



Exchequer and Audit Departments Act 1866

1866 CHAPTER 39 29 and 30 Vict

Accounts other than Appropriation Accounts

34 By whom such accounts shall be rendered.

The accounts which [^{F1}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 [^{F2}every accountant] shall, at such times and in such form as the Treasury shall determine, render an account of his receipts and payments [^{F2}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

- F1** 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)
- F2** Words substituted by **Exchequer and Audit Departments Act 1921 (c. 52), s. 9(3)**

Changes to legislation:

There are currently no known outstanding effects for the Exchequer and Audit Departments Act 1866, Section 34.