of the treasury, with public moneys, advanced prior to the first day of July, one thousand eight hundred and fifteen, the proper accounting officers be, and they are hereby, authorized to admit, to the credit of such persons, respectively, the amount of any expenditures made by them, which were, at the time, authorized by law, or regulations, notwithstanding regular vouchers for the same may not be produced, if the impracticability of producing such vouchers shall be proved to the satisfaction of the said accounting officers; and if the evidence exhibited, in lieu thereof, shall be the best the nature of the several cases will admit of, and such as will be received in courts of justice: *Provided, nevertheless,* That the credits to be allowed shall, in no case, exceed, in amount, the sums with which such persons, respectively, shall be charged on the books of the said third auditor.

treasury to admit expenditures in certain cases, and under certain restrictions.

Proviso.

Sec. 2. *And be it further enacted,* That whenever, in the settlement of the accounts before mentioned, a difference of opinion shall arise between the accounting officers, as to the extent of the credits to be allowed, under, or by virtue of, this act, such case shall be referred to the Secretary of War, whose decision shall be conclusive. And it is hereby made the duty of the said secretary, to cause to be communicated to Congress, at the commencement of each session, a statement comprising the names of the persons whose accounts shall have been settled the preceding year, agreeably to the provisions of this act, together with the amount which shall have been passed to the credit of each, under the several heads of expenditure, and upon evidence other than such as had been prescribed by the laws and regulations existing before the passage of this act.

In a difference of opinion, the case shall be referred to the Secretary of War.

Sec. 3. *And be it further enacted,* That if any person shall swear or affirm falsely, touching the expenditure of public money, or in support of any claim against the United States, he or she shall, upon conviction thereof, suffer as for wilful and corrupt perjury.(*a*)

Any person swearing falsely, shall suffer as for wilful and corrupt perjury.

Approved, March 1, 1823.

Statute II.

Chap. XXXVIII.—*An Act for the punishment of frauds committed on the government of the United States.*

March 3, 1823.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, if any person or per-

Persons guilty of certain frauds

(*a*) Indictment for false swearing under the third section of the act of Congress of March 1, 1823, which declares, that "any person who shall swear or affirm falsely, touching the expenditure of public money, or in support of any claim against the United States, shall suffer as for wilful and corrupt perjury." The indictment charged the false swearing to be an affidavit made before a justice of the peace of Kentucky in support of a claim against the United States, under the act of July 5, 1832, ch. 173, to provide for liquidating and paying certain claims of the state of Virginia. By the Supreme Court—There is no statute of the United States which expressly authorizes any justice of the peace of the state, or any officer of the national government to administer an oath in support of any claim against the United States under the act of 1823. The United States *v.* Bailey, 9 Peters, 238.

The Secretary of the Treasury, in order to carry into effect the authority given to him, to liquidate and pay the claims referred to in the act of 1832, had established a regulation authorizing affidavits made before any justice of the peace of a state, to be received and considered in proof of claims under the act. By implication, he possessed the power to make such a regulation, and to allow such affidavits in proof of claims under the act of 1832. It was incidental to his duty and authority in settling claims under the act. When the oath is taken before a state or national magistrate, authorized to administer oaths in pursuance of any regulations prescribed by the Treasury Department, or in conformity with the practice of the Treasury Department, so that the affidavit would be admissible evidence at the Department in support of any claim against the United States, and the party swears falsely, the case is within the purview of the act of 1823. *Ibid.*

If a state magistrate shall administer an oath, under an act of Congress expressly giving him the power to do so, it would be a lawful oath, before one having competent authority, and as much so as if he had been specially appointed a commissioner under a law of the United States for that purpose, and such an oath, administered under such circumstances, would be within the purview of the act of 1823. *Ibid.*

The act of 1823 does not create or punish the crime of perjury, technically considered. But it creates a new and substantial offence of false swearing, and punishes it in the same manner as perjury. The oath, therefore, need not be administered in a judicial proceeding, or in a case in which the state magistrate, under the state laws, had jurisdiction, so as to make the false swearing perjury. It would be sufficient, that it might be lawfully administered by the magistrate, and was not in violation of his official duty. *Ibid.*

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on the government of the United States to be considered guilty of felony.

sons shall falsely make, alter, forge, or counterfeit; or cause or procure to be falsely made, altered, forged, or counterfeited; or willingly aid or assist in the false making, altering, forging, or counterfeiting, any deed, power of attorney, order, certificate, receipt, or other writing, for the purpose of obtaining or receiving, or of enabling any other person or persons, either directly or indirectly, to obtain or receive, from the United States, or any of their officers or agents, any sum or sums of money; or shall utter, or publish as true, or cause to be uttered or published as true, any such false, forged, altered, or counterfeited deed, power of attorney, order, certificate, receipt, or other writing, as aforesaid, with intent to defraud the United States, knowing the same to be false, altered, forged, or counterfeited; or shall transmit to, or present at, or cause or procure to be transmitted to, or presented at, any office or officer of the government of the United States, any deed, power of attorney, order, certificate, receipt, or other writing, in support of, or in relation to, any account or claim, with intent to defraud the United States, knowing the same to be false, altered, forged, or counterfeited, every such person shall be deemed and adjudged guilty of felony; and being thereof duly convicted, shall be sentenced to be imprisoned, and kept at hard labour, for a period not less than one year, nor more than ten years; or shall be imprisoned, not exceeding five years, and fined not exceeding one thousand dollars.

To be punished by imprisonment.

Persons knowingly having fraudulent papers, &c. to be fined and imprisoned.

Sec. 2. *And be it further enacted*, That if any person or persons shall knowingly have in his, her, or their, possession, any false, altered, forged, or counterfeited deed, power of attorney, order, certificate, receipt, or other writing, for the purpose of enabling any person or persons, either directly or indirectly, to obtain or receive from the United States, or any of its officers or agents, any sum or sums of money, knowing the same to be false, altered, forged, or counterfeited, as aforesaid, with intent to defraud the United States, every such person, upon being thereof duly convicted, shall be fined and imprisoned at the discretion of the court, according to the nature and aggravation of the offence: *Provided, nevertheless*, That nothing herein contained shall be construed to deprive the courts of the several states of jurisdiction, under the laws thereof, over offences declared punishable by this law.

The courts of the several states not to be deprived of jurisdiction over the offences punishable by this law.

Approved, March 3, 1823.

Statute II.

March 1, 1823.

Chap. XXXIX.—*An Act extending the time for locating Virginia military land warrants, and returning surveys thereon to the general land office.*

Act of April 11, 1818, ch. 47.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the officers and soldiers of the Virginia line, on the continental establishment, their heirs or assigns, entitled to bounty lands within the country reserved by the state of Virginia, between the little Miami and Scioto rivers, shall be allowed a further time of two years, from the fourth day of January, one thousand eight hundred and twenty-three, to obtain warrants, and to complete their locations; and the further time of four years, from the fourth day of January, one thousand eight hundred and twenty-three, to return their surveys and warrants, or certified copies of warrants, to the general land office, to obtain patents.

Two years allowed to officers and soldiers of the Virginia line for obtaining warrants.

Provisions of the act of March 3, 1807, ch. 31, revived.

Sec. 2. *And be it further enacted*, That the provisions of the act, entitled "An act authorizing patents to issue for lands located and surveyed by virtue of certain Virginia resolution-warrants," passed the third day of March, one thousand eight hundred and seven, shall be revived, and in force, with all its restrictions, except that the respective times allowed for making locations, and returning surveys thereon, shall be limited to the terms prescribed by the first section of this act, for the location and