By-Laws to appoint Treasurers for the Town and City of Port Arthur were made as directed under the provisions of the Municipal Act, which also in part dictated the responsibilities of the position. Duties of the Treasurer included receiving and keeping all monies belonging to the Corporation and paying out same as directed by provincial laws, by-laws and resolutions of Council.

The City of Port Arthur passed by-Law 1545 on December 30, 1918, which set out in detail, the duties of its Officials. Among his many duties, the City Treasurer was responsible for receiving vouchers from various sources, determining the sufficiency of authority before paying, preserving same, directing that vouchers be passed for unpaid items and keeping necessary accounts re vouchers.

The records in this series, which would have been kept by an employee, under the supervision of the City Treasurer, consist of two post binders of journal entry vouchers that record financial transactions. The transactions recorded on each journal entry, which are filed by year/month and a journal entry number, include the account number, the name of the account and whether the item is a debit or credit.

These records are not available prior to 1963.

Further accruals are not anticipated.