

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1825. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1825.

6 George IV – Chapter 9

An Act for the better examining and auditing the Public Accounts of this Province. Passed 17th March, 1825.

Whereas the present method of accounting for the expenditure of the Public Monies of this Province is extremely defective, and it is highly expedient to make effectual provision by Law, for such examination of the Public Accounts as may be necessary for the security of the Public interest.

I. Be it enacted by the Lieutenant-Governor, Council and Assembly, That it shall and may be lawful for the Lieutenant-Governor, or Commander in Chief for the time being, to nominate and appoint one fit person to be Auditor of Provincial Accounts, and to displace and newly appoint such Auditor as may from time to time be necessary and expedient, and any person so appointed shall, before entering on the duties of his office, be sworn to the diligent, and faithful discharge of his duty before the said Lieutenant-Governor or Commander in Chief.

II. And be it further enacted, That all persons entrusted with the expenditure of any public monies heretofore issued or which may hereafter be issued from the Province Treasury, shall make up regular accounts of such expenditure and transmit the same without any undue delay, together with written receipts or vouchers for all such expenditures, to the office of the said Auditor of Provincial Accounts, who shall diligently, faithfully and impartially, examine, correct and audit all such accounts and vouchers, and all persons heretofore entrusted or who may hereafter be entrusted with the expenditure of any such public monies, shall stand charged and be chargeable with all sums of money entrusted to them and not accounted for as aforesaid, and shall repay the same into the Province Treasury.

III. And in order to enable the said Auditor of Provincial Accounts, more effectually to execute the duties of his office: Be it further enacted, That the Treasurer of the Province shall make quarterly returns, to the office of the said Auditor, of all monies issued from the Province Treasury; and it shall and may be lawful to and for the said Auditor from time to time, as it may be found necessary or expedient, to call upon any person or persons entrusted with the expenditure of such public monies heretofore issued or which hereafter may be issued from the Province Treasury, and who may not have transmitted their accounts to the office of such Auditor as above mentioned, to make up their said accounts and transmit the same with the proper vouchers to the said office within a reasonable time to be limited by such Auditor; and on failure of the accounts being transmitted accordingly within the time so limited, the said Auditor shall and he is hereby required to make a return of all such defaulters to the Lieutenant-Governor or Commander-in-Chief, by order that such Lieutenant-Governor or Commander-in-Chief may by and with the advice of His Majesty's Council give orders to His Majesty's Attorney General to sue out such process, and pursue such proceedings in His Majesty's Supreme Court as may be deemed necessary to compel

such defaulter or defaulters to transmit or deliver his, her or their accounts to the said Auditor, unless upon application of the parties, their Agents or Attornies, to the said Lieutenant-Governor or Commander-in-Chief in Council, on a special statement of circumstances to justify delay, the said Lieutenant-Governor or Commander-in-Chief by and with the advice of the said Council, shall make an order to stay the process for such reasonable time as they shall think fit.

IV. And be it further enacted, That in auditing and examining all such public accounts, the said Auditor shall allow such articles of expenditure only as the said Accountants respectively shall have been duly authorized by Law to incur, and no article of expenditure shall be allowed without a written voucher or other evidence of the actual payment of every sum claimed to be allowed as an expenditure; and all such public accounts shall also be verified by the oath of the respective Accountants, made before any Justice of the Peace in the respective Counties, which oath any such Justice is hereby authorized to administer.

V. And be it further enacted, That the said Auditor of Provincial Accounts shall within the first fourteen days of every Session of the General Assembly, make a report or return of all accounts, examined by him, and of his doings in the said office, so as to exhibit a full state of the public Provincial Accounts to be laid before the General Assembly at such Session.

VI. Provided also, and be it further enacted, That nothing herein contained shall extend or be construed to extend to any account or accounts, which have been heretofore passed and allowed, or may during the present Session be passed and allowed by the House of Assembly in the manner heretofore accustomed.

VII. And in order to provide a proper compensation for the services of the said Auditor of Provincial Accounts; Be it further enacted, That there be annually included in the estimate of the ordinary expenses of the Province, the sum of one hundred pounds to be applied to that purpose.

VIII. And be it further enacted, That this Act shall continue and be in force until the thirty-first day of March, one thousand eight hundred and twenty-seven and no longer.