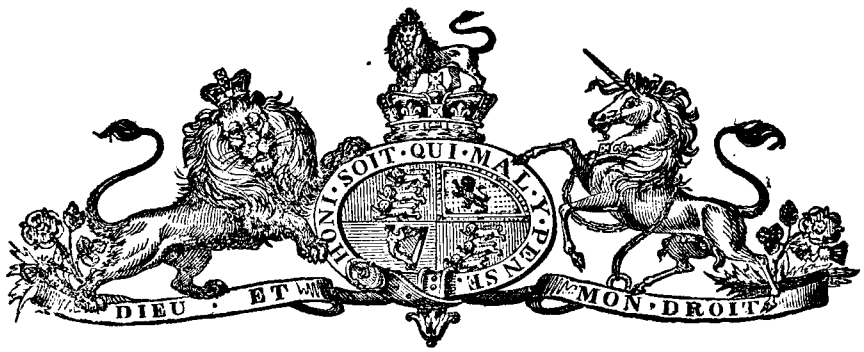


ANNO NONO & DECIMO

VICTORIÆ REGINÆ.

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CAP. XCII.

An Act to provide for the Preparation, Audit, and Presentation to Parliament of annual Accounts of the Receipt and Expenditure of the Naval and Military Departments. [26th *August* 1846.]

WHEREAS by an Act passed in the Second Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to amend the Laws relating to the Business of the Civil Departments of the Navy, and to make other Regulations for more effectually carrying on the Duties of the said Departments*, Provision was made for the making up, and the laying before Parliament, of an annual Account of Naval Receipt and Expenditure, examined and certified by the Commissioners for auditing the Public Accounts: And whereas it is expedient to amend the Provisions of the said Act, and to provide for the Preparation, Audit, and Presentation to Parliament of Accounts of the Appropriation of the Monies annually granted for the Naval and Military Services: Be it therefore enacted by the Queen'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 so much of the said recited Act as relates

2 & 3 W. 4. c. 40.

So much of recited Act

as relates to Account of Naval Receipt, &c. repealed.

relates to the Account of Naval Receipt and Expenditure shall be repealed: Provided always, that nothing in this Act contained shall be construed to affect the Preparation, and the laying before Parliament, of the said Account for the Year ended the Thirty-first Day of *March* One thousand eight hundred and forty-six, in accordance with the Provisions of the before-recited Act.

Proviso.

Accounts of Receipt and Expenditure for Navy, Army, Commissariat, and Ordnance Services to be annually audited by Commissioners for auditing Public Accounts, and transmitted to the Treasury.

II. And be it enacted, That on or before the Thirtieth Day of *November* in each Year an Account of the Receipt and Expenditure of the Sums granted for Naval Services for the Year ended on the Thirty-first Day of *March* preceding, and on or before the Thirtieth Day of *April* in each Year similar Accounts of the Receipt and Expenditure of the Sums granted for Army, Commissariat, and Ordnance Services for the Year ended on the Thirty-first Day of *March* of the preceding Year, classed under the several Heads of Service as expressed in the Appropriation Act or Acts for the Year, shall be transmitted by each Department charged with the Preparation of the said Accounts to the Commissioners for auditing the Public Accounts, who shall examine the said Accounts, and certify thereon as to the Correctness of the Sums therein charged, as compared with the Books and Vouchers of the several Departments; and the said Commissioners are hereby required to transmit Copies of the said Accounts, so examined and certified, to the Commissioners of Her Majesty's Treasury: Provided always, that if the Commissioners for auditing the Public Accounts shall discover any Inaccuracies in the said Accounts of Receipt and Expenditure, they shall, if required so to do by the Commissioners of Her Majesty's Treasury, return the said Accounts, accompanied by Statements of the Errors discovered therein, to the respective Departments concerned, for Correction; and amended Accounts shall be prepared, and sent to the Commissioners of Audit, by the said Departments, in lieu of the Accounts returned for Correction; and the said Commissioners shall transmit Copies of such amended Accounts, examined and certified as aforesaid, to the Commissioners of Her Majesty's Treasury.

If Errors discovered, Accounts to be returned to the respective Offices for Correction.

No Imprests to be charged in the said Accounts.

III. And be it enacted, That no Sum shall be charged in the said Accounts which may be of the Nature of an Imprest or Advance of the Expenditure or Application of which an Account is to be subsequently rendered.

Commissioners of Audit to have Access to Books, Orders, and Papers.

IV. And be it enacted, That the Commissioners for auditing the Public Accounts shall be allowed Access to all Books, Orders, and other Papers to which they may desire to make reference in the Progress of their Examination of the Account Books and Vouchers of the several Departments intrusted with the detailed Application of the Sums granted for Navy, Army, Commissariat, and Ordnance Services.

Objections made to Items of Account from Time to

V. And be it enacted, That if during the Progress of the Examination by the Audit Office of the Books and Vouchers of the said Departments any Objections shall arise to any Item to be introduced into the Accounts of Receipt and Expenditure to be transmitted to

the Commissioners of Audit as aforesaid, such Objections shall, notwithstanding the said Accounts shall not have been so transmitted, be immediately communicated by the said Commissioners to the Departments to which they may relate, and if the same shall not be answered to the Satisfaction of the Commissioners of Audit by the Officers in the said Departments to whom such Objections shall be addressed, the same shall be referred by the said Commissioners of Audit to the Commissioners of Her Majesty's Treasury, who shall determine in what Manner the Item or Items objected to shall be presented to Parliament.

Time, when not satisfactorily answered, to be referred by Commissioners of Audit to the Treasury.

VI. And be it enacted, That the Commissioners for auditing the Public Accounts shall append to each Account to be transmitted to the Commissioners of Her Majesty's Treasury as aforesaid a Report in which they shall recapitulate the several Heads of the Account under which the Sums expended shall have exceeded the Sums voted, giving under each Head the Explanations with which they may have been furnished of the Causes of Excess, and certifying that such Excesses have been sanctioned by the Commissioners of Her Majesty's Treasury, according to the Provisions of the annual Appropriation Act; and the said Commissioners of Audit shall moreover advert in their Report to any Items in respect of which, although admitted under the Provisions of this Act, their Objections shall remain unsatisfied.

Auditors to append to each Account a Report, to be transmitted to the Treasury.

VII. And be it enacted, That the Accounts of Receipt and Expenditure, together with the Reports of the Commissioners of Audit thereon, transmitted to the Commissioners of Her Majesty's Treasury as aforesaid, shall be laid before the House of Commons by the said Commissioners of Her Majesty's Treasury on the Days after mentioned, if Parliament be then sitting, or if not, then in each Case within One Week after Parliament shall be next assembled; (*videlicet*,) the Naval Account of Receipt and Expenditure on or before the Thirty-first Day of *January* next following the Thirtieth Day of *November* herein-before mentioned, and the Army, Commissariat, and Ordnance Accounts of Receipt and Expenditure on or before the First Day of *June* next following the Thirtieth Day of *April* herein-before mentioned.

Accounts, and Auditors Reports thereon, to be laid before the House of Commons by the Treasury.

VIII. And be it enacted, That this Act shall commence and take effect as to the Accounts to be rendered of the Application of the Grants for Naval and Military Services for the Year ending on the Thirty-first Day of *March* One thousand eight hundred and forty-seven.

Commencement of Act.

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