



Exchequer and Audit Departments Act 1866

CHAPTER 39

EXCHEQUER AND AUDIT DEPARTMENTS ACT 1866

- 1 Short Title.
- 2 Definition of terms.
- 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.
- 4 Power to Her Majesty to grant salaries as herein named, and also pensions.
- 5 Present offices of Comptroller General of the Exchequer and Commissioners of Audit to be abolished.
- 6 On vacancy in office of Comptroller and Auditor General, &c, successor to be appointed.
- 7 Assistant Comptroller, &c. may act in absence of Comptroller, &c.
- 8 Treasury to appoint officers, clerks, &c, and to regulate numbers and salaries.
- 9 The Comptroller and Auditor General to promote, suspend, or remove clerks, &c, and to make regulations subject to approval.
- 10 Gross revenues to be paid to Exchequer, and daily returns to be sent to Comptroller and Auditor General.
- 11 Moneys to form one fund in the books of the Banks of England and Ireland applicable to Exchequer issues.
- 12 Quarterly accounts of the income and charge of the Consolidated Fund to be prepared.
- 13 Credits to be granted to the Treasury for Consolidated Fund services.
- 14 Royal order for supply services.
- 15 Credits for supply services.

- 16 Treasury to prepare accounts showing surplus income applicable to reduction of the national debt.
- 17 Certain payments under contracts or leases to be made by the Paymaster General.
- 18 Treasury to determine what accounts shall be deemed public accounts.
- 19 Treasury may direct consolidation of accounts at the bank.
- 20 Accounts of stock may be opened in the books of the banks under official description of public officers.

APPROPRIATION ACCOUNTS.

- 21 Annual accounts of issues for Consolidated Fund services to be prepared and audited for Parliament.
- 22 Annual accounts of the appropriation of public money to be prepared for the House of Commons.
- 23 Each department to keep such books of accounts as may be prescribed by the Treasury.
- 24 Description of account.
- 25 A balance sheet or statement to accompany the appropriation account.
- 26 The appropriation account to be accompanied by a statement explaining disposal of balances, &c.
- 27 In what manner the examination of appropriation accounts shall be conducted by the Comptroller and Auditor General.
- 28 The Comptroller and Auditor General to have access to books of account, &c. in the accounting departments.
- 29 How the vouchers of appropriation accounts included in Schedule (B.) shall be examined.
- 30 How other vouchers are to be examined.
- 31 Objections made by the Comptroller, &c. to be reported to the accounting department, and in certain cases to the Treasury.
- 32 What reports the Comptroller and Auditor General shall prepare for submission to Parliament.

ACCOUNTS OTHER THAN APPROPRIATION ACCOUNTS.

- 33 Accounts other than appropriation accounts to be examined under Treasury directions by the Comptroller and Auditor General.
- 34 By whom such accounts shall be rendered.
- 35 Accountants to transmit their accounts, &c. to Comptroller and Auditor General under certain regulations.
- 36 As to the examination and passing of accounts.
- 37 Vouchers may be allowed though not stamped.
- 38 Certificates of discharge to be delivered to Accountants.
- 39 Declaration of accounts before the Chancellor of the Exchequer abolished.
- 40 Examination and passing of store accounts.
- 41 Adjustment of balances on accounts, and when interest may be charged on such balances.
- 42 Where estate of a public accountant is sold under writ of extent, and the purchase money paid, the purchaser to be exonerated.
- 43 Accountants to have in all cases a right of appeal to the Treasury.
- 44 Treasury may dispense with, accounts, by the Comptroller and Auditor General.
- 45 Saving all existing rights of the Crown.

- 46 Acts in Schedule (c) to be repealed.
- 47 Commencement of Act.

SCHEDULE A —

SCHEDULE B —

SCHEDULE C — Enactments repealed