



# 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 .....
- 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.
- 6 On vacancy in office of Comptroller and Auditor General, &c., successor to be appointed.
- 7—9 .....
- 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 .....
- 13 Payment out of Consolidated Fund: standing services.
- 14 Royal order for supply services.
- 15 Payment out of Consolidated Fund: sums authorised by Parliament.
- 16 .....
- 17 .....
- 18 Banks.
- 19 Treasury may direct consolidation of accounts at the Bank.

*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.

*Appropriation Accounts*

21 .....  
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 account as may be prescribed by the Treasury.

24 .....  
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.

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

27 .....  
28 The Comptroller and Auditor General to have access to books of account, &c. in the accounting departments.

29, 30 .....  
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.

32 What reports the Comptroller and Auditor General shall prepare for submission to Parliament.

*Accounts other than Appropriation Accounts*

33 .....  
34 By whom such accounts shall be rendered.

35, 36 .....  
37 Vouchers may be allowed though not stamped.

38 .....  
39 Declaration of accounts before the Chancellor of the Exchequer abolished.

40 .....  
41 Adjustment of balances on accounts, and when interest may be charged on such balances.

42 Where the 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 The Treasury may dispense with the examination of certain accounts by the Comptroller and Auditor General.

45 Saving all existing rights of the Crown.

46 Acts in Schedule (C.) to be repealed.

47 .....

SCHEDULE A —

SCHEDULE B —

SCHEDULE C —

**Changes to legislation:**

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