ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. LI.

An Act to provide for the more ſpeedy Examination, controuling, and finally auditing the Military Accounts of *Ireland*. [5th *May* 1812.]

WHEREAS the Means hitherto uſed for the auditing of Military Accounts in *Ireland*, have proved inſufficient; and it is neceſſary to make other Proviſions for that Purpoſe; 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 it ſhall and may be lawful for His Majeſty, His Heirs and Succeſſors, by Letters Patent under the Great Seal of *Ireland*, to nominate and appoint from Time to Time ſuch Perſons as he or they ſhall think proper, not exceeding Three Perſons at any one Time to be Commiſſioners of Military Accounts in *Ireland*.

His Majeſty may appoint Three Commiſſioners of Military Accounts.

II. 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 Senior of the ſaid Commiſſioners for the Time being, who ſhall be ſtiled the Firſt Commiſſioner, a Salary of One thouſand Pounds *per Annum*; and to the other Two Commiſſioners a Salary of Eight hundred Pounds *per Annum* each; which Salaries

Their Salaries.

reſpectively

respectively shall be clear of all Fees and Deductions, and shall be paid out of the Consolidated Fund of *Ireland*, by the Lord High Treasurer, or Commissioners for executing the Office of Lord High Treasurer of *Ireland*, or any Three of them, without any other Warrant or Authority for the same: Provided always, that in case the Person at present holding the Office of Comptroller of Army Accounts in *Ireland* shall be appointed to the said Office of First Commissioner, it shall and may be lawful to and for such Person to continue to have, receive, and enjoy the Salary and Emoluments attached to the said Office of Comptroller of Army Accounts, in lieu of the said Salary of One thousand Pounds *per Annum*, to be paid and payable in like Manner and under the like Authority as such Salary is hereby made payable.

Commissioners shall not sit in Parliament.

III. 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 in the House of Commons.

Lord Lieutenant may appoint Secretary and Officers;

IV. And be it further enacted, That it shall and may be lawful to and for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, to appoint a Secretary, and such Officers, Assistants, Clerks and Attendants, with such Salaries as he or they shall think proper, to aid, assist, and attend on the said Commissioners in the Business of their said Office, and to follow the Directions of the said Commissioners in all Things relating to the Business of the said Office.

and direct Payment of their Salaries, &c.

V. And be it further enacted, That the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, may allow such Sums as to him or them shall seem fit, from Time to Time for the Salaries of the several Officers, Clerks, and other Persons to be from Time to Time employed under the said Commissioners, and for the incidental Expences to be incurred in their Office for auditing the Military Accounts, to be paid out of the Consolidated Fund of *Ireland*, by the Lord High Treasurer or Commissioners for executing the Office of Lord High Treasurer of *Ireland*, or any Three of them, under the Directions of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being.

Oath of Office;

VI. And be it further enacted, That the said Commissioners so to be appointed as aforesaid, and all Persons employed by and acting under them, before they shall enter upon the Execution of their respective Offices, shall take an Oath, the Form whereof shall be as followeth, that is to say;

'I *A. B.* [*adding the Name of his Office*], 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 virtue of the said Office.'

To be taken by Commissioners before a Baron, and by Officers before Commissioners.

VII. And be it further enacted, That the said Commissioners respectively shall and may take the said Oath before any of the Barons of the Exchequer in *Ireland*; and that the said inferior Officers and Persons respectively shall and may take the same before the said Commissioners, or any of them,

and that the said Barons and Commissioners respectively are hereby authorized to administer the same.

Two Commissioners a Quorum.

VIII. And be it further enacted, That in all Cases, not otherwise expressly directed or provided, all and every Authority vested or to be vested in, and all and every Act and Acts directed or authorized to be done by the said Commissioners shall and may be exercised and done by any Two of them.

Reputation sufficient Evidence of Appointment.

IX. And be it further enacted, That if on any Trial or in any Proceeding whatsoever, Civil or Criminal, legal or equitable, any Question shall arise concerning the Appointment or Qualification of any of the said Commissioners or of any Officer or Person under them, or his or their Right to hold, exercise, or enjoy such Office, it shall be sufficient to all Intents and Purposes, to prove that at the Time in question such Person was reputed to be such Commissioner or other Officer, and it shall not be necessary to prove or produce any Appointment or Qualification.

What Accounts such Commissioners shall audit.

X. And be it further enacted, That the said Commissioners shall examine, controul, audit and settle all Army, Barrack, Commissariat and other Military Accounts of every Description in *Ireland*, save and except Ordnance Accounts, and also save and except the Baggage, Lodging, and Forage Accounts.

Lord Lieutenant may order Baggage, Lodging and Forage Accounts to be audited by Commissioners.

XI. Provided always, and be it enacted, That it shall and may be lawful at any Time, or from Time to Time, to and for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, by Warrant under Hand and Seal to order that the said Baggage, Lodging, and Forage Accounts, or any of them, shall from thenceforth be audited and settled by the said Commissioners; and that from and after the Date of every such Warrant, the Account or Accounts therein mentioned respectively shall be examined, controuled, audited, and settled by the said Commissioners of Military Accounts, and not otherwise.

Lord Lieutenant may direct all Persons receiving Money for Military Purposes to account before such Commissioners.

XII. And be it further enacted, That it shall and may be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, for the Time being, whenever he or they shall judge the same expedient, and in such Manner and under such Rules, Orders, and Directions, as the Lord Lieutenant or other Chief Governor or Governors of *Ireland* shall from Time to Time direct and establish, to order any Persons concerned in the Receipt or Expenditure of Public Money for or on account of any Service or Matter of any Military Nature, to furnish due and proper Accounts of the same to be laid before the said Commissioners, to be by them examined and finally adjusted and settled.

Such Commissioners may proceed in Accounts begun before the Comptroller of Army Accounts, &c. whose

XIII. And be it further enacted, That the said Commissioners under this Act shall and may from and after the Commencement of this Act proceed on all and every or any such Accounts as aforesaid, which shall be depending and undecided by and before the Comptroller of Army Accounts, or the Commissioners of Imprest Accounts, in the same Manner in all Respects as if the said Accounts and the Examination thereof respectively had proceeded so far before themselves; and that all Vouchers, Accounts, and Papers

Vouchers shall be handed over to Commissioners.

Papers in the Possession or Office of the Comptroller of Army Accounts shall and may be handed over and delivered to the said Commissioners, and shall remain in their Office.

Accounts shall be audited when Lord Lieutenant shall direct.

XIV. And be it further enacted, That all and every the Accounts aforesaid shall from Time to Time be examined and audited as aforesaid, as often as the Lord Lieutenant or other Chief Governor or Governors of *Ireland* shall think fit to direct the same.

Auditor General shall yearly and when required send Accounts to Commissioners, of Sums issued by him.

XV. And be it further enacted, That whenever the Auditor General or other proper Officer shall pay, issue, or deliver to any Person or Persons whomsoever, Money for public Services of a Military Nature by way of Imprest, or on account, then and in every such Case such Officer shall, within Three Calendar Months after the Twenty-fourth Day of *December* in every Year, and also whenever he shall be thereto required by Notice in Writing from the said Commissioners or any Two of them, transmit to the said Commissioners a Certificate of all and every Sum and Sums so paid, issued, and delivered, or charged by him within the preceding Year, or for such Period as shall be mentioned in such Notice, 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.

Commissioners shall be subject to Rules and Orders of Lord Lieutenant.

XVI. And be it further enacted, That the said Commissioners of Military Accounts shall be subject to such Regulations not contrary to Law as the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being shall from Time to Time direct and establish; and that it shall be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* to make and establish Rules, Orders, and Directions for the Purposes aforesaid.

Accountants shall when required deliver to Commissioners Account of Receipts and Payments.

XVII. And be it further enacted, That all Persons liable to account before the said Commissioners, shall within Three Calendar Months at the latest after they shall be required so to do by Notice in Writing subscribed by the said Commissioners or any Two of them, deliver into and transmit to the Office of the said Commissioners an Account Current of all Sums of Money received and paid by them for the Period mentioned in such Notice, together with the Vouchers for such Receipts or Payments, accompanied by a Schedule of the same, signed by the Accountant or Accountants.

Commissioners shall call on Accountants to account, and compel them so to do by Application to the Attorney General.

XVIII. And be it further enacted, That the said Commissioners shall and may as often as they shall think fit, call upon all Accountants or other Persons to whom or to whose Order or Care any public Money for which such Persons shall be accountable to the said Commissioners, shall be or shall have been issued or entrusted, 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, 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

belonging to the Crown of the United Kingdom of *Great Britain* and *Ireland*, as the Caſe may require, in order that ſuch Motions, Suits, Bills or Proceſs may be made, inſtituted, filed or iſſued by the ſaid Officer 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 Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being ſhall grant his or their Warrant to ſtay the Proceedings for ſuch reaſonable Time or Times as he or they ſhall think fit.

On Default of Accountant, Commiſſioners after Notice may proceed peremptorily to audit Accounts in his Office.

XIX. And be it further enacted, That if any ſuch Accountant or Accountants ſhall fail to deliver ſuch Accounts purſuant to ſuch Requiſition, it ſhall and may be lawful to and for the ſaid Commiſſioners, if they ſhall think proper ſo to do, to cauſe a Notice, ſigned by any Two of the ſaid Commiſſioners for the Time being, to be ſerved on ſuch Accountant or Accountants, that the ſaid Commiſſioners will proceed peremptorily to audit the Accounts of ſuch Accountant or Accountants, or any Part thereof, that may be mentioned in ſuch Notice, on a Day to be therein mentioned, not leſs than One Calendar Month from the Service of ſuch Notice, and thereupon ſuch Commiſſioners ſhall proceed to audit ſuch Account or Accounts accordingly, whether any Accounts ſhall have been then furniſhed as aforeſaid or not, or whether ſuch Accountant or Accountants ſhall attend or not, and the ſaid Commiſſioners ſhall charge ſuch Accountant or Accountants with all Payments made from or under His Majeſty's Treaſury in *Ireland*, to him, her, or them, as to his, her, or their Order, and if ſuch Accountant or Accountants ſhall not produce and prove to the Satisfaction of the ſaid Commiſſioners, any Diſcharge, ſuch Commiſſioners ſhall thereupon allow the Whole of the Sums ſo charged as a Balance againſt ſuch Accountant or Accountants: Provided always, that it ſhall and may be lawful to and for the ſaid Commiſſioners to poſtpone from Time to Time, as often as they ſhall ſee good Cauſe for ſo doing, the final auditing of any ſuch Account.

Commiſſioners may inquire into Frauds, and ſhall not allow undue Expenditure in diſcharge.

XX. And be it further enacted, That the ſaid Commiſſioners or any Two of them, ſhall and they are hereby empowered to enquire into all corrupt and fraudulent or improper Practices or other Miſconduct in the Expenditure, Application, or ordering or accounting for, iſſuing or receiving all and ſingular or any of the ſaid Monies, and they ſhall not include or ſuffer to remain or be included in the Diſcharge Part of any Account which ſhall be at any Time ſtated by them, any Article of Expenditure which ſhall not appear to them to be agreeable to the Intention or Import of the Truſt repoſed or legal Powers veſted in the Parties ſo accounting.

Commiſſioners ſhall report to Lord Lieutenant and Parliament.

XXI. And be it further enacted, That the ſaid Commiſſioners ſhall without any further Requiſition as ſoon as poſſible after their Determination and proceeding on any Matter committed to their Examination, give an Account thereof in Writing under the Hands and Seals of them or any Two of them to the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, and alſo to either Houſe of Parliament, and they ſhall report therewith, what Defects, Frauds or Illegalities ſhall have been obſerved during their Proceedings in the Mode of Account or Expenditure, and likewiſe ſuch Regulations as they ſhall in their Judgment deem

deem expedient to be obſerved and adopted for the better directing, enforcing, and ſecuring the honeſt, juſt and effectual Expenditure of future Iſſues of Money for the ſaid ſeveral or ſimilar Purpoſes, or any of them.

Embezzlements, &c. charged againſt Commiſſaries.

XXII. 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 Public Money, or any Proviſions or Stores the Property of His Majeſty, the ſaid Commiſſioners 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.

Commiſſioners may call Parties before them with their Books, and Vouchers.

XXIII. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Military Accounts, or any Two of them for the Time being, and they are hereby required to call before them the ſeveral Perſons who have at any Time received from His Majeſty's Treaſury any Public Money for any of the Purpoſes aforeſaid, as alſo the ſeveral Perſons to whom any Money has been granted or appropriated for any of the ſaid Purpoſes, and the Succeſſors, Executors and Adminiſtrators of ſuch Perſons reſpectively, and to require them to give an Account of the Expenditure of the ſaid Monies, and to exhibit to the ſaid Commiſſioners all ſuch Accounts, Certificates, Warrants of Expenditure, Books, Muniments or Bills whatſoever, as ſhall touch or concern the Receipt or Expenditure of ſuch Money, or the Charge or Diſcharge of the Accounts thereof, and as ſhall be and remain in their Hands or Cuſtody, and to examine upon Oath, (which Oath any One of them is hereby empowered to adminiſter), the ſaid ſeveral Perſons touching the ſeveral Items thereof, or any Entries therein, and touching any Matters relative to the Receipt, Expenditure, or Non-Expenditure of the ſaid Money.

Commiſſioners may examine on Oath all Parties concerned in Expenditure of Money granted.

XXIV. And be it further enacted, That the ſaid Commiſſioners, or any Two of them, ſhall alſo have full Power and Authority, and they are hereby authorized and required to call before them, and examine upon Oath all Perſons who have, or who they ſhall have reaſon to believe have any Knowledge of the receiving, expending, diſburſing, or in anywiſe accounting for, entering, paying, or managing any of the Monies of which they are or ſhall at any Time be duly authorized to ſtate or ſettle Accounts; and likewiſe to call before them and examine upon Oath all Perſons whom they ſhall think proper, for the Purpoſe of enquiring into the Honeſty of the Expenditure of all ſuch Monies, whereto any of ſuch Monies have been or ought to have been applied, and to ſend for and require to be exhibited to them as often as they ſhall think proper, all Accounts, Certificates, Books, Muniments, Bills, Plans, Papers, and Writings of what Nature ſoever, and in whoſoever Cuſtody they may be, which in anywiſe touch or concern the Receipt, Expenditure, Diſpoſal, or Management of the ſaid Monies; and to examine upon Oath (which Oath any One of the ſaid Commiſſioners is hereby empowered to adminiſter) all Perſons whom they ſhall think proper, touching the State, Cuſtody, Entries

Entries or Items in such Accounts, Certificates, Books, Muniments, Bills, Plans, Papers or Writings.

XXV. And be it further enacted, That it shall and may be lawful to and for any of the Justices of His Majesty's Courts of King's Bench and Common Pleas, or of the Barons of His Majesty's Court of Exchequer in *Ireland*, at their Discretion to grant a Writ of Habeas Corpus to bring up any Person or Persons confined in any Gaol, Prison, or Place of Confinement in *Ireland*, to be examined before the said Commissioners, or any Two of them, touching any Matter of Account which shall be then depending before the said Commissioners, and every such Person shall be so brought up accordingly, the Sum required by him in every such Case, being first duly tendered, and shall be brought and detained before the said Commissioners, or any Two of them, from Day to Day, and from Hour to Hour, as often and as long as they shall find necessary for the Purposes of such Examination, and at the Close thereof shall be carried back to the same Prison or Place of Confinement, or otherwise disposed of according to Law, and none of the said Matters shall be deemed or taken to be an Escape; and it shall and may be lawful to and for the said Commissioners to enquire into, ascertain and allow the necessary Expences of so bringing and keeping every such Person in such Attendance, and of taking him or her back to such Prison or Place of Confinement; and that such Expences being so allowed and certified by the said Commissioners, or any Two of them, shall be paid as Part of the Expences of the said Office.

Parties in Confinement may be brought by Habeas Corpus before Commissioners to be examined.

XXVI. And be it further enacted, That it shall be lawful for the said Commissioners to allow to the Credit of any Accountant, any Sum on any Account of Expenditure that hath been or shall be incurred, although no written Voucher of the actual Payment of such Sum shall be produced to them in Case where upon 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 Public Service; and that all due Diligence shall have been used by the Accountant to procure such Voucher; and whenever a Voucher produced or to be produced by any Accountant for any Accounts, shall be defective from the Want of any Certificate or other Document which ought to accompany 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 public 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 always, that in all Cases where any Sum exceeding Thirty Pounds 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 Lieutenant or other Chief Governor or Governors of *Ireland*, 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 Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, previous to the Declaration of any such Account.

Commissioners may allow Payments without written Vouchers;

Or on imperfect Vouchers.

Such Allowances above 30*l.* shall be confirmed by Lord Lieutenant.

XXVII. And

On Examination Commissioners shall make up Accounts and deliver a Copy to the Accountant.

XXVII. And be it further enacted, That after the Examination of all such Persons, Books, Papers, and other Matters as they shall think proper, the said Commissioners shall make full, perfect, and just Accounts or Declarations of the Accounts of all Persons who are or shall be at any Time accountable to them, which Accounts shall contain the Sum and Substance thereof in Charge and Discharge, or by Way of Debtor and Creditor, and they shall cause to be made a Copy thereof to be given to the Party or Parties accountable.

Lord Lieutenant empowered to relieve against Sums disallowed by the Commissioners.

XXVIII. Provided always, and be it enacted, That after any such Account shall have been so fully examined and audited by the said Commissioners, and that any Sum or Item in the discharge thereof shall have been disallowed, it shall and may be lawful to and for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, at any Time within Three Calendar Months after the Date of such auditing, to order the said Commissioners for the Time being, to state for the Information of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, the Grounds and Cause of such Disallowances, whereupon the said Commissioners for the Time being, or any Two of them, shall forthwith make a Report under their Hands in Obedience to such Order; and thereupon it shall and may be lawful to and for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, at any Time within Six Calendar Months after the Date of such Report, to order by Warrant under Hand and Seal, that every or any such Items or Item, or any Part thereof respectively shall be allowed, and thereupon the same shall be so allowed, and shall be brought forward by and allowed to such Person accordingly in his or her next Account.

Accounts audited by Commissioners shall be final.

XXIX. And be it further enacted, That where any Account shall have been so audited by the said Commissioners, the same shall be final and conclusive to all Intents and Purposes whatsoever, save only so far as the same may be altered in manner aforesaid by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, in manner aforesaid.

For Relief of Accountants not in Ireland at the Time of auditing the Accounts.

XXX. Provided always, and be it enacted, That if at the Time of auditing any such Account by the said Commissioners, any such Accountant therein shall be absent from *Ireland*, then and in every such Case it shall and may be lawful to and for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, at any Time within Three Calendar Months after the Return of such Person to *Ireland*, to order the said Commissioners to state the Cause of any such Disallowance as aforesaid, and thereupon such Report shall and may be made by the said Commissioners, and such subsequent Proceedings had, as if such Order had been issued within the Time aforesaid.

Vouchers may be destroyed or given up.

XXXI. And be it further enacted, That it shall and may be lawful to and for the said Commissioners to destroy or cause to be destroyed any Voucher or Vouchers which shall remain in their Office at any Time after Fifteen Years from the Date thereof, and also that it shall and may be lawful to and for the said Commissioners on receiving an Order in Writing for the Purpose from the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, to hand over and deliver up to the Person or Persons mentioned

mentioned for that Purpoſe in ſuch Order, any Voucher or Vouchers whatſoever that may be in their ſaid Office, and which ſhall be ſpecified or directed in ſuch Order.

Penalty on Parties ſummoned refuſing to attend &c.

XXXII. And be it further enacted, That if any Perſon duly ſummoned by Precept under the Hand and Seal of the ſaid Commiſſioners, or any Two of them, to appear before the ſaid Commiſſioners touching any of the Matters aforeſaid, to give Evidence or otherwiſe, or to exhibit any Account, Certificate, Book, Muniment, Bill, Plan, Paper or Writing in his, or her Cuſtody, Power, or Poſſeſſion, according to the Terms of ſuch Summons, or to anſwer any Queſtion on Oath, which ſhall be lawfully propoſed to him or her by any of the ſaid Commiſſioners, touching any Matter or Thing which they ſhall then be empowered to examine into, every ſuch Perſon ſhall forfeit the Sum of Twenty Pounds for every ſuch Neglect or Refuſal, to be recovered by Civil Bill in the Court of proper Juriſdiction by any Perſon who ſhall ſue for the ſame; and if any of the ſaid Monies or any Part thereof ſhall have been received by or paid to ſuch Perſon, or to any One to whom ſuch Perſon is Succeſſor, Executor or Adminiſtrator, ſuch Perſon ſo neglecting or refuſing ſhall not only forfeit the like Sum for every Neglect or Refuſal, to be recovered in like Manner, but ſuch Proceſs ſhall likewiſe iſſue out of His Majeſty's Court of Exchequer againſt him or her, upon Complaint made before the ſaid Court, as is uſual againſt Debtors to His Majeſty, who refuſe or neglect to account.

Affirmation of Quakers allowed.

XXXIII. And be it further enacted, That in all Caſes in which an Oath ſhall be required, or directed or authorized to be taken before the ſaid Commiſſioners, or any one or more of them, the Affirmation of a Quaker ſhall be received as and for, and in lieu of ſuch Oath, and ſhall be of the ſame Force, Validity, and Effect to all Intents and Purpoſes as ſuch Oath.

Penalty of Perjury on falſe Oath or Affirmations.

XXXIV. And be it further enacted, That if any Perſon who ſhall by virtue of this or any Act or Acts of Parliament, take or make any Oath or Affirmation before the ſaid Commiſſioners, or any of them, ſhall wilfully falſely take any ſuch Oath or Affirmation, be thereof lawfully convicted, he or ſhe ſo offending ſhall for every ſuch Offence incur and ſuffer ſuch Penalties, Pains, and Diſabilities as Perſons convicted of wilful and corrupt Perjury ſhall then by any Laws in force in *Ireland* be liable unto; or if any Perſon or Perſons ſhall corruptly procure or ſuborn any other Perſon to take ſuch falſe Oath or Affirmation, and the Perſon or Perſons ſo procuring or ſuborning ſhall be thereof convicted, every Perſon ſo offending ſhall for every ſuch Offence incur and ſuffer ſuch Penalties, Forfeitures, Pains and Diſabilities, as Perſons convicted of Subornation of Perjury ſhall be then liable unto.

Penalty on Officers of Corporations, &c. refuſing to attend Summonſes of Commiſſioners.

XXXV. And be it further enacted, That if any Officer of any Corporation, Charity, or Public Eſtabliſhment whatſoever, ſhall refuſe or wilfully neglect to obey any Summons or Order iſſued by the ſaid Commiſſioners, or any Two of them, to appear before to exhibit or lay before them, any Accounts, Certificates, Books, Muniments, Bills, Plans, Papers, or Writings, which ſhall be in his Cuſtody or Poſſeſſion, or to anſwer upon Oath any Queſtion which ſhall be lawfully propoſed to him by the ſaid Commiſſioners, or any Two of them, every ſuch Officer ſhall, for every

such Offence, not only forfeit the Penalty herein-before imposed, but shall be likewise declared, and shall be incapable of holding his said Office any longer,

Commencement of Act.

XXXVI. And be it further enacted, That this Act, and every Matter and Thing therein contained, shall begin and have Effect from and after the Expiration of Two Calendar Months next after the passing thereof, and not sooner.

Act may be amended.

XXXVII And be it further enacted, That this Act shall and may be amended, altered, or repealed, during the present Session of Parliament.

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