

vote valid for that candidate. The D. R. O., when giving the voter his ballot, puts his initials on its back and a number on the counterfoil corresponding with the number against the voter's name in the list. After marking his ballot, the voter folds it so that the initials of the D. R. O., can be seen on the back—and hands it to the D. R. O., who tears off the counterfoil and destroys it, and puts the ballot in the box in the presence of the elector. The D. R. O., is to instruct the voter how he is to mark and return his ballot, without, however, directing or inquiring as to the name of the candidate for whom he is to vote. Any voter showing his ballot paper marked, or allows the candidate for whom he votes to be known, or any person inducing a voter to do so, forfeits \$200. But a person who cannot mark his own paper, through blindness, or other physical incapacity, or inability to read, and swears to the fact, may have his paper marked for him by the D. R. O., who must enter the fact in the list opposite his name. If any candidate is absent and unrepresented at the opening of the box and counting the ballots three voters must be present. Agents authorized in writing are always entitled to represent a candidate in preference to voters without written authority. The spoiled and unused ballots must be packed up and returned, as well as those used in voting. The R. O., must make his return to the C. C. in C. six days after his verification of the returns of the D. R. O., unless meantime he is served with notice of a recount before a judge. Upon affidavit of any credible witness that there is reason to believe that any ballots have been improperly counted or rejected, a deposit of \$100 for costs being first made, a County or Superior Court Judge, usually doing judicial duty in or for the electoral district, may issue an order to the Returning Officer and election clerk to bring the ballots before him, and within four days, having given notice to the candidates, proceeds to recount the ballots and make the final addition. Both candidates or their agents or three voters must be present. The judge must examine the used and counted ballot papers, those rejected, and those spoiled, and no others. He proceeds day by day continuously, Sundays, the time for necessary refreshment, and the nights between 6 P.M., and 9 A.M. excepted. He re-seals the packages and makes his return to the R. O., who, in case of an equality of votes, may still give the casting vote. And he then proceeds to complete his return with the certificate of the judge. In case of any trial for corrupt practices, &c., if the Court requires it the C. of C. in C. may produce the ballots or other papers, and deposit them with the Clerk or Registrar, taking a receipt. The Returning Officers are not now furnished with extracts from Provincial laws affecting the franchise, &c.

AUDIT OF PUBLIC ACCOUNTS.

Chap. 7.—The Act is made applicable to all persons in any way employed in the collection of the revenue or expenditure of public moneys. Their number is to be determined by the Governor in Council, their salaries by the Civil Service Act and annual votes of Parliament. They are to receive no fees nor any allowances except

actual disbursements and shares of forfeitures. Those who have salaries of \$1,000 and upwards, must not pursue any other avocation, or hold any other office. Nor can any person regularly employed in collection of the revenue be compelled to serve in any other public or municipal office, on any jury or in the militia. All are to take an oath of office to perform their duty, and not receive any fee, perquisite or reward, other than allowed by law. The G. in C. divides the country into ports, districts, &c., and makes regulations to govern them. A paper purporting to be an Order in Council, and to be printed by the Queen's printer, or if written, to be signed by the Clerk of the Privy Council, is proof of such O. in C. Any officer employed on any duty by order or with concurrence of the G. in C. is to be deemed the proper officer to discharge it, and the place where any act is performed with such concurrence or order is to be held to be the proper place. The G. in C. prescribes office hours and these are to be posted in all offices. An Auditor General is to be appointed to hold office during good behaviour—salary \$3,200 per annum. And the G. in C. provides him with such clerks, &c., as may be necessary, salaries subject to Civil Service Act and Votes. Superannuation Acts also apply to officers of audit, subject to approval of Treasury Board; the Auditor General makes rules for his office, and for the guidance of principal and sub-accountants in rendering their accounts. The Treasury Board consists of the Minister of Finance, Chairman, the Minister of Customs, the Minister of Inland Revenue and Receiver General. Provision is made for the appointment of a Deputy of the Minister of Finance, who is to be also Secretary of the Treasury Board. He is, among other duties, to keep the accounts with the financial agents of the Government, countersign and keep a record of all debentures issued and cancelled, and generally to keep the public accounts of the Dominion. All returns from corporate bodies are to be sent in to him. With the Auditor General he examines and cancels all debentures, Dominion notes, &c., which have been redeemed. The Treasury Board, subject to approval of G. in C., prescribes the manner in which official accounts are to be kept, as well as statistical records. All moneys collected are to be paid in to the credit of the Receiver General, under such regulations as the G. in C. may make. Accounts must be rendered and payments made at least once each month. The M. of C., M. of I. R., P. M. G. and officers employed under them must pay in the gross revenues to banks indicated, and daily accounts are to be rendered, and cash accounts are to be written up daily. In places where there is no bank other arrangements may be made.

The Governor General issues his order countersigned by a member of the Treasury Board, to the Minister of Finance, directing him to pay, out of moneys at the credit of the Receiver General, any money voted by Parliament, to be applied for the purpose of such vote. On application of the Auditor General the M. of F. issues credits, out of moneys for which warrants have issued, to the Departments or persons charged with expenditure of such votes, upon a bank or banks