ANNO TRICESIMO NONO

GEORGII III. REGIS.

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C A P. LXXXIII.

An Act for transferring to the Commissioners for auditing the Publick Accounts, the Duties now performed in the Offices of the Auditors of the Land Revenue; and for directing the Mode of attesting the Accounts of the Paymaster General of His Majesty's Forces. [12th *July* 1799.]

Preamble.

WHEREAS the Three Offices of Auditors of the Land Revenue are holden under Patents from the Crown by Persons who execute the Duties of the same wholly by Deputy: And whereas it would be conducive to the Publick Service if the Accounts which are now examined and audited in the said Offices should, on the Determination of the Interests of the present Grantees of the said Offices, be examined and audited by the Commissioners for auditing the Publick Accounts of the Kingdom; 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, from and after the respective Deaths of *William Henry Cooper* and *Frederick Grey Cooper* Esquires, Sons of *Sir Grey Cooper* Baronet, *Henry Shelly* and *Thomas Johnes* Esquires, the present Auditors of the Land Revenue

From the respective Deaths of the present Auditors of the Land Re-

venue, their Offices to ceaſe, and no Fee afterwards to be taken, except as herein authorized.

Revenue in *England* and *Wales*, the ſaid Offices reſpectively, and all the Powers, Authorities, Rights, Privileges, and Advantages, by the ſaid Patents reſpectively granted and given to them or to any of their Predeceſſors, ſhall ceaſe and determine, from and after which Time no Fee, Gratuity, Perquiſite, or Emolument whatever, ſhall be received or taken by any Perſon or Perſons whomſoever, employed in making up, paſſing, or auditing any Accounts under the Authority of this Act, ſave and except the Fees which by the Authority of this Act are herein-after authorized to be received for the Purpoſes therein mentioned.

Act not to affect any Officer of the Exchequer, except the ſaid Auditors and Perſons acting under them.

II. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to affect the Rights of any Officer or Miniſter of the Exchequer, other than the ſaid Auditors of the Land Revenue, or any Perſon or Perſons acting or appointed by or under them; and alſo except ſuch Variation with reſpect to the ſaid Rights as may hereafter be made by Authority of this Act.

If during the Patent to Meſſ. *Cooper*, a Vacancy ſhall happen in the Office of Auditor for *Cheſter*, &c. or *Wales*, the Duty ſhall be performed by the Deputies, ſubject to the Regulations of the Treaſury.

III. And be it further enacted, That if during the Continuance of the Patent granted to *William Henry Cooper* and *Frederick Grey Cooper* Eſquires, a Vacancy ſhall happen in the Offices of Auditor for *Cheſter*, *Derby*, *Lincoln*, and *Nottingham*, or in the Office of the Auditor for the Principality of *Wales*, by the Deaths of the ſaid Auditors for the Counties of *Cheſter*, *Derby*, *Lincoln*, and *Nottingham*, and of the Principality of *Wales* reſpectively, the Duty executed in each of the ſaid Offices ſhall be performed by and with the Approbation, and under the Authority and Appointment of the Lords Commiſſioners of His Majeſty's Treaſury for the Time being, or any Three or more of them, by the Perſons who ſhall then be the acting Deputies in the reſpective Departments, ſubject to ſuch an Allotment of the Fees and Emoluments of Office, and under ſuch other Regulations as the ſaid Commiſſioners of the Treaſury ſhall think fit to direct, and the Surplus of ſuch Fees ſhall be carried to the Conſolidated Fund.

On the Determination of the Intereſt of the Grantees, the Accounts heretofore examined in their Offices ſhall be examined by the Commiſſioners appointed under 25 *Geo.* III, Cap. 68.

IV. And, in order more effectually to provide, on the Abolition of any of the ſaid Offices by virtue of this Act, upon the Determination of the Intereſt of the ſaid Grantees, for the Examination of the ſeveral Accounts heretofore examined, tried, and audited, in the reſpective Offices of the Auditors of the Land Revenue in *England* and *Wales*, with as little Expence as may be conſiſtent with the Publick Intereſt, be it further enacted, That all and every the Accounts heretofore examined, tried, and audited, by or in the Offices of the ſeveral Auditors of the Land Revenue of the Crown in *England* and *Wales*, or in either of them, ſhall, from and after the Determination of the reſpective Intereſts of each of the ſaid Grantees reſpectively, be examined, tried, and audited, by the Commiſſioners for examining and auditing the Publick Accounts of the Kingdom, appointed under the Authority of an Act of the Twenty-fifth Year of His preſent Majeſty, intituled, *An Act for the better examining and auditing the Publick Accounts of the Kingdom*, who ſhall be, and they are hereby inveſted with all the ſame Powers and Authorities, for the examining, trying, and auditing the ſeveral Accounts herein-before mentioned, as are now veſted in them by virtue of the ſaid Act of the Twenty-fifth Year of His preſent Ma-

jeſty, for the examining, trying, and auditing the Publick Accounts of the Kingdom, or as are now veſted in the ſaid reſpective Grantees by any Law, Uſage, or Cuſtom; and the ſaid Commiſſioners ſhall alſo be, and they are hereby inveſted with all the Powers and Authorities, and ſhall be ſubject to the Performance of the ſame Duties, and liable to the ſame Controul, which the Auditors of the Land Revenue are now by Law, Uſage, or Cuſtom inveſted with, or are ſubject and liable to, except as the ſame are or ſhall be affected or varied by this Act.

All Books, &c., in the ſaid Offices, on their Abolition, ſhall be the Property of the Publick.

V. And be it further enacted, That all official Books, Papers, and Accounts whatever, which ſhall be remaining in either of the Offices of the Auditors of the Land Revenue, on the Abolition of each reſpectively, or which have been uſually or ought to have been kept therein, ſhall be deemed to be Publick Property, and ſhall be delivered over to ſuch Perſon or Perſons as the Commiſſioners of the Treaſury, or the Lord High Treaſurer for the Time being, ſhall order and direct.

All Accounts heretofore paſſed in the ſaid Offices ſhall, on their Abolition, be delivered to the Commiſſioners for auditing the Publick Accounts.

VI. And be it further enacted, That all Accounts of the Expenditure of Publick Money, which have heretofore been paſſed in the Offices of the Auditors of the Land Revenue in *England* and *Wales*, or in either of them, ſhall, from and after the Abolition of each Office reſpectively, be delivered to the Commiſſioners for auditing and examining the Publick Accounts, together with the Vouchers belonging thereunto.

Perſons in Examination upon Oath before the ſaid Commiſſioners, who ſhall declare any falſe Matter, to be liable to the Penalties for Perjury.

VII. And be it further enacted, That in caſe any Perſon or Perſons, in the Courſe of their Examination upon Oath before the ſaid Commiſſioners for auditing the Publick Accounts, touching the Accounts hereby put under their Care and Management, or touching any other Publick Accounts tried and audited by them, ſhall wilfully and corruptly declare any Matter which ſhall be falſe, ſuch Perſon or Perſons ſo offending, and being thereof duly convicted, ſhall be, and is and are hereby declared to 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.

All Leaſes and Grants made after ſuch Abolition and Aſſignments thereof, ſhall be enrolled in the Office of the ſaid Commiſſioners, for which no greater Fees ſhall be taken than the Treaſury ſhall appoint.

VIII. And be it further enacted, That all Leaſes and Grants within the ſaid reſpective Audits, which, from and after the Abolition of each of the ſaid Offices reſpectively, ſhall be made and granted of any Part or Parts of the Land Revenue of the Crown in *England* and *Wales*, and all and every Aſſignment and Aſſignments which ſhall or may from ſuch Periods reſpectively be made of any Leaſe or Grant from the Crown, ſhall be enrolled and entered in the Office of the ſaid Commiſſioners for auditing the Publick Accounts, in the ſame Manner and Form as they have been uſed and accuſtomed to be enrolled and entered in the reſpective Offices of the ſaid Auditors of the Land Revenue, for which Enrolment and Entry no greater Fees ſhall be taken and received than the Commiſſioners of the Treaſury, or the Lord High Treaſurer for the Time being, ſhall appoint, not exceeding ſuch Fees as have been uſed and accuſtomed to be taken and received by or in the

the reſpective Offices of the Auditors of the Land Revenue in *England* and *Wales*.

For Leaſes of Crown Lands, no Fee ſhall be taken if the Treaſury ſhall ſo direct; and ſuch Fees as the Treaſury ſhall appoint ſhall be taken from Accountants, which ſhall be paid over for the Uſe of the Publick.

IX. Provided always, That for Leaſes of Lands, Tenements, or Hereditaments belonging to the Crown, no Fee whatever ſhall be demanded, taken, or received, if the ſaid Commiſſioners of the Treaſury or Lord High Treaſurer ſhall ſo direct; and that ſuch, but no greater Fees ſhall be taken and received from and charged upon the ſeveral Receivers and Accountants, whoſe Accounts are by this Act directed to be examined, tried, and audited by the ſaid Commiſſioners for auditing the Publick Accounts, as the ſaid Commiſſioners of the Treaſury or Lord High Treaſurer ſhall appoint, not exceeding ſuch Fees as have been uſed and accuſtomed to be taken and received from and charged upon ſuch Receivers and Accountants, by or in the Offices of the ſaid Auditors of the Land Revenue, or either of them, which Fees ſhall be received, accounted for, and paid over, for the Uſe of the Publick in Manner herein-after mentioned.

The Treaſury may appoint Perſons for making up Accounts for Declaration, and for receiving and paying over Fees, with Salaries, &c. not exceeding a certain Sum.

X. And be it further enacted, That the Lord High Treaſurer, or Commiſſioners of the Treaſury, or any Three or more of them, ſhall be, and he and they is and are hereby authorized to appoint ſuch Officers, Receivers, and Clerks, or other Perſons, as ſhall appear to him or them to be neceſſary from Time to Time for making up and preparing for Declaration the ſeveral Accounts by this Act directed to be examined, tried, and audited, by the Commiſſioners for auditing the Publick Accounts, and for receiving, accounting for, and paying over, the Fees to be taken and received under the Authority of this Act, with ſuch fixed Salaries to each, as he or they ſhall judge proper, and alſo to allow ſuch reaſonable Sums as to him or them ſhall ſeem fit for Payment of ſuch Salaries, and all other incidental Charges, to be incurred in the Office for auditing the Publick Accounts, to be paid out of the Conſolidated Fund, not exceeding in the Whole the annual Sum of Three thouſand and forty Pounds, in addition to the Sum of Six thouſand Pounds already directed to be paid for the like Purpoſes, by an Act, paſſed in the Twenty-fifth Year of His preſent Majeſty, intituled, *An Act for the better auditing and examining the Publick Accounts of the Kingdom*, which ſaid Salaries and Allowances ſhall be to the ſeveral Officers, Clerks, and other Perſons employed, or to be employed, in the Accounts of the Land Revenue, in lieu of all Fees, Gratuities, and Perquiſites whatever.

The Receiver ſhall keep and deliver an Account of Fees to the Commiſſioners upon Oath, and ſhall pay the Money quarterly to the Exchequer, to be carried to the Conſolidated Fund.

XI. And be it further enacted, That the Receiver or Receivers ſo to be appointed for receiving the Fees aforeſaid, ſhall, in Books to be provided for that Purpoſe, keep or cauſe to be kept a full, true, and particular Account of all the Fees which ſhall be taken and received for the Enrolment and Entry of all and every Leaſe, Grant, and Aſſignment, ſo directed to be enrolled and entered in the ſaid Office, for auditing the Publick Accounts, and of all and every the Fees which ſhall be taken and received from the ſeveral Receivers and Accountants, whoſe Accounts are by this Act directed to be examined, tried, and audited, by the ſaid Commiſſioners for auditing the Publick Ac-

counts, and of all other the Monies to be taken and received for Fees under the Authority of this Act; and that ſuch Receiver or Receivers ſhall, every Six Months and oftener if required, deliver to the Commiſſioners for auditing the Publick Accounts for the Time being, a full and particular Account verified upon Oath before the ſaid Commiſſioners for auditing the Publick Accounts, which Oath they the ſaid Commiſſioners, or any Three or more of them, are hereby authorized and empowered to adminiſter, of all the Monies received by him or them under the Authority of this Act, and ſhall pay the whole Money ſo to be received as aforeſaid, at the End of each Quarter, into the Receipt of His Majeſty's Exchequer, under the Direction of the ſaid Commiſſioners; and the ſame when ſo paid ſhall by the proper Officer be carried to and made Part of the Conſolidated Fund.

The Commiſſioners ſhall adminiſter to the Perſons examining any Publick Accounts an Oath for their faithful Demeanour in Performance of their Truſt.

XII. And be it further enacted, That the ſaid Commiſſioners for auditing the Publick Accounts, or any Three or more of them, ſhall, and they are hereby authorized to adminiſter to every of the Officers and Clerks who ſhall be appointed as before directed, and alſo to all Clerks and other Perſons acting miniſterially under them, in examining any of the Publick Accounts under the Management of the ſaid Commiſſioners, an Oath for his or their true and faithful Demeanour in all Things relating to the due Performance of the Truſt repoſed in him or them.

Accounts to be verified on Oath before a Baron or the Curſitor Baron of the Exchequer, or the ſaid Commiſſioners.

XIII. And whereas it is expedient that the Commiſſioners for auditing the Publick Accounts ſhould be authorized to adminiſter an Oath to all Accountants for the Expenditure of Publick Money, in the ſame Manner as ſuch Oath is now adminiſtered by the Barons of the Coif or Curſitor Baron of the Exchequer: Be it further enacted, That all and every the Accounts of the Expenditure of Publick Money, except as herein-after mentioned, which are or ſhall be delivered into the Office of the Commiſſioners for auditing the Publick Accounts for the Purpoſe of being examined and audited, ſhall, previous to ſuch the Delivery thereof into the ſaid Office, be verified and atteſted on Oath by the ſeveral Accountants, before One of the Barons of the Coif or the Curſitor Baron of the Exchequer, or before the ſaid Commiſſioners of Publick Accounts, or any Three or more of the ſaid Commiſſioners, which Oath they the ſaid Commiſſioners, or any Three or more of them, are hereby authorized to adminiſter.

Accounts of the Paymaſter General to be verified by the Accountant General.

XIV. And whereas it is expedient that the Accounts of the Paymaſter General of His Majeſty's Forces ſhould be verified by the Accountant General of the Pay Office, inſtead of the Paymaſter General of the Forces: Be it therefore further enacted, That, from and after the paſſing of this Act, all and every the Accounts of the Paymaſter General ſhall be verified and atteſted upon Oath by the Accountant General of the Pay Office for the Time being, either before One of the Barons of the Coif or the Curſitor Baron of the Court of Exchequer, or before the ſaid Commiſſioners for auditing the Publick Accounts, or any Three or more of the ſaid Commiſſioners, and the Paymaſter General of His Majeſty's Forces ſhall not be required to verify and atteſt ſuch Account, but ſhall be exonerated and excuſed therefrom.

Act not to diminish the Responsibility of the Paymaster General.

XV. Provided always, and be it further enacted, That nothing herein contained shall in any other Respect extend, or be construed to extend, to take away, lessen, diminish, or alter any of the Duties or Responsibility of the Paymaster General of His Majesty's Forces, in respect of his Office of Paymaster General, save and except with respect to the verifying and attesting his Accounts on Oath in Manner aforesaid.

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