



Exchequer and Audit Departments Act 1866

1866 CHAPTER 39 29 and 30 Vict

U.K.

An Act to consolidate the Duties of the Exchequer and Audit Departments, to regulate the Receipt, Custody, and Issue of Public Moneys, and to provide for the Audit of the Accounts thereof. [28th June 1866]

Modifications etc. (not altering text)

- C1** References to the “army” to be construed as including references to the Air Force: S.R. & O. 1918/548 (Rev. I, p. 896; 1918 I, p. 50)
- C2** Preamble omitted under authority of [Statute Law Revision Act 1893 \(c. 14\)](#)
- C3** Act modified by [National Heritage Act 1983 \(c. 47, SIF 78\)](#), ss. 1, 9, Sch. 1 paras. 9, 19

Commencement Information

- II** Act wholly in force at Royal Assent

1 Short title. **U.K.**

This Act may be cited for all purposes as “The Exchequer and Audit Departments Act 1866.”

2 Definition of terms. **U.K.**

In this Act ^{F1}... “principal accountants” shall mean those who receive issues directly from the accounts of Her Majesty’s Exchequer at the [^{F2}Bank of England]; ^{F3}...

Textual Amendments

- F1** Definitions repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

- F2** Words in s. 2 substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 2**; S.I. 2000/3349, **art. 3** (with **art. 5**)
- F3** Words in s. 2 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 9** Group 2

^{F4}3 Power to Her Majesty to appoint “Comptroller and Auditor General” and “Assistant Comptroller and Auditor”, who shall not hold any other offices during pleasure, nor be members or peers of Parliament. U.K.

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Textual Amendments

- F4** S. 3 omitted (1.4.2012) by virtue of Budget Responsibility and National Audit Act 2011 (c. 4), s. 29, **Sch. 5 para. 2**; S.I. 2011/2576, art. 5

^{F5}4 U.K.

Textual Amendments

- F5** S. 4 repealed by Exchequer and Audit Departments Act 1950 (c. 3), s. 4(2)

5 Present offices of Comptroller General of the Exchequer and Commissioners of Audit to be abolished. Power to grant compensation allowances to Commissioners of Audit who are not reappointed. U.K.

^{F6}... The person appointed to be Comptroller and Auditor General shall have and perform all the powers and duties conferred or imposed on the Comptroller General of the Exchequer and the Commissioners for auditing the Public Accounts respectively by any enactments relative to those authorities respectively, as far as the same are not repealed or altered by this Act or any other Act of the present session of Parliament.

^{F6}...

Textual Amendments

- F6** Words repealed by Statute Law Revision Act 1893 (c. 14)

^{F7}6 On vacancy in office of Comptroller and Auditor General, &c., successor to be appointed. U.K.

.....

Textual Amendments

- F7** S. 6 omitted (1.4.2012) by virtue of Budget Responsibility and National Audit Act 2011 (c. 4), s. 29, **Sch. 5 para. 2**; S.I. 2011/2576, art. 5

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

^{F8}7—9 **U.K.**

Textual Amendments

F8 Ss. 7-9 repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)

10 **Gross revenues to be paid to Exchequer, and daily returns to be sent to Comptroller and Auditor General.** **U.K.**

^{F9} ...; [^{F10}All public moneys] payable to the Exchequer shall be paid [^{F11}into the Consolidated Fund]; and accounts of all such payments shall be rendered to the Comptroller and Auditor General daily, in such form as the Treasury may prescribe:
^{F12}

Textual Amendments

F9 Words in s. 10 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 3\(a\)](#), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

F10 Words in s. 10 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 3\(b\)](#); S.I. 2005/1126, art. 2(2)(h)

F11 Words in s. 10 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 3\(c\)](#); S.I. 2005/1126, art. 2(2)(h)

F12 Words in s. 10 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 3\(d\)](#), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

Modifications etc. (not altering text)

C4 Reference to “military services” to be construed as including reference to air-force services by S.R. & O. 1918/548 (Rev. I, p. 896; 1918 I, p. 50)

C5 S. 10 excluded by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 17(5)

C6 S. 10 modified (9.7.2002 for specified purposes) by 2002 c. 21, [ss. 2\(2\)](#), 61; S.I. 2002/1727, [art. 2](#)
S. 10 amended (24.7.2002 with application in accordance with Sch. 13 para. 28(1) of the amending Act) by 2002 c. 23, s. 54, [Sch. 13 para. 26](#)

C7 S. 10 modified (13.2.1992) by [Stamp Duty \(Temporary Provisions\) Act 1992 \(c. 2\)](#), s. 2(4)

C8 S. 10 amended (retrospectively) by 1995 c. 4, s. 158

S. 10 amended (31.7.1998 with effect as mentioned in [s. 145\(3\)](#) of the amending Act) by 1998 c. 36, s. 145(1)(2) S.I. 1998/2703, art. 2

S. 10 modified (6.5.1999) by 1998 c. 46, s. 78(8) (with s. 126(3)-(11)); S.I. 1998/3178, art. 2(2), [Sch. 3](#)

C9 S. 10 restricted (1.4.1999) by 1999 c. 2, s. 3(4); S.I. 1999/527, art. 2(b), [Sch. 2](#)

C10 S. 10 amended (5.10.1999) by 1999 c. 10, [ss. 5\(2\)](#), 20(2)

C11 S. 10 amended (28.7.2000 with effect as mentioned in s. 69(1), [Sch. 20 para. 26](#) of the amending Act) by 2000 c. 17, s. 69(1), [Sch. 20 paras. 24, 26](#)

C12 S. 10 modified (28.7.2000) by 2000 c. 17, s. 131

S. 10 amended (11.5.2001 with application as mentioned in Sch. 22 para. 32 of the amending Act and with effect for accounting period ending on or after 1.4.2001) by 2001 c. 9, s. 70(1)(2), [Sch. 22 paras. 30, 32](#)

C13 S. 10 modified (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), s. 115(4)

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

11 **Moneys to form one fund in the books of the Banks of England and Ireland applicable to Exchequer issues.** **U.K.**

All moneys paid into the Bank of England ^{F13} . . . on account of the Exchequer shall be considered by the Governor and Company [^{F14}of the said Bank as forming one general fund in its books]; and all orders directed by the Treasury [^{F14}to the Bank] for issues out of credits to be granted by the Comptroller and Auditor General, as herein-after provided for the public service, shall be satisfied out of such general fund; and with a view to economize the public balances, the Treasury shall restrict the sums to be issued or transferred from time to time to the credit of accounts of principal accountants [^{F14}at the Bank], as herein-after provided, to such total sums as they may consider necessary for conducting the current payments for the public service intrusted to such principal accountants; and the said principal accountants may consider the sums so transferred to their accounts as constituting part of their general drawing balance, applicable to the payment of all the services for which they are accountable; but such sums shall be carried in the books of such accountants to the credit of the respective services for which the same may be issued, as specified in such orders: Provided always, that this enactment shall not be construed to empower the Treasury or any authority to direct the payment, by any such principal accountant, of expenditure not sanctioned by any Act whereby services are or may be charged on the Consolidated Fund, or by a vote of the House of Commons, or by an Act for the appropriation of the supplies annually granted by Parliament.

Textual Amendments

- F13** Words in [s. 11](#) repealed (1.4.2001) by [2000 c. 20, s. 29, Sch. 1 para. 4\(a\), Sch. 2; S.I. 2000/3349, art. 3](#) (with [art. 5](#))
- F14** Words in [s. 11](#) substituted (1.4.2001) by [2000 c. 20, s. 29, Sch. 1 para. 4\(b\)-\(d\); S.I. 2000/3349, art. 3](#) (with [art. 5](#))

12 ^{F15} **U.K.**

Textual Amendments

- F15** [S. 12](#) repealed by [Finance Act 1954 \(c. 44\), Sch. 6](#)

[^{F16}13 **Payment out of Consolidated Fund: standing services.** **U.K.**

- (1) This section applies in respect of services which are, under an Act, payable out of the Consolidated Fund.
- (2) The Comptroller and Auditor General shall, on receipt of a requisition from the Treasury, grant the Treasury a credit on the Exchequer account at the Bank of England (or on its growing balance).
- (3) Where a credit has been granted under subsection (2) issues shall be made to principal accountants from time to time on orders given to the Bank by the Treasury.
- (4) An order under subsection (3) shall specify the service to which it relates.

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

- (5) The Bank shall send to the Comptroller and Auditor General a daily account of all issues made from the Exchequer account in pursuance of this section.]

Textual Amendments

F16 S. 13 substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 5**; S.I. 2000/3349, **art. 3** (with **art. 5**)

Modifications etc. (not altering text)

C14 S. 13 amended (1.4.2001) by 2000 c. 20, s. 3(1)(a); S.I. 2000/3349, **art. 3** (with **art. 5**)

14 Royal order for supply services. U.K.

When any sum or sums of moneys shall have been granted to Her Majesty by a resolution of the House of Commons, or by an Act of Parliament, to defray expenses for any specified public services, it shall be lawful for Her Majesty from time to time, by her royal order under the Royal Sign Manual, countersigned by the Treasury, to authorize and require the Treasury to issue, out of the credits to be granted to them on the [^{F17}Exchequer account] as herein-after provided, the sums which may be required from time to time to defray such expenses, not exceeding the amount of the sums so voted or granted.

Textual Amendments

F17 Words in s. 14 substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 6**; S.I. 2000/3349, **art. 3** (with **art. 5**)

[^{F18}15 Payment out of Consolidated Fund: sums authorised by Parliament. U.K.]

- (1) This section applies in respect of sums which Parliament has authorised, by Act or resolution of the House of Commons, to be issued out of the Consolidated Fund.
- (2) The Comptroller and Auditor General shall, on receipt of a requisition from the Treasury, grant the Treasury a credit on the Exchequer account at the Bank of England (or on its growing balance).
- (3) Where a credit has been granted under subsection (2) issues shall be made to principal accountants from time to time on orders given to the Bank by the Treasury.
- (4) An order under subsection (3) shall specify the service on account of which the issue is authorised.
- (5) The Bank shall send to the Comptroller and Auditor General a daily account of all issues made from the Exchequer account in pursuance of this section.
- (6) The Treasury shall send to the Comptroller and Auditor General a daily statement specifying the service on account of which each issue was made from the Exchequer account in pursuance of this section.]

Textual Amendments

F18 S. 15 substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 7**; S.I. 2000/3349, **art. 3** (with **art. 5**)

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

Modifications etc. (not altering text)

C15 S. 15 amended (1.4.2001) by 2000 c. 20, s. 3(1)(a); S.I. 2000/3349, art. 3 (with art. 5)

C16 S. 15(5) amended (22.12.2000) by 2000 c. 20, s. 4(4)(a); S.I. 2000/3349, art. 3

16 ^{F19} **U.K.**

Textual Amendments

F19 S. 16 repealed by Sinking Fund Act 1875 (c. 45), s. 6

17 ^{F20} **U.K.**

Textual Amendments

F20 S. 17 repealed by Paymaster General Act 1889 (c. 53), s. 2

[^{F21}**18** **Banks.** **U.K.**

The Treasury may from time to time determine—

- (a) the banks at which departments shall keep the public money entrusted to them, and
- (b) the accounts in which that money shall be kept.]

Textual Amendments

F21 S. 18 substituted (1.4.2001) by 2000 c. 20, s. 29, Sch. 1 para. 8; S.I. 2000/3349, art. 3 (with art. 5)

19 **Treasury may direct consolidation of accounts at the Bank.** **U.K.**

It shall be lawful for the Treasury, whenever they shall consider it for the advantage of the public service, to direct that the accounts of any public officer or department, which by any Act or Acts are required to be kept under separate heads at the Bank of England ^{F22} . . . , shall be consolidated in such manner as they shall judge most convenient for the public service.

Textual Amendments

F22 Words in s. 19 repealed (1.4.2001) by 2000 c. 20, s. 29, Sch. 1 para. 9, Sch. 2; S.I. 2000/3349, art. 3 (with art. 5)

Changes to legislation: There are currently no known outstanding effects for the
Exchequer and Audit Departments Act 1866. (See end of Document for details)

20 Accounts of stock may be opened in the books of the Banks under official description of public officers. The Banks may be authorized to receive dividends and sell stock. U.K.

It shall be lawful for the Bank of England ^{F23} ..., at the request of the Treasury ^{F23} ... for the public convenience, to open and keep accounts of Government stock and annuities in the books of [^{F24}the Bank] under the official description of any public officer for the time being, without naming him; and the dividends on such stock and annuities may from time to time be received, and the stock and annuities or any part thereof to the credit of such account may from time to time be transferred, by the officer for the time being holding such office, as if such stock and annuities stood in his own name; and upon the death, resignation, or removal of any such public officer the stock and annuities standing to the credit of such account, and all dividends thereon, including any dividends not theretofore received, shall become vested in his successor in office, and be receivable and transferable accordingly. And any such public officer in whose official description such Government stock and annuities may be standing may by letter of attorney authorize the Bank of England ^{F23} ..., or all or any of [^{F24}its cashiers], to sell and transfer all or any part of the stock or annuities from time to time standing in the books of [^{F24}the Bank] on such account, and to receive the dividends due and to become due thereon; but no stock or annuities shall be sold or transferred at [^{F24}the Bank] under the authority of such general letter of attorney, except upon an order in writing [^{F24}given to the Bank by the Treasury].

Textual Amendments

F23 Words in s. 20 repealed (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 10(a)(b)(d)**, **Sch. 2**; S.I. 2000/3349, **art. 3** (with **art. 5**)

F24 Words in s. 20 substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 10(c)(e)(f)**; S.I. 2000/3349, **art. 3** (with **art. 5**)

Modifications etc. (not altering text)

C17 S. 20 amended (1.4.2001) by 2000 c. 20, s. 3(3); S.I. 2000/3349, **art. 3** (with **art. 5**)

Appropriation Accounts

21 ^{F25} U.K.

Textual Amendments

F25 S. 21 repealed by National Loans Act 1968 (c. 13), **Sch. 6 Pt. I**

^{F26}22 U.K.

Textual Amendments

F26 S. 22 repealed (1.4.2001) by 2000 c. 20, s. 29, **Sch. 2**; S.I. 2000/3349, **art. 3** (with **art. 5**)

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

^{F27} **23** **U.K.**

Textual Amendments

F27 [S. 23](#) repealed (1.4.2001) by 2000 c. 20, s. 29, [Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5](#))

24 ^{F28} **U.K.**

Textual Amendments

F28 [S. 24](#) repealed by [National Audit Act 1983](#) (c. 44, SIF 99:1), s. 14, [Sch. 5](#)

^{F29} **25** **U.K.**

Textual Amendments

F29 [S. 25](#) repealed (1.4.2001) by 2000 c. 20, s. 29, [Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5](#))

^{F30} **26** **U.K.**

Textual Amendments

F30 [S. 26](#) repealed (1.4.2001) by 2000 c. 20, s. 29, [Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5](#))

27 ^{F31} **U.K.**

Textual Amendments

F31 [Ss. 27, 29, 30, 33, 35, 36, 38, 40](#) repealed by [Exchequer and Audit Departments Act 1921](#) (c. 52), [Sch. 2](#)

^{F32} **28** **U.K.**

Textual Amendments

F32 [S. 28](#) repealed (1.4.2001) by 2000 c. 20 ss. 8(3)(a), 29, [Sch. 2](#)

29, 30 ^{F33} **U.K.**

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

Textual Amendments

F33 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by Exchequer and Audit Departments Act 1921 (c. 52), **Sch. 2**

^{F34}**31** **U.K.**

Textual Amendments

F34 S. 31 repealed (1.4.2001) by 2000 c. 20, s. 29, **Sch. 2**; S.I. 2000/3349, **art. 3** (with **art. 5**)

^{F35}**32** **U.K.**

Textual Amendments

F35 S. 32 repealed (1.4.2001) by 2000 c. 20, ss. 26(3), 29, **Sch. 2**; S.I. 2000/3349, **art. 3** (with **art. 5**)

Accounts other than Appropriation Accounts

33 ^{F36}**U.K.**

Textual Amendments

F36 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by Exchequer and Audit Departments Act 1921 (c. 52), **Sch. 2**

34 **By whom such accounts shall be rendered.** **U.K.**

The accounts which [^{F37}by section 3 of the Exchequer and Audit Departments Act 1921 (examination of cash accounts)] the Treasury are empowered to subject to the examination of the Comptroller and Auditor General shall be rendered to him by the departments or officers who may be directed so to do by the Treasury; and the term “accountant,” when used in this and the following sections of this Act with reference to any such accounts, shall be taken to mean the department or officer that may be so required by the Treasury to render the same; and [^{F38}every accountant] shall, at such times and in such form as the Treasury shall determine, render an account of his receipts and payments [^{F38}together with the authorities and vouchers relating thereto] to the Comptroller and Auditor General; and it shall be the duty of the Treasury to inform him of the appointment of every such officer.

Textual Amendments

F37 Words in s. 34 substituted (1.4.2001) by 2000 c. 20, s. 29, **Sch. 1 para. 11**; S.I. 2000/3349, **art. 3** (with **art. 5**)

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

F38 Words substituted by Exchequer and Audit Departments Act 1921 (c. 52), s. 9(3)

35, 36. F39 U.K.

Textual Amendments

F39 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by Exchequer and Audit Departments Act 1921 (c. 52), Sch. 2

F40 37 U.K.

Textual Amendments

F40 S. 37 repealed (1.4.2001) by 2000 c. 20, s. 29, Sch. 1 para. 12, Sch. 2; S.I. 2000/3349, art. 3 (with art. 5)

38 F41 U.K.

Textual Amendments

F41 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by Exchequer and Audit Departments Act 1921 (c. 52), Sch. 2

F42 39 U.K.

Textual Amendments

F42 S. 39 repealed (1.4.2001) by 2000 c. 20, s. 29, Sch. 1 para. 13, Sch. 2; S.I. 2000/3349, art. 3 (with art. 5)

40 F43 U.K.

Textual Amendments

F43 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by Exchequer and Audit Departments Act 1921 (c. 52), Sch. 2

F44 41 U.K.

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

Textual Amendments

F44 [S. 41](#) repealed (1.4.2001) by [2000 c. 20, s. 29, Sch. 1 para. 13, Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5](#))

^{F45}**42** **U.K.**

Textual Amendments

F45 [S. 42](#) repealed (1.4.2001) by [2000 c. 20, s. 29, Sch. 1 para. 13, Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5](#))

^{F46}**43** **U.K.**

Textual Amendments

F46 [S. 43](#) repealed (1.4.2001) by [2000 c. 20, s. 29, Sch. 1 para. 13, Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5](#))

^{F47}**44** **U.K.**

Textual Amendments

F47 [S. 44](#) repealed (1.4.2001) by [2000 c. 20, s. 29, Sch. 1 para. 13, Sch. 2](#); S.I. 2000/3349, [art. 3](#) (with [art. 5](#))

45 **Saving all existing rights of the Crown.** **U.K.**

Nothing in this Act contained shall extend to abridge or alter the rights and powers of Her Majesty to control, suspend, or prevent the execution of any process or proceeding, under this Act or otherwise, for recovering money due to the Crown.

46 **Acts in Schedule (C.) to be repealed.** **U.K.**

^{F48}... All accounts required or directed to be audited by the Board of Audit shall be audited according to the provisions of this Act: But nothing herein shall be deemed to confer upon the Treasury the powers with respect to audit vested in the Admiralty by the ^{M1}Greenwich Hospital Act 1865. ^{F48}...

Textual Amendments

F48 Words repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

Changes to legislation: There are currently no known outstanding effects for the
Exchequer and Audit Departments Act 1866. (See end of Document for details)

Marginal Citations

M1 1865 c. 73.

47 ^{F49} **U.K.**

Textual Amendments

F49 S. 47 repealed by Statute Law Revision Act 1893 (c. 14)

Changes to legislation: There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866. (See end of Document for details)

F50SCHEDULE A U.K.

Textual Amendments

F50 Sch. A repealed (1.4.2001) by 2000 c. 20, Sch. 29, Sch. 2; S.I. 2000/3349, art. 3 (with art. 5)

F51SCHEDULE B U.K.

Textual Amendments

F51 Sch. B repealed by Exchequer and Audit Departments Act 1921 (c. 52), Sch. 2

F51

F52SCHEDULE C U.K.

Textual Amendments

F52 Sch. C repealed by Statute Law Revision Act 1893 (c. 14)

F52

Changes to legislation:

There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866.