

BILL

No. 12 of 1924.

An Act to amend The Treasury Department Act.

(Assented to _____, 1924.)

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

1. This Act may be cited as "*The Treasury Department Act Amendment Act, 1924.*"

2. *The Treasury Department Act*, being chapter 12 of the Revised Statutes of Alberta, 1922, is amended—

(a) by striking out section 23 thereof, and substituting therefor the following:

"**23.**—(1) There is hereby established in the Treasury Department a special branch called the Control and Audit Branch, which shall include the offices of the Provincial Auditor, the Auditor of Revenue, the Auditor of Disbursements and all general employees thereof.

"(2) The accounts of the Province shall be kept in such branch by double entry, under the general direction of the Provincial Auditor, and the accounts so kept shall at all times show the standing of all Legislative appropriations and of all other accounts and the precise financial condition of the Province."

(b) by striking out section 25 thereof, and substituting therefor the following:

"**25.**—(1) As soon as practicable after the close of each fiscal year the Provincial Auditor shall prepare and certify to a statement, which shall be transmitted to the Treasurer, for submission to the Legislative Assembly at its next session, of all transactions of a financial nature completed during the fiscal year then last past, exhibiting—

"(a) the state of the Public Debt;

"(b) the revenue and expenditure;

"(c) such other accounts and matters as are required to show what the liabilities and assets of the Province are at the end of the said fiscal year.

"(2) Such statement of accounts shall form the 'Public Accounts' for the said fiscal year, and shall be in the general form of the Public Accounts here-

fofore presented to the Legislature, subject to variation from time to time as the Treasury Board may direct."

- (c) as to section 27 thereof—
 - (i) by adding at the beginning of subsection (1) thereof the words "Subject to the provisions of section 28."
 - (ii) by adding as subsection (3) thereof the following:
 - "(3) The estimates shall be prepared by the departments in such form as may be approved by the Provincial Auditor, and shall be assembled in the Treasury Department."
- (d) by striking out section 28 thereof, and substituting therefor the following:
 - "28. All balances of appropriations remaining unexpended at the close of any fiscal year or other term shall lapse and be written off, except that in case of liabilities incurred during the then expiring fiscal year accounts therefor may be charged to and form part of the expenditures of that year."
- (e) as to section 59 thereof, by striking out the words "four thousand dollars" where they occur in subsection (2) thereof, and substituting therefor the words "five thousand dollars."
- (f) by striking out section 62 thereof, and substituting therefor the following:
 - "62.—(1) The Provincial Auditor shall keep proper books of record of all revenues and expenditures of the Province, together with an appropriation ledger, in which shall be entered the supply votes, or sub-headings of appropriations against which shall be charged all authorized expenditure.
 - "(2) The Provincial Auditor shall furnish to each department monthly a statement of expenditure entered against the several votes belonging to such department, and such statement shall show the balances at the credit of the vote at the end of the month.
 - "(3) Whenever an appropriation is exhausted, the Provincial Auditor shall at once notify the department to which the appropriation belongs.
 - "(4) The Provincial Auditor shall not sanction any further payments to be charged to such exhausted appropriations except as hereinafter provided."
- (g) as to section 66 thereof, by striking out the word "duplicate" where it occurs in subsection (1) thereof, and substituting therefor the word "triplicate."
- (h) by striking out section 67 thereof, and substituting therefor the following:

“**67.**—(1) After the correctness of any account has been certified to in the manner prescribed by the Treasury Board, the account shall be handed to the Provincial Auditor for final examination and audit.

“(2) Upon the completion of such examination, the original voucher shall be retained by the Provincial Auditor, and the other voucher shall be returned to that branch of the service under the authority of which the expenditure was incurred.”

- (i) by striking out section 70 thereof, and substituting therefor the following:

“**70.**—(1) All disbursements of Government moneys shall be made by official cheque on some bank in such form as shall be determined by the Provincial Treasurer.

“(2) Cheques shall be prepared in the Control and Audit Branch, be signed by the Provincial Auditor or clerk appointed thereunto by the Auditor, and then forwarded to the Treasury Department for the signature thereto of the Provincial Treasurer or his Deputy, or any clerk appointed thereunto by the Treasurer.

“(3) All completed cheques shall, with all dispatch, be forwarded by the Treasury Department by mail, or delivered to the persons entitled thereto.

“(4) It shall be the duty of the Treasurer to see that there is kept in his department a cheque record book, with each bank upon which cheques are drawn, in which shall be entered all cheques signed by him, giving in each case the date of issue, the cheque number and the amount thereof.”

- (j) As to section 71 thereof, by adding as subsection (2) thereof the following:

“(2) The Treasurer may, without any further authority than is provided by this section, and from time to time, advance to each department or office such sums as may be required as an accountable advance for the purpose of making refunds for moneys deposited in the General Revenue Fund of the Province, and which do not belong to such fund.”

- (k) by adding as section 82 thereof the following:

“**82.**—(1) The Deputy Provincial Treasurer shall keep a daily record in the Treasury cash book of all public moneys received by him, and shall issue official receipts therefor.

“(2) Such daily collections shall be deposited in the bank, without undue delay, to the credit of the Provincial Treasurer.”

3. It is hereby declared that every act, matter and thing lawfully done, executed and performed pursuant to the tenor of a certain Order in Council passed on the twenty-sixth day of December, A.D. 1923, and numbered 1630, shall be

and the same are hereby ratified and confirmed, and from and after the passing of this Act the said Order in Council shall be deemed to be rescinded and of no further significance and effect.

4. This Act shall come into effect on the day upon which it is assented to.

No. 12.

FOURTH SESSION
FIFTH LEGISLATURE
14 GEORGE V
1924

BILL

An Act to amend The Treasury
Department Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. REID.

EDMONTON:
J. W. JEFFERY, KING'S PRINTER
A.D. 1924