

the Provincial Secretary or some other head of department that the necessity is urgent, the Governor in Council may order a special warrant or cheque to be issued and signed as aforesaid, and certified by the Auditor General, that the same is by special warrant of the Governor in Council, which special warrant or cheque shall be placed by the Receiver General to a special account, to be laid before the Assembly not later than the third day of the Session of the Legislature next ensuing.

5. 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 lawfully required to transmit the same, on or before the day appointed for the transmission thereof, such Corporation, officer or person shall, for such refusal or neglect, forfeit and pay to the Crown, for the public uses of this Province, the sum of one hundred dollars, to be recovered with costs as a debt due to the Crown, and in any Court and in any way in which debts due to the Crown can be recovered; 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.

6. Whenever the Receiver General has reason to believe that any Corporation, officer or person has received any public moneys for the Crown, or for which such Corporation, officer or person is accountable to the Crown, or has in possession any public moneys applicable to any purpose, and has not paid over or duly applied and accounted for the same, he may direct notice to such Corporation, officer, or person, or to the representative of such officer or person, in case of death, requiring the said Corporation, officer, or person, or in case of death, the representative of such officer or person, within a time to be therein named, not less than thirty nor more than sixty days from the service of such notice, to pay over or apply and account for such public moneys to the Receiver General, or to the officer to be mentioned in the notice, and to transmit the proper vouchers that he has so done.

7. Such notice shall be served by the Sheriff of the County where the service is made, or his deputy, by delivering a copy thereof, in the case of a Corporation, to head officer or manager thereof resident in the County or City and County where the service is made, or to the person in charge of the business of the said Corporation, at the usual place of business of the said Corporation in the County or City and County where such service is made, by delivering a copy thereof to the head officer or manager or person in charge, and at the same time exhibiting the notice to such head officer or manager or person in charge; and in case of an officer or person, by delivering a copy thereof to the officer or person to whom it is addressed, and at the same time exhibiting the notice to the officer or person, or by leaving it for him at his usual place of abode with an adult member of the family of such officer or person, and at the same exhibiting to such adult person the notice; and the return of the Sheriff with an affidavit of such service shall be evidence thereof.

8. If any Corporation, officer or person fails to pay over, apply or account for any such public moneys, and to transmit such vouchers as aforesaid, within the time limited by the

notice served, the Auditor General or Receiver General shall state an account as between such Corporation, officer or person and the Crown, in the matter to which the notice relates, charging interest from the service thereof, and shall deliver a copy thereof to Her Majesty's Attorney General for this Province, and such copy shall be sufficient evidence to support any information or other proceeding for the recovery of the amount therein shewn 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.

9. Whenever any such Corporation, officer or person as aforesaid has transmitted an account either before or after notice as aforesaid, but without vouchers, or insufficient vouchers, for any sum for which credit is therein taken, the Receiver General may notify such officer or person in the manner mentioned in the sixth Section of this Act, to transmit vouchers, or sufficient vouchers, within thirty days after the service of such notice; and if such vouchers are not transmitted within that time, the Auditor General or Receiver General may state an account against such Corporation, officer or person, disregarding the sums for which credit is taken, but for which no vouchers or insufficient vouchers have been transmitted, and may deliver a copy of such account to Her Majesty's Attorney General for this Province, and such copy shall be sufficient evidence to support an information or other proceeding for the recovery of the amount therein shewn 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.

10. The said notice shall be served, and the Sheriff's return of service shall be of the like effect as provided in the seventh Section of this Act.

11. If at any time it appears clearly by the books or accounts kept by, or in the office of 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 hath, by virtue of his office or employment, received public moneys, and amounting to a sum certain, which he hath neglected or refused 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 officer cognizant thereof and thereunto authorized by the 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 sale and seizure of the goods and chattels, lands and tenements of the officer or person so in default as aforesaid, such writ or writs as might have issued out of such Court upon a judgment recovered against such officer or person in the ordinary way in favor of Her Majesty for a like sum, and such writ or writs shall be executed by the Sheriff or other proper officer, and such sum as aforesaid, together with lawful interest thereon from the time such Justice or Judge shall cause such writ or writs to be issued until the same shall be paid, shall be levied under them with costs, and all further proceedings shall be had as if such judgment as aforesaid had been actually obtained.

12. If any officer or person has received public moneys for