

BY AUTHORITY.

ANNO DECIMO TERTIO VICTORIÆ REGINÆ.

CAP. LXIV.

An Act for the more effective Auditing of Public Accounts.

Passed 26th April 1850.

‘WHEREAS it is necessary to afford more full and complete power of ‘examining, auditing, or disallowing the Accounts of all persons intrusted with the receipt or outlay of public moneys, or accountable for the same;’

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That the Auditor General shall have full power and authority from time to time to call upon any person or persons who may be intrusted with or accountable for the expenditure of public money, and to require any person who may be entrusted or accountable as aforesaid, to furnish detailed Accounts and Vouchers, and to make oath as to the correctness of such Accounts and Vouchers, and the truth of the facts alleged in such Accounts or Vouchers; and if such Auditor General shall deem the evidence of any witnesses, or the production of any books or papers, necessary to substantiate the correctness of such Accounts, he may refuse to pass such Accounts until such witnesses, books or papers be produced to him; and if such witnesses, books or papers be not produced within six months, he may proceed to disallow the Account to which such evidence is supposed to relate.

II. And be it enacted, That the Auditor General shall have the same power as a Justice of the Peace under the Act made and passed in the twelfth year of Her present Majesty’s Reign, intituled *An Act to facilitate the performance of the duties of Justices of the Peace, out of Sessions, within this Province, with respect to Summary Convictions and Orders*, to summon any person before himself to answer such questions touching Public Accounts, as to him may seem meet; and he may, in case of default in obeying such summons, proceed as in the aforesaid Act directed, and may examine such person on oath, who shall be subject to the pains and penalties of perjury in case of false swearing; provided always, that no such summons or proceeding of the Auditor General or his Deputy, shall compel any person to travel more than thirty miles from his usual place of abode, or to attend without payment or tender of his reasonable expenses, which shall be charged to the party whose Accounts are audited, unless the decision of the Auditor should be reversed upon Certiorari.

III. And be it enacted, That the Auditor General shall have full power to examine, audit, allow or disallow Accounts, and items therein, relating to moneys applicable to public purposes, or in the hands of Public Officers for such purposes; and such Auditor may charge, in every Account audited by him, the amount of any deficiency or loss incurred by the negligence or misconduct of any person accounting, or of any sum for which such person is accountable, but not brought by him into account, and shall certify on the face of every Account audited by him any money, goods or chattels found by him to be due from any person; and when such Auditor has so certified any money, goods or chattels to be due from any person, he shall report the same to the Provincial Secretary; and the person from whom any money is so certified to be due shall, within thirty days, pay or cause to be paid such money to the Provincial Treasurer, or any Deputy Treasurer, and furnish the Auditor General with the evidence of such payment; and if any such money, goods or chattels be not duly paid or delivered over as hereinbefore directed, the said Auditor, or any person duly appointed by the Lieutenant Governor or Administrator of the Government for the time being, may proceed to enforce the payment or delivery over of the same; and all moneys so certified to be due by such Auditor, shall be recoverable as so certified, together with the costs of such recovery, from all or any of the persons making or authorizing the illegal payment, or otherwise answerable for such moneys; provided always, that the examination of all witnesses or evidences shall take place in the presence of the party whose Accounts are under audit, or in the presence of his authorized Agent.

IV. And be it enacted, That if any person aggrieved by any allowance, disallowance or surcharge by any such Auditor, require such Auditor to state the reasons for the said allowance, disallowance or surcharge, the Auditor shall state such reasons in writing on the face of the Account in which the allowance, disallowance or surcharge may be made; and it shall be lawful for every person aggrieved by such allowance, or for every person aggrieved by such disallowance or surcharge, if such last mentioned person have first paid or delivered over to any person authorized to receive the same, all such moneys, goods and chattels as are admitted by his Account to be due from him, or remaining in his hands, to apply to the Supreme Court for a

Preamble.

Auditor General empowered to call for the expenditure Accounts of public moneys, supported by vouchers and other evidence;

And may disallow Accounts on non-production of Books, &c.

Auditor General invested with the powers of a Justice of the Peace, under Act 12 Vic. c. 31, in summoning persons to appear before him.

Not to compel parties to travel more than thirty miles without payment of expenses.

Auditor General empowered to audit Public Accounts, and surcharge deficiencies, and enforce payment.

Party aggrieved may require the reasons of any allowance, disallowance or surcharge, and apply to the Supreme Court for a Writ of Certiorari on recognizance.