

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

CAP. LIV.

An Act for more effectually charging Publick Accountants with the Payment of Interest; for allowing Interest to them in certain Cases; and for compelling the Payment of Balances due from them. [20th *June* 1800.]

Preamble.

WHEREAS it is expedient to provide more effectually, in certain Cases, for charging Publick Accountants with the Payment of Interest upon Publick Monies received by and due from them: May it therefore please Your Majesty that it may be enacted; and be it 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 in all Cases where any Person employed in the Collection or Receipt of any Part of His Majesty's Revenues, shall, from and after the passing of this Act, die, or go out of Office, being indebted to His Majesty at that Time, in respect of His said Office, to the Amount of Five hundred Pounds or upwards, the proper Officer or Officers to whom it does or may belong by Law to ascertain the Balance due to His Majesty, and demandable from such Person or his lawful Representative or Representatives, shall compute Interest, after the Rate of Five Pounds *per Centum per Annum*, upon the Whole of such Balance, from Three Months next after the Time of such Person going out of Office, or from Twelve Months next after the Death of such Person (as the Case may be),

Where Publick Accountants die or go out of Office indebted to His Majesty, 500*l* or upwards, the proper Officer to compute Interest on the Balance, and give the Party or his Representative Notice of the

Amount of both.

be), unto the Day of aſcertaining ſuch Balance; and the ſaid Officer or Officers ſhall thereupon forthwith cauſe a Notice in Writing to be given to ſuch Perſon, or his lawful Repreſentative or Repreſentatives, or his or their Agent, ſpecifying the Amount of ſuch Balance, and alſo of ſuch Charge for Intereſt; the total Amount of which ſaid Balance and Intereſt ſhall and may be ſued for and recovered, by ſuch Proceſs, and in ſuch Manner, as any other Debt due to His Majeſty, together with Intereſt thereon, to be computed in ſuch Manner as herein-after directed: Provided nevertheleſs, That if ſuch accounting Party, or his Repreſentative or Repreſentatives, ſhall think himſelf or themſelves aggrieved by ſuch Charge for Intereſt, it ſhall and may be lawful for him or them to apply within Six Months from receiving ſuch Notice), to His Majeſty's Court of Exchequer at *Weſtminſter*, by Motion in open Court; which Court ſhall proceed to hear and determine the ſaid Matter, and allow or diſallow the ſaid Charge for Intereſt, in the Whole or in Part, as to the ſaid Court ſhall ſeem juſt and reaſonable: Provided alſo, That no ſuch Proceeding touching ſuch Charge for Intereſt ſhall prevent or delay the ſuing for or recovering the Balance aforeſaid, excluſive of ſuch Intereſt, in ſuch Manner as the ſame might heretofore have been ſued for or recovered.

Parties thinking themſelves aggrieved by Charge of Intereſt, may within Six Months apply to the Court of Exchequer; but no ſuch Proceeding ſhall prevent recovering Balances, excluſive of Intereſt.

If the Party does not apply or the Charge for Intereſt be allowed by the Court, Intereſt upon the Intereſt to be charged for the intermediate Period.

II. And be it further enacted, That in caſe the ſaid Perſon or Perſons ſhall nevertheleſs neglect to apply within the ſaid Period of Six Months to the ſaid Court of Exchequer, in Manner aforeſaid, or if upon Application to the ſaid Court the ſaid Charge for Intereſt or any Part thereof ſhall be allowed by the ſaid Court of Exchequer, thereupon the aforeſaid Officer or Officers to whom it does or may belong by Law to aſcertain the ſaid original Balance, ſhall, from and after the Expiration of the ſaid Period of Six Months, or upon the Determination of the ſaid Court (as the Caſe may be), proceed to compute a further Sum, at the Rate of Five Pounds *per Centum per Annum*, for Intereſt upon the Amount of the ſaid Charge for Intereſt, or upon ſo much thereof as ſhall have been allowed by the ſaid Court, from the Time when the ſaid Balance was ſo aſcertained as aforeſaid, until the Expiration of the ſaid Period of Six Months, (in caſe no Application ſhall have been made within that Time to the ſaid Court of Exchequer), or until ſuch Application ſhall have been finally diſpoſed of by the ſaid Court (as the Caſe may be); which ſaid further Sum ſo computed for intermediate Intereſt ſhall be added to the Amount of the ſaid Charge for Intereſt, (or ſo much thereof as ſhall have been allowed by the ſaid Court), and ſhall together therewith become a Debt due to His Majeſty, His Heirs and Succeſſors, to be ſued for and recovered accordingly.

The aggregate Amount of the original Balance, and of the Intereſt, ſhall bear Intereſt till paid; and if the Balance has been paid, the aggregate of the Intereſt and of the further Intereſt ſhall bear Intereſt.

III. And be it further enacted, That the aggregate Amount of the ſaid original Balance ſo aſcertained as aforeſaid, and of the Charge for Intereſt thereon, ſhall bear Intereſt after the Rate of Five Pounds *per Centum per Annum*, from the Time when the ſaid Balance was ſo aſcertained as aforeſaid, until the ſame ſhall have been paid by or recovered from the ſaid accounting Party, or his lawful Repreſentative or Repreſentatives; and in caſe the ſaid Balance ſhall have been paid, then and in that Caſe the aggregate Amount of the ſaid Charge for Intereſt, or ſo much thereof as ſhall have been allowed by the ſaid Court, and of the further Intereſt thereon, ſo directed to be computed and added thereto as aforeſaid, ſhall

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in like Manner bear Intereſt at the Rate of Five Pounds *per Centum per Annum*, from the Expiration of the ſaid Period of Six Months, or Determination of the ſaid Court of Exchequer, until the ſame ſhall have been paid by or recovered from the ſaid Party or his lawful Repreſentative or Repreſentatives; the Amount of which growing Intereſt ſhall in either Caſe be deemed a Debt due to His Majeſty, His Heirs and Succeſſors, and ſhall and may be ſued for and recovered accordingly.

The Commiſſioners for auditing Publick Accounts, where an Accountant owes a Balance of 500 *l.* or upwards (Accounts Current excepted) may charge Intereſt, and ſhall cauſe Notice to be given to the Party or his Repreſentative, of the Amount of the Balance, and of the Intereſt, and of the Grounds for charging it; and ſhall ſtate the ſame to the Treaſury.

IV. And be it further enacted, That upon any Audit which ſhall take place after the paſſing of this Act, of any Ordinary or Extraordinary Account, where it ſhall appear to the Commiſſioners for auditing the Publick Accounts, that any Publick Accountant is indebted to His Majeſty, upon the Balance thereof, in the Sum of Five hundred Pounds or upwards, (ſuch Account not being an Account Current) it ſhall and may be lawful for the ſaid Commiſſioners, at their Diſcretion, to charge the ſaid accounting Party with Intereſt, upon the Whole or any Part of the ſaid Balance, for ſuch Period of Time paſt, and at ſuch Rate of Intereſt, as they ſhall deem to be juſt and reaſonable; ſo that the ſaid Rate of Intereſt do not exceed Five Pounds *per Centum per Annum*; and the ſaid Commiſſioners are hereby required, in all Caſes where they ſhall charge the accounting Party with Intereſt as aforeſaid, to cauſe a Notice in Writing to be given forthwith to ſuch accounting Party, or his lawful Repreſentative or Repreſentatives, or his or their Agent, ſpecifying the Amount of ſuch Balance, and alſo of ſuch Charge for Intereſt, and the Grounds upon which ſuch Charge for Intereſt has been made; and alſo to ſet forth the Amount of ſuch Charge for Intereſt, together with the Grounds thereof, in the ſaid Account, when they ſhall cauſe the ſame, according to the Nature thereof, either to be declared by their own Authority, or to be prepared for Declaration, or to be ſtated to the Lords Commiſſioners of His Majeſty's Treaſury for their Conſideration: Provided nevertheleſs, That nothing herein contained ſhall prevent or delay the ſaid Lords Commiſſioners from proceeding, and they are hereby required to proceed, to allow or diſallow the Amount of ſuch Balance, or any Part thereof, upon any Account ſo prepared for Declaration, or ſtated to them as aforeſaid, diſtinct and apart from the ſaid Charge for Intereſt; which ſaid Charge for Intereſt they ſhall and may nevertheleſs in ſuch Caſe proceed afterwards to allow or diſallow, in the Whole or in Part, as they ſhall think juſt and reaſonable.

The Treaſury ſhall proceed to allow or diſallow Balances of Accounts prepared for Declaration, diſtinct from Intereſt.

V. And be it further enacted, That after any Extraordinary Account ſhall have been ſtated to the Lords Commiſſioners of His Majeſty's Treaſury, and they ſhall have granted their Warrant to prepare the ſame for Declaration, the ſaid Commiſſioners for auditing the Publick Accounts ſhall proceed to compute Intereſt, after the Rate of Five Pounds *per Centum per Annum*, upon the Amount of the ſaid Balance ſo ſtated by them as aforeſaid, or ſo much thereof as ſhall have been allowed by the ſaid Lords Commiſſioners of His Majeſty's Treaſury, and ſhall then remain due; and alſo upon the Amount of the ſaid Charge for Intereſt ſo ſtated as aforeſaid, or upon ſo much thereof as ſhall have been allowed by the ſaid Lords Commiſſioners of His Majeſty's Treaſury, ſuch Intereſt to be computed from the Time when the ſaid Account was ſo ſtated, until the Fifth Day of *January* or the Fifth Day of *July* (as the Caſe may be)

After Warrant granted, to prepare any Extraordinary Account for Declaration, the Commiſſioners ſhall compute intermediate Intereſt from the Time of ſtating the Account to *Jan.* 5, or *July* 5, preceding the Declaration, which ſhall be added to the Balance.

and Interest allowed by the Treasury.

be) next preceding the Time when the said Account of Balance or Interest (as the Case may be) shall be presented for Declaration; and the Amount of such further Interest for the said intermediate Period of Time shall be added to the Amount of the said Balance and Charge for Interest respectively, which shall have been allowed by the said Lords Commissioners of His Majesty's Treasury, and shall therewith form the total Sum with which the said Accountant shall be charged as due to His Majesty on the said Accounts of Balance or Interest, when the same shall be respectively presented for Declaration.

When any Account (not being an Account Current) shall be declared, the Party shall be charged with further Interest upon the Sum due till it is paid or recovered.

VI. And be it further enacted, That, from and after the Time when any Account, not being an Account Current, shall be declared, the said Party Accountant, or his lawful Representative or Representatives, shall be charged with Interest, after the Rate of Five Pounds *per Centum per Annum*, upon the Amount of the Sum due upon every Account which shall be so declared (whether the same shall be for Principal or Interest) in Manner following; (that is to say), Upon every Account declared by the said Commissioners for auditing the Publick Accounts, the said Interest shall commence at and be computed from the Time of such Declaration; and upon every Ordinary Account prepared by them for Declaration, the said Interest shall commence at and be computed from the Time when the same was so prepared; and upon every Extraordinary Account, stated by them to the Lords Commissioners of His Majesty's Treasury, the said Interest shall commence at and be computed from the said Fifth Day of *January* or Fifth Day of *July* (as the Case may be) next preceding the Time when the said Account was presented for Declaration; and in each and every of the said Cases, the said Interest shall grow due and be payable from the Periods severally above mentioned, until the said Sum shall be paid or recovered by due Course of Law; the Amount of which growing Interest shall be deemed a Debt due to His Majesty, His Heirs and Successors, and may be recovered in the same Manner, and by the same Means, as the Sum due upon the said declared Account; and no Accountant shall be deemed Even and Quit, according to the Course of His Majesty's Exchequer, until he shall have fully paid and discharged the Amount of such growing Interest, together with such Sum so declared to be due as aforesaid.

Balances ascertained to be due from Revenue Officers, and Balances of Accounts declared by the Treasury, before passing this Act and not yet paid, and Balances now depending, and not paid at the Time of Declaration, shall bear an Interest from passing this Act until paid.

VII. And be it further enacted, That all Balances, which before the passing of this Act have been ascertained to be due from Persons employed in the Collection or Receipt of any of His Majesty's Revenues, and also, the Balances of all Accounts which before the passing of this Act have been declared, according to the Course of His Majesty's Exchequer, by the Lords Commissioners of His Majesty's Treasury, or so much of the said several Balances so ascertained or declared respectively as hath not yet been paid or recovered to and for the Use of His Majesty; and so much of any Sum now depending before the said Lords Commissioners as shall be declared a Balance, and shall not have been paid or discharged at the Time of such Declaration, shall severally and respectively bear Interest at the Rate of Five Pounds *per Centum per Annum*, from and after the passing of this Act until they shall be duly paid or recovered; the Amount of which growing Interest shall also be deemed a

Debt due to His Majeſty, His Heirs and Succeſſors, and ſhall and may be ſued for and recovered accordingly.

VIII. Provided always, and be it further enacted, That nothing hereinbefore contained ſhall operate to charge any Surety with Intereſt for Delay of Payment by the Principal Debtor, except from ſuch Time only as ſuch Surety ſhall be called upon to anſwer for the Default of the Principal.

No Surety to be charged with Intereſt till called upon to anſwer for Default of the Principal.

IX. And, for the better enabling the ſaid Commiſſioners for auditing the Publick Accounts to aſcertain what Sums of Money have been or may be hereafter paid into the Receipt of His Majeſty's Exchequer, by Publick Accountants, in or towards the Diſcharge of Balances which have been or may hereafter be declared to be due to His Majeſty, His Heirs or Succeſſors; be it hereby further enacted, That the ſaid Commiſſioners ſhall, within Seven Days after every Declaration of Accounts, tranſmit to the Auditor of the Receipt of the Exchequer, for the Information of the Tellers of the ſaid Exchequer, a Schedule or Account, ſpecifying the Sums declared to be due upon ſuch Declaration of Accounts, and the Names of the Perſons from whom the ſaid Sums are declared to be due reſpectively; and the ſaid Auditor ſhall, within Seven Days after the Four uſual Quarterly Days of Payment, in every Year, tranſmit to the ſaid Commiſſioners an Account of all Monies paid into the Exchequer, within the preceding Quarter, by or on Behalf of the ſeveral Perſons whoſe Names have been ſo tranſmitted to him as hereinbefore directed.

The Commiſſioners for auditing the Publick Accounts to tranſmit to the Auditor of the Exchequer a Schedule of the Sums declared to be due, and the Names of the Debtors; and he ſhall quarterly tranſmit to the Commiſſioners an Account of the Monies paid in by or on Behalf of the Parties.

X. And be it further enacted, That when any Re-payments ſhall be made by Sub-Accountants to the Paymaſter General of His Majeſty's Forces, the Treaſurer of the Navy, the Treaſurer of the Ordnance, or to any other principal Accountant, of any Sums of Money which ſhall have been iſſued by ſuch Principal Accountants to the Sub-Accountants reſpectively, Accounts of ſuch Re-payments, for the Six Months preceding, ſhall be tranſmitted to the Commiſſioners for auditing Publick Accounts, on the Fifth Day of *January* and the Fifth Day of *July* in every Year, by the Principal Accountants, and that the Principal Officers of the Ordnance, the Commiſſioners of His Majeſty's Navy, the Commiſſioners for Victualling His Majeſty's Navy, and the Commiſſioners for Sick and Hurt, ſhall, on the ſame Days, in each Year, tranſmit to the ſaid Commiſſioners for auditing the Publick Accounts, an Account for the Six Months preceding, of all Impreſts cleared by them for Money iſſued to any Sub-Accountants.

Accounts of Repayments by Sub-Accountants to principal Accountants, ſhall be tranſmitted to the Commiſſioners for auditing the Publick Accounts half-yearly, and the principal Officers of the Ordnance, *&c.* ſhall tranſmit to them half-yearly Accounts of all Impreſts cleared by them.

XI. And whereas it is juſt and reaſonable that Intereſt ſhould be allowed to Publick Accountants for Monies advanced by them for the Publick Service, and remaining due to them upon the Balance of their Accounts, not being Accounts Current; be it therefore enacted, That it ſhall and may be lawful for the Lords Commiſſioners of His Majeſty's Treaſury, and they are hereby required, to allow and direct Intereſt to be paid, after the Rate of Five Pounds *per Centum per Annum*, upon every Sum of Money amounting to Five hundred Pounds and upwards, which hath already been, or hereafter ſhall be ſo aſcertained or declared as aforeſaid, to be due upon the Balance of ſuch Accounts from the Pub-

The Treaſury to allow Intereſt upon Sums amounting to 500*l.* and upwards, aſcertained or declared to be due to Publick Accountants, till the Whole be diſcharged.

lick to any Perſon or Perſons whatever; ſuch Intereſt, in reſpect of ſuch Sums as have been already ſo aſcertained or declared as aforeſaid, to commence at and be computed from the paſſing of this Act; and in reſpect of ſuch Sums as ſhall hereafter be ſo aſcertained or declared as aforeſaid, to commence at and be computed from the Time of the complete Delivery of ſuch Accounts into the Office for auditing the publick Accounts, which ſaid Intereſt ſhall in every Caſe continue to grow due, and be payable in reſpect of the ſaid Principal Sums of Money, until the ſaid Principal Sums and every Part thereof ſhall be fully ſatisfied and diſcharged.

The Commiſſioners of Cuſtoms and Exciſe, for Stamps, and for Taxes, the Poſt Maſter General, and the Principal Officers employed in any other Branch of the Revenue, ſhall proceed to recover all Balances due from Perſons employed under them.

XII. And whereas it is expedient to provide more effectually for compelling the Payment of Balances which are or may become due from publick Accountants; be it therefore further enacted, That, from and after the paſſing of this Act, the Commiſſioners of the Cuſtoms and Exciſe in *England* and *Scotland* reſpectively, and the Commiſſioners for Stamps, and for the Affairs of Taxes, and alſo His Majeſty's Poſtmaſter General, and the principal Officer or Officers employed in the Collection and Management of any other Branch of His Majeſty's Revenues, ſhall and they are hereby ſeverally required forthwith to proceed with all due Diligence, by legal Proceſs or other lawful Ways and Means, to recover all Balances and Sums of Money which have been aſcertained to be due and now remain due to His Majeſty from any Perſon or Perſons heretofore employed in the Collection or Receipt of any of His Majeſty's Revenues under the Management of ſuch ſeveral Commiſſioners and Officers reſpectively; and ſo from Time to Time, when and ſo ſoon as any Balance or Sum of Money ſhall be aſcertained to be due for Principal and Intereſt, or either of them, to His Majeſty, His Heirs and Succeſſors, from any Perſon dying or going out of Office, who now is or ſhall hereafter be employed in the Collection or Receipt of any of His Majeſty's Revenues under the Management of ſuch ſeveral Commiſſioners and Officers reſpectively.

The Commiſſioners for auditing the Publick Accounts and the Auditors of the Land Revenue ſhall proceed to recover Balances now due, and when any Account of Publick Money audited by them ſhall be declared to be due, they ſhall require the Parties to pay the Balances into the Exchequer within Three Months, and if not paid, ſhall proceed to recover the Money.

XIII. And be it further enacted, That, from and after the paſſing of this Act, the ſaid Commiſſioners for auditing the Publick Accounts, and the Auditors of the Land Revenue of the Crown, ſhall, and they are hereby ſeverally required forthwith to proceed with all due Diligence, by legal Proceſs or other lawful Ways and Means, to recover all Balances and Sums of Money which have been heretofore declared to be due to His Majeſty, and now remain due, (except Balances due on Accounts Current), and ſo from Time to Time when and ſo often as any Account of the Receipt or Expenditure of Publick Money, which ſhall have been audited by the ſaid Commiſſioners and Auditors above-mentioned, ſhall be declared to be due for Principal and Intereſt, or either of them, (except in the Caſe of Accounts Current), the ſaid Commiſſioners and Auditors ſhall without Delay cauſe the ſame to be recorded in the Offices of His Majeſty's Remembrancer, of the Lord Treaſurer's Remembrancer, and of the Clerk of the Pipe; and ſhall thereupon, by Notice in Writing, require the Parties indebted upon ſuch declared Accounts, or their Repreſentatives, to pay the Amount of the Balances due from them into the Receipt of the Exchequer within Three Months from receiving ſuch Notice; and in caſe the ſaid Balances ſhall not be paid, and legal Proof of ſuch Payment be not exhibited to the ſaid Commiſſioners and Auditors, within the ſaid Three Months, they the ſaid Commiſſioners and

Auditors reſpectively are hereby required to proceed forthwith with all due Diligence, by legal Proceſs or other lawful Ways and Means to recover the ſaid Balances and Sums of Money in which the ſaid Parties or their Repreſentatives ſtand indebted.

This Act not to prevent any Charge of Intereſt on the Ground of any Circumſtances on which it might have been charged before this Act.

XIV. Provided always, and be it further enacted, That nothing herein-before contained, ſhall extend to prevent any Charge of Intereſt on any Accountant, on the Ground of any Special Circumſtances on which ſuch Accountant might have been charged with Intereſt if this Act had not paſſed.

Not to abridge the Rights of His Majeſty to controul, ſuſpend, or prevent the Execution of any Proceſs for recovering Balances, &c.

XV. Provided alſo nevertheleſs, and be it further enacted, That nothing herein contained ſhall extend to abridge or alter the Rights and Powers of His Majeſty, His Heirs and Succeſſors, to controul, ſuſpend, or prevent the Execution of any Proceſs or Proceeding under this Act, or otherwiſe, for recovering ſuch Balances or Monies, or any Part thereof; but that all ſuch Rights and Powers ſhall remain in full Force and Effect, ſo far as by Law they now exiſt; any Thing herein-before contained to the contrary notwithſtanding.

The Treaſury ſhall cauſe to be laid before Parliament, within 14 Days after the Commencement of every Seſſion, a Liſt of Publick Accountants in reſpect of whom the Execution of any Proceſs hath been controuled, ſuſpended, or prevented by Authority of His Majeſty within the preceding Year.

XVI. And be it further enacted, That the Lords Commiſſioners of His Majeſty's Treaſury ſhall cauſe to be laid before both Houſes of Parliament, within Fourteen Days after the Commencement of every Seſſion, a Liſt of the Publick Accountants, in reſpect of whom the Execution of any Proceſs or Proceeding under this Act, or otherwiſe, for recovering any Balances ſo aſcertained or declared to be due from them for Principal or Intereſt, or any Part thereof, hath been controuled, ſuſpended, or prevented by the Authority of His Majeſty, His Heirs or Succeſſors, within One Year preceding the Commencement of ſuch Seſſion, ſpecifying in ſuch Liſt the Amount of the Balances originally aſcertained or declared to be due from ſuch Perſons reſpectively, and the ſeveral Sums ſtill remaining due from them, and the Cauſes for which the Execution of ſuch Proceſs or Proceeding has been controuled, ſuſpended, or prevented.

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