

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CLXXXIV.

An Act for the effectual Examination of Accounts of the Receipt and Expenditure of the Colonial Revenues in the Iſlands of *Ceylon*, *Mauritius*, *Malta*, *Trinidad*, and in the Settlements of the *Cape of Good Hope*, for Five Years. [30th *July* 1814]

WHEREAS it is expedient that Proviſion ſhould be made for a ſpeedy and effectual Examination and Audit in *Great Britain* of the Accounts of the Receipt and Expenditure of the Colonial Revenues in the Colonies or Settlements of *Ceylon*, *Mauritius*, *Malta*, and *Trinidad*, and the *Cape of Good Hope*; 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 be lawful for His Majeſty from Time to Time to appoint Three Commiſſioners, by Letters Patent under the Great Seal of *Great Britain*, for examining the Public Accounts of all Governors, Lieutenant Governors, and other Public Officers and Servants, and of all other Perſons whatever, who have been or ſhall or may be concerned in the Receipt or Expenditure of the Colonial Revenues in the ſaid Colonies of *Ceylon*, *Mauritius*, *Malta*, *Trinidad*, and the *Cape of Good Hope*, or in the Receipt or Expenditure of any Sums granted by the Parliament of *Great Britain*, in Aid of thoſe Revenues reſpectively, and alſo for examining the Public Accounts of all Governors, Lieutenant Governors, and other Public Officers and Servants, and of all other Perſons whatever, who have been or ſhall or may be

His Majeſty may appoint Commiſſioners for examining the Accounts of Perſons concerned in the Expenditure of the Colonial Revenues of Ceylon, Mauritius, Malta, Trinidad, and the Cape.

be concerned in the Receipt or Expenditure of the Colonial Revenues of any other Colonies or Dominions ſubject to the Crown of *Great Britain*, or in the Receipt or Expenditure of any Sums granted by the Parliament of *Great Britain*, in Aid of thoſe Revenues, which Accounts the Lords Commiſſioners of His Majeſty's Treaſury may deem it expedient to refer to the Commiſſioners for Examination; and by the ſaid Letters Patent, to grant to the ſaid Commiſſioners ſuch Salaries as His Majeſty may think fit, not exceeding for the Perſon firſt named in the ſaid Commiſſion, the annual Sum of One thouſand Pounds, and for ſuch of the other Commiſſioners, the annual Sum of Eight hundred Pounds; ſuch Salaries reſpectively to be payable out of the Revenues, and in the Manner herein-after directed.

Officers and Clerks to be appointed, and Allowances to be made to them.

II. And be it further enacted, That the Commiſſioners of His Majeſty's Treaſury of *Great Britain*, or any Three or more of them, may appoint ſuch Secretary or Secretaries, Officers and Clerks, and other Perſons, to aid and aſſiſt the Commiſſioners to be appointed as aforeſaid under this Act, as may from Time to Time be neceſſary; and may allow them ſuch Salaries as ſhall be proper; and alſo ſuch reaſonable Sums for the incidental Charges and Expences of their Office, as the ſaid Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, may think fit; ſuch Salaries, Charges, and Expences reſpectively to be paid out of the Revenues, and in the Manner herein-after directed.

How Salaries are to be paid.

III. And be it further enacted, That the reſpective Salaries of the ſaid Commiſſioners, and of their Secretary, Officers, and Clerks, and the incidental Charges and Expences of their Office, ſhall be a Charge upon, and ſhall be borne and defrayed by and out of the reſpective Revenues of the ſaid Colonies of *Ceylon*, *Mauritius*, *Malta*, *Trinidad*, and the *Cape of Good Hope*, in ſuch Proportions, and ſhall be paid and remitted thereout in ſuch Manner as the ſaid Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, ſhall from Time to Time direct.

Oath.

IV. And be it further enacted, That the ſaid Commiſſioners to be appointed under this Act ſhall, before they ſhall enter upon the Execution of the Power veſted in them by this Act, take an Oath before the Chancellor of the Exchequer of *Great Britain*, which the ſaid Chancellor of the Exchequer 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 virtue of an Act, [*here inſert the Title of the Act.*]'

And the ſaid Commiſſioners, or any Two of them, ſhall and are hereby authorized to adminiſter to every of the Officers and Clerks, who ſhall be appointed to act under them as before directed, and ſuch Officers and Clerks are required, before they enter upon the Execution of their Duties under this Act, to take the following Oath:

'I *A. B.* do ſwear, That, according to the beſt of my Abilities, I will faithfully execute the Duties of my Office, and be obedient to the Orders I may receive from my lawful Superiors.'

When Commiſſioners to commence Enquiry.

V. And be it further enacted, That the ſaid Commiſſioners ſhall take up and commence the Examination of the ſeveral Accounts of the ſaid reſpective Colonies, from ſuch Period as the Commiſſioners of His Ma-

jeſty's Treaſury, or any Three or more of them, ſhall by Warrant under their Hands direct or appoint.

Commiſſioners to be ſubject to Regulations as Commiſſioners of Public Accounts.

VI. And be it further enacted, That the Commiſſioners to be appointed under the Authority of this Act, or any Two or more of them, ſhall be and they are hereby inveſted with, and ſhall have, uſe, and exerciſe, all the Powers and Authorities as to the Examination of all Accounts ſubmitted to their Inveſtigation, and as to all Accountants, Sub-accountants, and other Perſons concerned in ſuch Accounts, and as to all Matters and Things in anywiſe relating thereto, or the Examination thereof, or to Accountants, Sub-accountants, or other Perſons concerned therein, as the Commiſſioners for auditing the Public Accounts are inveſted with, or now have, uſe, or exerciſe, or are ſubject or liable to, under an Act 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 another Act paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled *An Act for transferring to the Commiſſioners for auditing the Public 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*; and another Act paſſed in the Thirty-ninth and Fortieth Year of the Reign of His preſent Majeſty, intituled *An Act for more effectually charging Public Accountants with Payment of Intereſt, and for allowing Intereſt to them in certain Caſes; and for compelling the Payment of Balances due from them*; and another Act paſſed in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled *An Act to amend an Act made in the Twenty-fifth Year of His preſent Majeſty, for the 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 another Act paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty, intituled *An Act for making more effectual Proviſion for the more ſpeedy and regular Examination and Audit of the Public Accounts of this Kingdom*; and another Act paſſed in the Forty-ſeventh Year of His preſent Majeſty, intituled *An Act for more effectually charging Public Accountants with Intereſt upon Balances, and for other Purpoſes relating to the paſſing of Public Accounts*; in ſo far as ſuch Powers and Authorities, Controul, Regulations, and Directions, are or may be applicable to the Accounts to be examined under the Proviſions of this Act: Provided always, that nothing in this Act contained ſhall authorize ſuch Commiſſioners appointed by virtue thereof to prepare or preſent for Declaration any Account of any Accountant, Sub-accountant, or Perſon ſet Inſuper, or other Perſon which ſhall have been examined by them, and which ſhall have been certified by them in the Manner directed by this Act.

25 G. 3. c. 52.

39 G. 3. c. 83.

39 & 40 G. 3. c. 54.

45 G. 3. c. 55.

46 G. 3. c. 141.

47 G. 3. c. 39.

Meeting of Commiſſioners, and Powers.

VII. And be it further enacted, That for the better Execution of this preſent Act, the Commiſſioners to be appointed in purſuance hereof, or any Two or more of them, ſhall be and they are hereby authorized to meet and ſit from Time to Time in ſuch Place or Places within this Kingdom as ſhall be appointed by the Lords Commiſſioners of His Majeſty's Treaſury, and to ſend their Precept or Precepts under their Hands and Seals, for any Perſon or Perſons whomſoever, and for ſuch Books, Papers, Writings, or Records, relating to any of the Matters to be enquired into, examined, and inveſtigated as aforeſaid, in purſuance of this Act as ſhall be neceſſary for carrying into Execution all the Purpoſes of this Act; all which

which Perſons are hereby required and directed punctually to attend at ſuch Time and Times, Place and Places, as ſhall be appointed by ſuch Precept or Precepts; and to perform, fulfil, and obey all ſuch Orders and Directions as the ſaid Commiſſioners ſhall make and give, in Execution of the Powers and Authorities by this Act given to them.

Commiſſioners to examine on Oath.

VIII. And for the rendering more effectual all ſuch Examinations as are intended to be had under this Act, be it enacted, That it ſhall be lawful for the ſaid Commiſſioners, and other Perſons authorized to execute this Act, and they and each of them are and is hereby authorized and required to examine upon Oath, or Affirmation of Perſons being Quakers (which Oath or Affirmation they or any one of them are and is hereby authorized to adminiſter) all Perſons whom they ſhall find occaſion to call before them to be examined, touching all Matters and Things neceſſary for the Execution of the Powers veſted in them by this Act.

Statement of Accounts and Proceedings thereon to be tranſmitted to the Treaſury.

IX. And be it further enacted, That it ſhall be lawful for the Commiſſioners to be appointed by virtue of this Act, and they are hereby required from Time to Time, when and as ſoon as the Examination of any Account ſhall have been completed by them, to make up and tranſmit a Statement thereof to the Commiſſioners of His Majeſty's Treaſury for the Time being; ſpecifying all the Details forming the Charge and Diſcharge of ſuch Accounts, and ſpecifying all Sums diſallowed by them therein, and alſo all Sums which in their Opinion ought to be ſet Inſuper in ſuch Account, upon any Perſon concerned therein; and if the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, ſhall approve of the ſaid Statement of ſuch Account, it ſhall be lawful for them to ſubmit to His Majeſty, His Heirs and Succeſſors, a Warrant for the Royal Sign Manual, allowing the ſaid Accounts, and diſcharging the Accountant from rendering any further Account, in reſpect of any Sums of Money compriſed therein, upon Payment of any Balance due; unleſs it ſhall appear to the ſaid Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, neceſſary or expedient, in order to recover or effectually ſecure any Balance due on ſuch Account, that the ſame ſhould be declared before His Majeſty's Chancellor of the Exchequer, according to the Courſe of the Exchequer; in which Caſe the ſaid Commiſſioners of the Treaſury ſhall tranſmit the ſaid Statement, together with their Warrant, to the Commiſſioners for auditing the Public Accounts of *Great Britain*, to prepare the ſame for Declaration; who are hereby authorized to make up and prepare for Declaration, ſuch Accounts in Conformity to ſuch Statements or Warrants, without any further Examination or Inveſtigation of ſuch Accounts, or any Vouchers relating thereto, unleſs any further Examination and Inveſtigation of ſuch Accounts, or of any Part thereof, or of any Vouchers relating thereto, ſhall appear to them to be neceſſary; in which caſe they ſhall report their Opinion thereon to the Commiſſioners of His Majeſty's Treaſury, and proceed in ſuch Examination and Inveſtigation; and the ſaid Commiſſioners for auditing the Public Accounts are hereby authorized and directed to cauſe all Sums which ſhall be ſpecified as Sums which ought to be ſet Inſuper in any ſuch Statement as aforeſaid, and which ſhall appear to them to be proper to be ſet Inſuper, to be ſo ſet Inſuper on the ſeveral Perſons therein mentioned, or in the Warrants accompanying the ſame; unleſs upon ſuch further Examination as aforeſaid, it ſhall not appear to them to be proper that ſuch Sums ſhould be ſo ſet Inſuper; and to do all other Acts, Matters, and Things, for the Declaration of ſuch Accounts, and for putting in Charge

as Public Accountants or Sub-Accountants, all Perſons liable to be put in Charge upon ſuch Accounts, in order to the ſecuring and recovering all Sums of Money due on the ſame, in like Manner as if the ſaid Accounts had been examined, and Statements thereof made by the ſaid Commiſſioners for Auditing the Public Accounts.

Attendance of Witneſſes and Production of Accounts.

X. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners to be appointed under this Act, and they are hereby required, whenever it ſhall appear to them that any Perſon or Perſons ought to account for any Money that may have paſſed through his or their Hands forthwith to tranſmit to the Commiſſioners of His Majeſty's Treaſury, the Name or Names of every ſuch Perſon or Perſons, together with the Ground and Reaſons for their Opinion, that it would be fit and proper that ſuch Perſon or Perſons ſhould be made Public Accountants; and if the ſaid Commiſſioners of His Majeſty's Treaſury ſhould agree thereto, they are hereby required to iſſue their Warrant or Warrants, directing the ſaid Commiſſioners to be appointed under this Act, or the Commiſſioners for Auditing the Public Accounts of *Great Britain*, to call upon and require ſuch Perſon or Perſons to deliver in their Accounts regularly atteſted, within a reaſonable Time, to be limited by ſuch Commiſſioners reſpectively; and ſuch Perſon or Perſons ſhall be compelled ſo to deliver in their Accounts, in like Manner as if he or they had been returned Inſuper in any Account declared before His Majeſty's Chancellor of the Exchequer; and the ſaid Commiſſioners appointed by virtue of this Act are alſo hereby directed to proceed in the Examination of ſuch Accounts, and to tranſmit the Statements thereof to the Commiſſioners of His Majeſty's Treaſury, for the Purpoſe of having the ſame either allowed by His Majeſty's Sign Manual Warrant, or prepared for Declaration, in the Manner herein-before directed with reſpect to other Accounts.

Perſons neglecting to attend, or to produce Accounts, or refuſing to be ſworn, or to anſwer Queſtions, may be committed.

XI. And be it further enacted, That if any Perſon or Perſons ſummoned to appear under the Powers of this Act ſhall wilfully neglect or refuſe to appear in obedience to ſuch Summons or Precept, or to bring or produce any ſuch Accounts, Books, Papers, Writings, or Records as aforeſaid, that ſhall be in his, her, or their Poſſeſſion, Cuſtody, or Power, and which he, ſhe, or they ſhall have been required by ſuch Summons or Precept to produce, or ſhall refuſe to be ſworn, or being Quakers ſhall refuſe to affirm, or being ſworn, or being Quakers having affirmed, ſhall refuſe to anſwer any lawful Queſtion on Oath or Affirmation, touching or concerning any of the Matters aforeſaid, then and in every ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners, or any Two of them, in this Kingdom, and they are hereby authorized and empowered, to make and iſſue their Warrant or Warrants, under their Hands and Seals, for taking and apprehending any ſuch Perſon or Perſons, and committing him, her, or them to ſuch Priſon as they ſhall think fit, there to remain without Bail or Mainprize, until he, ſhe, or they ſhall ſubmit to be examined, touching or concerning all ſuch Matters and Things neceſſary for the Execution of the Powers given by this Act, or to make ſuch Productions as aforeſaid, as the Caſe may be.

Accountants to be under Directions of former Acts.

XII. And be it further enacted, That all Accountants, Sub-Accountants, and other Perſons concerned in any Accounts, or in any Proceedings whatever, that ſhall be enquired into or examined under this Act, ſhall and they are hereby required to demean themſelves in ſuch Manner, in all

Reſpects, and to do all ſuch Matters and Things as by the ſaid recited Acts of the Twenty-fifth and Forty-ſixth Years aforeſaid are directed and required in the caſe of Perſons examined before the Commiſſioners appointed under the ſaid recited Acts, and ſhall be ſubject and liable to ſuch Pains, Penalties, and Forfeitures, for any Breach, Non-performance, Failure, or Neglect thereof, as by virtue of the ſaid recited Acts they would have been ſubject and liable to, in caſe ſuch Accounts had been under the Examination of the Commiſſioners appointed under the ſaid recited Acts.

Perjury.

XIII. And be it further enacted, That in caſe any Perſon or Perſons in the Courſe of their Examination upon Oath, or being Quakers, upon Affirmation before any ſuch Commiſſioners appointed under this Act, or any Two of them as aforeſaid, ſhall wilfully and corruptly give falſe Evidence, ſuch Perſon or Perſons 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.

Commiſſioners not eligible to ſit in Parliament.

XIV. And be it further enacted and declared, That no Commiſſioner to be appointed by virtue of this Act, who ſhall receive any Salary for the Execution of his Duty as ſuch Commiſſioner, ſhall, during his Continuance in ſuch Office, be capable of being elected or of ſitting as a Member of the Houſe of Commons.

Limitation of Actions.

XV. Provided always, and be it further enacted, That no Action ſhall be brought againſt any of the ſaid Commiſſioners, or any other Perſon or Perſons whomſoever, for any Matter or Thing whatſoever, done or committed under or by virtue or in the Execution of this Act, unleſs ſuch Action ſhall be brought within Six Calendar Months next after the doing or committing of ſuch Matter or Thing: Provided alſo, that if any Action or Suit ſhall be hereafter commenced or proſecuted againſt any Perſon or Perſons, for any Matter or Thing done under or by virtue or in the Execution of this Act, ſuch Perſon or Perſons may plead the General Iſſue, and give this Act and the Special Matter in Evidence; and if the Plaintiff ſhall become nonſuited or ſuffer Diſcontinuance, or forbear further Proſecution, or if Judgment ſhall be given for the Defendant or Defendants, ſuch Defendant or Defendants ſhall recover Treble Coſts, for which he, ſhe, or they ſhall have the like Remedy as where Coſts by Law are given to Defendants.

Continuance of Act.

XVI. And be it further enacted, That this Act ſhall continue in force for Five Years, and no longer.

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