41 & 42 Vict. c. 11.

intituled "An Act for the regulation of Her Majesty's Royal Marine "Forces while on shore," will be in force only in Great Britain until the twenty-fifth day of April one thousand eight hundred and seventy-nine, inclusive, and elsewhere until the several days in the said Act mentioned:

And whereas a Bill has been introduced into Parliament to amend the law relating to the discipline and regulation of the Royal Marine Forces, and it is expedient to continue the above-mentioned Act until other provisions can be brought into force for the government of the said forces:

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, as follows:

Short title.

1. This Act may be cited as the Marine Mutiny Act (Temporary) Continuance Act, 1879.

Continuance of Marine Mutiny Act (41 & 42 Vict. c. 11.) for three months.

2. The Act of the session of the forty-first and forty-second years of the reign of Her present Majesty, chapter eleven, intituled "An "Act for the regulation of Her Majesty's Royal Marine Forces "while on shore," and any Articles of War made thereunder, shall be and continue in force within Great Britain for a period of three months beginning on the twenty-fifth day of April one thousand eight hundred and seventy-nine, and in any other place for a period of three months beginning at the time at which the said Act would, if this Act had not passed, have ceased to be in force in that place.

CHAPTER 6.

An Act to amend the Law with respect to District Auditors. [28th March 1879.]

WHEREAS the auditors of the accounts relating to the relief of the poor (in this Act referred to as district auditors) are

31 & 32 Vict. c. 122. s. 24.

under the Poor Law Amendment Act, 1868, appointed by the Local Government Board, and are by that Act declared to be

22 Vict. c. 26.

civil servants of the State within the operation of the Superannuation Act, 1859, but the remuneration and expenses of such auditors which are by law payable out of local rates are in fact paid partly out of moneys annually provided by Parliament, and partly out of local rates; and whereas it is expedient that in future the whole of such remuneration and expenses should be paid out of moneys voted by Parliament, and that in lieu of the amount now so paid out of local rates an equivalent sum should be raised by means of stamps, in manner herein-after mentioned, and also that further provision should be made respecting such payment and otherwise respecting such auditors:

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 as follows:

Short title.

1. This Act may be cited as the District Auditors Act, 1879.

Provision as to contribution by Treasury and out of local rate for payment of district auditors.

2. After the twenty-fifth day of March one thousand eight hundred and seventy-nine all payments to district auditors out of any local rate shall cease, and the whole of the salaries or remuneration and of the expenses of district auditors, to such amount as may be sanctioned by the Treasury, shall be paid out of moneys provided by Parliament; and for the purpose of contributing to the amount required for the payment of such salaries, remuneration, and expenses, there shall be charged on every local authority whose accounts are audited by a district auditor a stamp duty for the use of Her Majesty according to the scale contained in the First Schedule to this Act, and such duty shall be levied by a stamp on the certificate of the auditor herein-after mentioned.

Financial statement with stamped certificate of district auditor. 29 & 30 Vict. c. 113. s. 6.

3. Where the accounts of the receipts and expenditure of a local authority are audited by a district auditor, the local authority shall prepare and submit to the district auditor at every audit (other than an extraordinary audit held in pursuance of section six of the Poor Law Amendment Act, 1866,) a financial statement in duplicate in the prescribed form and containing the prescribed particulars; one of such duplicates shall have the stamp charged under this Act affixed thereon, and the auditor at the conclusion of the audit shall cancel that stamp, and certify on each duplicate, in the prescribed form, the amount in words at length of the expenditure so audited and allowed, and further, that the regulations with respect to such statement have been duly complied with, and that he has ascertained by the audit the correctness of the statement.

He shall forthwith send the duplicate so stamped and certified by him to the Local Government Board; and in such case a return of the receipts or expenditure comprised in such statement need not, unless the Local Government Board so require, be sent to the Board in pursuance of the Local Taxation Returns Acts, 1860 and 1877. 23 & 24 Vict. c. 51. 40 & 41 Vict. c. 66.

Appointment and districts of district auditors.

4. The Local Government Board may from time to time appoint such number of district auditors as they may, with the sanction of the Treasury, think necessary for the performance of the duties of auditing the accounts which are for the time being by law subject to be audited by district auditors, and may from time to time remove such auditors.

The Board may from time to time assign to district auditors their duties, and the districts in which such auditors respectively are to act, and may from time to time change wholly or in part such duties or districts; and every district so assigned to a district auditor, whether originally or upon any change, shall be deemed to be an audit district within the meaning of any enactment relating to district auditors or their districts, and the auditor to whom any district is assigned shall be deemed to be the district auditor for that district.

The Board may also, with the consent of the Treasury, appoint from time to time a person or persons, either temporarily or otherwise, to assist a district auditor in the performance of his duties, and any person so appointed shall, subject to any exceptions made by the terms of his appointment, have the same powers and duties and be subject to the same obligations as the district auditor whom he is appointed to assist.

The Board, with the like consent, may assign to a person so appointed such salary or remuneration and such sum for his expenses as may seem fit, and such salary, remuneration, and expenses shall be paid out of moneys provided by Parliament.

Regulations as to audit.

5. Where any accounts of the receipts and expenditure of a local authority are subject by law to be audited by a district auditor, the Local Government Board may from time to time by order make, and when made revoke and vary, such regulations as seem to the Board necessary or proper respecting the audit of such accounts, including the form of keeping the accounts of the local authority and their officers, the day or days to which the accounts are to be made up, the time within which they are to be examined by the local authority, the mode in which, if it is so prescribed, they are to be certified by the local authority or any officer of that authority, the mode of publishing the time and place of holding the audit, the persons by whom such accounts are to be produced for audit, and the mode of conducting the audit, and an order under this section shall be deemed to be an order within the meaning of section ninety-eight of the Poor Law Amendment Act, 1834.

4 & 5 W. 4. c. 76.

Stamp duties under Inland Revenue.

6. The duties charged under this Act shall be deemed to be stamp duties under the management of the Commissioners of Inland Revenue, and all the Acts relating to stamp duties, particularly those relating to forgery, fraudulent dies, and other offences in connexion with stamp duties, shall apply accordingly; and such duties may, if the Commissioners so direct, be denoted by adhesive stamps, to be cancelled by the auditor as provided by this Act.

Failure to submit financial statement.

7. If a local authority fail to comply with the provisions of this Act with respect to a financial statement, such local authority, or if a clerk to the local authority is appointed, that clerk, and if no clerk is appointed, but there is a treasurer or other officer keeping the accounts which should be comprised in such financial statement, that treasurer or other officer shall be liable to a fine not exceeding twenty pounds for each offence, to be recovered by action on behalf of Her Majesty in the High Court of Justice.

Definitions.

8. In this Act,—

The expression "local rate" means the poor rate, the general district rate, and every rate the proceeds of which are applicable to public local purposes, and which is leviable on the basis of a poundage assessment of the value of property, and includes any sum which, though obtained in the first instance by a precept, certificate, or other instrument requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined.

The expression "local authority" means any person or body of persons who receive and expend any local rate, but does not include overseers of the poor.

The expression "prescribed" means prescribed from time to time by the Local Government Board.

The expression "Treasury" means the Commissioners of Her Majesty's Treasury.

Provision for existing auditors.

9. The Local Government Board, with the approval of the Treasury, shall as soon as may be after the passing of this Act determine the salary or remuneration to be paid to the district

auditors holding office at the passing of this Act, and the amount to be allowed for their expenses, regard being had to the sums which such officers have heretofore received out of local rates, as well as out of moneys provided by Parliament, and to any change of their duties which may be made in pursuance of this Act.

Provision for first year.

10. If in the year one thousand eight hundred and seventy-nine the audit of the accounts of the receipts and expenditure of any local authority for any period ending on some day of the month of March has been completed before the expiration of two months after the passing of this Act, the local authority shall submit the financial statement required by this Act to the auditor within the said two months.

Repeal of Acts.

11. The Acts specified in the Second Schedule to this Act are hereby repealed to the extent in the third column of that schedule mentioned.

Provided that—

(1.) This repeal shall not affect anything done or suffered, or any right acquired or accrued, under any enactment hereby repealed; and

(2.) Any auditor appointed in pursuance of any enactment hereby repealed shall (save as may be prescribed) have the same powers and duties and be subject to the same obligations as if such enactment had not been repealed.

Saving of certain fees and expenses.

12. Nothing in this Act shall prevent a district auditor from recovering any sum in respect of an audit held by him prior to the twenty-fifth day of March one thousand eight hundred and seventy-nine or in respect of an audit of accounts made up to some day prior to that day, and the audit of which might have been held before the said day, or from recovering any expenses incurred, or which he may hereafter incur, in any proceedings which he is authorised or required to take or defend under the statutes in that behalf.

FIRST SCHEDULE.

Section 2.

Scale of Stamp Duties payable by Local Authorities.

Where the total of the expenditure comprised in the financial statement is	The sum shall be
Under 20*l.*	5*s.*
20*l.* and under 50*l.*	10*s.*
50*l.* and under 100*l.*	1*l.*
100*l.* and under 500*l.*	2*l.*
500*l.* and under 1,000*l.*	3*l.*
1,000*l.* and under 2,500*l.*	4*l.*
2,500*l.* and under 5,000*l.*	5*l.*
5,000*l.* and under 10,000*l.*	10*l.*
10,000*l.* and under 20,000*l.*	15*l.*
20,000*l.* and under 50,000*l.*	20*l.*
50,000*l.* and under 100,000*l.*	30*l.*
100,000*l.* and upwards	50*l.*

For the purpose of this schedule the expenditure comprised in the financial statement shall be exclusive of any sum paid to another local authority in pursuance of a precept.

Section 11.

SECOND SCHEDULE.

Acts repealed.

A description or citation of a portion of a Statute is inclusive of the words, section, or other part first and last mentioned or otherwise referred to as forming the beginning or as forming the end of the portion comprised in the description or citation.

Session and Chapter.	Title.	Extent of Repeal.
4 & 5 Will. 4. c. 76. -	The Poor Law Amendment Act, 1834.	Section forty-six, so far as relates to officers for the examining, auditing, allowing, and disallowing of accounts.
7 & 8 Vict. c. 101. -	The Poor Law Amendment Act, 1844.	Section thirty-two down to "Union therefrom."
		Section thirty-seven.
		Section forty-nine, from "being at the time the auditor of" down to "may be appointed," and from "and the salary of every such auditor" down to "board of guardians."
12 & 13 Vict. c. 103. -	The Poor Law Amendment Act, 1849.	Section eight.
30 & 31 Vict. c. 6. -	The Metropolitan Poor Act, 1867.	Section thirty-six and section thirty-seven.
31 & 32 Vict. c. 122. -	The Poor Law Amendment Act, 1868.	Section twenty-four.
		Section twenty-five, except as regards existing auditors.
33 & 34 Vict. c. 75. -	The Elementary Education Act, 1870.	Section sixty, from "for the audit district" down to "in a summary manner" at the end of sub-section one.
38 & 39 Vict. c. 55. -	The Public Health Act, 1875.	Section two hundred and forty-seven, from "for the union" in sub-section one down to "from the place of audit" at the end of sub-section two.
41 & 42 Vict. c. 77. -	The Highways and Locomotives (Amendment) Act, 1878.	Section nine, from "for the audit district" down to "is situate," and from "the auditor shall receive such remuneration" down to "in a summary manner."

CHAPTER 7.

An Act to apply certain Sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand eight hundred and seventy-eight, one thousand eight hundred and seventy-nine, and one thousand eight hundred and eighty.

[28th March 1879.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's