



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-THIRD LEGISLATURE

Bill 129

An Act to amend the Financial Administration Act

Introduction

**Introduced by
Mr Gérard D. Levesque
Minister of Finance**



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EXPLANATORY NOTES

The object of this bill is to amend the Financial Administration Act to allow a Government expenditure to be charged to the appropriations for the following year where a deficiency in appropriations prevents it from being charged during the current year.

In addition, the bill extends the time within which an account payable may be charged to an appropriation at the end of a fiscal year.

Finally, it introduces the obligation to include in the public accounts a report on the expenditures made in excess of the appropriations.

Bill 129

An Act to amend the Financial Administration Act

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 38 of the Financial Administration Act (R.S.Q., chapter A-6) is replaced by the following section:

“38. The estimates submitted to Parliament must relate to the services to be paid for during the fiscal year or any other period expressly contemplated, or to services already paid for where a deficiency in appropriations has prevented them from being charged thereto.”

2. Section 58 of the said Act is amended

(1) by replacing the second paragraph by the following paragraph:

“However, the amounts required may be charged to an appropriation in order to discharge a debt payable for work carried out, goods received or services rendered before the close of such year under the terms of a contract; the amount of the payment shall be entered in the accounts of such year.”;

(2) by adding, at the end, the following paragraph:

“If a deficiency in appropriations prevents a Government expenditure from being charged thereto, the amount by which the expenditure exceeds the appropriations shall be charged to the appropriations allocated to that purpose by Parliament for the following fiscal year.”

3. Section 71 of the said Act is amended by replacing paragraphs *d* and *e* by the following paragraphs:

“(d) a statement of the permanent and annual appropriations and of the special warrants for the year, and of the amounts expended under each appropriation or special warrant;

“(e) a report on the expenditures made during the year in excess of the appropriations for that year; and

“(f) any other information necessary to account for the financial position of the Province.”

4. This Act comes into force on (*insert here the date of assent to this Act*).