

1980

c 161 Financial Administration Act

Ontario

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CHAPTER 161

Financial Administration Act

1. In this Act,

Interpre-
tation

- (a) "appropriation" means an authority to pay money out of the Consolidated Revenue Fund;
- (b) "Consolidated Revenue Fund" means the aggregate of all public moneys that are on deposit at the credit of the Treasurer or in the name of any agency of the Crown approved by the Lieutenant Governor in Council;
- (c) "Crown" means the Crown in right of Ontario;
- (d) "Deputy Treasurer" means the Deputy Treasurer of Ontario and Deputy Minister of Economics;
- (e) "fiscal agent" means a fiscal agent appointed under section 30;
- (f) "fiscal year" means the period from the 1st day of April in one year to the 31st day of March in the next year;
- (g) "minister" means a member of the Executive Council;
- (h) "ministry" means a ministry of the Government of Ontario, and includes a board, commission, authority, corporation and any other agency of the Government of Ontario;
- (i) "money" includes negotiable instruments;
- (j) "money paid to Ontario for a special purpose" includes money that is paid to a public officer under or pursuant to a statute, trust, undertaking, agreement or contract and that is to be disbursed for a purpose specified in or pursuant to such statute, trust, undertaking, agreement or contract;

- (*k*) “negotiable instrument” includes a cheque, draft, traveller’s cheque, bill of exchange, money order and any similar instrument;
- (*l*) “public money” means all money belonging to Ontario received or collected by the Treasurer or by any other public officer or by any person authorized to receive and collect such money and includes,
- (i) special funds of Ontario and the income and revenue therefrom,
 - (ii) revenues of Ontario,
 - (iii) money raised by way of loan by Ontario or received by Ontario through the issue and sale of securities, and
 - (iv) money paid to Ontario for a special purpose;
- (*m*) “public officer” includes a minister and a person employed in a ministry;
- (*n*) “registrar” means a registrar appointed under section 30;
- (*o*) “Treasurer” means the Treasurer of Ontario and Minister of Economics. R.S.O. 1970, c. 166, s. 1; 1972, c. 1, ss. 2, 105 (1, 2).

PART I

PUBLIC MONEY

Public money to be deposited

2.—(1) Subject to this Part, all public money shall be deposited to the credit of the Treasurer.

Establishment of bank accounts

(2) The Treasurer shall establish in the name of the Treasurer of Ontario or in the name of any agency of the Crown approved by the Lieutenant Governor in Council accounts with such banks as he designates for the deposit of public money.

Duty of person collecting public money

(3) Every person who collects or receives public money shall pay all money coming into his hands to the credit of the Treasurer of Ontario through such officers, banks or

persons and in such manner as the Treasurer may direct, and shall keep a record of receipts and deposits thereof in such form and manner as the Treasurer may direct. R.S.O. 1970, c. 166, s. 11.

3.—(1) The Treasurer, when he considers it advisable for the sound and efficient management of public money or of the public debt or of any sinking fund, may from time to time and on such terms and conditions as he considers advisable, purchase, acquire and hold,

Treasurer
may
purchase
securities

- (a) securities issued by or guaranteed as to principal and interest by Ontario, any other province of Canada, Canada or the United Kingdom;
- (b) securities issued by the United States of America;
- (c) securities issued or guaranteed by the International Bank for Reconstruction and Development payable in Canadian or United States currency;
- (d) deposit receipts, deposit notes, certificates of deposits, acceptances and other similar instruments issued or endorsed by any chartered bank to which the *Bank Act* (Canada) applies; and
- (e) such other securities as may from time to time be authorized by the Lieutenant Governor in Council,

1980-81,
c. 40 (Can.)

and pay therefor out of the Consolidated Revenue Fund. R.S.O. 1970, c. 166, s. 12 (1); 1973, c. 142, s. 1.

(2) The Treasurer may sell any securities purchased, acquired or held pursuant to this section and the proceeds of such sales shall be deposited to the credit of the Consolidated Revenue Fund. R.S.O. 1970, c. 166, s. 12 (2).

Sale of
such
securities

(3) Any fees, commissions or expenses incurred in respect of the purchase, acquisition, holding or sale of any securities under this section are a charge upon and payable out of the Consolidated Revenue Fund. 1979, c. 24, s. 1.

Fees, etc.,
a charge on
the Con.
Rev. Fund

4.—(1) Where any security, obligation, debenture or covenant, or any interest in real or personal estate, effects, or property is given, or transferred to, made with, or vested in the Treasurer by virtue of his office, the security, obligation, debenture or covenant, and any right of action in respect thereto, and all the estate, right and interest of the Treasurer in respect thereof, upon the death, resignation or removal

Vesting of
securities,
etc., in
Treasurer
and his
successors

from office of the Treasurer, vests, subject to the same trusts as they were respectively subject to, in the succeeding Treasurer, and may be proceeded on by action or in any other manner, or may be assigned, transferred or discharged, in the name of the succeeding Treasurer.

Realizing on securities

(2) A security, obligation, debenture, covenant or an interest in real or personal estate, effects and property may be proceeded on in the name of, or assigned, transferred or discharged by, any member of the Executive Council acting under the *Executive Council Act*.

R.S.O. 1980, c. 147

Application of section

(3) This section applies to every security, obligation, debenture or covenant, and every interest in real or personal estate, effects or property given or transferred to, made with, or vested in any former Treasurer, by virtue or on account of his office, and transfers all the interest, rights and estate of the former Treasurer to the Treasurer for the time being to be vested in him by virtue of his office. R.S.O. 1970, c. 166, s. 13.

Settlement of or determination of uncollectability of debts

5.—(1) Where a person has an obligation or debt due to the Crown or the Crown has a claim against a person, the Treasurer may, subject to any other Act affecting such obligation, debt or claim, negotiate and accept a settlement in payment and satisfaction of such obligation, debt or claim, or may determine that any such obligation, debt or claim is uncollectable.

Deletion of losses

(2) The Lieutenant Governor in Council, on the recommendation of the Treasurer, may, if he considers it in the public interest, delete from the accounts any loss incurred in any settlement or determination made under subsection (1).

Losses charged to surplus account

(3) The losses deleted from the accounts during any fiscal year shall be reported in the Public Accounts for that year. R.S.O. 1970, c. 166, s. 14.

Treasurer authorized to accept certain gifts and bequests

6.—(1) The Treasurer may accept from any person gifts or bequests for the permanent endowment of any charitable or educational object in Ontario, and may invest them in such securities as the Lieutenant Governor in Council may direct.

Interest

(2) The Treasurer shall pay interest upon such gifts or bequests to such persons, at such rate, at such times and computed in such manner as the Lieutenant Governor in Council from time to time may determine, and such interest is a charge upon and payable out of the Consolidated Revenue Fund. R.S.O. 1970, c. 166, s. 15.

7.—(1) Money received by or on behalf of the Crown for a special purpose and paid into the Consolidated Revenue Fund may, subject to any Act applicable thereto, be paid out of the Consolidated Revenue Fund for that purpose. Money received for special purpose

(2) The Treasurer may pay interest upon any money to which subsection (1) applies, at such rate, at such times and computed in such manner as the Lieutenant Governor in Council may from time to time determine, and such interest is a charge upon and payable out of the Consolidated Revenue Fund. R.S.O. 1970, c. 166, s. 16. Interest

8. Every person, on the termination of his charge of an account, or, in the case of his death, his representatives, shall forthwith pay over any balance of public money then due to the Crown in respect of such charge to the public officer authorized to receive it. R.S.O. 1970, c. 166, s. 17. Recovery of balance of public money

9.—(1) Where a refund is authorized to be made to a person, such refund shall be paid out of the Consolidated Revenue Fund and charged to the appropriate account. R.S.O. 1970, c. 166, s. 18. Refunds

(2) Where an Act or a regulation made thereunder provides for the payment of a fee and, Idem

(a) the Act or the regulation does not provide for a refund of the fee; and

(b) the Act does not authorize the making of a regulation providing for a refund of the fee,

the Lieutenant Governor in Council may make regulations under the Act providing for a refund of the fee in whole or in part and prescribing the conditions under which the refund may be made. 1979, c. 24, s. 2.

PART II

DISBURSEMENT OF PUBLIC MONEY

10.—(1) Every payment out of the Consolidated Revenue Fund shall be made by cheque which shall be signed by the Treasurer and by the Deputy Treasurer or such other officer of the Ministry of Treasury and Economics who is for the time being authorized by the Treasurer to sign cheques. R.S.O. 1970, c. 166, s. 19 (1); 1972, c. 3, s. 17 (2). Form of payments out of Fund

Signature

(2) The Treasurer may authorize the use of facsimile signatures on cheques to be affixed thereto by the use of a rubber stamp or by printing, lithographing, engraving or by other mechanical means.

Destruction

(3) The Treasurer, with the approval of the Provincial Auditor, may authorize the destruction from time to time of paid and cancelled cheques. R.S.O. 1970, c. 166, s. 19 (2, 3).

Payment of guarantee

11. Where a guarantee has been given under the authority of the Legislature by or on behalf of the Crown for the payment of a debt or obligation, any amount required to be paid by the terms of the guarantee may, subject to the Act authorizing the guarantee, be paid out of the Consolidated Revenue Fund. R.S.O. 1970, c. 166, s. 20.

How public moneys to be paid in certain circumstances

12. If any public money is appropriated by an Act for any purpose or is directed by the judgment of a court or the award of arbitrators or other lawful authority to be paid by the Lieutenant Governor and no other provision is made respecting it, such money is payable under warrant of the Lieutenant Governor, directed to the Treasurer, out of the Consolidated Revenue Fund, and all persons entrusted with the expenditure of any such money or a part thereof shall account for it in such manner and form, with such vouchers, at such periods and to such officer as the Treasurer may direct. R.S.O. 1970, c. 166, s. 23.

Accountable advances

13.—(1) On the application of a minister, the Treasurer may authorize an accountable advance out of the Consolidated Revenue Fund for the purpose of meeting disbursements for travelling expenses or other contingencies or of making payments on account of expenses incurred or to be incurred.

Idem

(2) If at the termination of the fiscal year in which an advance was made no accounting or repayment of the advance has been received, such advance shall be repaid or accounted for within thirty days thereafter. R.S.O. 1970, c. 166, s. 25.

Interim payments from Con. Rev. Fund

14. On the application of a minister, the Treasurer may make interim payments from the Consolidated Revenue Fund for goods or services charged to a ministry where the charges are to be recovered from another ministry or ministries or from another appropriation or from a federal appropriation. 1971, c. 55, s. 3; 1972, c. 1, s. 2.

15. An amount received as a refund or repayment of an expenditure or advance and deposited to the credit of the Treasurer shall be included in the unexpended balance of the appropriation against which it was charged. R.S.O. 1970, c. 166, s. 27. Expenditure
refunds

PART III

PUBLIC DEBT

16. In this Part, "securities" means securities of Ontario; and includes Ontario Government stock, bonds, debentures, interest bearing and non-interest bearing treasury bills, notes and any other security representing part of the public debt of Ontario. R.S.O. 1970, c. 166, s. 28. Interpre-
tation

17. No money shall be raised by way of loan by the Crown except under this or any other Act of the Legislature. R.S.O. 1970, c. 166, s. 29. Loans to be
authorized

18. All money raised by way of loan and the interest thereon and the principal amount of and interest on all securities issued are a charge on and are payable out of the Consolidated Revenue Fund. R.S.O. 1970, c. 166, s. 30. Money
raised a
charge on
Con. Rev.
Fund

19. Where by this or any other Act authority is given to the Lieutenant Governor in Council to raise a sum of money by way of loan, unless there is a provision to the contrary in the Act by which the authority is given, such sum may, in the discretion of the Lieutenant Governor in Council, be raised in one of the following ways, or partly in one and partly in the other: Raising of
loans, etc.

1. By the issue and sale of any class or classes of securities which may be in such form or forms, may be for such separate sums, may bear interest at such rate or rates, may be payable as to principal and interest at such time or times and at such place or places as the Lieutenant Governor in Council considers expedient.
2. By temporary loan or loans, and in any such case, unless the Lieutenant Governor in Council otherwise directs, the sums authorized to be raised by way of temporary loan, or any part thereof, may be raised by way of cheques creating overdrafts having such

signatures affixed thereto as provided by section 19 as would make such cheques, if not creating overdrafts, binding on Ontario, and all moneys paid in honouring any such cheque by any bank upon which such cheque is drawn shall conclusively be deemed to have been raised by the Lieutenant Governor in Council in pursuance of the authorizing Act. R.S.O. 1970, c. 166, s. 31; 1971, c. 55, s. 4.

Raising of
loans for
refunding
purposes

20.—(1) In addition to all money authorized to be raised by way of loan by any other Act, the Lieutenant Governor in Council may raise money by way of loan in such manner and at such times as is considered expedient by the issue and sale of any class or classes of securities in such amounts as will realize the net sum required for any or all of the following purposes:

1. Payment, refunding or renewal from time to time of the whole or any part of any loan raised or securities issued under this or any other Act, or the reimbursement of the Consolidated Revenue Fund for expenditures made therefrom for the payment of such security within a period of one year after maturity date of such security, notwithstanding that the issue of securities for such purpose may have the effect of increasing the amount of the public debt or of extending the term of years, if any, fixed by the Act authorizing the raising of the loan or the issue of the securities being paid, refunded or renewed.
2. Payment of the whole or any part of any loan or of any liability or of any bonds, debentures or other obligations, payment whereof is guaranteed or assumed by Ontario.

Effect of
recital in
order

(2) A recital or declaration in the order of the Lieutenant Governor in Council authorizing the issue and sale of securities to the effect that the amount of the securities so authorized is necessary to realize the net sum required to be raised by way of loan is conclusive evidence of that fact. R.S.O. 1970, c. 166, s. 32.

Securities
may be
subject
to call

21. Any securities issued under the authority of this or any other Act heretofore or hereafter passed may be made redeemable or payable in advance of maturity upon such terms and conditions, at such time or times, and at such price or prices as the Lieutenant Governor in Council may provide at the time of the issue thereof. R.S.O. 1970, c. 166, s. 33.

22.—(1) In addition to all moneys authorized to be raised by way of loan by this or any other Act, the Treasurer, subject to the approval of the Lieutenant Governor in Council, may borrow from time to time for any of the following purposes,

Temporary bank loans not exceeding \$250,000,000 authorized

- (a) to discharge any indebtedness or obligation of Ontario;
- (b) to make any payment authorized or required by any Act to be made out of the Consolidated Revenue Fund;
- (c) to reimburse the Consolidated Revenue Fund for any moneys expended for any such purposes,

by way of temporary loan from any chartered bank to which the *Bank Act* (Canada) applies, such sums not exceeding at any one time \$250,000,000, as the Treasurer considers necessary, either by way of bank overdraft or loan or in any other manner whatsoever. 1973, c. 142, s. 2, *part*; 1979, c. 24, s. 3.

1980-81, c. 40 (Can.)

(2) Any cheques, promissory notes or other instruments that may be necessary or desirable for the purposes of subsection (1) may be executed by the Treasurer in such manner as the Treasurer may determine. 1973, c. 142, s. 2, *part*.

Execution of instruments

23.—(1) The Lieutenant Governor in Council may authorize the Treasurer or any officer of the Ministry of Treasury and Economics to enter into such contracts and agreements relating to the raising of loans or the issue and sale of securities as the Lieutenant Governor in Council approves. 1971, c. 55, s. 5, *part*.

Contracts and agreements for the raising of loans

(2) Notwithstanding any other provisions of this Act, where the Lieutenant Governor in Council authorizes the raising of a loan by the issue and sale of interest bearing treasury bills or non-interest bearing treasury bills, the Lieutenant Governor in Council may authorize the Treasurer,

Authority to sell treasury bills

- (a) to determine the date of the issue and the date of maturity thereof, the rate of interest, if any, and the dates of repayment of interest, if any;
- (b) to sell any of such treasury bills for such price or prices and upon such terms and conditions as the Treasurer in his discretion may from time to time consider necessary; and
- (c) to issue and sell any of such treasury bills from time to time as may be subsequently required

for the purposes provided in section 32, on the terms and in the manner provided herein without further authorization or approval of the Lieutenant Governor in Council.

Determina-
tion of
conditions of
issue by
Treasurer,
etc.,
authorized

(3) Notwithstanding any other provision of this Act, where an issue of securities is authorized, the Lieutenant Governor in Council may authorize the Treasurer, the Deputy Treasurer or other officer of the Ministry of Treasury and Economics,

- (a) to enter into an agreement on behalf of Ontario providing for the sale of such securities in a principal amount not exceeding an amount authorized by the Lieutenant Governor in Council;
- (b) to determine the rate or rates of interest, not exceeding the maximum rate or rates of interest authorized by the Lieutenant Governor in Council; and
- (c) to sell such securities for such price or prices, not less than the minimum price or prices authorized by the Lieutenant Governor in Council and upon such other terms and conditions as may be considered necessary. 1973, c. 142, s. 3.

Securities
payable in
currency

24. Securities issued under the authority of this Act may be made payable in the currency or currencies of any country or countries. R.S.O. 1970, c. 166, s. 35.

Loans in
foreign
currencies
authorized

25.—(1) Every Act heretofore or hereafter passed that authorizes the borrowing or raising by way of loan of a specific or maximum number of dollars or the issue of securities for a specific or maximum number of dollars in principal amount shall be deemed to authorize,

- (a) the borrowing or raising by way of loan, in whole or in part, of the same number of dollars of the United States of America or the issue of securities, in whole or in part, for the same number of dollars of the United States of America in principal amount, as the case may be; and
- (b) the borrowing or raising by way of loan, in whole or in part, of an equivalent amount in the currency of any country other than Canada or the United States of America, or the issue of securities, in whole or in part, for an equivalent principal amount in the

currency of any country other than Canada or the United States of America, as the case may be, calculated in each case in accordance with the nominal rate of exchange between the Canadian dollar and the currency concerned as quoted by any chartered bank in Canada as of any time on the business day next preceding the date on which the Lieutenant Governor in Council authorizes the raising of the loan or the issue of the securities. R.S.O. 1970, c. 166, s. 36.

(2) For the purpose of any borrowing limitation under this or any other Act, the principal amount of any securities previously issued or authorized to be issued, payable in a currency of any country other than Canada, shall be deemed to be the equivalent thereof in Canadian dollars as calculated under subsection (1). 1971, c. 55, s. 6.

Calculation
for borrowing
limitation

26. The Lieutenant Governor in Council may direct that securities, the money invested therein and the interest thereon shall be free from all taxes, succession duties, charges and impositions now or hereafter imposed by Ontario and by any taxing authority thereof or therein. R.S.O. 1970, c. 166, s. 37.

Exemption
from
taxation

27. The Lieutenant Governor in Council may change the form of any part of the debt of Ontario by substituting one security for another, provided that neither the capital of the debt nor the annual charge for interest is thereby increased, except where a security bearing a lower rate of interest is substituted for one bearing a higher rate of interest, in which case only the amount of the capital may be increased by an amount not exceeding the difference between the then present value of the respective securities, but such substitution shall not be made unless the consent of the holder of the security for which another is substituted is obtained, or such security is previously purchased or redeemed by or on account of Ontario, and such substitution may be made by the sale of a security of one class and the purchase of that for which it is desired to substitute it. R.S.O. 1970, c. 166, s. 38.

Power to
change form
of debt

28. The Lieutenant Governor in Council may provide for the manner of executing securities and the coupons, if any, attached thereto, and may provide that any signature or signatures upon the securities and the coupons attached thereto may be engraved, lithographed, printed or otherwise mechanically reproduced. R.S.O. 1970, c. 166, s. 39.

Execution
of securities

29. The Lieutenant Governor in Council may provide that any securities to be issued shall contain or be subject to such conditions or provisions, including conditions or provisions

Contents
and con-
ditions of
securities

with respect to the registration and transfer thereof and with respect to the exchange of securities of one form or denomination for securities of a different form or denomination of equivalent aggregate principal amount and bearing the same rate of interest, as he considers expedient. R.S.O. 1970, c. 166, s. 40.

Registrars
and fiscal
agents

30.—(1) The Lieutenant Governor in Council may,

- (a) appoint one or more registrars to perform such services in respect of the registration of securities as he prescribes;
- (b) appoint one or more fiscal agents to perform such services in respect of loans as he prescribes;
- (c) prescribe the duties of registrars and fiscal agents;
- (d) fix the remuneration or compensation of any such registrar or fiscal agent.

Accounting
by fiscal
agents and
registrars

(2) Every registrar and fiscal agent shall as often as required by the Treasurer give to the Treasurer an accounting, in such form and containing such information as the Treasurer may prescribe, of all his transactions as registrar or fiscal agent. R.S.O. 1970, c. 166, s. 41.

Officers not
bound to
see to trust

31. No officer or person employed in the inscription, registration, transfer, management or redemption of any securities, or in the payment of any interest thereon, is bound to see to the execution of any trust, expressed or implied, to which such securities are subject, or is liable in any way to any person for anything so done by him. R.S.O. 1970, c. 166, s. 42.

Payment
of lost
securities

32. In the event of the loss of any securities or interest coupons thereon by a holder thereof, the Treasurer may pay the amount thereof out of the Consolidated Revenue Fund and may take a bond in such amount and in such form as he considers advisable indemnifying Ontario against loss in respect of such payment. R.S.O. 1970, c. 166, s. 43.

Sinking
funds

33. The Lieutenant Governor in Council may provide for the creation and management of a special sinking fund with respect to any issue of securities or of a general sinking fund with respect to such securities as have been or are hereafter issued without provision for a sinking fund with respect to them. R.S.O. 1970, c. 166, s. 44.

Payment of
loan expenses
out of
Con. Rev.
Fund

34. All money required to provide a sinking fund or otherwise required to secure repayment of securities, the remunera-

tion and compensation of registrars and fiscal agents and all costs, expenses and charges incurred in the negotiation or raising of loans or in the issue, redemption, servicing, payment and management of any loan and any securities issued in respect thereof, may be paid out of the Consolidated Revenue Fund. R.S.O. 1970, c. 166, s. 45.

35. The Treasurer may cancel securities that come into his hands through purchase for sinking fund or otherwise, and upon cancellation such securities cease to be a charge upon the Consolidated Revenue Fund R.S.O. 1970, c. 166, s. 46. Power to cancel securities acquired on sinking fund account

36. Every security issued pursuant to this Act shall contain in the body of the security a statement to that effect. 1971, c. 55, s. 7. Securities to state authority

37. Nothing in this Act impairs or prejudicially affects the rights of the holder of any securities issued before this Act comes into force. R.S.O. 1970, c. 166, s. 48. Securities heretofore issued

38. The Lieutenant Governor in Council may make such regulations as he considers necessary, Regulations

- (a) for the management of the public debt ;
- (b) for the inscription of any securities;
- (c) for the registration, transfer, exchange, redemption, cancellation and destruction of securities;
- (d) prescribing a rate of interest per annum for the purpose of subsection 39 (3). R.S.O. 1970, c. 166, s. 49; 1979, c. 24, s. 4.

PART IV

CIVIL LIABILITY

39.—(1) Where the Treasurer has reason to believe that a person, Notice to person failing to pay over public money

- (a) has received money for the Crown and has not paid it over ;
- (b) has received money for which he is accountable to the Crown and has not accounted for it ; or
- (c) has in his hands any public money applicable to a purpose and has not applied it to that purpose,

the Treasurer may give notice to such person, or to his personal representative in case of his death, requiring him within such time from the service of the notice as is stated therein, to pay over, account for, or so apply such money, as the case may be, and to transmit to the Treasurer proper vouchers that he has done so.

Service
of notice

(2) The notice may be served by delivering a copy to the person to whom it is addressed or by leaving it for him at his usual place of residence. R.S.O. 1970, c. 166, s. 50 (1, 2).

Proceedings
where notice
not com-
piled with

(3) Where a person fails to comply with the notice given under subsection (1) within the time stated therein, the Treasurer may state an account between the Crown and such person showing the amount of the money not paid over, accounted for or applied, as the case may be, and, in the discretion of the Treasurer, charging interest on the whole or any part thereof at a rate of interest per annum prescribed by the Lieutenant Governor in Council from such date as the Treasurer may determine, and in any proceedings for the recovery of such money a copy of the account so stated by the Treasurer, certified by him, is admissible in evidence as *prima facie* proof that the amount stated therein, together with interest, is due and payable to the Crown, without proof of the signature of the Treasurer or his official character, and without further proof thereof, and such amount and interest may be recovered as a debt due to the Crown in any court of competent jurisdiction. R.S.O. 1970, c. 166, s. 50 (3); 1979, c. 24, s. 5.

Unapplied
public money
for purpose to
be applied
out of Con.
Rev. Fund

40. Where a person has received public money to be applied to a purpose and has not so applied it and a notice has been given under subsection 39 (1), an equal sum out of the Consolidated Revenue Fund may in the meantime be applied to the purpose to which such sum ought to have been applied. R.S.O. 1970, c. 166, s. 51.

Evidence

41. Where it appears,

- (a) by the books or accounts kept by or in the office of any person employed in the collection or management of the revenue;
- (b) in any accounting by such person; or
- (c) by his written acknowledgment or confession,

that such person has, by virtue of his office or employment, received money belonging to the Crown and has neglected or refused to pay it over to the proper persons at the proper times, an affidavit deposing to such facts, taken by any

person having knowledge thereof, is, in any proceedings for the recovery of such money, admissible in evidence as *prima facie* proof of the facts stated therein. R.S.O. 1970, c. 166, s. 52.

42. Where by reason of any malfeasance, nonfeasance or misfeasance by a person employed in collecting or receiving any public money, any sum of money is lost to the Crown, such person is accountable for such sum as if he had collected and received it and it may be recovered from him as if he had collected and received it. R.S.O. 1970, c. 166, s. 53. Liability for loss

43.—(1) In this section, "Crown" includes any agency of the Crown. R.S.O. 1970, c. 166, s. 54 (1). Interpretation

(2) Where in the opinion of the Treasurer a person is indebted to the Crown in right of Ontario or in right of Canada in any specific sum of money, the Treasurer may, Set-off

- (a) retain by way of deduction or set-off, out of any money that is due and payable by the Crown in right of Ontario to such person, such sum as the Treasurer sees fit in the circumstances; and
- (b) pay such sum to such public officer as he thinks appropriate to receive it. R.S.O. 1970, c. 166, s. 54 (2); 1974, c. 15, s. 1.

44. All books, papers, accounts and documents kept or used by, or received or taken into the possession of any person who is or has been employed in connection with the collection, management, disbursement or accounting of public money, by virtue of that employment, shall be deemed to be chattels belonging to the Crown, and all money and valuable securities received or taken into the possession of any such person by virtue of his employment shall be deemed to be money and valuable securities belonging to the Crown. R.S.O. 1970, c. 166, s. 55. Books, etc., property of the Crown

45. Nothing in this Act affects any remedy that the Crown by virtue of any other Act or law has for recovering or enforcing the payment or delivering of any money or property belonging to the Crown and in the possession of any person or any remedy that the Crown or any person has against such person or his sureties or against any other person. R.S.O. 1970, c. 166, s. 56. Nothing in this Act to impair other remedies of the Crown

