

UNEDITED

The Treasury Department Act

being

Chapter 33 of *The Revised Statutes of Saskatchewan, 1953*
(effective February 1, 1954).

FOR HISTORICAL REFERENCE ONLY

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.

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SCHEDULE

CHAPTER 33

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*.

R.S.S. 1953, c.33, s.1.

INTERPRETATION

Interpretation

2 In this Act:

“auditor”

1 “**auditor**” means the Provincial Auditor;

“board”

2 “**board**” means the Treasury Board;

“department”

3 “**department**” means the Treasury Department;

“fiscal year”

4 “**fiscal year**” means the period between the first day of April in one calendar year and the last day of March in the next calendar year, both dates inclusive;

“public revenue” or “public money”

5 “**public revenue**”, “**revenue**”, “**public money**”, respectively, mean all revenue and public moneys, from whatever 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 other province, or for Canada 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, as regards accounting for and paying over such revenue, the said expression includes any person who has received or has been intrusted with public money, whether such person was regularly employed for the purpose or not;

“treasurer”

7 “**treasurer**” means the Provincial Treasurer.

R.S.S. 1940, c.29, s.2; 1946, c.7, s.2; R.S.S. 1953, c.33, s.2.

ORGANIZATION AND FUNCTIONS OF DEPARTMENT

Organization

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.

R.S.S. 1940, c.29, s.3; R.S.S. 1953, c.33, s.3.

Seal

4(1) The Lieutenant Governor in Council may create a seal for the department which shall be known as the Seal of the Treasury Department and may alter or modify such seal.

(2) The seal may be reproduced upon documents by engraving, lithographing, printing or any other method of mechanical reproduction, and when so reproduced shall have the same force and effect as if manually affixed to the documents.

R.S.S. 1940, c.29, s.4; R.S.S. 1953, c.33, s.4.

Functions

5 The treasurer shall have the management and control of the revenue and expenditure of the province.

R.S.S. 1940, c.29, s.5; R.S.S. 1953, c.33, s.5.

Staff

6 The staff of the department shall consist of a deputy minister, to be called the Deputy Provincial Treasurer, and such other employees as are required for the proper conduct of the business of the department, and their respective duties shall be such as are prescribed by law and as may be assigned to them by the treasurer.

R.S.S. 1940, c.29, s.6; R.S.S. 1953, c.33, s.6.

Accounts

7 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 and special accounts under the management of the treasurer.

R.S.S. 1940, c.29, s.7; R.S.S. 1953, c.33, s.7.

Deposit of funds

8 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, school unit or drainage district in Saskatchewan, or of debentures issued under *The Rural Telephone Act* or *The Union Hospital Act*, of the value of the required deposit.

R.S.S. 1940, c.29, s.8; 1952, c.19, s.2; R.S.S. 1953, c.33, s.8.

TREASURY BOARD**Members**

9(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.

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

R.S.S. 1940, c.29, s.9; R.S.S. 1953, c.33, s.9.

Temporary members

10 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.

R.S.S. c.29, s.10; R.S.S. 1953, c.33, s.10.

Regulations

11 The board may make regulations respecting:

- (a) the accounting for public moneys, and the auditing of the accounts then of;
- (b) audits of the finances of the province and the appointment of an auditor or auditors for the purpose; and
- (c) any and all other matters concerning the finances of the province.

R.S.S. 1940, c.29, s.11; R.S.S. 1953, c.33, s.11.

Powers of inquiry

12 The board may summon witnesses before it and require such witnesses to evidence on, 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.

R.S.S. 1940, c.29, s.12; R.S.S. 1953, c.33, s.12.

INVESTMENT BOARD

Appointment, remuneration and duties

13(1) The Lieutenant Governor in Council may appoint an Investment Board consisting of three or more members to advise on Government investments.

(2) The members of the board shall be allowed such remuneration for their services as may be determined by the Lieutenant Governor in Council.

(3) No investments shall be made by any department of the Government or by any board, commission or sinking fund trustees set up or appointed under any Act of the Legislature except with the consent of the Investment Board and, without restricting the generality of the foregoing, investments of moneys received under the provisions of the following Acts shall not be made without the consent of the said board:

- (a) *The Land Titles Act*;
- (b) *The Provincial Lands Act*;
- (c) *The Saskatchewan Loans Act*;
- (d) *The Telephone Department Superannuation Act*;

- (e) *The Workmen's Compensation (Accident Fund) Act;*
- (f) *The Workmen's Compensation Board Superannuation Act;*
- (g) *The Rural Municipal Secretary Treasurers' Superannuation Act;*
- (h) *The Teachers' Superannuation Act;*
- (i) *The Liquor Board Superannuation Act;*
- (j) *The Power Corporation Superannuation Act.*

(4) No investments in bonds, debentures or stocks shall be made by The Saskatchewan Government Insurance Office without the consent of the Investment Board.

1946, c.7, s.3; R.S.S. 1953, c.33, s.13.

THE PROVINCIAL AUDITOR AND HIS SPECIAL DUTIES

Appointment of Provincial Auditor

14 For the complete examination of the public accounts of the province and for reporting thereon to the Legislative 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 from office for cause assigned and another person temporarily appointed by the Legislative Assembly at its next session has considered and taken action in the premises.

R.S.S. 1940, c.29, s.13; R.S.S. 1953, c.33, s.14.

Staff

15 The staff of the auditor shall consist of such deputies of the Provincial Auditor and other employees as are required for the proper conduct of the business of the office.

R.S.S. 1940, c.29, s.14; R.S.S. 1953, c.33, s.15.

Conduct of office

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

R.S.S. 1940, c.29, s.15; R.S.S. 1953, c.33, s.16.

Accounting records

17 The board may prescribe the accounting records to be kept by the auditor.

R.S.S. 1940, c.29, s.16; R.S.S. 1953, c.33, s.17.

Examination of vouchers

18(1) The auditor shall cause to be examined any vouchers 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 and in every respect by the proper departmental officers, and that the voucher has been approved for payment by the deputy minister of the department responsible for the expenditure, or such other official as may be designated by the board, 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.

R.S.S. 1940, c.29, s.17; 1944 (2nd. Sess.) c.11,
s.2; R.S.S. 1953, c.33, s.18.

Issuing of cheques

19 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 authorized expenditure without legislative or executive authority, or in excess of such authority.

R.S.S. 1940, c.29, s.18; R.S.S. 1953, c.33, s.19.

Vouchers to be passed for payment by auditor

20(1) No cheque for public money shall issue unless the voucher upon which the expenditure is made is passed for payment by the auditor or by an officer deputed by him for such purpose. The voucher when so passed 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:

1 If, upon an 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, if the board does not sustain the auditor's objections, the cheque shall be countersigned by the auditor.

(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.

R.S.S. 1940, c.29, s.19; R.S.S. 1953, c.33, s.20.

Difference between auditor and department settled by Treasury Board

21 If any difference arises between the auditor and any department respecting the appropriation or account to which any authorized 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.

R.S.S. 1940, c.29, s.20; R.S.S. 1953, c.33, s.21.

Accounts examined and audited

22 The auditor shall examine and audit:

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

R.S.S. 1940, c.29, s.21; R.S.S. 1953, c.33, s.22.

Access to the books of departments

23 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 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.

R.S.S. 1940, c.29, s.22; R.S.S. 1953, c.33, s.23.

Examination of records of cheques

24 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.

R.S.S. 1940, c.29, s.23; R.S.S. 1953, c.33, s.24.

Report to Assembly

25 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.

R.S.S. 1940, c.29, s.24; R.S.S. 1953, c.33, s.25.

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Examination and cancellation of debentures

26 The auditor shall cause to be examined debentures and other provincial securities representing any debt of the province which has been redeemed and shall assure himself that the same have been properly cancelled.

R.S.S. 1940, c.29, s.25; R.S.S. 1953, c.33, s.26.

REVENUE

Consolidated fund

27 All 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 service of the province.

R.S.S. 1940, c.29, s.26; R.S.S. 1953, c.33, s.27.

Charges on consolidated funds

28 The consolidated fund shall be charged with:

- (a) all costs, charges and expenses incidental 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.

R.S.S. 1940, c.29, s.27; R.S.S. 1953, c.33, s.28.

Investment of revenue

29 The Provincial Treasurer may from time to time invest any portion of the consolidated fund, not presently required for expenditure, in public securities of Canada or of Saskatchewan or of any province of Canada, or guaranteed thereby respectively, or in the public stock, funds or Government securities of or securities guaranteed by the United Kingdom or the United States of America, or in the debentures of municipalities or of drainage or school districts or of school units in Saskatchewan, or in debentures issued under *The Rural Telephone Act* or *The Union Hospital Act*; and may, when required to meet expenditures, dispose thereof to that end, in such manner, on such terms and to such amount as may be deemed expedient.

1953, c.14, s.1; R.S.S. 1953, c.33, s.29.

Temporary loans chargeable against revenue

30(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 cent 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.

R.S.S. 1940, c.29, s.29; R.S.S. 1953, c.33, s.30.

Revenue of previous year

31 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 April in the next following fiscal year.

R.S.S. 1940, c.29, s.30; R.S.S. 1953, c.33, s.31.

Revenue, how dealt with when collected

32(1) Revenue paid into any department of the public service shall be transmitted direct to the treasurer, in accordance with such regulations as may from time to time be made by the board in that behalf, or be deposited, in accordance with any instructions which may be given by the treasurer, in such chartered bank as he may designate.

(2) 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.

R.S.S. 1940, c.29, s.31; R.S.S. 1953, c.33, s.32.

Collection by treasurer

33(1) Notwithstanding the provisions of any Act which provides for the collection of revenue other than taxes, the Lieutenant Governor in Council may authorize the treasurer to collect or control the collection of such revenue and to exercise and perform all necessary incidental powers and duties.

(2) Notwithstanding the provisions of any Act which provides for the assessment and collection of Crown taxes, the Lieutenant Governor in Council may authorize the treasurer to assess and collect any or all of such taxes and to exercise and perform all necessary incidental powers and duties.

(3) Upon the Lieutenant Governor in Council issuing such authority, all the powers and duties of the minister having charge of the assessment and collection under the taxing statute or statutes referred to in such authority shall be deemed thenceforth to be vested in and to be exercisable exclusively by the treasurer.

R.S.S. 1940, c.29, s.32; R.S.S. 1953, c.33, s.33.

REVENUE OFFICERS

Appointment

34 The board may from time to time determine what revenue officers it is necessary to employ.

R.S.S. 1940, c.29, s.33; R.S.S. 1953, c.33, s.34.

Cash book written up daily

35 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.

R.S.S. 1940, c.29, s.34; R.S.S. 1953, c.33, s.35.

Books or accounts

36 The 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 authorize any necessary expense for that purpose.

R.S.S. 1940, c.29, s.35; R.S.S. 1953, c.33, s.36.

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

37 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, shall be deemed to be chattels belonging to Her Majesty.

R.S.S. 1940, c.29, s.36; R.S.S. 1953, c.33, s.37.

Auditor reports improper retention of money

38 Every revenue officer on the termination of his charge 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 authorized to receive the same; and, in all cases in which it appears 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 he may deem expedient for the recovery of the amount due, with such interest as to him may appear just and reasonable.

R.S.S. 1940, c.29, s.37; R.S.S. 1953, c.33, s.38.

Appeal to Treasury Board where accounts disallowed

39 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.

R.S.S. 1940, c.29, s.38; R.S.S. 1953, c.33, s.39.

BOARD OF REVENUE COMMISSIONERS

Constitution, powers and duties

40(1) The Lieutenant Governor in Council may appoint a Board of Revenue Commissioners consisting of three members, one of whom shall be so appointed as chairman.

(2) The board shall be a body corporate and shall have a common seal of such design as may be prescribed by the Lieutenant Governor in Council, and such seal shall be judicially noticed.

(3) Such seal shall be attested by the hand of the chairman or, in his absence or disability, by the hand of any other member of the board.

(4) In the absence or disability of the chairman all orders and other documents may be signed by any one member and when so signed shall have the like effect as if signed by the chairman.

(5) When it appears that a member other than the chairman has attested the seal of the board or otherwise acted for and in the place of the chairman, it shall be conclusively presumed that he has so acted in the absence or disability of the chairman.

(6) In case of the absence of a member or of his inability to act, or of a vacancy, the remaining members may exercise the powers of the board.

(7) The Lieutenant Governor in Council may appoint a person to act during the sickness, absence or disability of a member.

(8) The board shall have power to:

(a) hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of the provisions of any taxing enactment, and respecting other moneys claimed to be due and payable to the Crown, where the right of taking an appeal to the board is given by any statutes; provided that such power shall not be exercised by the board unless notice of appeal and statement of reasons therefor are filed with the board within thirty days after notice of assessment of the tax or notice of claim for the money is received by the person affected, or unless the board extends the time for filing notice of appeal and receives such notice within the period of extension. The appeal to the board shall be considered an administrative review, and the board, on review, shall give a decision and may either confirm the tax assessment or other claim made by the Crown, or reduce, increase or vary the same;

(b) take all legal and other proceedings which it deems necessary for the recovery of moneys due to the Crown and referred to the board by any member of the Executive Council;

(c) issue such orders as it deems necessary for the collection of such moneys;

(d) authorize the cancellation, in part or in whole, or the adjustment of any debt due to the Crown, or the refunding of any moneys paid to the Crown;

(e) subject to the instructions of the Treasury Board, investigate the available sources of revenue and taxation and make recommendations to that board with respect thereto;

(f) review and amend or rescind its own orders.

(9) The board shall perform such duties and exercise such functions as may be assigned to it by statute or by the Lieutenant Governor in Council or the Provincial Treasurer or as may be delegated to it by the Treasury Board.

(10) In any case where a municipality or corporation or any public officer or functionary, or any private person or company is indebted to the province in any specific sum of money, the board may authorize the retention, by way of deduction or set-off, of the amount of any such indebtedness out of any sum or sums of money which may be due or payable by the province to such person or body.

(11) The board shall have all the powers conferred or which may be conferred upon commissioners appointed under the provisions of *The Public Inquiries Act*.

(12) The staff of the board shall consist of such employees as may be required for the proper performance of its duties.

R.S.S. 1940, c.29, s.39; R.S.S. 1953, c.33, s.40.

Appeals to Court of Queen's Bench

41(1) An appeal lies to a judge of the Court of Queen's Bench from a decision of the board on a question of law arising in an appeal to it under clause (a) of subsection (8) of section 40; provided that this section and section 42 do not apply where provision is made by any revenue Act for an appeal from the decision of the board differing in character from the appeal herein provided for.

(2) Except where otherwise provided in any revenue Act, the procedure on an appeal shall be as set forth in the following subsections.

(3) Notice of appeal in duplicate, in form A in the schedule hereto, shall be deposited with or sent by registered post to the registrar of the court not later than one month from the date of the decision of the board. If the treasurer is the appellant, the notice of appeal shall be accompanied by all documents which were before the board excepting books of account.

(4) Upon receipt of the notice the registrar shall forthwith send one of the copies to the respondent by registered post. If the treasurer is the respondent he shall, upon receipt of such copy, file with the registrar all documents which were before the board excepting books of account and shall immediately thereafter give notice by registered post to the appellant of the date of such filing.

(5) Within fifteen days after the filing of the documents and after giving seven days' notice to the other party, the appellant shall apply to a judge in chambers to appoint a time and place for the hearing of the appeal and the registrar shall notify all parties of the time and place so fixed. The time appointed shall not be later than one month after the date of the application. When a time and place are appointed for the hearing of the appeal, the proceedings shall thereupon become a cause in the Court of Queen's Bench, provided that in all cases the facts shall be regarded as having been conclusively established by the findings of the board except where a question is raised on the appeal that the finding of any particular fact or facts has been made by the board upon evidence which does not warrant such finding.

(6) At the hearing of the appeal the judge shall hear and consider the cause upon the material which was before the board at the hearing conducted before it and upon such further material or evidence as the judge may, upon or without terms, permit. The judge may affirm the decision of the board or amend or reverse the same in so far as it was based upon any error in law or may refer the matter of assessment back to the treasurer for further consideration.

- (7) The decision of the judge shall be in writing and the registrar shall forthwith send certified copies of the same to the board, to the treasurer and any other interested parties.
- (8) Proceedings shall be held in camera upon request made to the judge by any party to the proceedings.
- (9) Any notice sent by registered post shall be deemed to have been given on the date upon which it was posted.
- (10) The judge may enlarge the time allowed for doing any act or taking any proceeding under this section.

R.S.S. 1940, c.29, s.40; 1944 (2nd. Sess.) c.11, s.3; R.S.S. 1953, c.33, s.41.

Appeal to Court of Appeal

42 The treasurer or any other interested person may appeal from the decision of the judge in the same manner as an appeal may be taken in any action or cause in the Court of Queen's Bench to which Her Majesty is a party, and the practice and procedure relating to appeals shall apply to such appeal, provided that where an appeal has been taken to the Court of Appeal there shall be no further or other appeal except in cases where the constitutional validity of any statute of the province or regulations made thereunder is brought into question. The Court of Appeal may refer the matter of assessment back to the treasurer for further consideration.

R.S.S. 1940, c.29, s.41; 1944 (2nd. Sess.) c.11, s.4; R.S.S. 1953, c.33, s.42.

Application of Crown Suits (Costs) Act

43 *The Crown Suits (Costs) Act* applies to appeal proceedings under sections 41 and 42.

R.S.S. 1940, c.29, s.42; R.S.S. 1953, c.33, s.43.

EVIDENCE

Records of department

- 44(1)** In this section "legal proceeding" means any civil proceeding or prosecution for violation of any of the provisions of any Act from time to time administered by the department, or regulations made thereunder.
- (2) Subject to the provisions of this section, a copy of any entry in any book or record kept by the department shall in all legal proceedings be received as *prima facie* evidence of such entry, and of the matters, transactions and account therein recorded.

(3) A copy of any entry in such book or record shall not be received in evidence under this section unless it is first proved that the book or record was, at the time of making the entry, one of the ordinary books or records of the department, that the entry was made in the usual and ordinary course of business, that the book or record is in the custody or control of the department, and that such copy is a true copy. Such proof may be given by the treasurer or deputy treasurer by oral testimony or by affidavit sworn before any commissioner for oaths or other person appointed to administer oaths and to take and receive affidavits, declarations and affirmations within Saskatchewan, and shall be received without further proof of the appointment or signature of the person appearing to have given such proof.

(4) The treasurer or any officer or employee in the department shall not, in any legal proceeding, be compellable to produce any book or record the contents of which can be proved under this section, or to appear as a witness to prove the matters, transactions and accounts therein recorded, unless by order of the court or a judge made for special cause.

1944 (2nd. Sess.) c.11, s.5; R.S.S. 1953, c.33, s.44.

Proof of licence

45 The certificate of the treasurer or deputy treasurer that a licence, permit or certificate has been issued to any person under the provisions of any Act from time to time administered by the department shall be received as *prima facie* evidence that such licence, permit or certificate has been so issued, without further proof of the signature or official character of the person appearing to have signed such certificate, and without further proof thereof.

1944 (2nd. Sess.) c.11, s.5; R.S.S. 1953, c.33, s.45.

Authority of employees, etc.

46 Any written authority granted by the treasurer under any Act from time to time administered by the department may be general in its terms and shall be effective until revoked, and it shall be accepted in any legal proceeding as *prima facie* evidence of the authority of the person named therein for the purposes therein mentioned, without proof of the appointment or signature of the treasurer, and without further proof thereof.

1944 (2nd. Sess.) c.11, s.5; R.S.S. 1953, c.33, s.46.

SERVICE OF DOCUMENTS

Methods of service

47(1) Any demand, claim or document issued by the treasurer may be served:

- (a) by any adult person upon the person to whom it is directed, either personally by delivering to him a copy, or, if such person cannot conveniently be found, by leaving a copy for him at his last or most usual place of abode with an inmate thereof apparently of the age of sixteen years or over; or
- (b) by causing a copy to be delivered by registered mail to the person to whom the demand, claim or document is directed.

(2) In the case of a corporation such service may be effected upon the president or other head officer, or upon the cashier, manager, treasurer, secretary, clerk, agent or any other representative, by whatsoever name or title he is known, of the corporation or of any branch or agency thereof in Saskatchewan. Every person who within Saskatchewan transacts or carries on any business of or for a corporation whose chief place of business is outside Saskatchewan shall for the purpose of such service be deemed an agent thereof.

1944 (2nd. Sess.) c.11, s.5; R.S.S. 1953, c.33, s.47.

Proof of mailing and service

48(1) Where any demand, claim or document issued and service by the treasurer is forwarded by registered mail, the mailing thereof may be proved by the oral testimony or by the affidavit of the person by whom the envelope containing such demand, claim or document was handed to the postmaster and by production of a receipt from the postmaster for such envelope.

(2) Service of any demand, claim or document issued by the treasurer may be proved:

- (a) where service is effected under clause (a) of subsection (1) of section 47, by the oral testimony or by the affidavit of the person effecting such service; or
- (b) where service is effected by registered mail, by an affidavit of service and, as exhibits to such affidavit, a receipt from the postmaster for the envelope containing such demand, claim or document and a post office receipt for such envelope, purporting to be signed by the addressee.

1944 (2nd. Sess.) c.11, s.5; R.S.S. 1953, c.33, s.48.

APPROPRIATIONS AND EXPENDITURES

Estimates

49 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 authorized by resolution of the Legislative Assembly.

R.S.S. 1940, c.29, s.43; R.S.S. 1953, c.33, s.49.

Departmental expenditure limited to appropriation

50 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.

R.S.S. 1940, c. 29, s.44; R.S.S. 1953, c.33, s.50.

Expenditure under extraordinary circumstances

51 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 warrant to be prepared to be signed by the Lieutenant Governor authorizing the expenditure of the amount estimated to be required.

R.S.S. 1940, c.29, s.45; R.S.S. 1953, c.33, s.51.

Expenditure accounts rendered in duplicate

52(1) All accounts against the Government shall be rendered in duplicate to the department authorizing the 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.

R.S.S. 1940, c.29, s.46; R.S.S. 1953, c.33, s.52.

Expenditure made by cheque

53(1) All expenditure of public moneys shall be made by official cheque on a chartered bank.

(2) Subject to subsections (3) and (4) such cheque shall be issued from 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.

(3) The board may be regulation authorize the issue of cheques from any department of the public service, such cheques to be signed by the deputy minister or some other officer of the department and countersigned by the accountant.

(4) postal money orders or postage stamps may be issued in payment of any refund not exceeding one dollar, subject to such regulations as may be made by the board in that behalf.

R.S.S. 1940, c.29, s.47; R.S.S. 1953, c.33, s.53.

Power to provide mechanical means for signing cheques

54 The board may authorize the installation of mechanical means for affixing to cheques the signatures of the deputy treasurer and the auditor, or such other officials as the board may designate, in which case such signatures may be so affixed.

R.S.S. 1940, c.29, s.48; R.S.S. 1953, c.33, s.54.

Certain advances in public institutions

55(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.

R.S.S. 1940, c.29, s.49; R.S.S. 1953, c.33, s.55.

Advances to employees on public business

56(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 public business, for travelling or other necessary expenses.

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

(3) All advances shall be fully accounted for before the close of the fiscal year.

R.S.S. 1940, c.29, s.50; R.S.S. 1953, c.33, s.56.

Lapse of unexpended balances

57 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 April following, but not later; and any such payment made shall be charged to and form part of the expenditure of the expiring fiscal year.

R.S.S. 1940, c.29, s.51; R.S.S. 1953, c.33, s.57.

PUBLIC ACCOUNTS

How and when prepared

58 As soon as is practicable after the close of each fiscal year there shall be prepared 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.

R.S.S. 1940, c.29, s.52; R.S.S. 1953, c.33, s.58.

CONTINGENT ACCOUNT

Contingent account

59(1) Upon 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 provisions has not been made therefor or because necessary authority in proper form has not been received by him, the treasurer may authorize 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.

R.S.S. 1940, c.29, s.53; R.S.S. 1953, c.33, s.59.

GUARANTEES

Statutory charges

60(1) Where under any Act authority is given for the guarantee by the treasurer of the payment of any loan, debt or obligation, any payment made in consequence thereof shall be a charge upon and shall be paid out of the consolidated fund.

(2) A statement of the facts in connection with guarantees implemented shall be submitted by the treasurer to the Legislative Assembly within the first fifteen days of its next ensuring session.

R.S.S. 1940, c.29, s.54; R.S.S. 1953, c.33, s.60.

RECOVERY OF PENALTIES OR OTHER MONEYS

Method of recovery

61(1) The Attorney General may sue for and recover in Her 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 Her Majesty for the public uses of the province unless the Lieutenant Governor in Council allows any portion thereof to the person by whose information to 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.

R.S.S. 1940, c.29, s.55; R.S.S. 1953, c.33, s.61.

Failure to transmit account

62(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 is for every such refusal or neglect to transmit the same, he is for every such refusal or neglect guilty of an offence and liable on summary conviction to a fine not exceeding \$100.

(2) In proceedings for the imposition of such fine 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.

R.S.S. 1940, c.29, s.56; R.S.S. 1953, c.33, s.62.

Failure to account for public moneys

63 When the treasurer has reason to believe that any account or 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.

R.S.S. 1940, c.29, s.57; R.S.S. 1953, c.33, s.63.

Proceedings where money not paid over after notice

64(1) If such 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 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 person is so due, and the onus of proving otherwise shall rest on such person.

(3) The defendant 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 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.

R.S.S. 1940, c.29, s.58; R.S.S. 1953, c.33, s.64.

Insufficiency of vouchers

65(1) When such person transmits an account, either before or after receipt of notice given under section 63, 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 63, 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 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.

R.S.S. 1940, c.29, s.59; R.S.S. 1953, c.33, s.65.

Failure to apply money to specific purpose

66 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.

R.S.S. 1940, c.29, s.60; R.S.S. 1953, c.33, s.66.

Liability for public moneys lost through malfeasance, etc.

67 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 Queen'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 collected and received it.

R.S.S. 1940, c.29, s.61; R.S.S. 1953, c.33, s.67.

Acceptance by officer of reward for official acts

68 If any revenue officer receives directly or indirectly any money, service, value or thing whatever from any person not legally authorized 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 authorized to pay or allow the same gives, offers or promises any such money, service, value or thing he is for every such gift, offer or promise guilty of an offence and liable on summary conviction to a fine not exceeding \$400, and in default of payment forthwith after conviction to imprisonment for a period not exceeding six months.

R.S.S. 1940, c.29, s.62; R.S.S. 1953, c.33, s.69.

Other legal remedies not affected

69 Nothing contained in this Act prevents, lessens or not affected impairs any remedy given by law to Her Majesty or any other person.

R.S.S. 1940, c.29, s.63; R.S.S. 1953, c.33, s.69.

REMISSIONS**Remission of taxes or fees in certain cases**

70(1) Upon the report of the head of a department that it would be conducive to the public good and that great public inconvenience or great hardship or injustice to individuals would otherwise ensue, the Lieutenant Governor in Council, upon the recommendation of the treasurer, may remit any tax, royalty, rental or fee payable to Her Majesty imposed or authorized 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 authorized 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 is given by law to the informer or prosecutor or to any other party.

(2) Such remission may be made by 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.

R.S.S. 1940, c.29, s.64; R.S.S. 1953, c.33, s.70.

Statement of remissions

71 A detailed statement of all remissions mentioned in section 70 shall be incorporated annually in the public accounts.

R.S.S. 1940, c.29, s.65; R.S.S. 1953, c.33, s.71.

STATISTICAL INFORMATION FOR FINANCIAL PURPOSES

Annual returns by institutions aided from revenue

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

R.S.S. 1940, c.29, s.66; R.S.S. 1953, c.33, s.72.

Returns by municipalities, etc.

73 The clerk, secretary, overseer or other proper officer of every municipal corporation or school district or school unit 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 or school unit, 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 or school unit, and all such information and particulars as to the resources, debts and liabilities thereof as it may from time to time require.

R.S.S. 1940, c.29, s.67; 1952, c.19, s.4; R.S.S. 1953, c.33, s.73.

SCHEDULE

FORM A

(Section 41 (3))

Notice of Appeal to Judge of the Court of Queen's Bench

In re The Treasury Department Act _____ and _____
of the _____ of _____ in the Province of
Saskatchewan.

Appellant.

Notice of appeal is hereby given from the decision of the Board of Revenue Commissioners respecting the payment of taxes or other moneys alleged to be due from _____ to the crown as follows:

- (a) *(State character of Crown's claim);*
- (b) *(State amount found due in respect thereof by the board).*

The grounds of appeal are as follows:

- (a) _____
- (b) _____
- (c) _____

Etc.

Dated this _____ day of _____, 19____.

Signature.

To the Registrar of the Court of Queen's Bench.

FOR HISTORICAL REFERENCE ONLY