

ANNO PRIMO

VICTORIÆ REGINÆ.

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CAP. LIV.

An Act to provide more effectual Means to make Treasurers of Counties and Counties of Cities in *Ireland* account for Public Monies, and to secure the same. [15th *July* 1837.]

WHEREAS it is expedient to make further Provisions for the more effectual Audit of the Accounts of Treasurers of Counties and Counties of Cities and Towns in *Ireland*, and for securing a due Application of Grand Jury Cess: Be it therefore enacted by the Queen'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 the Accounts of the said several Treasurers of Counties and Counties of Cities and Towns shall, from and after the Commencement of this Act, be from Time to Time audited and declared by such Officer as the Lord Lieutenant or other Chief Governor or Governors in *Ireland* shall from Time to Time by Warrant authorize to audit and declare the same; and the said Treasurers shall make out their Accounts in such Form as the said Officer shall direct, and shall transmit the same to him, together with proper Vouchers for their Receipts and Payments, within such Time as the Lord Lieutenant in Council shall by such Rules and Orders as are herein-after mentioned appoint; and the first Account which shall be rendered by each Treasurer as aforesaid shall commence with the

Accounts of Treasurers to be audited by Officer appointed by the Lord Lieutenant of Ireland.

Balance

Balance due by him or to him on the last Account which he shall have passed according to Law before the Commencement of this Act: Provided nevertheless, that it shall be lawful for each such Officer as aforesaid to inquire, in any Case in which he shall deem it necessary so to do, whether any Sum or Sums for which such Treasurer shall have had Credit in any Account heretofore passed by him as or for any Payment or Disbursement by him was duly paid or disbursed; and if he shall find that it was not, it shall be lawful for him to charge such Treasurer with the Amount thereof; and the said Officer, after examining each Account rendered to him as aforesaid, with the Documents annexed thereto, shall settle and declare the same, and shall lodge such Account when so settled and declared with the Clerks of Her Majesty's Privy Council in *Ireland*, who shall transmit One Copy thereof to the Treasurer whose Account it is, and One other Copy to the Clerk of the Crown of the County for which he acts; and the said Clerk of the Crown shall cause the same to be printed and published in such Manner as shall be directed by such Rules and Orders as herein-after mentioned; and from and after the First Day of *September* One thousand eight hundred and thirty-seven it shall not be necessary for the said Treasurers to account to or before any other Person or Body.

The Duty of auditingsuch Accounts may be annexed to any existing Office, with the Consent of the Person holding the same.

II. And be it enacted, That it shall be lawful for the said Lord Lieutenant or other Chief Governor or Governors of *Ireland* to annex the Duty of auditing the said Accounts to any existing Office, by and with the Consent of the Person holding the same, and thereupon to regulate such Office and any other Office or Offices which it may be necessary to regulate therewith, provided the Person or Persons holding the same shall consent thereto, and the future Powers and Duties of any Office so regulated shall be such as shall be assigned to it in and by such Regulations as the said Lord Lieutenant or other Chief Governor or Governors shall by Warrant signed by him or them make in that Behalf, and any Provisions or Enactments theretofore made touching such Office shall thenceforth cease and be repealed, save as to any Act or Acts theretofore done and any Right or Rights now enjoyed by virtue of any such Provision or Enactment: Provided always, that nothing herein contained or which shall be done by virtue hereof shall extend to alter or affect the Tenure by which any such Office as aforesaid is now holden, or any Salary, Fees, or Emoluments now appertaining thereto, or any Right now vested in Her Majesty to grant any Annuity to any Person upon his resigning the same.

Power to Auditor to examine Treasurers and summon Witnesses.

III. And be it enacted, That it shall be lawful for the said Officer to call before him and examine each Treasurer upon the Matter of his Account, and also any other Person whom he may deem it necessary to examine on the Matter thereof, the Expence of the Attendance of such Treasurer or other Person being defrayed out of the Funds herein-after mentioned, to the Extent that shall be approved of by the said Officer and not otherwise; and it shall be lawful for him to examine such Treasurer or other Person upon Oath; or if such Treasurer or other Person shall refuse to be sworn, or if such Officer shall think fit for any other Reason so to do, it shall be lawful for him to require

require such Treasurer or other Person to make and subscribe a Declaration in Writing of the Truth of what he shall state upon any such Examination; and if any such Treasurer or other Person shall wilfully give false Testimony before the said Officer, or wilfully make and subscribe a false Declaration, he shall on being convicted thereof suffer the Pains and Penalties of Perjury; and it shall be lawful for such Officer to compel the Attendance of any Witness before him by a Subpœna ad testificandum or a Subpœna duces tecum, and which Subpœna shall be issued by the Secondary of the Court of Exchequer by his Direction; and any Person omitting to obey such Subpœna shall be deemed guilty of a Contempt of the said Court, and, upon Complaint by or on behalf of Her Majesty's Attorney General, shall be punishable in the said Court accordingly.

Lord Lieutenant to make Regulation for auditing Accounts and for securing Balances.

IV. And be it enacted, That it shall be lawful for the said Lord Lieutenant of *Ireland* in Council to make such Rules or Regulations as to the said Lord Lieutenant in Council shall seem fit for regulating the Audit of the said Accounts, and for causing each Treasurer to open a Public Account with the Bank of *Ireland* or such Bank as the Grand Jury of the respective Counties shall appoint, and for causing any Balance which shall be from Time to Time found due by him to be paid into the said Bank by him to the Credit of the said Account; and for restricting all Collectors of Grand Jury Cess from making any Payments to him otherwise than by lodging such Monies as shall be from Time to Time in their Hands respectively in such Bank to the Credit of his said Account, and for causing all Monies which shall be raised by virtue of any Sequestration or Levari facias which may be issued against him as herein-after mentioned to be also paid into such Bank to the Credit of his said Account, and also for regulating the Manner in which any Monies which shall be from Time to Time standing to the Credit of such Account shall be drawn out by him, so as to provide that each Payment to be made by him, where the Sum shall exceed Ten Pounds, shall be paid by a Draft on the said Bank in favour of the Person entitled to receive the same, and that each Draft shall be so countersigned, and shall contain such Specification of the Purposes for which the same shall be drawn as to the said Lord Lieutenant in Council shall seem expedient, and so as also to provide that no Treasurer shall be authorized to draw any Money out of the said Bank unless by a Draft in favour of a Person entitled to receive the Amount thereof under some Grand Jury Presentment, or by some Order made upon such Treasurer according to Law, and which shall be countersigned as aforesaid, save by and with the express Authority of such Officer as aforesaid, and which Authority it shall be lawful only for him to give for the Purpose of enabling such Treasurer to pay to himself any Balance which may be due to him on any Account which shall be settled and declared as aforesaid, or for the Purpose of enabling such Treasurer to have from Time to Time in his Hands sufficient Money for the Discharge of Demands not exceeding each the Sum of Ten Pounds.

If Treasurer make default in accounting,

V. And be it enacted, That if any such Treasurer shall neglect to render such Accounts and Vouchers as aforesaid, or to attend and be examined before such Officer as aforesaid, when his Attendance shall be

Sequestration to issue.

be required before him, it shall be lawful for the said Officer to certify his Default to the Secondary of Her Majesty's Court of Exchequer in *Ireland*, who shall thereupon issue Her Majesty's Writ of Sequestration against such Treasurer; and the same shall not be discharged until said Treasurer shall have duly accounted and paid his Balance, pursuant to such Rules and Orders as aforesaid; and all Sums received by the Sequestrators in the meantime by virtue of the said Sequestration shall, after deducting their Fees, be paid by them into the Bank of *Ireland* to the Credit of the said Treasurer's Account.

Treasurer to produce Bank Receipts for Balances.

VI. And be it enacted, That it shall be the Duty of every such Treasurer as aforesaid to produce or transmit to the Officer by whom his Account shall have been settled and declared as aforesaid, within such Time after the Settlement of each Account as shall be specified by such Rules or Orders as aforesaid, the Receipt of such Bank as aforesaid for any Balance by him payable into the said Bank as aforesaid; and if any such Treasurer shall omit so to do, it shall be the Duty of the said Officer to certify the Default of such Treasurer to the said Secondary, who shall thereupon issue Her Majesty's Writ of Levari facias against such Treasurer for recovering the Amount of such Balance with Costs, and with Interest on such Balance at the Rate of Six Pounds *per Centum per Annum* until the same shall be levied; and the Sum levied under such Writ of Levari facias as aforesaid shall be paid into the said Bank to the Credit of such Account as aforesaid, and the Sheriff or Sheriffs to whom the same shall be directed shall make a Return thereof to the said Officer, within such Time as shall be specified by such Rules and Orders as aforesaid.

Proceedings in case of Default.

Balances to vest in Treasurer's Successor in Office in case of Death.

VII. And be it enacted, That upon the Death, Removal, or Resignation of any such Treasurer as aforesaid, the Balance at such Bank as aforesaid to the Credit of such Treasurer shall vest in his Successor, and shall not be deemed the Property of such late Treasurer, or be in any Manner subject to his Control, or that of his personal Representative.

If Sheriff neglect to execute a Levari he shall be amenable to the Exchequer as a defaulting Officer.

VIII. And be it enacted, That if any Sheriff or Sheriffs shall neglect duly to execute any Levari facias or Warrant which shall be issued to him or them as aforesaid, or to pay the Sum levied thereupon as hereby directed, such Sheriff or Sheriffs shall be amenable for his Neglect to the said Court of Exchequer, and the said Court may deal with him as with a defaulting Officer of the said Court; and it shall be the Duty of Her Majesty's Attorney General, upon having the Neglect of such Sheriff certified to him in such Manner as shall be prescribed by such Rules and Orders as aforesaid, to proceed against such Sheriff or Sheriffs in the said Court as the Exigency of the Case shall require.

Recognizances to continue in force.

IX. And be it enacted, That all Bonds or Recognizances heretofore entered into, and all Investments in Government Funds or Securities heretofore made for securing the due Performance of the Duties appertaining to such Treasurers and Collectors as aforesaid, shall

shall continue in full Force and be deemed and taken to be conditioned or made for the due Performance of all Duties appertaining to such Officers respectively under or by virtue of the Provisions of this Act.

Treasurer entitled to Certificate upon passing first Account.

X. Provided always, and be it enacted, That so soon as any such Treasurer as aforesaid shall have passed his first Account before such Officer as aforesaid, and shall have paid the Balance due by him thereupon into such Bank as aforesaid, and shall have entered into such new Security as herein-after mentioned, it shall be lawful for such Officer as aforesaid and he is hereby required to give to such Treasurer a Certificate thereof, whereupon the Recognizances theretofore entered into by himself and his Sureties shall be vacated or discharged, or the Funds or Securities which shall have been substituted for such Recognizances shall be transferred to him, upon his applying to the Court of Chancery in *Ireland* by Motion for that Purpose.

Treasurer to give Security for the due Performance of his Duties.

XI. And be it enacted, That it shall be lawful for the said Lord Lieutenant in Council to direct that every such Treasurer as aforesaid shall enter into such new Security for the due Performance of his Duties, by himself and Two or more Sureties, by Recognizance in the Court of Exchequer, to such Amount as the said Lord Lieutenant in Council shall approve, or in lieu thereof shall make such Investment in Government Stocks or Securities as is now authorized by an Act passed in the Fourth Year of the Reign of His Majesty *George* the Fourth, intituled *An Act to make more effectual Regulations for the Election, and to secure the due Performance of the Duties, of County Treasurer in* Ireland. 4 G. 4. c. 33.

Treasurer may apply to the Court of Chancery for Order to invest in Government Securities a Sum equal to his Recognizances.

XII. And be it enacted, That in every Case where the Treasurer of a County has not heretofore invested Money in Government Funds or Securities, under the Provisions of said recited Act, as a Substitute for the Recognizances of himself and Sureties, and where such Treasurer shall be desirous to have the Recognizances of himself and his Sureties discharged, it shall be lawful for such Treasurer, after the passing of this Act, to apply to the Court of Chancery by Motion, upon Notice to the Attorney General, and to obtain an Order that the said Treasurer shall be at liberty to invest in Government Securities or Funds, in the Manner prescribed by said recited Act, such Sum of Money as shall be equal to the Sum secured by the Recognizances of such Treasurer and his Sureties; and upon the said Treasurer investing such Sum as shall be thereupon ordered by the said Court, and upon his producing a Copy of said Order, and a Certificate from the Accountant General of said Court that the said Treasurer has made such Lodgment, the Recognizances of said Treasurer and of his Sureties shall be discharged by the proper Officer of the Court of Exchequer: Provided nevertheless, that it shall be lawful for such Treasurer, having made such Investment at any Time afterwards, to proceed to have the Funds and Securities so invested re-transferred to him in like Manner as he would be enabled by this Act to proceed to have same re-transferred to him if they had been originally invested in lieu of the Recognizances of himself and his Sureties under the Provisions of said recited Act.

Accounts to be final, unless upon Appeal.

XIII. And be it enacted, That the Settlement and Declaration of each Treasurer's Account as aforesaid shall be final and conclusive, unless the Treasurer whose Account it is, or such Person or Persons on behalf of the County to which it relates as shall be authorized by the said Rules and Orders so to do, shall present a Petition to the said Lord Lieutenant in Council, within such Time as shall be prescribed in and by the said Rules and Orders, praying that the same may be altered in such Particulars as shall be stated in such Petition; and it shall be lawful for the said Lord Lieutenant in Council to make such Order thereupon as shall be just; and the Account, as declared and settled as aforesaid, shall be affirmed or altered as by the said Lord Lieutenant in Council shall in and by such Order direct; and such Order shall be final and conclusive to all Intents and Purposes whatsoever.

Balances may be invested in Exchequer Bills.

XIV. And be it enacted, That it shall be lawful for such Officer as aforesaid and he is hereby required to cause any Balance which shall be at any Time standing in Bank as aforesaid to the Credit of any such Treasurer's Account as aforesaid to be laid out in the Purchase of Exchequer Bills; and such Bills shall be deposited in such Place as the Lord Lieutenant in Council shall by the aforesaid Rules and Regulations direct, and shall be from Time to Time sold as Occasion shall require, and the Produce thereof, together with the Interest accruing thereon, shall be placed to the Credit of the said Account; and every such Bank as aforesaid is hereby required to give to the said Officer any Information which he may from Time to Time require from them touching any such Treasurer's Account as aforesaid.

Treasurer to receive Interest due upon Exchequer Bills.

XV. Provided always, and be it enacted, That every such Treasurer as aforesaid who is now in Office, and no other, shall have and receive, out of the Interest which shall become due and payable upon the Exchequer Bills purchased by the Monies due on Foot of his Account, such Sum as shall be equal annually to One Half the Amount of the Salary heretofore appertaining to his Office in case such Interest shall amount thereto; and if not, that he shall be entitled to have and receive the Amount of such Interest, whatever the same may be.

Grand Jury to specify Portion of Interest receivable by Treasurer.

XVI. And be it further enacted, That in case it shall appear to the Grand Jury of any County, County of a City or Town, that the present Treasurer ought to receive out of the Interest of said Exchequer Bills a larger Amount than One Half of his present Salary, it shall and may be lawful for such Grand Jury to pass a Resolution specifying the Amount of the Sum which it shall appear to them such Treasurer ought to receive out of such Interest; and upon such Resolution being approved of by the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, such Treasurer shall receive such Sum out of said Interest if the same shall be sufficient for that Purpose.

Providing for Expences to be in-

XVII. And, in order to provide for the Expences which may be incurred in the Execution of this Act, be it enacted, That it shall be

lawful for the said Lord Lieutenant of *Ireland* in Council, in and by such Rules and Orders as aforesaid, to direct that a Fee, not exceeding Five Shillings on every Hundred Pounds to which the Debit Side of any such Treasurer's Account as aforesaid shall amount, shall be paid by such Treasurer in the same Manner as any other Presentment; and the Fees so payable shall be received and accounted for in such Manner as the said Lord Lieutenant in Council shall by such Rules and Orders as aforesaid direct; and the same shall constitute a Fee Fund, which it shall be lawful for the said Lord Lieutenant in Council to charge with the Payment of any Salary or Disbursement which the said Lord Lieutenant in Council shall deem necessary for the Purposes of this Act; and the Amount of such Fee as aforesaid shall be levied off each County by Grand Jury Presentment.

curred in the Execution of this Act.

XVIII. And be it enacted, That Copies of all such Rules and Orders as aforesaid shall be laid before both Houses of Parliament within Ten Days after the same shall have been promulgated, if they shall be then sitting, and if not, within Ten Days after they shall next meet.

Copies of Rules and Orders to be laid before Parliament.

XIX. And be it enacted, That Accounts shall be kept of the Produce of the said Fee Fund, and of all Charges thereupon, and Payments made thereon; and Copies thereof shall be annually laid before Parliament.

Accounts to be kept of Produce of Fee Fund.

XX. And whereas immediately before the Assizes holden for the County of *Clare* in the Month of *July* of the present Year the Lords Justices of *Ireland* directed the Collectors of the Grand Jury Cess in said County not to pay to the Treasurer of said County the Sums levied by them and payable by them at said Assizes; be it enacted, That it shall and may be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* to give Directions that the said Sums so levied by the said Collectors, and which have not been paid to said Treasurer, shall be applied to discharge the several Demands to which the same would have been applicable in the Hands of said Treasurer if the same had been paid to him; and it shall and may be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* to make such Orders respecting said Sums as he or they shall deem expedient, in order to cause said Sums to be applied as aforesaid; and the said several Collectors and all other Persons concerned are hereby commanded to obey and give Effect to such Orders.

Lord Lieutenant to direct Application of Grand Jury Cess in County of Clare.

XXI. And be it enacted, That this Act may be varied or altered during the present Session of Parliament.

Act may be altered this Session.

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