



# Exchequer and Audit Departments Act 1921

1921 CHAPTER 52 11 and 12 Geo 5

An Act to amend the Exchequer and Audit Departments Acts 1866 and 1889.  
[19th August 1921]

## Modifications etc. (not altering text)

- C1** Act modified by [National Heritage Act 1983](#) (c. 47, SIF 78), ss. 1, 9, Sch. 1 paras. 9, 19  
Act amended (22.12.2000) by [2000 c. 20, s. 23\(b\)](#); [S.I.2000/3349, art. 2](#) (with s.5(1))

<sup>F1</sup>1 .  
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## Textual Amendments

- F1** [S. 1](#) repealed (1.4.2001) by [2000 c. 20, ss. 6\(5\), 29, Sch. 2](#); [S.I. 2000/3349, art. 3\(1\)\(b\)](#) (with s. 5(1))

## 2 Examination of accounts of receipts of revenue.

- (1) The accounts of the receipt of revenue by the Departments of Customs and Excise, [<sup>F2</sup>and Inland Revenue], and the accounts of every receiver of money which is by law payable into the Exchequer, shall be examined by the Comptroller and Auditor General on behalf of the House of Commons in order to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection, and proper allocation of revenue, and the Comptroller and Auditor General shall satisfy himself that any such regulations and procedure are being duly carried out.
- (2) The Comptroller and Auditor General shall make such examination as he thinks fit with respect to the correctness of the sums brought to account in respect of such revenue as aforesaid, and shall, together with his report on the [<sup>F3</sup>resource accounts] of

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the departments concerned, present to the House of Commons a report on the results of any such examination.

[<sup>F4</sup>(3) The accounts referred to in subsection (1) shall be prepared in accordance with directions issued by the Treasury.]

#### Textual Amendments

- F2** Words substituted by [Post Office Act 1961 \(c. 15\)](#), [Sch.](#)
- F3** Words in [s. 2\(2\)](#) substituted (1.4.2001) by 2000 c. 20, s. 29, [Sch. 1 para. 15\(2\)\(a\)](#); S.I. 2000/3349, [art. 3](#) (with [art. 5\(1\)](#))
- F4** [S. 2\(3\)](#) inserted (1.4.2001) by 2000 c. 20, s. 29, [Sch. 1 para. 15\(2\)\(b\)](#); S.I. 2000/3349, [art. 3](#) (with [art. 5\(1\)](#))

### 3 Examination of other cash accounts.

[<sup>F5</sup>(1) The Comptroller and Auditor General shall examine the accounts of any person or body specified by an order made by the Treasury by statutory instrument; and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the House of Commons.]

(2) The Comptroller and Auditor General shall examine any such accounts so required to be examined by him as aforesaid with as little delay as possible, and when the examination of each account has been completed shall sign a certificate to the account recording the result of his examination, and a copy of the account so certified shall be sent to [<sup>F6</sup>the person or body in question.]

(3) ..... <sup>F7</sup>

#### Textual Amendments

- F5** [S. 3\(1\)](#) substituted by [National Audit Act 1983 \(c. 44, SIF 99:1\)](#), [s. 12\(2\)](#)
- F6** Words substituted by [National Audit Act 1983 \(c. 44, SIF 99:1\)](#), [s. 12\(3\)](#)
- F7** [S. 3\(3\)\(4\)](#) repealed by [National Audit Act 1983 \(c. 44, SIF 99:1\)](#), ss. 12(4), 14, [Sch. 5](#)

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

- C2** [S. 3](#) excluded by [Post Office Act 1961 \(c. 15\)](#), [Sch.](#), which Act was repealed by [British Telecommunications Act 1981 \(c. 38, SIF 96\)](#), [Sch. 6 Pt. I](#) subject to a saving in s. 89(3) of the 1981 Act whereby, notwithstanding the repeal, the 1921 Act continues to have effect with the amendments made by Schedule 1 to the 1961 Act (the Schedule to the repealed 1961 Act provided that s. 3 of the 1921 Act should not apply to Post Office accounts)

### <sup>F8</sup>4 Examination of stock and store accounts.

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#### Textual Amendments

- F8** [S. 4](#) repealed (1.4.2001) by 2000 c. 20, s. 29, [Sch. 1 para. 15\(3\)](#), [Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5\(1\)](#))

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**F<sup>9</sup>5** .....

**Textual Amendments**

**F<sup>9</sup>** [S. 5](#) repealed (1.4.2001) by [2000 c. 20](#), ss. [7\(6\)](#), [29](#), [Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with s. [5\(1\)](#))

**F<sup>10</sup>6** .  
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**Textual Amendments**

**F<sup>10</sup>** [S. 6](#) repealed (1.4.2001) by [2000 c. 20](#), ss. [7\(6\)](#), [29](#), [Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with s. [5\(1\)](#))

**7** ..... **F<sup>11</sup>**

**Textual Amendments**

**F<sup>11</sup>** [S. 7](#) repealed by [Miscellaneous Financial Provisions Act 1946](#) (c. 40), [Sch.](#)

**8 Staff of Department, and abolition of office of Assistant Comptroller and Auditor.**

- (1) ..... **F<sup>12</sup>**  
(2) ..... **F<sup>13</sup>**  
(3) ..... **F<sup>14</sup>**  
(4) ..... **F<sup>15</sup>**

**Textual Amendments**

- F<sup>12</sup>** [S. 8\(1\)](#) repealed by [National Audit Act 1983](#) (c. 44, SIF 99:1), s. [14](#), [Sch. 5](#)  
**F<sup>13</sup>** [S. 8\(2\)](#) repealed by [National Audit Act 1983](#) (c. 44, SIF 99:1), ss. [14](#), [15\(3\)](#), [Sch. 5](#)  
**F<sup>14</sup>** [S. 8\(3\)](#) repealed by [Exchequer and Audit Departments Act 1957](#) (c. 45), s. [3\(2\)](#)  
**F<sup>15</sup>** [S. 8\(4\)](#) repealed by [Statute Law \(Repeals\) Act 1975](#) (c. 10), [Sch. Pt. VII](#)

**9 Minor amendments of 29 & 30 Vict. c. 39.**

**F<sup>16</sup>(1)** .....

**F<sup>17</sup>(2)** .....

- (3) In section thirty-four of the principal Act (which provides by what persons accounts other than the appropriation accounts are to be rendered to the Comptroller and Auditor General) the words “every accountant” shall be substituted for the words from “every public officer” to the words “any public service” inclusive, and the words “together

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with the authorities and vouchers relating thereto” shall be inserted after the words “receipts and payments”.

(4) ..... F18

F19 (5) .....

#### Textual Amendments

**F16** S. 9(1) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 2

**F17** S. 9(2) repealed (1.4.2001) by 2000 c. 20, ss. 8(3)(b), 29, Sch. 2; S.I. 2000/3349, art. 3 (with s. 5(1))

**F18** S. 9(4) repealed by Statute Law Revision Act 1950 (c. 6)

**F19** S. 9(5) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 2

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

**C3** The text of s. 9(1)(3)(5) and Sch. 1 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

## 10 Short title, construction, and repeal.

(1) This Act may be cited as the Exchequer and Audit Departments Act 1921, and shall be construed as one with the principal Act, and that Act and this Act may be cited together as the Exchequer and Audit Departments Acts 1866 and 1921.

(2) ..... F20

#### Textual Amendments

**F20** S. 10(2) repealed by Statute Law Revision Act 1950 (c. 6)

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## <sup>F21</sup>SCHEDULE 1

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### Textual Amendments

**F21** Sch. 1 repealed (1.4.2001) by 2000 c. 20, ss. 7(6), 29, **Sch. 2**; S.I. 2000/3349, **art. 3** (with s. 5(1))

## SCHEDULE 2

**F22**

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### Textual Amendments

**F22** **Sch. 2** repealed by Statute Law Revision Act 1950 (c. 6)

**Changes to legislation:**

There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1921.