

A.D. 1879.



CHAP. 29.

An Act respecting the Civil Service, the Collection and Management of the Revenue, and the duties and liability of the Auditor and Accountants.

[29th April, 1879.]

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

Preliminary.

1. In this Act the word "Revenue" shall mean and include all Provincial Revenue and public moneys, from whatsoever source arising, in so far as the collection, management and accounting for the same are subject to the control of the Provincial Legislature, and the "Minister of Finance" shall mean the Minister of Finance and Agriculture for the Province.

Meaning of word
"Revenue."

2. Any officer, functionary or person whose duty it is to receive any moneys forming part of the Revenue, or who is entrusted with the auditing, custody, payment, or expenditure of any such payments or moneys, although he may not be regularly employed in auditing, collecting, managing or accounting for the same, shall be subject to the provisions of this Act, so far as regards the proper audit and duties, accounting for and paying over such moneys, whatever be the office or employment by virtue of which he may be employed, receive or be entrusted with the same.

Revenue officers.

Collection and management of the Revenue.

3. The Lieutenant-Governor in Council may, from time to time, determine what officers or persons it is necessary to employ in collecting, auditing, managing or accounting for the Revenue, and in carrying into effect the laws thereunto relating, or for preventing any contravention of such laws, and may assign their names of office, and may appoint the times and manner in which all moneys shall be accounted for or paid.

Lieutenant-Governor shall determine what officers are necessary.

4. The salary or pay allowed to any such officer or person as aforesaid out of Provincial Revenue shall be in lieu of all fees,

Salaries to be in lieu of all other emoluments.

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allowances or emoluments of any kind whatsoever, except actual and authorized disbursements, shares of seizures, forfeitures and penalties.

Remuneration to
Collectors when not
salaried officers.

5. The Lieutenant-Governor in Council may cause to be paid to any person so employed (other than an Officer of the Government in receipt of an annual salary amounting to six hundred dollars per annum) such sum, by way of commission, as remuneration for all services performed and disbursements made, as may be deemed reasonable and just.

When Collector in
receipt of annual
salary, disburse-
ments only allowed
to him,

6. The Lieutenant-Governor in Council may authorize and cause to be paid, to any Officer of the Government in receipt of an annual salary amounting to six hundred dollars per annum or more, such actual disbursements as may be necessary to carry out the provisions of any Statute relating to the imposition of taxes or the collection of revenue.

Annual statement
of rates allowed to
Collector to be laid
before Parliament.

7. A detailed statement of all such authority issued, stating rate of commission or other allowance, shall be prepared by the Clerk of the Executive Council, and annually submitted to the Legislative Assembly by the Provincial Secretary within the first fifteen days of each ensuing Session.

Revenue officers
excepted from cer-
tain duties

8. No officer or person regularly employed in the collection or management of the Revenue, or in auditing or accounting for the same, shall, while he remains such officer or so employed, be compelled to serve in any municipal office, or on any jury or inquest.

Officers to take oath
of office.

9. Every person appointed to any office or employment relative to the collection or management of the Revenue, or in auditing or accounting for the same, shall, at his admission to such office or employment, take the following oath before such officer as the Lieutenant-Governor may appoint to receive the same, that is to say:—

Form of oath.

“I, A. B., do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge by my appointment as _____, and that I will not, for my own use, require, take or receive any fee, perquisite, gratuity or reward, whether pecuniary or of any other sort or description whatever, either directly or indirectly, for any service, act, duty, matter or thing done or performed, or to be done or performed in the execution or discharge of any of the duties of my said office or employment, on any account whatever, other than my salary, or what shall be allowed me by law, or by order or with the permission of the Lieutenant-Governor of this Province in Council: So help me God.”

This oath shall also be administered to and taken by officers and employés now in the Service.

10. The Lieutenant-Governor in Council may, from time to time, make such divisions of the Province into districts, or otherwise, as are required with regard to the collection or management of the Revenue, and may assign the officers or persons by whom any duty or service relative to any such purpose shall be performed within or for any such district or division, and the place or places within the same where such duty or service shall be performed—and may make all such regulations concerning such officers and persons, and the conduct and management of the business to them entrusted, as are consistent with the law, and as he deems expedient for carrying it into effect, in the manner best adapted to promote the public good.

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Certain powers with regard to the management of the revenue vested in the Lieutenant-Governor in Council.

11. Any general regulation or order made by the Lieutenant-Governor in Council, for any purpose whatever for which an order or regulation may be so made under the provisions of this Act, shall apply to each particular case within the intent and meaning of such general regulation or order, as fully and effectually as if the same had been made with reference to such particular case, and the officers, functionaries or parties concerned had been specially named therein.

General regulations how to apply.

12. A printed copy of any regulation or order of the Lieutenant-Governor in Council printed by the Superintendent of the Printing Branch of the Provincial Secretary's Department, or a written copy thereof attested by the signature of the Clerk of the Executive Council, shall be evidence of such regulation or order; and any order in writing signed by the Provincial Secretary, and purporting to be written by command of the Lieutenant-Governor, shall be received in evidence as the order of the Lieutenant-Governor.

As to proof of regulations, orders, &c.

13. Every person employed on any duty or service relating to the collection or management of the Revenue, or in auditing or accounting for the same, by the orders or with the concurrence of the Lieutenant-Governor in Council (whether previously or subsequently expressed), shall be deemed to be the proper officer for that duty or service; and every act, matter or thing required by any law in force to be done or performed by, to or with any particular officer nominated for that purpose in such law, being done or performed by, to or with any person appointed or authorized by the Lieutenant-Governor in Council to act for or in behalf of such particular officer, shall be deemed to be done or performed by, to or with such particular officer.

Persons employed with the concurrence of the Lieutenant-Governor in Council to be deemed the proper officers.

14. And every act, matter or thing required by any law at any time in force, to be done or performed at any particular place within any such district or division of this Province as aforesaid, being done or performed at any place within such district or division,

Same as to places.

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Officers employed in one branch may be employed in another **15.** Any officer or person employed in the collection, management, auditing, or accounting for any branch of the Revenue, may be employed in the collection, management, auditing or accounting for any other branch thereof, or in any other capacity on behalf of the Provincial Government, whenever it is deemed advantageous for the public service so to employ him.

Office hours, &c., of certain departments **16.** The following shall be the hours of general attendance by officers and persons employed in the undermentioned Departments of the Civil Service, viz.: Provincial Secretary, Treasury, Lands and Works, and Attorney-General's Departments, including the office of the Registrar-General of Titles, from 9 A.M. to 1 P.M., and from 2 o'clock to 5 P.M.; Printing Department, from 8 A.M. to 12 M., and from 1 P.M. to 6 P.M., except on Saturdays when the aforesaid offices shall be closed at 1 P.M. A notice to the above effect shall be placed in each office, and a time register kept in the Audit Office, for the officers and persons employed in the Provincial Secretary's and Treasury Departments; in the Attorney-General's Office, for the Solicitor; in the Lands and Works Department, for the officers and persons employed in the Lands and Works Department and the Attorney-General's Department (other than the Solicitor), but including the office of the Registrar-General of Titles; and in the Printing Office, for the officers and employés in that Department, and signed by the officers daily on entering and leaving the offices. The head of any Department may also

Time registers to be kept, and where.

Seasons for business appoint the time during such hours, or the seasons of the year, at which any particular parts of the duties of such officers or other persons shall be performed by them respectively; but nothing in this clause shall be construed to limit the time during which such officers shall be subject to the orders of heads of Departments.

Hours of attendance and seasons for business of other officers. How appointed. **17.** The Lieutenant-Governor in Council may, from time to time, appoint the hours of general attendance at their respective offices, of any other officers or employés of the Provincial Government, and may also appoint the times during such hours, or otherwise, or the seasons of the year at which any particular parts of the duties of such officers or employés shall be performed by them respectively; and the notice of the hours of general attendance so appointed shall be kept constantly posted up in some conspicuous place in such offices or places of employment, and a time register shall be kept and be signed daily by each officer on entering and leaving such offices.

Printing blank forms, receipts, &c. **18.** The Superintendent of the Printing Branch of the Provincial

Secretary's Department, shall cause to be printed, numbered, and bound (if necessary), all blank forms of receipts and licences, with such counterfoils as may be necessary to use in collecting or accounting for any portion of revenue, and shall issue the same to the Deputy Treasurer, who shall enter, in a book to be kept for that purpose, the numerals of all such receipts and licences so received by him.

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19. The Deputy Treasurer shall keep in such book a record of all such receipts or licences issued by him to any person, stating name of person issued to, nature of receipt or licence, the numerals inclusive, and date issued by him. He shall also enter in such book the nature of receipt or licence, with numerals, of all such counterfoils received at the Treasury by him from such person, when accounting for revenue or otherwise, or for receipts cancelled, or not issued, and returned to him.

Account to be kept of all forms, receipts &c., issued by the Deputy Treasurer.

20. No officer employed in the collection of the Provincial Revenue shall be required to keep his office open on any public holiday.

Holidays.

21. The Minister of Finance may direct and cause any officer or person employed in collecting, receiving, disbursing, auditing, managing, or accounting for any portion of the Revenue to keep such books or accounts, and make such returns, as he deems advisable to direct.

What books to be kept, &c.

22. All public moneys, from whatever source of Revenue derived, and all moneys forming part of special funds administered by the Provincial Government, shall be paid to the credit of the Minister of Finance, through such banks or persons as the Lieutenant-Governor in Council may, from time to time, direct and appoint.

Public moneys to be paid to credit of the Minister of Finance.

23. The Minister of Finance may, from time to time, appoint the times and mode in which any officer or person employed in the collection, management, or accounting for any part of the Revenue, shall account for and pay over the public moneys which come into his hands, to the officer appointed to receive the same.

Accounting for and paying over revenue by Collectors.

24. Such accounts shall be rendered to the Minister of Finance by such officers respectively at least once in every month.

Collectors to render monthly accounts.

Liability of Public Accountants and Revenue Officers Civilly.

25. If any corporation, officer or person refuses or neglects to transmit any account, statement or return, with the proper vouchers, to the officer or department to whom he is hereby required to transmit the same, on or before the day hereby appointed for the transmission thereof, such corporation, officer or person shall, for such refusal or neglect, be liable to a penalty of one hundred dollars, to be recovered with costs, at the suit of the Attorney-General, from him in any

Penalty on parties not transmitting accounts as hereby required.

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Proof in action for
recovery of penalty.

Court of competent jurisdiction; and in any action for the recovery of such sum, it shall be sufficient to prove, by any one witness or other evidence, that such account, statement or return ought to have been transmitted by the defendant, as alleged on the part of the Crown, and the onus of proving that the same was so transmitted shall rest upon the defendant.

Notification of persons neglecting to pay over money received for public purposes.

26. Whenever the Minister of Finance has reason to believe that any officer or person has received money for the Crown, or for which he is accountable to the Crown, or has in his hands any public money applicable to any purpose, and has not paid over or duly applied and satisfactorily accounted for the same, he may direct a notice to such officer or person, or to his representative in case of his death, requiring him within a time to be therein named, not more than sixty days from the service of such notice, to pay over, apply and satisfactorily account for such money to the Minister of Finance, or to the officer to be mentioned in the notice, and to transmit to him the proper vouchers that he has so done.

Service of notice.

27. Such notice shall be in writing by the Minister of Finance mailing a copy to the officer or person to whom it is addressed, or leaving it for him at his usual place of abode; and an affidavit of such service shall be conclusive evidence thereof.

Proceedings against persons refusing to comply with such notice

28. If any officer or person fails to pay over, apply or satisfactorily account for any such money, and to transmit such vouchers as aforesaid within the time limited by the notice served on him, the Minister of Finance may state an account as between such officer or person and the Crown in the matter to which the notice relates, charging interest at the rate of one per cent. per month from the service thereof, and deliver a copy thereof to the Attorney-General, and such copy shall be sufficient evidence to support any suit or other proceeding for the recovery of the amount therein shown to be in the hands of the defendant as a debt due to the Crown, saving to the defendant the right to plead and give in evidence all such matters as may be legal and proper for his defence; and the defendant shall be liable to the costs of such information or proceeding, whatever be the judgment therein, unless he proves that, before the time limited in such notice, he paid over or properly applied and satisfactorily accounted for the money therein mentioned, and transmitted the proper vouchers with such account.

Liability of defendant as to costs.

Proceedings against persons transmitting accounts without vouchers.

29. Whenever any such officer or person as aforesaid has transmitted an account either before or after notice as aforesaid, but without vouchers or with insufficient or unsatisfactory vouchers for any sum for which he therein takes credit, the Minister of Finance may notify such officer or person, in the manner mentioned in section twenty-six of this Act, to transmit vouchers, or sufficient and



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satisfactory vouchers, within thirty days after the service of the notice; and if such vouchers are not transmitted within that time, the Minister of Finance may state an account against such officers or person disregarding the sums for which he has taken credit, but for which he has transmitted no vouchers or insufficient or unsatisfactory vouchers, and may deliver a copy of such account to the Attorney-General, and such copy shall be sufficient evidence to support any suit or other proceeding for the recovery of the amount therein shown to be in the hands of the defendant, saving to the defendant the right to plead and give in evidence all such matters as may be legal and proper for his defence; but such defendant shall be liable to the costs of the suit or proceeding, whatever be the judgment therein, 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.

Defendant liable
for costs.

30. The said notice shall be served in the same manner, and shall be of the like effect as provided in section twenty-seven with regard to the notice therein mentioned.

Service of notice,
vide section 27.

31. If at any time it appears clearly, by the books or accounts kept in the office, or by any officer or person employed in the collection or management of the Revenue or in accounting for the same, or by his written acknowledgment or confession, that such officer or person has by virtue of his office or employment received moneys belonging to Her Majesty, and amounting to a sum certain, which he has refused or neglected to pay over to the officer duly appointed to receive the same, and in the manner and at the time lawfully appointed, then upon affidavit of the facts, by any person cognizant thereof, and thereunto authorized by the Lieutenant-Governor in Council, made before a Justice or Judge of any Court having jurisdiction in civil matters to the amount of the sum so ascertained as aforesaid, such Justice or Judge shall cause to be issued against and for the seizure and sale of the goods, chattels and lands of the officer or person so in default as aforesaid, such writ or writs as might have issued out of such Court, if the bond given by him had been put in suit and judgment had been thereupon obtained in favour of Her Majesty, for a like sum, and any delay by law allowed between judgment and execution had expired; and such writ or writs shall be executed by the Sheriff or other proper officer, and such sum as aforesaid shall be levied under them with costs, and all further proceedings shall be had, as if such judgment as aforesaid had been actually obtained.

Moneys belonging
to Her Majesty and
clearly appearing
not to be paid over.

Writs in execution
may issue.

32. If by reason of any malfeasance, or of any gross carelessness or neglect of duty by any officer or person employed in the collec-

Collectors responsible
for losses from
their malfeasance or
neglect.

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tion or management of the Revenue, or in collecting or receiving any moneys belonging to the Crown, for the public uses of the Province, any sum of money is lost to the Crown, such officer or person shall be accountable for such sum as if he had collected and received the same, and it may be recovered from him on proof of such malfeasance, gross carelessness or neglect, in like manner as if he had so collected and received it.

Unapplied public moneys to be paid back to the Treasury.

33. If any officer or person has received public money for the purpose of applying it to any specific purpose, and has not so applied it within the time or in the manner provided by law; or if any person having held any public office and having ceased to hold the same, has in his hands any public money received by him as such officer for the purpose of being applied to any specific purpose to which he has not so applied it,—such officer or person shall be deemed to have received such money for the Crown for the public uses of the Province, and may be notified by the Minister of Finance to pay such sum back to the Treasury, and the same may be recovered from him as a debt to the Crown, 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.

Proceedings in case of refusal.

All books, &c. open to inspection of Minister of Finance.

34. Every officer shall keep his cash book written up daily, and all the books, accounts, and papers of such officer shall, at all times, be open to the inspection and examination of the Minister of Finance, or any officer or person whom he may authorize to inspect or examine the same.

Audit Office.—Special duties of the Auditor.

Duties of Auditor.

35. It shall be the duty of the Auditor to keep a check upon all public expenditure, to see that no warrant issues for the payment of any public money for which there is no parliamentary appropriation or authority, or in excess of any portion of such appropriation or authority, the expenditure of which has been authorized by the Lieutenant-Governor in Council.

To examine accounts and certify as to their correctness.

36. Before an account is paid by the Deputy Treasurer or finally placed to the credit of a sub-accountant or any other person in repayment of an advance, or in accounting for any portion of Revenue by charging the amount to the head of service, the Auditor must examine the account and endorse thereon the head of service, number of vote, or authority to which the sum or sums is chargeable, marking his initials against the total amount to certify to its correctness and that a warrant has been issued.

To enter warrants in "warrant book."

37. The Auditor shall enter every warrant approved by the Lieutenant-Governor in the "Warrant Book," and charge the sum or sums against the appropriation in the "Appropriation Book."

He shall report to the Lieutenant-Governor in Council through the Minister of Finance, any case in which the Deputy Treasurer, or a sub-accountant, or any other person, has expended money out of the proceeds of any accountable warrant, for any purpose for which there is no legislative authority or beyond the amount for which there is such authority or special warrant.

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To report payments made without authority.

38. No money warrant shall issue except upon the certificate of the Auditor that there is parliamentary authority for the expenditure, save only in the following cases:—

Cases in which warrant may issue without certificate of Auditor.

- (a.) If upon any application for a warrant the Auditor has reported that there is no parliamentary authority for issuing it, then upon the written opinion of the Attorney-General that there is such authority, citing it, the warrant may be issued, and shall be sufficient authority to the Auditor to authorize the payment out of the Treasury to the amount so ordered to be expended.
- (b.) If any public work or building require an immediate outlay for the repair thereof, or any other occasion arises when any expenditure not foreseen or provided for by the Legislature is urgently and immediately required for the public good, then, upon the report of the Minister of Finance that there is no parliamentary provision, or that the vote is expended, or upon the report of the Minister having charge of the particular service in question, that the expenditure is necessary, the Lieutenant-Governor in Council may order a special warrant to be issued for the amount estimated to be required, and the issuance of such warrant shall be sufficient authority to the Auditor to authorize the payment out of the Treasury to the amount so ordered to be expended or paid.

39. It shall be the duty of the Auditor in all such cases to prepare a statement of all such authority issued, expenditure incurred, or payment made, in consequence thereof, which he shall deliver to the Minister of Finance to be by him presented to Parliament as early as possible in the ensuing Session.

Duties of Auditor in such cases.

40. If the Auditor has refused to certify that a warrant may issue on the ground that the money is not justly due, or that it is in excess of the authority granted by the Executive Council, or for any reason other than that there is no parliamentary authority, then, upon a satisfactory report upon the case by the Minister of Finance, the Lieutenant-Governor in Council may authorize the issuance of the warrant in his discretion.

How warrant to be issued when the Auditor refuses to certify.

41. The Auditor shall examine, check, and audit, all accounts of the receipts and expenditure of public moneys, all books and

To examine and prepare annual accounts of revenue and expenditure.

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accounts of any employé of the Provincial Government who receives money on deposit or otherwise, and for which the Province is liable, all contracts made by or with any person on behalf of the Government, and prepare and submit to the Minister of Finance and Agriculture, the Public Accounts of Revenue and Expenditure, to be annually laid before Parliament.

Financial year.

42. The said Public Accounts shall include the period from the first day of July in one year to the thirtieth day of June in the next year, inclusive, which period shall constitute the financial year, which shall terminate in 1879 on the 30th June, 1879. All Estimates submitted to Parliament shall be for the financial year: Provided always, that the Estimates submitted during the present Session in 1879 shall be for the eighteen months commencing on 1st January, 1878, and terminating on the thirtieth day of June, 1880.

Supplementary and other statements to be prepared and submitted to Parliament.

43. The Auditor shall prepare and submit to the Minister of Finance, at each session of the Legislature, a further statement of the Revenue and Expenditure as brought to account at the Treasury Department from the termination of the financial year to the latest date practicable.

He shall also prepare and submit to the Minister of Finance, to be laid before Parliament, a statement showing the sums voted, the sum expended, the sum unexpended, and the sum over expended or expended without a vote, during the fiscal year, and also to the date of the supplementary statement.

Penalties.

No officer to take any fee, &c., on pain of dismissal.

44. If any officer or any person acting in any office or employment connected with the collection and management of the Revenue or the accounting for the same, takes or receives, directly or indirectly, any fee, perquisite, gratuity or reward, whether pecuniary or of any other sort or description whatever, from any person (not being an officer or person 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 such as he receives by order or with the permission of the Lieutenant-Governor in Council, every such officer or person so offending shall, on proof to the satisfaction of the Lieutenant-Governor, be dismissed from his office or employment; and if any person (not being an officer duly authorized to pay or allow the same) gives, offers or promises any such fee, perquisite, gratuity, or reward, such person shall, for every such offence, incur a penalty of four hundred dollars, which penalty shall be recoverable in any Court having jurisdiction in civil cases to a like amount.

Penalty on persons offering fees, &c.

All books, papers, &c., used in the collection of the revenue to be the

45. All books, papers, accounts and documents of what kind soever, and by whom and at whose cost soever the paper and

materials thereof have been procured or furnished, kept by or used or received or taken into the possession of any officer or person employed or having been employed in the collection or management of the Revenue, or in accounting for the same, by virtue of his employment as such, shall be deemed to be chattels belonging to Her Majesty; and all moneys or valuable securities received or taken into his possession by virtue of his employment shall be deemed to be moneys and valuable securities belonging to Her Majesty.

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property of Her Majesty.

46. Nothing in this Act, nor any conviction for the contravention thereof, shall prevent, weaken or impair any remedy which the Crown has for recovering or enforcing the payment or delivering of any money or property belonging to the Crown, for the public uses of the Province, and in the possession of any officer or person whomsoever, by virtue of any other Act or Law, nor any remedy which Her Majesty or any other party has against the offender or his sureties, or against any other party whomsoever; but nevertheless the conviction of any such offender shall not be received in evidence in any suit or action at law or in equity against him.

Other remedies of the Crown not impaired by this Act.

Remitting Duties, Forfeitures, etc.

47. And whereas it is expedient that the Executive Government should be empowered to relax the strictness of the laws relative to the collection of the Revenue, in cases where, without such relaxation, great public inconvenience or great hardship and injustice to individuals could not be avoided: Therefore, the Lieutenant-Governor, whenever he deems it right and conducive to the public good, may remit any tax payable to Her Majesty, imposed or authorized to be imposed by any Act of the Provincial Legislature, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act, for any contravention of the laws relating to the collection of the Revenue or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty be given by law to the informer or prosecutor, or to any other person; and such remission may be made by any general regulation or by any special order in any particular case, and may be total or partial, unconditional or conditional; and if conditional, and the condition be 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.

Lieutenant-Governor may remit taxes and forfeitures, &c.

Such remission may be partial or conditional only.

A detailed statement of all such remissions as aforesaid shall be annually submitted to the Legislative Assembly within the first fifteen days of each ensuing Session thereof.

Annual statement of such remissions to be laid before Parliament.

48. Her Majesty's Attorney-General for British Columbia, or other law officer, may sue for and recover in Her Majesty's name

Attorney-General may sue for and recover penalties, &c.

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Application of forfeiture in such cases.

any penalty or forfeiture imposed by any law relating to the Revenue before any Court or other judicial authority before which such penalty or forfeiture is recoverable under such law, or may direct the discontinuance of any suit for any such penalty, by whom or in whose name soever the same has been brought—and in such case, 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, as he may if he see fit, any portion thereof to the seizing officer or other person by whose information or aid the penalty or forfeiture has been recovered.

Miscellaneous Provisions.

Oaths may be taken before any person authorized to receive the same.

49. In all cases wherein proof on oath or by affirmation or declaration is required by any law relating to the collection or management of the Revenue or to the accounting for the same, or is necessary for the satisfaction or consideration of the Lieutenant-Governor in Council in any matter relating to the collection or management of the Revenue or to the accounting for the same, and no person or officer is specially named as the officer or person before whom the same is to be made, it may be made before such officer or person as may be appointed by the Lieutenant-Governor to receive the same, and such officer or person shall administer such oath or affirmation, or receive such declaration; and in any case or class of cases, where an oath is required by this Act or by any law in force, in any matter relating to the collection or management of the Revenue or the accounting for the same, the Lieutenant-Governor in Council, if he deem fit, may authorize the substitution for such oath of a solemn affirmation or of a declaration, which shall then avail to all intents and purposes as such oath would have done.

Affirmation in lieu of oath.

Testimony to be given on oath upon inquiries touching revenue matters.

50. Upon all examinations and inquiries made by order of the Lieutenant-Governor in Council, for ascertaining the truth as to any fact relative to any matter concerning the audit, collection, or management of the Revenue, or the accounting for the same, or the conduct of officers or persons employed therein,—and upon like examinations or inquiries made by any person or officer authorized by the Lieutenant-Governor in Council to make such examinations and inquiries—any person to be examined as a witness shall deliver his testimony on oath, to be administered to him by the officer or person making the examination or inquiry, who shall administer the same.

Replacing officers absent through illness, &c.

51. The Lieutenant-Governor may, in case of the illness or absence of any Officer of the Revenue Branch of the Civil Service, or person employed in auditing, collecting, managing or accounting for the Revenue, authorize any person to perform all or any of the duties of the absent member as such.

52. The Lieutenant-Governor in Council may alter the period at 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.

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Lieutenant-Governor or in Council may alter the periods set for rendering accounts and for making returns, &c.

53. Warrants are to be prepared and issued and payments made on the forms of Warrant and Voucher in the Schedules to this Act: Provided always that the operation of this clause shall be suspended until the Lieutenant-Governor's assent thereto has been proclaimed in the British Columbia Gazette.

Forms to be used and when.

54. All institutions and establishments wholly supported by public grants shall render quarterly, and oftener if required by the Minister of Finance, their accounts in detail for the purpose of being audited, accompanied by proper vouchers for the expenditure of the moneys received by them out of the public revenue; and in all cases where such accounts are irregular, insufficient, or not rendered to his satisfaction, the Minister of Finance shall call upon the parties to supply the omission or correct the irregularity, and shall suspend any further advances to such institution or establishment until such accounts have been properly furnished.

Accounts to be rendered by institutions wholly supported by the Government.

55. This Act may be cited for all purposes as the "Revenue Act, Short Title 1879."

SCHEDULE A.

Issuance of Warrant approved _____ 18 . _____
 Advised _____ Lieutenant-Governor.
 GOVERNMENT OF BRITISH COLUMBIA.

Date _____ 18 .
 REQUISITION No. _____ for issuance of a Warrant granting authority to _____ to expend the following sums out of Estimates of Expenditure for the fiscal year ending 30th June, 18 .

No. of Vote.	XII.—PUBLIC WORKS. STATEMENT (M.) [Or as the case may be.]	Amount required.	For Auditor's use.	
			Date of payment.	Amount expended.
	Abstract of payments to be made.			
	Total \$			

Certified correct,
 _____ Auditor.

Signature, _____
 Office, _____

NOTE.—Government Agents are held strictly responsible for the proper expenditure of sums authorized, until vouchers for the expenditure are finally approved by the Treasury Department.

A.D. 1879.

SCHEDULE B.

ADVANCE TO BE ACCOUNTED FOR.

Issuance of Warrant approved, 18 . _____ Lieutenant-Governor.

GOVERNMENT OF BRITISH COLUMBIA.

No. _____ Department.

Dated this _____ day of _____, 18 .

Application for issuance of a Warrant granting authority to the Minister of Finance and Agriculture to advance the sum of _____ to _____, to make payments on account of the following service:—

No. of Vote.	XII.—PUBLIC WORKS. STATEMENT (M.) [Or as the case may be.]	Amount required.	
	Abstract of payments to be made.		
	Total \$		

Certified correct,

Date, 18 . _____

Signature, _____
Office, _____

SCHEDULE C.

AUTHORITY TO MINISTER OF FINANCE TO ADVANCE TO SUB-ACCOUNTANTS.

Issuance of Warrant approved, 18 . _____ Lieutenant-Governor.

GOVERNMENT OF BRITISH COLUMBIA.

No. _____ Department.

Dated this _____ day of _____, 18 .

Application for issuance of a Warrant granting authority to the Minister of Finance and Agriculture to advance to _____, Sub-Accountant, _____ District, the sum of _____, to make payments on the following service:—

No. of Vote.	XII.—PUBLIC WORKS. STATEMENT (M.) [Or as the case may be.]	Amount required.	
	Total \$		

Certified correct,

Date 18 . _____

Signature, _____
Office, _____

