

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CXLI.

An Act for making more effectual Provision for the more speedy and regular Examination and Audit of the Publick Accounts of this Kingdom.

[22d *July* 1806.]

WHEREAS an Act was passed in the Twenty-fifth Year of the Reign of His present Majesty, intituled, *An Act for better examining and auditing the Public Accounts of this Kingdom:* And whereas a certain other Act was passed, in the Forty-fifth Year of His present Majesty's Reign, intituled, *An Act to 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:* And whereas a certain other Act was passed, in the said Forty-fifth Year of His present Majesty, intituled, *An Act for appointing additional Commissioners for the better examining and auditing certain of the Publick Accounts of* Great Britain: And whereas it is expedient that some further Provisions should be made for the more speedy and effectual Examination and Audit of the Publick Accounts of this 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 passing of this Act, the Persons executing the Office of Comptrollers of Army Accounts shall cease to be Commissioners for auditing the Publick Accounts

25 G. 3. c. 52.

45 G. 3. c. 55.

45 G. 3. c. 92.

The Offices of Comptroller of Army Accounts.

and of Auditor of Public Accounts, to be henceforth distinct.

of this Kingdom; and that the Two Offices of Comptrollers of Army Accounts and Commissioners for auditing the Publick Accounts, shall thenceforth be wholly separate and distinct, and shall not be held or executed by the same Persons.

His Majesty may appoint Commissioners for auditing the Publick Accounts, not exceeding in the whole Ten in Number.

II. And be it further enacted, That at any Time within Two Months after the passing of this Act, it shall and may be lawful for His Majesty, His Heirs and Successors, by Letters Patent under the Great Seal of the United Kingdom, to nominate and appoint such Number of Persons, including therein the Persons who shall at that Time hold the Situation of Commissioners for auditing the Publick Accounts, as shall make the Number of such Commissioners amount to Ten in the Whole, who shall thenceforth be the Commissioners for auditing the Publick Accounts of this Kingdom, and shall hold their Offices during good Behaviour, and shall have the same Powers, Authorities, and perform the same Duties, and be subject and liable to the same Controul, as the Commissioners appointed by virtue of the above recited Acts, or any of them.

His Majesty may grant Salaries to the Commissioners.

III. And be it further enacted, That His Majesty may, by such Letters Patent as aforesaid, grant to the several Persons therein named the following Salaries and Allowances; (that is to say) to the Person first named therein, who shall be Chairman of the Commission, a Salary of One thousand five hundred Pounds *per Annum*, and to the other Commissioners a Salary of One thousand two hundred Pounds *per Annum* each, which Salaries respectively shall be clear of all Fees and Deductions to be paid out of the Consolidated Fund of *Great Britain*.

The Lords Commissioners of the Treasury may allow Salaries to Officers, Clerks and others, and incidental Expences, out of Consolidated Fund.

IV. And be it further enacted, That the Lord High Treasurer, or the Commissioners of the Treasury for the Time being, or any Three or more of them, may allow such Sums as to them shall seem fit, from Time to Time, for the Salaries of the several Officers, Clerks, and other Persons employed under the said Commissioners, and for the incidental Expences to be incurred in the Office for auditing the Publick Accounts of this Kingdom, to be paid out of the Consolidated Fund of *Great Britain*.

Treasury may subdivide Commissioners into Boards, and apportion their Business.

V. And be it further enacted, That it shall be lawful for the Lord High Treasurer, or Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, from Time to Time to subdivide the General Board of the said Ten Commissioners into such and so many Boards, and to apportion the Business of auditing and examining the said Accounts, as well such as are now in Arrear as all present and future Accounts among the several Boards, and to allot the Officers, Assistants, and Clerks to each of such respective Boards, as to them shall seem expedient.

No Vacancy to be filled up without Authority of Parliament, until the Number of Commissioners shall be reduced to Five.

VI. 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 such Commissioners shall be filled up by the Appointment of any other Commissioners, without the further Authority of an Act of Parliament 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

always to Six: Provided always, that on the Death, Reſignation, or other legal Avoidance of the Chairman of the ſaid Commiſſion, His Majeſty may from Time to Time nominate and appoint ſuch other of the ſaid Commiſſioners to be Chairman of the General Board, as to His Majeſty ſhall ſeem expedient, and may grant to ſuch Chairman a Salary of One thouſand five hundred Pounds *per Annum* in the Whole, clear of all Fees and Deductions: Provided alſo, that if at any Time the Houſe of Commons ſhall, by Addreſs to His Majeſty, ſtate that the Publick Accounts of the Kingdom are ſo far brought up, examined, and ſtated, as to render unneceſſary the Continuance of all the ſaid Commiſſioners, it ſhall and may be lawful for His Majeſty to remove any one or more of the ſaid Commiſſioners whoſe Name ſhall ſtand laſt in the Commiſſion to be granted by His Majeſty ſo as that the whole Number remaining in the Commiſſion ſhall not be thereby reduced to leſs than Six.

The Majority of the Commiſſioners of any Board to be competent to do all Acts.

VII. And be it further enacted, That any Thing which is herein or under the Authority of this Act, or in and by the ſaid recited Acts directed to be done by the Commiſſioners for auditing the Publick Accounts, or by any of the Boards into which the ſaid Commiſſioners may be divided, may be done by the Majority of the ſaid Commiſſioners, or by the Majority of any of the ſaid Boards reſpectively.

Accountants to tranſmit Accounts.

VIII. And be it further enacted, That all Perſons liable to account before the ſaid Commiſſioners, ſhall, within Three Calendar Months at the lateſt after the Thirty-firſt Day of *December* One thouſand eight hundred and ſix and within Three Calendar Months at the lateſt after the ſame Day in every future Year, deliver into or tranſmit to the Office of the ſaid Commiſſioners an Account Current of all Sums of Money received and paid by them for the Publick Service within the preceding Year, whether the ſaid Sums of Money or any of them were received or paid for the Service of ſuch Year, or otherwiſe, together with the Vouchers for ſuch Receipts or Payments, accompanied by a Schedule of the ſame, ſigned by the Accountant, or by ſome Perſon duly authorized on his Behalf, unleſs it has been uſual for any Account to be made up to any different Period in the Year, in which Caſe ſuch Account, together with the Vouchers and Schedule thereof, may be delivered or tranſmitted within Three Calendar Months at the lateſt after ſuch uſual Period of making up ſuch Account reſpectively; and that ſuch Schedule ſhall forthwith, after the Delivery thereof, be compared with the ſaid Vouchers, by the proper Officer in the Office for auditing the Publick Accounts, and if found to correſpond with the ſame, a Duplicate thereof ſhall immediately be made out and ſigned by ſuch Officer, and be delivered or tranſmitted to the Accountant if the Accountant ſhall require him ſo to do: Provided always, that the Delivery or Tranſmiſſion of ſuch Account, and Vouchers by ſuch Accountant, ſhall not exonerate the Parties from making up and delivering or tranſmitting ſuch other Accounts applicable to the Service of each Year or Period, without Regard to the Year or Period when ſuch Sums were received or paid as may be required of them by the Courſe and Uſage of Office, or by any Determination of the ſaid Commiſſioners; but that all ſuch laſt-mentioned Accounts ſhall continue to be made up, and ſhall be delivered into or tranſmitted to the Office for auditing the Publick Accounts within Three Calendar Months at the lateſt after the Date of the laſt Receipt or Payment to be included therein,

IX. And

Accounts to be duly attested.

IX. And be it further enacted, That any Account to be delivered into the Office of the Commissioners for auditing the Publick Accounts may be attested before any Baron of His Majesty's Courts of Exchequer, or the Cursitor Baron, or the Commissioners for auditing the Publick Accounts, or any of the Boards into which the said Commissioners shall be divided, or the Majority of the said Commissioners or of any of the said Boards, or any Commissioners for taking Affidavits in any of His Majesty's Courts of Exchequer, or any of His Majesty's Ministers to Foreign States, or the chief or any principal Magistrate of any Place out of the United Kingdom, where the Person attesting the same may reside at the Time of such Attestation.

Paymaster of the Forces, &c. to transmit to the Commissioners Accounts.

X. And be it further enacted, That whenever the Paymaster General of His Majesty's Forces, the Treasurer of the Navy, the Treasurer of the Ordnance, or any other publick Officer, shall pay, issue, or deliver to any Person or Persons whomsoever Money for Publick Service, by way of Imprest, or on Account, or shall direct any Monies to be charged to the Account of any such Person or Persons, then and in every such Case such Paymaster, Treasurer, or other Officer shall, within Three Calendar Months after the Thirty first Day of *December* One thousand eight hundred and six, and within Three Calendar Months after the Thirty-first Day of *December* in every future Year, transmit to the said Commissioners a Certificate of all and every Sum and Sums so paid, issued, delivered, or charged by him within the preceding Year, together with the Name and Description of the Person or Persons to whom the same shall have been respectively paid, issued, delivered, or charged, and the said Commissioners shall thereupon, without any Delay, take the same into Consideration; and if it shall appear to them that any of the Persons to whom, or for Account of whom, Publick Monies shall be so certified to have been paid, issued, delivered, or charged, ought to be made Sub-Accountants, and that the said Sum or Sums so certified should be set insuper upon such Person in the Account of such Publick Officer, when the same shall be declared, they shall forthwith give Notice thereof to such Publick Officer, and shall also transmit a Schedule or Certificate thereof to His Majesty's Remembrancer of the Court of Exchequer, who shall immediately, on the Receipt of such Schedule or Certificate, put the several Sums so paid or issued in charge against the Parties, in like Manner as is practised with respect to Persons who receive Money by way of Imprest, and upon Account, at the Receipt of His Majesty's Exchequer: Provided always, that in Cases where such Issue, Payment, Delivery, or Charge shall have been made or directed in Parts beyond the Seas, and by any Deputy or Assistant of such Paymaster, Treasurer, or other Officer acting on his Behalf, it shall be sufficient if the Certificate thereof shall be so transmitted, within Three Months after the Receipt of Notice thereof, at the principal Office of such Paymaster, Treasurer, or other Officer.

Commissioners not to be precluded from afterwards allowing Sums in the Accounts of principal Accountants.

XI. Provided always, and be it enacted, That the Commissioners for auditing the Publick Accounts shall not, by the Transmission of any such Schedule or Certificate of His Majesty's Remembrancer of the Court of Exchequer, be precluded from afterwards allowing any such Sum or Sums in the Discharge of the Account of any such Publick Officer, instead of setting the same insuper upon the Person or Persons to whom or for Account of whom the same shall have been paid, issued, delivered,

or

or charged, if such Publick Officer shall duly account for the same, or if satisfactory Proof shall be exhibited to the said Commissioners of such Sum or Sums having been duly expended for the Publick Service, in which Cases the said Commissioners shall transmit a Certificate thereof to His Majesty's Remembrancer of the Court of Exchequer, who shall immediately, upon the Receipt of such further Certificate, strike out the Name or Names of the Parties against whom such Sums were put in Charge from the Imprest Roll; and such Parties shall from thenceforth be discharged from any other or further Account for the same.

No Accountant to be allowed any Sum paid to a Sub-accountant, unless Accounts shall be transmitted as by this Act is directed.

XII. And whereas by the said Act of the Twenty-fifth Year aforesaid, it was enacted, that no Accountant should be allowed in his Account any Sum which he should issue or pay over to any Sub-accountants, unless he should have transmitted to the said Commissioners regular Accounts thereof, in the Manner and within the Times therein mentioned, unless Proof should be produced, to the Satisfaction of the Lord High Treasurer, or the Commissioners of the Treasury, that any Failure of transmitting the same did not happen from the wilful Neglect of the Person issuing or paying over the Money as aforesaid: And whereas by the said first recited Act of the Forty-fifth Year aforesaid, the Period provided by the said first recited Act of the Twenty-fifth Year aforesaid, for the Delivery of the Accounts therein mentioned, was extended; be it enacted, That the said next herein-before recited Provisions of the said Acts respectively shall be and the same are hereby repealed; and that no Accountant shall henceforth be allowed in his Account any Sum which he shall issue or pay over to any Sub-accountants, unless he shall have transmitted to the said Commissioners such regular Accounts as are in this Act directed, unless Proof shall be produced, to the Satisfaction of the Lord High Treasurer, or the Commissioners of the Treasury, that any Failure of transmitting the same did not happen from the wilful Neglect of such principal Accountant.

Accountants on Payment of Money into the Exchequer, on proving the same to the Commissioners, to be discharged at the Exchequer on Production of the Certificate of the Commissioners.

XIII. And be it further enacted, That whenever any Accountant or Sub-accountant shall pay, or cause to be paid, into the Receipt of His Majesty's Exchequer, or into the Bank, on account of the Paymaster General of His Majesty's Forces, if so directed by the Lord High Treasurer, or the Commissioners of His Majesty's Treasury, the Whole of the Money with which he shall stand charged, and shall exhibit to the said Commissioners Proofs of his having done so, they shall grant him a Certificate thereof, upon the Exhibition of which Certificate at the several Offices of the Exchequer where he may respectively stand charged he shall forthwith be discharged of such Sums, and be relieved from rendering any Account thereof, for which Discharge he shall not be liable to pay any Fees.

Where Commissioners are of opinion that the Person authorizing any Expenditure ought himself to be charged with the Sum, they shall report to the Treasury, who may order such Person to

XIV. And be it further enacted, That whenever it shall appear to the Commissioners for auditing the Publick Accounts, that any Sum or Sums shall have been paid or expended by Orders from any Person having competent Authority, and employed in His Majesty's Service in Parts beyond the Seas, (such Person not being himself the Accountant for such Payment or Expenditure), and that such Sum or Sums ought not to have been so paid or expended, or ought not to be charged against the Publick, the said Commissioners shall, after Proof of the actual Payment or Expenditure of such Sum or Sums, give Notice of such their

be ſet inſuper in the Account of the Perſon making the Payment, and allowing the Party to apply to the Court of Exchequer for Relief.

their Opinion, to the Perſon by whoſe Orders or under whoſe Authority ſuch Payment or Expenditure ſhall have been made; and if, upon hearing ſuch Allegations in the Caſe as may be made by or on Behalf of ſuch Perſon, they ſhall ſtill be of Opinion that he ought to be charged with ſuch Expenditure, they ſhall report the Caſe to the Lord High Treaſurer, or Commiſſioners of the Treaſury, who, if they ſhall ſee Cauſe, ſhall by Warrant under their Hands authorize the Commiſſioners for auditing the Publick Accounts, to ſet ſuch Sum or Sums inſuper upon ſuch Perſon in the declared Account of the Party who ſhall have actually made the Payment or Expenditure, in like Manner as if ſuch Sum had been actually paid over to ſuch Perſon on Account: Provided always, that nothing herein contained ſhall extend to deprive ſuch Perſon, if he ſhall think himſelf aggrieved by any ſuch Warrant of the Lord High Treaſurer, or Commiſſioners of the Treaſury, from applying by Motion to the Court of Exchequer for Relief, and the ſaid Court ſhall thereupon make ſuch Order as they ſhall think fit; and if they ſhall ſee ſufficient Cauſe to grant the Relief prayed by or for ſuch Perſon he ſhall be relieved from rendering any Account for ſuch Sum or Sums.

Commiſſioners may allow certain Sums although no Vouchers are produced.

XV. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners to allow to the Credit of any Accountant any Sum not exceeding One hundred Pounds, on any Account of Expenditure incurred previous to the paſſing of this Act, and any Sum not exceeding Thirty Pounds on any account of Expenditure that ſhall be incurred ſubſequent to the paſſing of this Act, although no written Voucher of the actual Payment of ſuch Sum ſhall be produced to them, in Caſes whereupon Statements of the Accountants rendered on Oath, and after ſufficient Enquiry the ſaid Commiſſioners ſhall be ſatisfied that ſuch Sums ſhall have been actually and properly diſburſed for the Publick Service; and that all due Diligence ſhall have been uſed by the Accountant to procure ſuch Voucher.

In what Caſes Vouchers without the proper Documents may be admitted.

XVI. Provided always, and be it further enacted, That when a Voucher produced by any Accountant for any Account whether delivered in or not prior to the paſſing of this Act, ſhall be defective from the Want of any Certificate or other Document which ought to have accompanied ſuch Voucher; it ſhall be lawful for the ſaid Commiſſioners, upon Proof to their Satisfaction that the Accountant did not wilfully neglect to procure ſuch Certificate or Document, and that the Sum ſpecified in the Voucher ſhall have been actually and properly diſburſed for the Publick Service to admit ſuch Voucher as a ſufficient Diſcharge of the ſaid Accountant, and to allow the Amount of the ſame to his Credit: Provided alſo, that in all Caſes where any Sum ſhall be allowed to the Credit of any Accountant, either without any written Voucher, or upon an imperfect Voucher, the Particulars and Amount of ſuch Allowances ſhall be ſpecified to the Lord High Treaſurer or Lords Commiſſioners of the Treaſury in the Statement of the Account in which ſuch Allowances may be made, in order that the ſame may be conſidered and confirmed, or diſallowed by the ſaid Lord High Treaſurer or Lords Commiſſioners of the Treaſury, previous to the Declaration of any ſuch Account.

Commiſſioners empowered to call upon Accountants

XVII. And be it further enacted, That the ſaid Commiſſioners ſhall and may, ſo often as they ſhall think fit, call upon all Accountants, Subaccountants, Commiſſaries, Storekeepers, or other Perſons whomſoever,

to whom or to whoſe Order or Care any Publick Money, or any Stamps, Proviſions, or Stores, the Property of His Majeſty, ſhall be or ſhall have been iſſued, delivered, or intruſted, to account to them the ſaid Commiſſioners for the Receipt, Expenditure, or Iſſue thereof, within a Time to be by them limited; and on the Failure of the Accounts being delivered accordingly, within the Time ſo limited, the ſaid Commiſſioners ſhall, in every Caſe where they ſhall ſee Cauſe, tranſmit ſpecial Certificate, containing the Names of ſuch Defaulters, to His Majeſty's Remembrancer of the Court of Exchequer, and ſhall give Notice thereof to His Majeſty's Attorney General in *England* or *Ireland*, His Majeſty's Advocate in *Scotland*, or His Majeſty's Attorney General in any of the Colonies or Plantations belonging to the Crown of *Great Britain*, as the Caſe may require, in order that ſuch Motions, Suits, Bills, or Proceſs may be made, inſtituted, filed, or iſſued by the ſaid Officers againſt any ſuch Defaulter, as may be neceſſary to compel him to deliver in his Accounts as directed by the ſaid Commiſſioners, unleſs upon Application of the Parties, ſtating ſome ſpecial and ſufficient Cauſe of Delay, the Lord High Treaſurer or Commiſſioners of the Treaſury, ſhall grant their Warrant to ſtay the Proceedings for ſuch reaſonable Time or Times as they ſhall think fit; and the ſaid Commiſſioners ſhall Twice in each Year, *videlicet*, in *Hilary* and *Trinity* Terms, tranſmit to His Majeſty's ſaid Remembrancer, a Certificate containing the Names of all Perſons whoſe Account of Monies received and expended ſhall have been received in the Office of the ſaid Commiſſioners within the preceding Half-year, in order that the uſual Proceſs may not iſſue againſt ſuch Perſons or any of them.

to produce their Accounts.

XVIII. And be it further enacted, That it ſhall be lawful for the Comptrollers of Army Accounts, and they are hereby authorized to require all Commiſſaries, Storekeepers, or other Perſons, to whom or to whoſe Care or Order any Publick Money, Proviſions, or Stores, the Property of His Majeſty, ſhall have been delivered or intruſted on account of any Military Service, except for the Service of His Majeſty's Ordnance, to account to them the ſaid Comptrollers for the Receipt and Expenditure, Iſſue or other Diſpoſal thereof, within a Time to be by them limited; and that the ſaid Comptrollers may alſo call before them all Accountants, Sub-accountants, Commiſſaries, Storekeepers, or other Perſons whom they ſhall ſee Cauſe to examine reſpecting any Point of Military Expenditure, or Supply, and may compel the Production of all Accounts, Books, Returns, Vouchers, and other Papers and Documents relating to any ſuch Point, and may examine ſuch Perſons upon Oath relative thereto, which Oath they the ſaid Comptrollers and each of them reſpectively are hereby authorized to adminiſter; and in caſe of Failure by any Perſon to comply with any ſuch the lawful Requiſitions of the ſaid Comptrollers, 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 Comptrollers, 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.

Comptrollers of Army Accounts may call before them all Accountants for Military Expenditure.

XIX. And be it further enacted, That in all Caſes where upon the Examination of the Account of any Commiſſary, Storekeeper, or other Perſon for the Receipt, Expenditure, or Delivery of any Publick Money, or any Stamps, Proviſions or Stores, the Property of His Majeſty, the Commiſſioners

Mode of charging Perſons waſting or embezzling Publick Stores.

missioners for auditing the Publick Accounts shall be of Opinion that any Articles have been embezzled, wasted, lost, damaged, or destroyed by the wilful Misconduct or Neglect of any such Commissary, Storekeeper, or other Person, they shall, after the Examination of such Evidence as they may think necessary to ascertain the Value of such Articles, charge the said Person with such Sum as in their Judgement shall be the Amount of the Loss which shall have thereby accrued to the Publick; and that in all Cases where the Comptrollers of Army Accounts shall on any such Examination be of Opinion that any such Loss has accrued to the Publick, they shall transmit a Certificate thereof to the Commissioners for auditing the Publick Accounts, to the Intent that such Loss may be so ascertained and charged as aforesaid, and that Notice of such Charge, when so ascertained, shall in either case be transmitted to the King's Remembrancer of the Court of Exchequer, and to the Party to be charged therewith.

No Person having accounted to the Satisfaction of the Comptrollers, shall be liable to render any Account to the Auditors.

XX. And be it further enacted, That no Commissary, Storekeeper, or other Person, to whom or to whose Care or Order any Provisions or Stores the Property of His Majesty, shall have been delivered for the Purpose of any Military Service whatever, and who shall have rendered a satisfactory Account thereof to the Comptrollers of Army Accounts, shall be liable to render any further Account thereof to the Commissioners for auditing the Publick Accounts.

Persons giving false Evidence to be guilty of Perjury.

XXI. And be it further enacted, That in case any Person or Persons in the Course of their Examination upon Oath before the Commissioners to be appointed as herein-before provided, or their Successors, or before the Comptrollers of Army Accounts, 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.

Commissioners not eligible as Members of Parliament.

XXII. Provided always, and be it enacted and declared, That no Commissioner appointed or to be appointed by virtue of this Act, shall, during his Continuance in such Office, be capable of being elected or of sitting as a Member of the House of Commons.

Commissioners to take the following Oath.

XXIII. And be it further enacted, That the said Commissioners so to be appointed as aforesaid, before they shall enter upon the Execution of the Powers vested in them by the said recited Acts and this Act, shall take an Oath before the Chancellor of the Exchequer which he is hereby authorized and required to administer, the Tenor whereof shall be as followeth; (that is to say),

"I *A. B.* do swear, that according to the best of my Skill and Knowledge, I will faithfully, impartially, and truly execute the several Powers and Trusts vested in me by several Acts passed in the Twenty-fifth and Forty-fifth Years of His present Majesty, and by an Act, intituled, *An Act for* [*here insert the Title of the Act.*]"

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