ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

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C A P. CXXI.

An Act to alter and abolish certain Forms of Proceedings in the Exchequer and Audit Office, relative to Public Accountants, and for making further Provisions for the Purpose of facilitating and expediting the passing of Public Accounts in *Great Britain*; and to render perpetual and amend an Act passed in the Fifty-fourth Year of His late Majesty, for the effectual Examination of the Accounts of certain Colonial Revenues.

[11th *July* 1821.]

WHEREAS it hath been found by Experience, that great Inconvenience, and much unnecessary Labour, Expence, and Delay, are occasioned in the passing of Public Accounts, by reason of certain Forms and Proceedings relating thereto, which are required by Law, or by the ancient Course and Practice of various Offices in the Receipt and in the Court of His Majesty's Exchequer, and in the Audit Office, to the manifest Injury as well of the Public Service as of the individual Accountant; and it is expedient, for Remedy thereof, that certain of the said Forms and Proceedings should be abolished, and that others of them should be

rendered more efficient for the Purposes for which they were designed: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That instead of the General Imprest Certificates of Monies issued at the Receipt of His Majesty's Exchequer, by way of Imprest or upon Account, which have heretofore been made out and transmitted Half-yearly to the Commissioners for auditing the Public Accounts, General Imprest Certificates of all Monies so issued, shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-one, be made out in the Office of the Auditor of the said Exchequer, Four Times in each Year, for the Four Quarterly Periods ending the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year; and shall be signed by him or his Chief Clerk, and be examined in the Office of the Clerk of the Pells, and be signed by his Deputy; which said Certificates shall respectively contain an Account of all Monies issued at the Receipt of His Majesty's Exchequer, by way of Imprest or upon Account, during the preceding Quarter, and shall specify and distinguish the Date and Amount of every such Issue made within that Period, and whether in Money or in Exchequer Bills; and such Quarterly General Imprest Certificates shall be transmitted to the aforesaid Commissioners, within Thirty Days after each of the said quarterly Days respectively; and all such quarterly Imprest Certificates, which, from and after the said Tenth Day of *October* One thousand eight hundred and twenty-one, shall be made out and transmitted to the said Commissioners, shall be written in the *English* Language in a common legible Hand and Character, and the several Sums of Money expressed therein as the Amounts of the several Issues, as well as the Dates of such Issues, shall be written and described in common Numerals or Figures, any thing in any Act or Acts now in force, or in the ancient Course or Usage of the Exchequer, to the contrary thereof in anywise notwithstanding.

General Imprest Certificates to be made out in the Exchequer Four Times a Year, instead of Half-yearly;

and to distinguish the Date and Amount of every Issue;

and shall be written in the English Language and in common Characters, and the Sums in common Numerals or Figures.

II. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to prevent the regular Transmission of the General Imprest Rolls, Half-yearly, to the Office of His Majesty's Remembrancer of the Court of Exchequer, according to the ancient Usage of the Exchequer; nor to prevent any Person or Persons to whom any Monies may have been issued by way of Imprest and upon Account, from demanding from the Office of the Auditor of the Exchequer, a Special Imprest Certificate or Special Imprest Certificates of all Monies so issued to him or them; and all such Special Imprest Certificates, which shall be demanded after the Tenth Day of *October* One thousand eight hundred and twenty-one, shall be made out in such Manner and Form as herein is directed in regard to the said Quarterly General Imprest Certificates; save and except only that such Special Imprest Certificate may contain the Whole of the Issues made to any Person or Persons for the same Service for the Space of One Year.

Not to prevent any Accountants from demanding from the Officer of the Auditor of the Exchequer Special Imprest Rolls.

III. And whereas by virtue of an Act passed in the Twenty-fifth Year of His late Majesty, intituled *An Act for better examining and auditing the Public Accounts of this Kingdom*, and of another Act passed in the Forty-sixth Year of His late Majesty, intituled *An Act for making more effectual Provision for the more speedy and regular Examination and Audit of the Public Accounts of this Kingdom*, certain Powers are vested in the Commissioners for auditing the Public Accounts, for compelling all Persons accounting before them to deliver in their Accounts: And whereas Writs of *Distringas ad Computandum*, with certain Schedules annexed, commonly called the Ordinary Process, still continue to be issued after *Hilary* and *Trinity* Terms in every Year, from the Office of His Majesty's Remembrancer of the Court of Exchequer to the Sheriffs of *London* and *Middlesex*, although Proceedings have very rarely been had thereupon; and the said Process hath therefore long since become in a great Degree nugatory and useless; be it therefore enacted, That the Practice of issuing such Process, in regard to Persons liable to account before the said Commissioners, and all Proceedings, Acts, Matters, and Things whatsoever, heretofore used or practised in the Office of His Majesty's said Remembrancer in relation thereto, shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-one, be discontinued, and be no longer used or practised in the said Office; any thing in any Act or Acts now in force, or in the ancient Course or Usage of the Exchequer, to the contrary thereof in anywise notwithstanding.

25 G. 3. c. 52.

46 G. 3. c. 141.

The ordinary Process of issuing Twice a Year Writs of Distringas ad Computandum, from the Office of the King's Remembrancer, to be wholly discontinued.

IV. And whereas the said Commissioners for auditing the Public Accounts, are required by Law or by ancient Usage to make and transmit at various Times of the Year, to His Majesty's Remembrancer of the Court of Exchequer, certain Accounts, Certificates, Lists, and Copies or Extracts of Documents in their Office: And whereas the said Practice hath been found by Experience to be attended with Inconvenience to the Public Service, without answering any useful Purpose; be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-one, no Accounts or Copies, or Extracts of Accounts, nor any Certificates or Lists, nor any Copies or Extracts of any Documents in the Office of the said Commissioners, shall be made up and transmitted by them to the said Remembrancer, other than and except such as may be required to be transmitted to that Officer by the said recited Acts of the Twenty-fifth and Forty-sixth Years of His late Majesty, or under the Provisions of this Act, or such as the said Commissioners may in their Discretion deem it useful or expedient for the Public Service to continue to transmit to the said Remembrancer, and which, when so transmitted, shall be as valid and effectual to all Intents and Purposes, as if their Transmission had been expressly directed by this Act.

No Account, &c. to be transmitted from the Commissioners of Audit to the Office of the King's Remembrancer, except such as may be required by the Provisions of this Act.

V. And whereas by the said recited Acts of the Twenty-fifth and Forty-sixth Years of His late Majesty, and by another Act passed in the Forty-fifth Year of His said late Majesty, intituled *An Act to amend*

45 G. 3. c. 55.

amend an Act made in the Twenty-fifth Year of His present Majesty, for better examining and auditing the Public Accounts of this Kingdom, and for enabling the Commissioners in certain Cases to allow of Vouchers, although not stamped according to Law, certain Public Officers therein named, and every other Public Officer who shall pay, issue, or deliver to any Person or Persons whomsoever, Money for Public Services by way of Imprest or upon Account, are required to transmit to the Commissioners for auditing the Public Accounts, periodically at the Times therein specified, Certificates or Accounts of all Sums so paid, issued, or delivered as aforesaid, in order that such Persons may forthwith be put in Charge, and rendered accountable for the same:

The Practice of setting Persons insuper in declared Accounts, to be discontinued.

And whereas the Practice of setting Persons *insuper* in declared Accounts, hath by reason thereof been rendered of no real Utility; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-one, the Practice by which Persons have heretofore been set *insuper* in the declared Accounts of any Principal Accountant, in respect of any Public Monies which may have been paid, issued, and delivered to them by such Principal Accountants by way of Imprest, and upon Account, shall cease and be wholly discontinued: Provided always, that if the said Commissioners shall, in the Exercise of their Discretion, deem it expedient for the Public Service that the Name or Names of any such Person or Persons so rendered accountable as aforesaid, should be entered as a Public Accountant or Public Accountants on the General Imprest Roll of His Majesty's Exchequer, then and in every such Case it shall be lawful for the said Commissioners to transmit a Certificate, containing the Name of every such Person, and the total Amount of the Sums with which he is become chargeable, and also the Name of the Principal Accountant by whom such Sum or Sums was or were paid, issued, or delivered to him, to His Majesty's Remembrancer of the Court of Exchequer, who shall, upon the Receipt of such Certificate, cause the same to be inrolled in his Office, and such Inrolment shall be and be deemed a Record in his Office as valid and effectual to enable any Process or Processes in the Law against the Party so rendered chargeable, and to and for all other Intents, Constructions, and Purposes whatsoever, as if such Party had been then actually returned an *insuper* Accountant in any declared Account duly inrolled as of Record in his Office.

Commissioners may, if they think it expedient, transmit a Certificate containing the Names of the Persons so put in Charge, and the Amount of the Sums with which they are chargeable, to the King's Remembrancer, who shall inrol the same as of Record.

The Commissioners of the Treasury may direct that Certificates of Monies issued by certain Public Officers shall be transmitted to the Commissioners of Audit at shorter Periods than is

VI. Provided always, and be it further enacted, That if it shall appear to the Lord High Treasurer or the Commissioners of the Treasury for the Time being, or any Three or more of them, that it will be for the Benefit of the Public Service that the said Certificates or Accounts, which by the said recited Acts of the Twenty-fifth, Forty-fifth, and Forty-sixth Years of His late Majesty, or any of them, are required to be periodically transmitted by the respective Public Officers therein mentioned to the said Commissioners for auditing the Public Accounts, should be so transmitted at any other shorter Periods than those respectively prescribed in the said Acts, it shall be lawful for the said High Treasurer or the Commissioners of the Treasury, or any Three or more of them, by Warrant under their Hands, to order and

direct that the said Certificates or Accounts shall be transmitted by such Public Officers respectively, to the said Commissioners, at such shorter Periods as shall or may be specified in such Warrant; and every such Order and Direction shall be as valid and effectual, and shall be obeyed, observed, and kept in such and the same Manner to all Intents and Purposes, as if the same had been expressly ordered and directed by this Act.

now by Law directed.

VII. And whereas much unnecessary Labour and Expence to the Public are occasioned in the Office of the Commissioners for auditing the Public Accounts, by the Practice of making up and transcribing two Parts of every Account, one on Paper, and the other on Parchment, for the Purpose of being presented for Declaration before the Chancellor of the Exchequer: And whereas the passing of declared Accounts, through the respective Offices of the Lord Treasurer's Remembrancer, and of the Clerk of the Pipe, is attended with great Inconvenience, and much unnecessary Delay and Expence, without answering any Purpose of real Utility; for Remedy thereof be it enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-one, one Part only of every Account shall be made up and transcribed in the said Office of the Commissioners for auditing the Public Accounts, for the Purpose of being presented for Declaration before the Chancellor of His Majesty's Exchequer, which Account shall be written on Paper in the *English* Language, in common Characters, and the several Sums of Money expressed therein shall be written and described in common Numerals or Figures; and every such Account, after the same shall have been declared before the Chancellor of the Exchequer, and been signed by Two or more of the other Commissioners of the Treasury, shall be transmitted to the Office of His Majesty's Remembrancer of the Court of Exchequer, and shall there be inrolled as of Record, in like Manner in all Respects as the Part of every Account transcribed on Parchment hath heretofore been inrolled, and after Inrolment thereof, every such Account, instead of being transmitted to the Office of the Lord Treasurer's Remembrancer, and from thence to the Office of the Clerk of the Pipe, shall be returned to the Office of the Commissioners for auditing the Public Accounts, where the same shall finally remain deposited, and be carefully preserved and kept, any Law, Usage, or Custom to the contrary thereof in anywise notwithstanding; and the Inrolment of such declared Accounts in the said Office of His Majesty's Remembrancer, shall be as valid and effectual for enabling the Proceeding for and Recovery of any Balances and Interest due or to become due thereon, and for all other Purposes whatever in anywise concerning or relating to such Accounts, as if the same had been also recorded in the Office of the Lord Treasurer's Remembrancer and of the Clerk of the Pipe, according to the Course of the Exchequer before the passing of this Act.

Only one Account is to be made out for Declaration, and to be written in the English Language, and in common Numerals or Figures.

VIII. Provided always, and be it further enacted, That in case it shall at any Time be found necessary, for the due Proceeding in any Suit, Action, or Process at Law in His Majesty's Court of Exchequer, arising

The King's Remembrancer, if required, to grant certified

Copies or Extracts of the Inrolment of any Account in his Office, for the Purpose of being recorded in the Offices of the Lord Treasurer's Remembrancer or Clerk of the Pipe.

arising upon or out of any Account so declared and inrolled as aforesaid, that such Account or any Part thereof, or any Abstract thereof or Extract therefrom, should become and be made Matter of Record in the Offices of the Lord Treasurer's Remembrancer, and of the Clerk of the Pipe, or in either of them, then and in every such Case His Majesty's Remembrancer of the Court of Exchequer, or his Deputy, shall and he is hereby required, upon Application made to him for that Purpose, to cause a true and exact Copy to be made from the Inrolment in his Office of such Account, or of such Part or Parts thereof as may be required, and shall certify the same to be a true Copy or Extract of such Inrolment, under his Hand, and shall cause such Copy or Extract so certified, to be transmitted to the said Office of the Lord Treasurer's Remembrancer, who shall thereupon cause the same to be inrolled as of Record in his Office, and certify, either by himself or his sufficient Deputy, such Inrolment at the Foot or on the Back thereof, and if necessary, cause the same to be transmitted to the Office of the Clerk of the Pipe, who shall also cause the same, together with the Certificate of the Lord Treasurer's Remembrancer, or of his Deputy, to be inrolled as of Record in his Office; and such respective Inrolments as of Record in the said Offices of the Lord Treasurer's Remembrancer, and of the Clerk of the Pipe, shall be and be deemed as valid and effectual, and shall and may be applied and made use of in such and the like Manner, for or towards the due Proceeding in any such Suit, Action, or Process at Law, to all Intents, Constructions, and Purposes whatsoever, as any Record of any declared Account made before the passing of this Act in the said Offices, or either of them, according to the antient Course and Practice of the Exchequer, hath heretofore been deemed valid and effectual, or could or might be applied or made use of for or towards the due Proceeding in any such Suit, Action, or Process at Law, as aforesaid.

The Certificate of the Commissioners of Audit of a declared Account, to be the Quietus of the Accountant.

IX. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-one, whenever any Account shall have been declared before the Chancellor of the Exchequer, the Commissioners for auditing the Public Accounts shall, as soon as conveniently may be after such Declaration, cause a Certificate thereof to be made out, which shall contain the Date of such Declaration, the total Amount of the Sums forming the Charge and Discharge Parts of the said Account, together with the Amount of the Balance (if any) either indebted or in Surplusage; or in case there should be no such Balance, then the words "Even and Quit" shall be inserted in the said Certificate, which shall be signed by any Two or more of the said Commissioners, and shall be delivered to the Accountant, or to any Person duly applying for the same on his Behalf, without any Fee or Reward whatsoever being demanded for the same; and every such Certificate, so made out and signed as aforesaid, shall be as valid and effectual to discharge the Accountant, either in the whole or for so much of the Monies with which he was originally chargeable, as shall therein appear to have been duly accounted for, and for all other Purposes whatsoever relating to or concerning the said Account,

count, as if a Quietus or Abstract of the said Account had duly issued from the Office of the Clerk of the Pipe, according to the Course of His Majesty's Exchequer in use before the passing of this Act; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding: Provided always, that when the Account so declared shall be a sole or a final Account, and a Balance shall appear thereby to be due from the Accountant, the said Commissioners shall not make or grant such Certificate as aforesaid, until the Accountant shall have satisfied them, by the Production of a Tally or other sufficient Document, that he hath discharged the full Amount of such Balance, and all Interest due thereon, or that he hath been relieved from the Payment thereof, or of so much thereof as shall not have been paid.

Where Estate of Public Accountant shall be sold under Writ of Extent, &c. and the Purchase Money paid, an Entry shall be made by the Commissioners for auditing Public Accounts in the declared Account.

X. And be it further enacted, That in all Cases where any Estate belonging to a Public Accountant shall be sold under any Writ of Extent, or any Decree or Order of the Courts of Chancery or Exchequer, and the Purchaser or Purchasers thereof, or of any Part thereof, shall have paid his, her, or their Purchase Money into the Receipt of His Majesty's Exchequer, an Entry of such Payment shall be made by the Commissioners for auditing the Public Accounts in the declared Account of such Public Accountant, and from and after such Payment and Entry as aforesaid, such Purchaser or Purchasers, his, her, and their Heirs and Assigns, shall be wholly exonerated and discharged from all further Claims of His Majesty, His Heirs or Successors, for or in respect of any Debt arising upon such declared Account, although his, her, or their Purchase Money shall not be sufficient in Amount to discharge the Whole of the said Debt.

The Commissioners of the Treasury may allow Compensation for the Loss of Fees in the Office of the Lord Treasurer's Remembrancer, and the Clerk of the Pipe.

XI. And whereas the Lord Treasurer's Remembrancer and the Clerk of the Pipe, and such of the Officers and Clerks in those Offices respectively, to whom any Fees or Proportions of Fees were before the passing of this Act payable by Law or antient Usage on Inrolment or otherwise, in respect of all Accounts examined and audited in the Office of the Commissioners for auditing the Public Accounts, will, by reason of the Provisions of this Act, from and after the Fifth Day of *July* One thousand eight hundred and twenty-one, lose all Benefit and Advantage whatever arising from such Fees or Proportions of Fees; and it is just and reasonable that some Compensation should be made for the Loss thereof, to the Persons now holding the said Offices of Lord Treasurer's Remembrancer and of the Clerk of the Pipe, and also to such of the Officers and Clerks now being in their said respective Offices, as may respectively be in the actual Enjoyment of or entitled by Law or the antient Usage of Office to succeed to those Situations in the said Offices, in respect of which the said Fees or Proportions of Fees were payable; be it therefore enacted, That it shall be lawful for the Commissioners of the Treasury for the Time being, or any Three or more of them, to order and direct that such annual or other Compensations shall from Time to Time be made to the Persons now holding the Offices of Lord Treasurer's Remembrancer

membrancer and Clerk of the Pipe, and to such respective Officers or Clerks in those Offices as aforesaid, for the Loss of Fees or Proportions of Fees which they will respectively sustain by reason of the Provisions of this Act, as to the said Commissioners of the Treasury shall seem just and reasonable; which Compensation, in case the same shall be annual, shall commence from the Fifth Day of *July* One thousand eight hundred and twenty-one; and all such Compensations, whether annual or in gross, shall be payable by the Commissioners for auditing the Public Accounts, out of the same Fund as the Fees now payable in those respective Offices on the passing of Public Accounts are paid: Provided always, that no such Compensation shall be allowed to continue beyond the Lives of the respective Individuals, who at the Time of the passing of this Act were either in the actual Receipt and Enjoyment of the Fees or Proportions of Fees for which such Compensations may respectively have been granted, or of the Individuals now entitled by Law or the antient Usage of Office to succeed to those Situations in the said Offices, in respect of which such Fees or Proportion of Fees were before the passing of this Act respectively payable: Provided also, that no such Compensation shall be considered as finally and conclusively granted, until the same shall have been first submitted to Parliament.

The Commissioners of Audit may examine Persons upon Oath as to the Nature and Amount of the Fees on passing of Public Accounts.

XII. And be it further enacted, That for the better enabling the Commissioners of His Majesty's Treasury to form a correct Judgment of the Nature and Amount of the Compensations which it may be reasonable and proper to grant to the Lord Treasurer's Remembrancer and Clerk of the Pipe, and to any of their Officers or Clerks, for the Loss of Fees on the passing of Public Accounts, it shall be lawful for the Commissioners for auditing the Public Accounts, or any Two of them, under the Direction of the said Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, to call before them any Person or Persons whomsoever, and to examine them upon Oath, which Oath any Two of the said Commissioners for auditing the Public Accounts are hereby empowered to administer, in regard to the Nature, Legality, and Amount of the Fees on the passing of Public Accounts, in respect of which any such Compensation as aforesaid may be claimed, and as to the Grounds of such Claim, and to transmit the said Examinations to the Commissioners of His Majesty's Treasury for their Information and Consideration, previously to the Grant of any such Compensations as aforesaid.

41 G. 3. s. 1. c. 22.

46 G. 3. c. 80.

XIII. And whereas by virtue of an Act passed in the Forty-first Year of His late Majesty, intituled *An Act to authorize His Majesty to appoint Commissioners for the more effectual Examination of Accounts of Public Expenditure for His Majesty's Forces in the* West Indies, *during the present War;* and of another Act passed in the Forty-sixth Year of His late Majesty, intituled *An Act to provide for the more effectual Examination of Accounts of the Expenditure of the Public Money in the* West Indies, *and for the better Discovery of Frauds and Abuses therein,* certain Commissioners were appointed by Letters Patent

under the Great Seal of *Great Britain*, for examining and investigating the Public Accounts of Military Expenditure in the *West Indies*, incurred from the First Day of *January* One thousand seven hundred and ninety-three until Twelve Months after the Ratification of a Definitive Treaty of Peace, and for enquiring into all Frauds and Abuses committed by any Persons whatever concerned in such Expenditure: And whereas by another Act passed in the Forty-eighth Year of His late Majesty, intituled *An Act for enabling the Commissioners appointed to examine Accounts of Public Expenditure in the* West Indies *more speedily to investigate the said Accounts*, further Provision was made for the more effectually carrying into Execution the Purposes of the said Acts: And whereas the Number of Commissioners appointed by virtue of the said recited Acts of His late Majesty, for the Examination of Accounts of Expenditure in the *West Indies*, hath, by Deaths or Vacancies, otherwise occasioned, been reduced to Three: And whereas there are still depending in the Office of the said Commissioners Accounts of Expenditure incurred in the *West Indies*, up to the Expiration of Twelve Months after the Ratification of the Definitive Treaty of Peace with *America*, to a very considerable Amount, the Examination whereof hath not yet been completed; be it further enacted, That in case His Majesty shall deem it for the good of the Public Service, that the Accounts still depending unexamined in the Office of the Commissioners for examining Accounts of Expenditure in the *West Indies*, should be transferred for their further and final Examination and Audit to the Office of the Commissioners for auditing the Public Accounts of *Great Britain*, then and in such Case it shall be lawful for His Majesty, by His Letters Patent under the Great Seal of *Great Britain*, to revoke the Commission appointing such Commissioners for the Examination of Accounts of Expenditure in the *West Indies*; and by the same Letters Patent, to order and direct that One of the said Commissioners shall from thenceforth be and be deemed to be a Commissioner for auditing the Public Accounts of *Great Britain*, in addition to the Number of Commissioners authorized by virtue of the said recited Act of the Forty-sixth Year of His late Majesty, for auditing the Public Accounts of *Great Britain*, and such additional Commissioner shall from thenceforth hold his Office by the same Tenure, and be invested with the same Powers and Authorities, and shall have and receive the same Salary payable in the same Manner, and shall be and be deemed a Commissioner for auditing the Public Accounts of *Great Britain*, as fully and effectually to all Intents, Constructions, and Purposes as if he had been appointed a Commissioner for auditing the Public Accounts of *Great Britain*, under and by virtue of the said last-mentioned Act; any thing therein contained to the contrary thereof in anywise notwithstanding.

48 G. 3. c. 91.

His Majesty empowered to revoke the Commission for the Examination of West India Accounts, and to transfer the Accounts to the Office of Commissioners of Audit; and to direct that One of the Commissioners should be an additional Commissioner for auditing the Public Accounts.

XIV. Provided always, and be it further enacted, That from and after the Date of such Letters Patent as aforesaid, no Vacancy which may arise in the Number of the Commissioners for auditing the Public Accounts shall be filled up by the Appointment of any other Commissioners, without the further Authority of an Act of Parliament for

No Vacancy to be filled up without the Authority of Parliament, until the Number of

Commissioners shall be reduced to Five.

for the Purpose of authorizing such Appointment, until the Number of such Commissioners shall be reduced to Five or less, in which Case His Majesty may from Time to Time, as often as any such Vacancy shall happen, appoint new Commissioners, so as to keep up their Number always at Six.

In case His Majesty shall revoke the West India Commission, the Commissioners of the Treasury may make Regulations in the Audit Office.

XV. And be it further enacted, That in case and whenever His Majesty shall revoke the Commission for appointing Commissioners for the Examination of Accounts of Expenditure in the *West Indies*, and shall direct that One of the Commissioners shall be an additional Commissioner for auditing the Public Accounts of *Great Britain*, it shall be lawful for the Lord High Treasurer or the Commissioners of the Treasury for the Time being, or any Three or more of them, by Warrant under their Hands, to transfer to the Establishment of the said Commissioners for auditing the Public Accounts of *Great Britain*, such of the Officers and Clerks now employed in the Office for examining the Accounts of Expenditure in the *West Indies*, as they may deem it expedient to transfer to that Establishment.

53G.3. c.150.

XVI. And whereas by virtue of an Act passed in the Fifty-third Year of His late Majesty, intituled *An Act for the more speedy and effectual Examination and Audit of the Accounts of Military Expenditure in* Spain *and* Portugal; *for removing Delays in passing the Public Accounts*; *and for making new Arrangements for conducting the Business of the Audit Office*, One of the Commissioners for auditing the Public Accounts of *Great Britain*, was appointed to be Auditor General of Accounts of the Public Expenditure in *Spain* and *Portugal*, with an Establishment of Officers and Clerks under him for that Purpose, and with such Powers and Authorities for the Execution of the said Office there, as in the said recited Act are mentioned: And whereas by another Act passed in the Fifty-fourth Year of His said late Majesty, the said Auditor General was invested with the same Powers and Authorities in respect of the Accounts of Public Expenditure in *France* as were given to and vested in him by virtue of the said recited Act of the Fifty-third Year aforesaid, with respect to the Accounts of Public Expenditure in *Spain* and *Portugal*: And whereas the said Auditor General hath returned with his Establishment to this Kingdom, by reason whereof his peculiar Functions and Powers as Auditor General under the said recited Acts have ceased and determined, but the Examination and Audit of the said Accounts hath not yet been completed, and it is therefore expedient that the Examination of the said Accounts should be proceeded in and completed under his immediate and separate Superintendence and Directions, as One of the Commissioners for auditing the Public Accounts, or that some other special Provision should be made for that Purpose; be it therefore enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, by Warrant under their Hands, to make such Arrangements, Regulations, and Provisions for completing the Examination and Audit of the said Accounts, as shall appear to them best calculated for the Attainment of that important Object; and the

Commissioners of the Treasury may make Regulations for completing the Examination of the Peninsula Accounts.

Commissioners for the Time being, under whose immediate and separate Superintendence the said Accounts shall be placed, shall have and is hereby invested with such and the like Powers of Examination upon Oath (which Oath he is hereby empowered to administer), touching all Matters and Things relating to the said Accounts, as by the said Act of the Fifty-third Year of His late Majesty were vested in the Auditor General; any thing herein contained to the contrary thereof in anywise notwithstanding.

Any Three of the Commissioners empowered to administer an Oath.

XVII. And whereas by the said recited Act of the Twenty-fifth Year of His late Majesty, any Three or more of the Commissioners for auditing the Public Accounts are empowered to examine upon Oath, and to administer the same in the Manner therein mentioned; and by the said recited Act of the Forty-sixth Year of His late Majesty for auditing the Public Accounts of *Great Britain*, it is enacted, that any thing which therein or by any of the Acts therein recited is directed to be done by the Commissioners for auditing the Public Accounts, or by any of the Boards into which the said Commissioners might be divided, might be done by the Majority of the said Commissioners, or by the Majority of any of the said Boards respectively: Now be it enacted, That notwithstanding any thing in the said recited Acts, or in any other Acts now in force relating to the Examination and Audit of the Public Accounts of *Great Britain* contained to the contrary thereof, it shall and may be lawful for any Two or more of the Commissioners for auditing the Public Accounts, and they are hereby empowered, to examine upon Oath (which Oath any Two or more of them are hereby authorized to administer), and to do all other Acts, Matters, and Things whatsoever, relating to or in anywise concerning the Examination and Audit of any Public Accounts, which by virtue of the said Acts, any Three or more, or a Majority of the said Commissioners, or a Majority of any Board into which the said Commissioners might be divided, are authorized and empowered to do.

Persons giving false Evidence to be guilty of Perjury.

XVIII. And be it further enacted, That in case any Person or Persons, in the Course of any Examination upon Oath before the Commissioner, having for the Time being the separate Superintendence and Direction of the Accounts of the Public Expenditure in *Spain*, *Portugal*, and *France*, or before any Two of the Commissioners for auditing the Public Accounts for the Time being, shall wilfully and corruptly give false Evidence, such Person or Persons so offending, and being thereof duly convicted, shall be subject and liable to such Pains and Penalties as by any Law now in being Persons convicted of wilful and corrupt Perjury are subject and liable to.

The Commissioners of the Treasury may establish Regulations.

XIX. And be it further enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, from Time to Time, by Warrant under their Hands, to direct such new Arrangements in the Office of the Commissioners for auditing the Public Accounts, and to assign to the Commissioners for the Time being, individually or collectively, the Exercise

Exercise of such Duties, and to make such Orders and Regulations in respect to the Conduct of the Business of the Office, and for the Superintendence and Controul to be exercised over the Officers, Clerks, and other Persons employed therein, as the said Commissioners of the Treasury shall from Time to Time deem expedient, and best calculated to ensure the most efficient Discharge of the several Duties of such Commissioners, Officers, Clerks, and other Persons respectively, and the most prompt and speedy Examination and Audit of the Public Accounts of the Kingdom.

Public Officers abroad authorizing or directing any improper or irregular Expenditure, may be rendered personally chargeable for the same.

XX. And whereas by the said first recited Act of the Forty-sixth Year of His late Majesty, Provision is made for the Prevention of improper or irregular Expenditure of the Public Monies, by Orders of Persons employed in His Majesty's Service in Parts beyond the Seas, such Persons not being themselves the Accountants for such Expenditure: And whereas it is expedient to make further Provision in respect thereof; be it therefore enacted, That whenever it shall be made appear to the said Commissioners of His Majesty's Treasury, that any Sum or Sums which shall have been issued, paid, or expended, by Orders from any Person employed in His Majesty's Services, in Parts beyond the Seas (such Person not being himself the Accountant for such Issue, Payment, or Expenditure), ought not to have been so issued, paid, or expended, or ought not to be charged to the Public, then and in every such Case the said Commissioners of His Majesty's Treasury, or any Three or more of them, shall thereupon call upon the Person by whose Orders or under whose Authority such Issue, Payment, or Expenditure shall have been made, for an Explanation of the Circumstances under which the same was ordered or authorized, and the Reasons or Grounds upon which such Order or Authority was founded; and if upon receiving such Explanation, the said Commissioners of His Majesty's Treasury shall still be of Opinion that such Person ought to be charged with the Amount of such Issue, Payment, or Expenditure, it shall be lawful for the said Commissioners of His Majesty's Treasury, or any Three or more of them, by Warrant under their Hands, to authorize and direct the Commissioners for auditing the Public Accounts, to require the Person by whose Order or Authority such Issue, Payment, or Expenditure shall have been made, to render an Account of the Monies so issued, paid, or expended; and the Person so required to account shall thereupon be and be deemed a Public Accountant with respect to such Monies, in as full and ample a Manner, to all Intents and Purposes, as if the Amount of such Monies had actually been issued to him by way of Imprest and upon Account: Provided always, that nothing herein contained shall extend or be construed to extend to deprive such Person of such Relief by Application to the Court of Exchequer, as by the said recited Act of the Forty-sixth Year aforesaid is provided in this Behalf.

48 G. 3. c. 49.
52 G. 3. c. 132.
55 G. 3. c. 131.
57 G. 3. c. 41.

XXI. And whereas by certain Acts passed in the Reign of His late Majesty King *George* the Third, the Paymaster General of the Forces was required to make up and transmit to the Commissioners for auditing

the Public Accounts, for Examination, separate Accounts of Monies received and paid on account of Half-pay, Pensions on the Compassionate List, Pensions to the Widows of Officers of the Army, Officers allowed to retire on full Pay, Pensions to wounded Officers, Pay of General Officers not being Colonels of Regiments, Royal Bounty to Relatives of Deceased Officers, and Pay of Adjutants of Local Militia: And whereas in consequence of the Reduction of the Army at the Termination of the late War, and the Regulation for issuing Half Pay by Quarterly instead of Half-yearly Payments as formerly, and from other Causes, the Payments on account of the above Services have greatly increased in Number: And whereas it appears upon Examination of the Accounts of those Services for past Years, that from various Circumstances connected with the then existing State of those Branches of the Public Service, the Rules and Regulations prescribing the Mode of making such Payments, in various Instances have not been strictly observed, and the Payments have been made upon irregular and imperfect Vouchers; And whereas in consequence of such Informalities, considerable Delay has arisen and is likely to arise in the Settlement of the Accounts of the Paymaster General, by reason of the Commissioners for auditing the Public Accounts not having a discretionary Power to admit the Documents in question as sufficient Vouchers; be it therefore enacted, That it shall and may be lawful for the Commissioners for auditing the Public Accounts, to pass and allow Articles of Discharge in the Accounts of the above-mentioned Services, according to their Judgment and Discretion, in all Cases where they shall see Ground so to do, although the Receipts, Certificates, Affidavits, or Declarations may not in all respects be according to the Forms prescribed, or where such Documents may be otherwise defective, provided it shall appear to them that the Payments have been actually made and duly authorized, and that there be no Suspicion of Fraud.

The Commissioners of Audit empowered to allow Articles of Discharge in certain Accounts of the Paymaster General.

XXII. And whereas an Act was passed in the Fifty-fourth Year of His late Majesty, intituled *An Act for the effectual Examination of Accounts of the Receipt and Expenditure of the Colonial Revenues in the Islands of* Ceylon, Mauritius, Malta, Trinidad, *and in the Settlements of the* Cape of Good Hope, *for Five Years*: And whereas it is provided by the said recited Act, that the same should continue in force for Five Years, and no longer: And whereas by virtue of an Act passed in the Fifty-ninth Year of His late Majesty, intituled *An Act to continue, until the Thirtieth Day of* July *One thousand eight hundred and twenty, an Act of the Fifty-fourth Year of His present Majesty, for the effectual Examination of Accounts of the Receipt and Expenditure of the Colonial Revenues in the Islands of* Ceylon, Mauritius, Malta, Trinidad, *and in the Settlements of the* Cape of Good Hope; and of another Act passed in the First Year of His present Majesty, intituled *An Act to continue until the Thirtieth Day of* July *One thousand eight hundred and twenty-one, an Act of the Fifty-fourth Year of His late Majesty, for the effectual Examination of the Accounts of the Receipt and Expenditure of the Colonial Revenues in the Islands of* Ceylon, Mauritius, Malta, Trinidad, *and in the Settlements of the* Cape of Good Hope, the said recited Act

54 G. 3. c. 184.

59 G. 3. c. 67.

1 G. 4. c. 65.

of the Fifty-fourth Year of His late Majesty, and all other Powers therein contained, were continued and are to be in force until the Thirtieth Day of *July* One thousand eight hundred and twenty-one: And whereas the System established under and by virtue of the said recited Act of the Fifty-fourth Year of His late Majesty, and the Provision thereby made for the speedy and effectual Examination and Audit in *Great Britain* of the Accounts of the Receipt and Expenditure of the Colonial Revenues in the said several last-mentioned Colonies or Settlements, hath been found by Experience to be of great public Utility, and it is expedient that the same should be made perpetual; be it therefore enacted, That the said recited Act of the Fifty-fourth Year of the Reign of His late Majesty, and all the Powers and Authorities, Clauses and Provisions therein contained, except in so far as the same may be varied, altered, or repealed by this Act, shall be and the same are hereby made perpetual.

Recited Act of 54 G. 3. c. 184. made perpetual.

The Commissioners and other Officers &c. in the Office of Colonial Audit to be continued.

XXIII. And be it further enacted, That the respective Persons who at the Time of the passing of this Act, by virtue of His Majesty's Letters Patent now in force, hold the Offices of Commissioners for the Purposes mentioned in the said recited Act of the Fifty-fourth Year of His late Majesty, and in the said Letters Patent now in force, shall continue to hold their said Offices during His Majesty's Pleasure; and the Secretary to the said Commissioners, and all Officers, Clerks, and other Persons appointed by the Commissioners of His Majesty's Treasury, pursuant to the said Act, to aid and assist in the Execution thereof, shall continue to hold their respective Offices during the Pleasure of the said Commissioners of His Majesty's Treasury; and the said Commissioners, Secretary, Officers, Clerks, and other Persons respectively, shall, from and after the Thirtieth Day of *July* One thousand eight hundred and twenty-one, and during their Continuance in the said Offices respectively, have, use, and exercise all and every the Powers and Authorities vested in them under and by virtue of the said recited Act of the Fifty-fourth Year of His late Majesty, or of the said Letters Patent, and Appointments granted in pursuance thereof, for all or any of the Purposes therein expressed, in such and the same Manner, and as fully and effectually to all Intents and Purposes whatsoever, as if the same Powers and Authorities had been expressly re-enacted in this Act.

Certain Parts of the recited Act of the 54 G. 3. c. 184. repealed.

XXIV. And be it further enacted, That so much of the said Act of the Fifty-fourth Year of His late Majesty as empowers the Commissioners for auditing the Public Accounts of *Great Britain* to enter into the Examination and Investigation of Accounts previously examined by the Commissioners appointed by virtue of the said Act, and whereof a Statement shall be transmitted to the said Commissioners for auditing the Public Accounts, for the Purpose of preparing the same for Declaration, if they shall deem any further Examination and Investigation thereof unnecessary; and also so much of the said recited Act as requires of the said last mentioned Commis-

sioners to report their Opinion thereon to the Commissioners of His Majesty's Treasury, and to proceed in such Examination and Investigation; and also so much of the said recited Act as authorizes and directs the said Commissioners for auditing the Public Accounts, to cause all Sums which shall be specified as Sums which ought to be set *insuper* in any such Statement as aforesaid, and which shall appear to them to be proper to be set *insuper*, to be so set *insuper* on the several Persons therein mentioned, or in the Warrants accompanying the same, unless upon such further Examination as aforesaid it shall not appear to them to be proper that such Sums shall be so set *insuper*, shall be and the same are hereby repealed.

The Commissioners for auditing the Public Accounts to prepare Accounts of Colonial Expenditure for Declaration, without any further Examination or Investigation thereof.

XXV. And be it further enacted, That whenever the Commissioners of His Majesty's Treasury shall transmit to the Commissioners for auditing the Public Accounts, a Statement of any Account which shall have been previously examined by the Commissioners appointed under and by virtue of the said recited Act of the Fifty-fourth Year of His late Majesty, together with their Warrant to prepare the same for Declaration, the said Commissioners for auditing the Public Accounts shall and they are hereby authorized and required, in every such Case, to make up and prepare for Declaration such Account, in conformity to such Statement or Warrant, without any further Examination or Investigation thereof, or of any Part thereof, or of any Vouchers relating thereto, and to do all other Acts, Matters, and Things for the Declaration of such Accounts, and for putting in Charge as a Public Accountant, every Person who may be liable to be put in Charge upon such Account, in order to the securing and recovering all Sums of Money due on the same, in like Manner as if the said Account had been examined, and a Statement thereof made by the said Commissioners for auditing the Public Accounts.

Punishing Persons refusing to attend or to produce Accounts.

XXVI. And be it further enacted, That if any Person or Persons whatever, who shall be required by the said Commissioners for auditing the Public Accounts, or the Commissioners of Colonial Audit, to attend them for the Purpose of being examined upon Oath, or who shall be required to produce any Accounts, Books, Returns, Vouchers, or other Papers and Documents relating to any Public Accounts, before the said Commissioners respectively for Examination, shall fail to comply with the lawful Requisitions of the said respective Commissioners, every such Person so refusing shall be liable to the Payment of such Fine to His Majesty, as the Court of Exchequer, on Application made to the said Court by the said respective Commissioners, or by His Majesty's Attorney General, shall think fit to set and impose; which Fine the said Court is hereby authorized and empowered to set and impose accordingly.

XXVII. And

Commissariat Officers of Accounts in His Majesty's Colonies or Foreign Possessions empowered to examine upon Oath.

XXVII. And whereas it may tend to establish a more efficient Check upon the Public Expenditure, in His Majesty's Colonies and Foreign Possessions, and to a more prompt and effectual Examination of the Accounts thereof, if the Officers there employed from Time to Time by the Commissioners of His Majesty's Treasury, as Commissaries of Accounts, were empowered under certain Restrictions to examine Persons upon Oath; be it therefore further enacted, That it shall and may be lawful for the Commissariat Officer who may for the Time being be intrusted with the Charge of the Department for the Examination of the Accounts of Military Expenditure, in every such Colony or Possession, by and with the Consent and Authority, in each particular Case, of the Governor or Lieutenant Governor or Person acting as Governor of such Colony or Possession, and the Officer for the Time being in the Command of His Majesty's Forces in such Colony or Possession, to be signified by Warrant under their Hands, to call before him any of the Officers or other Persons employed in the Commissariat Department, or who may have supplied or furnished, or have been concerned or employed in the supplying or furnishing, any Articles, Matters, and Things in or for the Use or the Commissariat Department, or for any Military Services within such Colony or Possession, or who may be able in the Judgment of the said Officer to give any Information relating thereto, and in the Presence of such Governor, Lieutenant Governor, or Person acting as Governor and Officer in Command of His Majesty's Forces as aforesaid, or of such Person or Persons as may be by them deputed, by Warrant under their Hands, to attend and be present at such Examination, to examine any such Officers or Persons as herein-before mentioned upon Oath (which Oath such Commissariat Officer of Accounts is hereby authorized, in such Presence as aforesaid, to administer), as to any Accounts, Supplies, Expences, or Charges, or any other Matters or Things whatsoever, relating to or in anywise connected with the Military Expenditure within the said Colony or Possession, or necessary for the Elucidation and full Understanding of the Nature and Particulars of such Expenditure, and of all Supplies furnished for any Military Service within the said Colony or Possession, and of all Contracts or Agreements for supplying the same, and also for the full, strict, and accurate Examination of the Accounts, Charges, and Expences thereof; and also to call for the Production of all Accounts, Books, Returns, Vouchers, and Papers of every Description relating thereto; and in case of the Failure by any Person being an Officer, or employed in the Commissariat Department, to comply with any such the lawful Requisition of the said Commissariat Officer of Accounts, every such Person so refusing shall be dismissed from his Situation or Employment, and be incapable of being again employed in the Service of His Majesty.

Persons giving false Evidence to be guilty of Perjury.

XXVIII. And be it further enacted, That in case any Person in the course of any Examination upon Oath, before any such Commissariat Officers of Accounts as aforesaid, under the Provisions of this Act, shall wilfully and corruptly give false Evidence, such Person

son so offending, and being thereof duly convicted, shall be and is hereby declared to be subject and liable to such Pains and Penalties as by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable to.

Persons neglecting or refusing to appear to be punished.

XXIX. And be it further enacted, That if any Person or Persons summoned to appear before such Commissariat Officer of Accounts, shall neglect or refuse to appear before such Commissariat Officer of Accounts as aforesaid, or to bring or produce any Accounts, Books, Certificates, Warrants, Muniments, Receipts, Bills of Exchange, Notes, or other Papers whatever, that shall be in his, her, or their Possession or Custody, or in the Custody or Possession of any other Person or Persons for him, her, or them, or shall refuse to answer to such Commissariat Officer of Accounts any Question on Oath touching or concerning any Matter or Thing relating to any such Accounts, Books, Certificates, Warrants, Muniments, Receipts, Bills of Exchange, or other Papers, or shall refuse to answer any Question on Oath relating to any Matter or Thing in anywise respecting the Expenditure of the Public Money enquired of by the said Commissariat Officers of Accounts in the Execution of his Office, then and in every such Case it shall be lawful for the said Commissariat Officer of Accounts, with such Consent and under such Authority and as herein-before is mentioned, to be signified, to make or cause to be made summary Application to any Court or Courts of Justice in any such Colony or Possession as aforesaid in that Behalf, if any such Court shall be then sitting, or if no such Court shall be then sitting, then such Application shall be made to the Chief Justice or other Judge of any such Court, and every such Court, or Chief Justice or Judge respectively, is hereby authorized and strictly required, on such Application so made as aforesaid, to issue such Special Process against the Person or Persons who shall have been guilty of such Default as aforesaid, as such Court or Chief Justice or Judge may deem necessary, to compel the Appearance before such Commissariat Officer of Accounts of any such Person or Persons, or the Production of any such Accounts, Books, Certificates, Warrants, Muniments, Receipts, Bills of Exchange, or other Papers as aforesaid, or to compel such Person or Persons to answer any such Question or Questions as aforesaid; and such Commissariat Officer of Accounts may thereupon proceed upon such Special Process, by Imprisonment of the Body of any such Person as aforesaid, in like manner as any Court or Courts of Record within this Kingdom, having competent Authority for that Purpose, may proceed against any Person or Persons for any Contempt committed against the Authority of any such Court.

Account of the Increase or Deficiency between the Income and Expenditure to be laid annually be-

XXX. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-two, the Lords Commissioners for executing the Office of Lord High Treasurer for the Time being, shall annually cause an Account of the Increase or Deficieney between the Income and Expenditure of the United Kingdom, for One Year, ending on the Fifth Day of *January*

fore Parliament. in each Year, and that the said Lords Commissioners shall, in each Year, cause such Account to be laid before both Houses of Parliament, on or before the Twenty-fifth Day of *March* in each Year, if Parliament shall be then sitting, or if Parliament shall not then be sitting, within Fourteen Days after the next Sitting of Parliament.

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