



# Commissioners Clauses Act 1847

1847 CHAPTER 16 10 and 11 Vict

## *Accounts*

And with respect to the accounts to be kept by the commissioners, be it enacted as follows:

**89 Accounts to be kept of receipts and disbursements, which shall be open for inspection. Penalty for refusal.**

The Commissioners shall cause books to be provided and kept, and true and regular accounts to be entered therein of all sums of money received and paid for and on account of this and the special Act, and of the several purposes for which such sums of money shall have been received and paid, which books shall at all reasonable times be open to the inspection of any of the commissioners, and any mortgagee, assignee in security, or other creditor of the commissioners, without fee or reward, and the commissioners and persons aforesaid, or any of them, may take copies of or extracts from the said books, without paying any thing for the same; and any clerk or other person having the custody of the said books who shall not on any reasonable demand of any commissioner, mortgagee, or creditor as aforesaid permit him to inspect the said books, or to take such copies or extracts as aforesaid, shall be liable to a penalty of [<sup>F1</sup>level 1 on the standard scale] for every such offence.

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### **Textual Amendments**

- F1** Words substituted (E.W.S.) by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G
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### **Modifications etc. (not altering text)**

- C1** Ss. 36-92 incorporated (E.W.S.) (21.5.2010) by [The Newlyn Pier and Harbour Revision \(Constitution\) Order 2010 \(S.I. 2010/1462\)](#), arts. 1(1), 3

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**90 Statement of accounts to be prepared and to be open for inspection. Copies of such statement to be furnished.**

The commissioners shall cause their accounts to be balanced in each year to a period not less than one month before the annual general meeting at which they are to be produced, as after mentioned; and fourteen days at the least before such meeting the commissioners shall cause a full and true statement and account to be drawn out of the amount of all rates or assessments made, and of all contracts entered into, and of all monies received and expended, by virtue of this or the special Act, during the preceding year, and also of all debts then owing by the commissioners, and they shall cause such statement and account to be printed, and shall allow the same to remain for inspection at the office of the commissioners; and every creditor on the rates and assessments by this or the special Act, or any Act incorporated therewith, authorized to be made, and every person paying any such rate or assessment, or any person acting on behalf of any such creditor or ratepayer, may, at all reasonable times, inspect such statement and account, and compare the same with the books and documents relating thereto in the possession of the commissioners; and the clerk shall, on demand, furnish a printed copy of the said statement and account to every such creditor and ratepayer, without fee; and fourteen days at the least before the meeting for examining and settling such account the commissioners shall give public notice of such intended meeting, stating in such notice that the said statement and account are printed, and lie at the office of the commissioners ready for the inspection of the creditors and ratepayers or other parties interested.

**Modifications etc. (not altering text)**

- C1** Ss. 36-92 incorporated (E.W.S.) (21.5.2010) by [The Newlyn Pier and Harbour Revision \(Constitution\) Order 2010 \(S.I. 2010/1462\)](#), arts. 1(1), 3

**91 Accounts to be examined and settled at the annual meeting.**

The accounts of the commissioners, so balanced as aforesaid, together with the said statement and account, shall be produced at the annual meeting of the commissioners, or at some adjournment thereof, at which meeting all creditors and rate-payers and other persons interested may be present, and the accounts shall be then finally examined and settled by the commissioners, and if the same be found just and true they shall be allowed by the commissioners, and certified accordingly under the hand of the chairman of such meeting; and after such accounts have been so allowed and signed by such chairman, and also by the auditors, as herein-after provided, the same shall be final in regard to all persons whomsoever, unless an appeal be prosecuted against such accounts, as herein-after provided.

**Modifications etc. (not altering text)**

- C1** Ss. 36-92 incorporated (E.W.S.) (21.5.2010) by [The Newlyn Pier and Harbour Revision \(Constitution\) Order 2010 \(S.I. 2010/1462\)](#), arts. 1(1), 3

**92 Auditors to be appointed. Qualifications of auditors.**

Except in the cases where by the special Act provision is made for the appointment of a permanent auditor, and such auditor shall have been appointed accordingly, the

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rate-payers present at the said annual meeting may appoint two or more persons, not being commissioners, to be auditors of the accounts of the commissioners; and if no other person present at such meeting propose the names of two persons to be appointed auditors by such meeting, it shall be the duty of the chairman of the meeting to propose the names of two persons to be so appointed; and the persons so to be appointed auditors shall have the like qualification, and shall be subject to the like disqualification or disability, as the commissioners; and before entering on their office they shall make and sign before a justice or the sheriff a solemn declaration of the like purport and effect to that hereby required to be signed by the commissioners; and the auditors so appointed shall receive a reasonable remuneration for their time and trouble, not exceeding [<sup>F2</sup>£2.10p] each for every day they shall be fully employed on such audit, and all such expences as they shall be put unto attending the auditing of the said accounts; and if any dispute arise as to the amount of the remuneration and expences to be paid to such auditors, it shall in England or Ireland be settled by two justices, and in Scotland by the sheriff.

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**Textual Amendments**

**F2** Words substituted by virtue of [Decimal Currency Act 1969 \(c. 19\), s. 10\(1\)](#)

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**Modifications etc. (not altering text)**

**C1** Ss. 36-92 incorporated (E.W.S.) (21.5.2010) by [The Newlyn Pier and Harbour Revision \(Constitution\) Order 2010 \(S.I. 2010/1462\), arts. 1\(1\), 3](#)

**[<sup>F3</sup>93 Auditors to inspect accounts, and may appeal against part of the same, if they think fit.**

The auditors so nominated, or the said permanent auditor, if any shall have been appointed as aforesaid, shall attend as soon as conveniently may be after the said annual meeting, at the office of the commissioners, or at some other convenient place to be appointed by the commissioners, and from time to time shall, in the presence of the clerk to the commissioners, if he desire to be present, proceed to audit the accounts of the commissioners for the year preceding the said annual meeting; and the commissioners shall by their clerk produce and lay before such auditors the accounts so allowed and certified as aforesaid, together with the statement and account hereinbefore mentioned, accompanied with proper vouchers in support of the same, and all books, papers, and writings in their custody or power relating thereto; and any person interested in the said account, either as a creditor of the commissioners or as a rate-payer, may be present at the audit of the said accounts by himself or his agent, and may make any objection to any part of such account; and if the said accounts be found correct, such auditors shall sign the same in token of their allowance thereof, but if such auditors think there is just cause to disapprove of any part of the said accounts, they or any other person interested in the said accounts as aforesaid may appeal against any such parts of the said accounts as shall be so disapproved of, to one of the two next quarter sessions in England or Ireland, and to the sheriff in Scotland, notice in writing of such appeal being given to the clerk of the commissioners fourteen days at the least before the hearing of such appeal.]

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**Textual Amendments**

**F3** [S. 93](#) repealed (E.W.) by [Courts Act 1971 \(c. 23\), s. 56\(4\), Sch. 11 Pt. IV](#)

*Changes to legislation: There are currently no known outstanding effects for the Commissioners Clauses Act 1847, Cross Heading: Accounts. (See end of Document for details)*

## 94 The court may order payment of the costs of the appeal.

Upon the hearing of any such appeal the justices or the sheriff may make such order as they or he think fit respecting the payment of the costs of the appellant out of the monies coming to the hands of the commissioners under the special Act or otherwise, as they or he think fit, and such order shall be final.

### Modifications etc. (not altering text)

- C2** Ss. 94-97 incorporated (E.W.S.) (21.5.2010) by [The Newlyn Pier and Harbour Revision \(Constitution\) Order 2010 \(S.I. 2010/1462\)](#), arts. 1(1), 3

## 95 Annual account to be made up and transmitted to the clerk of the peace in England or Ireland, or to the sheriff clerk in Scotland, and to be open to inspection.

The commissioners shall every year cause an annual account in abstract to be prepared, showing the total receipt and expenditure of all funds levied by virtue of this and the special Act, and any Act incorporated therewith, for the year ending on the day down to which their accounts shall have been made up for the said annual meeting, or some other convenient day in each year, under the several distinct heads of receipt and expenditure, with a statement of the balance of such account, duly audited and certified by the chairman of the commissioners, and also by the auditors thereof, and shall, if the undertaking is situated in England or Ireland, send a copy of the said account free of charge to [<sup>F4</sup>the clerk of the peace for the county where the undertaking is situate][<sup>F4</sup>the chief clerk], and, if the undertaking is situated in Scotland, shall send such copy to the sheriff clerk of such county, on or before the thirty-first day of January then next, or within one month after the same has been duly audited, which account shall be open to the inspection of the public at all reasonable hours, on payment of the sum of [<sup>F5</sup>5p] for every such inspection; and if the commissioners shall omit to prepare and transmit such account as aforesaid, they shall be liable for every such omission to a penalty of [<sup>F6</sup>level 2 on the standard scale][<sup>F7</sup>level 1 on the standard scale.]

### Textual Amendments

- F4** Words in s. 95 substituted (N.I.) (31.10.2016) by [Justice Act \(Northern Ireland\) 2015 \(c. 9\)](#), s. 106(2), [Sch. 1 para. 13\(1\)](#) (with [Sch. 8 para. 1](#)); [S.R. 2016/387](#), art. 2(k) (with art. 3)
- F5** Words substituted by virtue of [Decimal Currency Act 1969 \(c. 19\)](#), s. 10(1)
- F6** Words substituted (E.W.) by virtue of [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46
- F7** Words substituted (S.) by virtue of [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G

### Modifications etc. (not altering text)

- C2** Ss. 94-97 incorporated (E.W.S.) (21.5.2010) by [The Newlyn Pier and Harbour Revision \(Constitution\) Order 2010 \(S.I. 2010/1462\)](#), arts. 1(1), 3
- C3** References to clerk of the peace to be construed (E.W.) as references to proper officer of local authority: [Courts Act 1971 \(c. 23\)](#), [Sch. 8 para. 1\(2\)](#) and [Local Government Act 1972 \(c. 70\)](#), [Sch. 29 Pt. 1 para. 4\(1\)\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Commissioners Clauses Act 1847,  
Cross Heading: Accounts.