served on him, or before such service, are found of themselves sufficient for his defence and for his discharge from all sums demanded of him.

1917, c.6, s.53; R.S.S. 1920, c.16, s.53.

Appeal to Treasury Board where accounts disallowed

54 When a revenue officer is dissatisfied with any disallowance or charge in his accounts, he may appeal to the board, and the board may, after such investigation as may be considered equitable, make such order directing the relief of the appellant wholly or in part from the disallowance or charge in question, as it deems just and reasonable.

1917, c.6, s.54; R.S.S. 1920, c.16, s.54.

Failure to apply money to specific purpose

55 If any person has received public money for the purpose of applying it to a specific purpose, and has not so applied it within the time or in the manner provided by law, or if any person, having held a public office and having ceased to hold the same, has in his hands public money received by him as such officer for the purpose of being applied to a specific purpose to which he has not so applied it, such person or officer shall be deemed to have received such money for the Crown for the public uses of the province and may be notified by the treasurer to pay such sum back to him; and the same may be recovered in any manner in which debts to the Crown may be recovered, and an equal sum may in the meantime be applied to the purpose to which such sum ought to have been applied.

1917, c.6, s.55; R.S.S. 1920, c.16, s.55.

Liability for public moneys lost through malfeasance, etc.

56 If, by reason of any malfeasance, gross carelessness or neglect of duty by any person employed in the collection or management of revenue, a sum of money is lost to the Crown, such person shall be accountable for the money lost as if he had collected and received the same; and it may be recovered from him by civil procedure in the Court of King's Bench at the suit of the Attorney General on proof of such malfeasance, gross carelessness or neglect in like manner as if he had so collected and received it.

1917, c.6, s.56; R.S.S. 1920, c.16, s.56.

Acceptance by officer of reward for official acts

57 If any revenue officer receives directly or indirectly any money, service, value or thing whatever from any person not legally authorised to pay or allow the same, on account of anything done by him in any way relating to his office or employment, except what he receives by order or with the permission of the Lieutenant Governor in Council, he may be dismissed from his office or employment; and if any person not authorised to pay or allow the same gives, offers or promises any such money, service, value or thing he shall for every such gift, offer or promise be guilty of an offence and liable on summary conviction to a penalty not exceeding \$400, and in default of payment forthwith after conviction to imprisonment for a period not exceeding six months.

1917, c.6, s.57; R.S.S. 1920, c.16, s.57.

Other legal remedies not affected

58 Nothing contained in this Act shall prevent, lessen or impair any remedy given by law to His Majesty or any other person.

1917, c.6, s.58; R.S.S. 1920, c.16, s.58.

REMISSIONS

Remission of taxes or fees in certain cases

59(1) The Lieutenant Governor in Council may, whenever he deems it conducive to the public good and when great public inconvenience or great hardship or injustice to individuals would otherwise ensue, remit any tax or fee payable to his Majesty imposed or authorised to be imposed and relating to any matters within the scope of the powers of the Legislature, or any forfeiture or pecuniary penalty imposed or authorised to be imposed for any contravention of the laws relating to the revenue or to the management of any public work producing revenue, although any part of such forfeiture or penalty be given by law to the informer or prosecutor or to any other party.

(2) Such remission may be made by any general regulation or by special order in any particular case and may be total or partial, unconditional or conditional; but, if conditional and the condition is not performed, the order made in the case shall be null and void and all proceedings may be had and taken as if it had not been made.

1917, c.6, s.59; R.S.S. 1920, c.16, s.59.

Statement of remissions

60 A detailed statement of all remissions mentioned in Statement of section 59 shall be incorporated annually in the public remissions accounts.

1917, c.6, s.60; R.S.S. 1920, c.16, s.60.

STATISTICAL INFORMATION FOR FINANCIAL PURPOSES

Annual returns by institutions aided from revenue

61 All institutions, establishments, associations and bodies sustained or aided at the public expense shall render in such form as from time to time may be required by the board, an annual statement of their financial affairs.

1917, c.6, s.61; R.S.S. 1920, c.16, s.61.

Certain returns by municipalities

62 The clerk, secretary, overseer or other proper officer of every municipal corporation or school district, shall, when required by the board, furnish it with a return, verified under oath, setting forth the amount of real and personal property in the municipality or school district, according to the then last revised assessment roll or rolls, a true account of all the assets, debts and liabilities of the municipality or school district, and all such information and particulars as to the resources, debts and liabilities thereof as it may from time to time require.

1917, c.6, s.62; R.S.S. 1920, c.16, s.62.