



# 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 <sup>F1</sup> . . . “principal accountants” shall mean those who receive issues directly from the accounts of Her Majesty’s Exchequer at the Bank of England and Ireland respectively; “sub-accountants” shall mean those who receive advances, by way of imprest, from principal accountants, or who receive fees or other public moneys through other channels; “the Secretaries of the Treasury” shall include the Assistant Secretary.

*Status: Point in time view as at 01/02/1991.*

*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**

F1 Definitions repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

**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.**

.....<sup>F2</sup> The Comptroller and Auditor General. ....<sup>F3</sup> shall hold their offices during good behaviour, subject, however, to their removal therefrom by Her Majesty, on an address from the two Houses of Parliament; and they shall not be capable of holding their offices together with any other office to be held during pleasure under the Crown, or under any officer appointed by the Crown; .....<sup>F4</sup>, nor shall any peer of Parliament be capable of holding either of the said offices.

**Textual Amendments**

- F2 Words repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)
- F3 Words repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), [Sch. Pt. VII](#)
- F4 Words repealed by [House of Commons Disqualification Act 1957 \(c. 20\)](#), [Sch. 4 Pt. I](#)

<sup>F5</sup>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.**

<sup>F6</sup>... 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.  
<sup>F6</sup>...

**Textual Amendments**

F6 Words repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

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

On the death, resignation, or other vacancy in the office of the Comptroller and Auditor General, . . . <sup>F7</sup> Her Majesty, may, by letters patent as aforesaid, nominate and appoint a successor, who shall have the same powers, authorities, and duties, and who shall be paid the like salary, and the like annuity or pension out of the Consolidated Fund.

**Textual Amendments**

**F7** Words repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\), Sch. Pt. VII](#)

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

**C4** [S. 6](#) amended by [National Audit Act 1983 \(c. 44, SIF 99:1\), s. 1\(1\)](#)

**<sup>F8</sup>7—9** . . . . . U.K.

**Textual Amendments**

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

**<sup>F9</sup><sup>F10</sup>10 Gross revenues to be paid to Exchequer, and daily returns to be sent to Comptroller and Auditor General. U.K.**

The Commissioners of [<sup>F11</sup>Customs and Excise], [<sup>F12</sup>and the Commissioners of Inland Revenue] shall, after deduction of the payments for drawbacks . . . <sup>F13</sup>, repayments, and discounts, cause the gross revenues of their respective departments to be paid, at such times and under such regulations as the Treasury may from time to time prescribe, to accounts, to be intituled “The Account of Her Majesty’s Exchequer,” at the Bank of England and at the Bank of Ireland respectively; and all other public moneys payable to the Exchequer shall be paid to the same accounts; and accounts of all such payments shall be rendered to the Comptroller and Auditor General daily, in such form as the Treasury may prescribe: Provided always, that this enactment shall not be construed to prevent the collectors and receivers of the said gross revenues and moneys from cashing, as heretofore, under the authority of any Act or regulation, orders issued for naval, Military, revenue, civil, or other services, repayable to the revenue departments out of the Consolidated Fund, or out of moneys provided by Parliament.

**Textual Amendments**

**F9** [S. 10](#) restricted (1.4.1999) by [1999 c. 2, s. 3\(4\)](#); S.I. 1999/527, art. 2(b), [Sch. 2](#)

**F10** [S. 10](#) amended (5.10.1999) by [1999 c. 10, ss. 5\(2\), 20\(2\)](#)

**F11** Words substituted by virtue of S.R. & O. 1909/197 (Rev. V, p. 465: 1909 p. 239), art. 10

**F12** Words substituted by [Post Office Act 1961 \(c. 15\), Sch.](#)

**F13** Words repealed by [Customs and Excise Act 1952 \(c. 44\), Sch. 12 Pt. I](#)

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

**C5** Reference to “military services” to be construed as including reference to air-force services: S.R. & O. 1918/548 (Rev. I, p. 896; 1918 I, p. 50)

**C6** [S. 10](#) excluded by [Customs and Excise Management Act 1979 \(c. 2\), s. 17\(5\)](#)

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- 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; S.I. 1998/2703, art. 2) by 1998 c. 36, s. 145(1)(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

**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 and the Bank of Ireland on account of the Exchequer shall be considered by the Governor and Company of the said Banks respectively as forming one general fund in their books; and all orders directed by the Treasury to the said Banks 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 at the said Banks, 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.

**12 .....<sup>F14</sup> U.K.**

**Textual Amendments**  
F14 S. 12 repealed by [Finance Act 1954 \(c. 44\), Sch. 6](#)

**13 Credits to be granted to the Treasury for Consolidated Fund services. Supplemental credits for services charged on the growing produce. Issues to principal accountants. Daily advices of issues to be sent to Comptroller and Auditor General. U.K.**

The Comptroller and Auditor General shall grant to the Treasury, from time to time, on their requisitions authorizing the same . . . <sup>F15</sup>, credits on the Exchequer accounts at the Banks of England and Ireland, or on the growing balances thereof . . . <sup>F15</sup>  
.....<sup>F15</sup> for services payable under any Act out of . . . <sup>F15</sup> the Consolidated Fund. . . . <sup>F15</sup>, and the issues or transfers of moneys required from time to time by the principal accountants to enable them to make the payments intrusted to them shall be made out of such credits on orders issued to the said Banks, signed by one of the Secretaries of the Treasury, or in their absence by

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such officer or officers as the Treasury may from time to time appoint to that duty; and in all such orders the services for which the issues may be authorized shall be set forth.

A daily account of all issues or transfers made from the Exchequer accounts, in pursuance of such orders, shall be transmitted by the said Banks to the Comptroller and Auditor General.

#### Textual Amendments

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

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

**C9** [S. 13](#) excluded by [National Loans Act 1968 \(c. 13\), s. 18\(5\)](#); amended by [Finance Act 1975 \(c. 7\), s. 56](#)

### 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 Exchequer accounts 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.

### 15 **Credits for supply services. Issues to principal accountants.** **U.K.**

When any ways and means shall have been granted by Parliament to make good the supplies granted to Her Majesty by any Act of Parliament or resolution of the House of Commons, the Comptroller and Auditor General shall grant to the Treasury, on their requisition authorizing the same, a credit or credits on the Exchequer accounts at the Bank of England and Bank of Ireland, or on the growing balances thereof, not exceeding in the whole the amount of the ways and means so granted. Out of the credits so granted to the Treasury issues shall be made to principal accountants from time to time on orders issued to the said Banks, signed by one of the Secretaries of the Treasury, or in their absence by such officer or officers as the Treasury may from time to time appoint to that duty; and the services or votes on account of which the issues may be authorized shall be set forth in such orders: Provided always, that the issues [<sup>F16</sup>for army, navy and air-force services] shall be made under the general [<sup>F16</sup>heads of “Army”, “Navy” and “Air Force”] respectively.

A daily account of all issues made from the Exchequer accounts in pursuance of such orders shall be transmitted by the said Banks to the Comptroller and Auditor General.

#### Textual Amendments

**F16** Words substituted by S.R. & O. 1918/548 (Rev. I, p. 896; 1918 I, p. 50)

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

**C10** [S. 15](#) amended by [Finance Act 1975 \(c. 7\), s. 56](#)

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16 .....<sup>F17</sup> **U.K.**

**Textual Amendments**  
**F17** S. 16 repealed by [Sinking Fund Act 1875 \(c. 45\), s. 6](#)

17 .....<sup>F18</sup> **U.K.**

**Textual Amendments**  
**F18** S. 17 repealed by [Paymaster General Act 1889 \(c. 53\), s. 2](#)

18 **Treasury to determine what accounts shall be deemed public accounts.** **U.K.**

The Treasury may from time to time determine at what banks accountants shall keep the public moneys entrusted to them, and they may also determine what accounts so opened in the names of public officers or accountants in the books of the Bank of England, of the Bank of Ireland, or of any other bank, shall be deemed public accounts; and on the death, resignation, or removal of any such public officers or accountants the balances remaining at the credit of such accounts shall, upon the appointment of their successors, unless otherwise directed by law, vest in and be transferred to the public accounts of such successors at the said Banks, and shall not, in the event of the death of any such public officers or accountants, constitute assets of the deceased, or be in any manner subject to the control of their legal representatives.

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 or at the Bank of Ireland, shall be consolidated in such manner as they shall judge most convenient for the public service.

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 and Bank of Ireland, at the request of the Treasury, signified by one of their Secretaries, for the public convenience, to open and keep accounts of Government stock and annuities in the books of the said Banks 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

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such Government stock and annuities may be standing may by letter of attorney authorize the Bank of England or the Bank of Ireland, or all or any of their cashiers, to sell and transfer all or any part of the stock or annuities from time to time standing in the books of the said Banks 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 the said Banks under the authority of such general letter of attorney, except upon an order in writing, signed by one of the Secretaries of the Treasury, directed to the proper officers of the said Banks.

### Appropriation Accounts

21 .....<sup>F19</sup> **U.K.**

#### Textual Amendments

**F19** S. 21 repealed by [National Loans Act 1968 \(c. 13\)](#), [Sch. 6 Pt. I](#)

22 **Annual accounts of the appropriation of public money to be prepared for the House of Commons.** **U.K.**

On or before the days specified in the respective columns of schedule A. annexed to this Act, accounts of the appropriation of the several supply grants comprised in the Appropriation Act of each year shall be prepared by the several departments, and be transmitted for examination to the Comptroller and Auditor General and to the Treasury, and when certified and reported upon . . .<sup>F20</sup> they shall be laid before the House of Commons; and such accounts shall be called the “appropriation accounts” of the moneys expended for the services to which they may respectively relate; and the Treasury shall determine by what departments such accounts shall be prepared and rendered to the Comptroller and Auditor General; and the Comptroller and Auditor General shall certify and report upon such accounts . . .<sup>F20</sup>; and the reports thereon shall be signed by the Comptroller and Auditor General: Provided always, and it is the intention of this Act, that the Treasury shall direct that the department charged with the expenditure of any vote under the authority of the Treasury shall prepare the appropriation account thereof: Provided also, that the term “department,” when used in this Act in connexion with the duty of preparing the said appropriation accounts, shall be construed as including any public officer or officers to whom that duty may be assigned by the Treasury.

#### Textual Amendments

**F20** Words repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)

23 **Each department to keep such Books of account as may be prescribed by the Treasury.** **U.K.**

A plan of account books and accounts, adapted to the requirements of each service, . . .<sup>F21</sup> shall be designed under the superintendence of the Treasury; and [<sup>F22</sup>the Treasury may prescribe] the manner in which each department of the public service shall keep its accounts.



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**Textual Amendments**

- F21 Words repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\), s. 9\(1\)](#)
- F22 Words substituted by [Exchequer and Audit Departments Act 1921 \(c. 52\), s. 9\(1\)](#)

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

- C11 [S. 23](#) 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 1866 Act continues to have effect with the amendments made by Schedule 1 to the 1961 Act (the Schedule to the repealed 1961 Act provides that s. 23 of the 1866 Act should not apply to accounts kept in pursuance of s. 12 of the 1961 Act)

24 ..... F23 **U.K.**

**Textual Amendments**

- F23 [S. 24](#) repealed by [National Audit Act 1983 \(c. 44, SIF 99:1\), s. 14, Sch. 5](#)

25 **A balance sheet, if thought necessary by the Comptroller and Auditor General, or a statement showing the disposition of the balance, to accompany the appropriation account. **U.K.****

The department charged with the duty of preparing the appropriation account of a grant shall, if required so to do by the Comptroller and Auditor General, transmit to him, together with the annual appropriation account of such grant, a balance sheet so prepared as to show the debtor and creditor balances in the ledgers of such department on the day when the said appropriation account was closed, and to verify the balances appearing upon the annual appropriation account: Provided always, that the Comptroller and Auditor General may, if he thinks fit, require the said department to transmit to him in lieu of such balance sheet a certified statement showing the actual disposition of the balances appearing upon the annual appropriation account on the last day of the period of such account.

26 **The appropriation account to be accompanied by a statement explaining disposal of balances and cause of excesses. **U.K.****

Every appropriation account when rendered to the Comptroller and Auditor General shall be accompanied by an explanation showing how the balance or balances on the grant or grants included in the previous account have been adjusted, and shall also contain an explanatory statement of any excess of expenditure over the grant or grants included in such account; and such statement, as well as the appropriation account, shall be signed by such department.

27 ..... F24 **U.K.**



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**Textual Amendments**

**F24** Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)

**28 The Comptroller and Auditor General to have access to books of account, &c. in the accounting departments. [U.K.](#)**

In order that such examination may as far as possible proceed *pari passu* with the . . . <sup>F25</sup> transactions of the several accounting departments, the Comptroller and Auditor General shall have free access, at all convenient times, to the books of account and other documents relating to the accounts of such departments, and may require the several departments concerned to furnish him from time to time, or at regular periods, with accounts of the . . . <sup>F25</sup> transactions of such departments respectively up to such times or periods.

**Textual Amendments**

**F25** Words repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [s. 9\(2\)](#)

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

**C12** S. 28 extended by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [s. 9\(2\)](#)

**29, 30** ..... <sup>F26</sup> [U.K.](#)

**Textual Amendments**

**F26** Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)

**31 Objections made by the Comptroller and Auditor General in the course of the examination to be reported to the accounting department, and in certain cases to the Treasury. [U.K.](#)**

If during the progress of the examination by the Comptroller and Auditor General herein-before directed any objections should arise to any item to be introduced into the appropriation account of any grant, such objections shall, notwithstanding such account shall not have been rendered to him, be immediately communicated by him to the department concerned; and if the objections should not be answered to his satisfaction by such department, they shall be referred by him to the Treasury, and the Treasury shall determine in what manner the items in question shall be entered in the annual appropriation account.

**32 What reports the Comptroller and Auditor General shall prepare for submission to Parliament. [U.K.](#)**

..... <sup>F27</sup>

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If the Treasury shall not within the time prescribed by this Act present to the House of Commons any report made by the Comptroller and Auditor General on any of the appropriation accounts, or on the accounts of issues for Consolidated Fund services, the Comptroller and Auditor General shall forthwith present such report.

**Textual Amendments**

**F27** Words repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)

*Accounts other than Appropriation Accounts*

**33** ..... <sup>F28</sup> **U.K.**

**Textual Amendments**

**F28** [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 by the last preceding section 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 [<sup>F29</sup>every accountant] shall, at such times and in such form as the Treasury shall determine, render an account of his receipts and payments [<sup>F29</sup>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**

**F29** Words substituted by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [s. 9\(3\)](#)

**35, 36.** ..... <sup>F30</sup> **U.K.**

**Textual Amendments**

**F30** [Ss. 27, 29, 30, 33, 35, 36, 38, 40](#) repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)

**37** **Vouchers may be allowed though not stamped.** **U.K.**

It shall be lawful for the Comptroller and Auditor General, in the examination of any accounts, to admit and allow, in cases where it shall appear to him to be reasonable and

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expedient for the public service, vouchers for any moneys expressed therein, although such vouchers be not stamped according to law.

38 .....<sup>F31</sup> **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

39 **Declaration of accounts before the Chancellor of the Exchequer abolished.** **U.K.**

.....<sup>F32</sup> every statement of an account made out, out, and certified as aforesaid, shall be recorded in the office of the Comptroller and Auditor General, and the recording of such statement of account in his office shall be as valid and effectual for enabling any process in the law against the party chargeable, and any other proceeding for the recovery of any balances and any interest thereon, and for all other purposes, as the enrolment of a declared account in the office of Her Majesty's Remembrancer would have been if this Act had not been passed; and a copy, certified under the hands of the Comptroller and Auditor General, of the record of any such statement of account shall be taken notice of and proceeded upon in the like manner as the record of any such declared account, enrolled as aforesaid, might have been if this Act had not been passed.

**Textual Amendments**

**F32** Words repealed by Statute Law Revision Act 1893 (c. 14)

40 .....<sup>F33</sup> **U.K.**

**Textual Amendments**

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

41 **Adjustment of balances on accounts, and when interest may be charged on such balances.** **U.K.**

Every accountant shall, on the termination of his charge as such accountant, or in case of a deceased accountant his representatives shall forthwith pay over any balance of public money then due to the public in respect of such charge to the public officer authorized to receive the same; and in all cases in which it shall appear to the Comptroller and Auditor General that balances of public money have been improperly and unnecessarily retained by an accountant, he shall report the circumstances of such cases to the Treasury; and the Treasury shall take such measures as to them may seem expedient for recovering by legal process, or by other lawful ways and means, the amount of such balance or balances, together with interest thereon, upon the whole

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or any part of such balance or balances, for such period of time and at such rate, not exceeding five pounds per centum per annum, as to the Treasury may appear just and reasonable.

**42 Where the estate of a public accountant is sold under writ of extent, and the purchase money paid, the purchaser to be exonerated. U.K.**

In all cases where any estate belonging to a public accountant shall be sold under . . .  
<sup>F34</sup> any decree or order of the [<sup>F35</sup>High Court], and the purchaser thereof or of any part thereof shall have paid his purchase money into the hands of any public accountant authorized to receive the same, such purchaser shall be wholly exonerated and discharged from all further claims of Her Majesty for or in respect of any debt arising upon the account of such accountant, although the purchase money so paid be not sufficient in amount to discharge the whole of the said debt.

**Textual Amendments**

**F34** Words repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\), Sch. Pt. VII](#)

**F35** Words substituted by virtue of [Supreme Court of Judicature \(Consolidation\) Act 1925 \(c. 49\), ss. 18\(2\)\(a\)\(i\)\(v\), 224\(1\)](#)

**43 Accountants to have in all cases a right of appeal to the Treasury. U.K.**

In all cases in which an accountant may be dissatisfied with any disallowance or charge in his accounts made by the Comptroller and Auditor General, such accountant shall have a right of appeal to the Treasury, who, after such further investigation as they may consider equitable, whether by vivâ voce examination or otherwise, may make such order, directing the relief of the appellant wholly or in part from the disallowance or charge in question, as shall appear to them to be just and reasonable, and the Comptroller and Auditor General shall govern himself accordingly.

**44 The Treasury may dispense with the examination of certain accounts by the Comptroller and Auditor General. U.K.**

It shall be lawful for the Treasury from time to time, if they see fit so to do, to dispense with the transmission to the Comptroller and Auditor General of any accounts not being accounts of the receipt and expenditure of public money, and with the audit of such accounts by him, any law, usage, or custom to the contrary notwithstanding: Provided always, that copies of any Treasury minutes dispensing with the audit of such accounts shall be laid before Parliament.

**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.**

<sup>F36</sup>... 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

*Status: Point in time view as at 01/02/1991.*

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

confer upon the Treasury the powers with respect to audit vested in the Admiralty by the <sup>M1</sup>Greenwich Hospital Act 1865. <sup>F36</sup>...

**Textual Amendments**

**F36** Words repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

**Marginal Citations**

**M1** [1865 c. 73.](#)

47 ..... <sup>F37</sup> **U.K.**

**Textual Amendments**

**F37** [S. 47](#) repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

Status: Point in time view as at 01/02/1991.

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

<sup>X1</sup>SCHEDULE A U.K.

**Editorial Information**

**X1** Sch. A as set out immediately above demonstrates the layout of the schedule as originally printed: the Sch. A next following it contains the correct current text of the Schedule.

[SCHEDULE A]

Account.	Dates after the termination of every Financial Year to which the Accounts relate on or before which they are to be made up and submitted.		
	To the Comptroller and Auditor General by the Departments.	To the Treasury by the Comptroller and Auditor General.	To the House of Commons by the Treasury
Supply Grants. [Defence Services]	31st Dec.	31st Jan.	15th March.
Civil Services and Revenue Departments	30th Nov.	15th Jan.	31st Jan.
All other services voted in supply.			
Trading Ac- counts. Army Ordnance Factories.	31st Jan.	15th March.	31st March.
Navy Expense and Manufacturing accounts.	30th Nov.	15th Jan.	31st Jan.
All other ship-building, manufacturing, trading or commercial accounts.			

If Parliament is then sitting, and if not sitting, then within one week after Parliament next assembles.

[<sup>F38X2</sup>SCHEDULE A] U.K.

**Editorial Information**

**X2** Sch. A as set out in the image above demonstrates the layout of the schedule as originally printed: the Sch. A above contains the correct current text of the Schedule.

**Textual Amendments**

**F38** Sch. A substituted by Exchequer and Audit Departments Act 1921 (c. 52), s. 6, Sch. 1

**Dates after the termination of every Financial Year to which the Accounts relate on or before which they are to be made up and submitted.**

Account.	To the Comptroller and Auditor General by the Departments.	To the Treasury by the Comptroller and Auditor General.	To the House of Commons by the Treasury	
Supply Grants.				
[ <sup>F39</sup> Defence Services]	31st Dec.	31st Jan.	5th March.	If Parliament is then sitting, and if not sitting, then within one week after Parliament next assembles.

*Status: Point in time view as at 01/02/1991.*

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

Civil Services and Revenue Departments	30th Nov.	15th Jan.	31st Jan.
All other services voted in supply.	30th Nov.	15th Jan.	31st Jan.
<i>Trading, &amp;c. Accounts.</i>			
Army Ordnance Factories.	31st Jan.	15th March.	31st March.
Navy Expense and Manufacturing accounts.	31st Jan.	15th March.	31st March.
[ <sup>F40</sup> All accounts prepared by virtue of section 5 of the Exchequer and Audit Departments Act 1921]	30th Nov.	15th Jan.	31st Jan.

**Textual Amendments**

**F39** Words substituted by [S.I. 1965/1126, art. 2](#)

**F40** Words substituted by [Government Trading Act 1990 \(c. 30, SIF 99:1\), s. 3\(2\)](#)

<sup>F41</sup>SCHEDULE B **U.K.**

**Textual Amendments**

**F41** Sch. B repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\), Sch. 2](#)

F41

<sup>F42</sup>SCHEDULE C **U.K.**

**Textual Amendments**

**F42** Sch. C repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

F42



**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

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