



Exchequer and Audit Departments Act 1866

1866 CHAPTER 39

ACCOUNTS OTHER THAN APPROPRIATION ACCOUNTS.

33 Accounts other than appropriation accounts to be examined under Treasury directions by the Comptroller and Auditor General.

Besides the appropriation accounts of the grants of Parliament, the Comptroller and Auditor General shall examine and audit, if required so to do by the Treasury, and in accordance with any regulations that may be prescribed for his guidance in that behalf by the Treasury, the following accounts : viz., the accounts of all principal accountants, the accounts of the receipt of revenue by the Departments of Customs, Inland Revenue, and Post Office, the accounts of every receiver of money which is by law payable into Her Majesty's Exchequer, and any other public accounts which, though not relating directly to the receipt or expenditure of imperial funds, the Treasury may by minute to be laid before Parliament direct.

34 By whom such accounts shall be rendered.

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 Ibis Act with reference to any such accounts, shall he taken to mean the department or officer that may he so required by the Treasury to render the same ; and every public officer into whose hands public moneys, either in the nature of revenue or fees of office, shall be paid by persons bound by law or regulation to do so, or by subordinate or other officers whose duty it may be to pay such moneys wholly or in part into the receipt of Her Majesty's Exchequer, or to apply the same to any public service, shall, at such times and in such form as the Treasury shall determine, .render an account of his receipts and payments 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.

35 Accountants to transmit their accounts, &c. to Comptroller and Auditor General under certain regulations.

Accountants shall transmit their accounts together with the authorities and vouchers relating thereto to the office of the Comptroller and Auditor General in such form, and for such periods, and under such regulations as he may from time to time prescribe for the guidance of such accountants : Provided always, that no such regulations shall be obligatory on such accountants until they shall have been approved by the Treasury.

36 As to the examination and passing of accounts.

The Comptroller and Auditor General shall examine the several accounts transmitted to him with as little delay as possible, and when the examination of each account shall be completed he shall make up a statement thereof in such form as he may deem fit, and if it shall appear from the statement so made up of any account, being an account current, that the balance thereon agrees with the accountant's balance, or if it shall appear from any account rendered by an accountant, as well as from the statement of such account by the Comptroller and Auditor General, that the accountant is "even and quit," the Comptroller and Auditor General is hereby required to sign and pass such statement of account so made up by him as aforesaid: Provided always, that in all other cases whatever the Comptroller and Auditor General, having made up the statement of account as herein-before directed, shall transmit the same to the Treasury, who, having considered such statement, shall return it to him, with their warrant attached thereto, directing him to sign and pass the account, either conformably to the statement thereof, or with such alterations as the Treasury may deem just and reasonable; and a statement of the account made up by the Comptroller and Auditor General in accordance with such Treasury warrant shall then be signed and passed by him : Provided further, that a list of all accounts which the Comptroller and Auditor General may sign and pass (such list to be so prepared as to show thereon the charge, discharge, and balance of each account respectively) shall be submitted by him to the Treasury twice in every year, videlicet, not later than the first week of February and the first week of August.

37 Vouchers may be allowed though not stamped.

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

38 Certificates of discharge to be delivered to Accountants.

As soon as any account shall have been signed and passed by the Comptroller and Auditor General, he shall transmit to the accountant a certificate, in which the total amount of the sums forming respectively the charge and discharge of such account, and the balance, if any, remaining due to or by such accountant shall be set forth ; and every such certificate shall be signed by him, and shall be valid and effectual to discharge the accountant as the case may be, either wholly or from so much of the amount with which he may have been chargeable as he may appear by such certificate to be discharged from : Provided always, that when any account, not being an account current, has been signed and passed by the Comptroller and Auditor General with a balance due thereon to the Crown, he shall not make out or grant any such certificate as aforesaid until the accountant has satisfied him either that he has discharged the full amount of such balance, and any interest that may as herein-after provided be payable

thereon, or that he has been relieved from the payment thereof, or of so much "thereof as has not been paid, by a warrant from the Treasury.

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

No declaration shall be made by the Comptroller and Auditor General before the Chancellor of the Exchequer in relation to any account or any state or statement thereof; nor shall any such state or statement be enrolled as of record, in the office of Her Majesty's Remembrancer of the Court of Exchequer, any law, usage, or custom to the contrary notwithstanding ; but every statement of an account made out, signed, and passed 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.

40 Examination and passing of store accounts.

In all cases where the Comptroller and Auditor General shall be required by the Treasury to examine and audit the accounts of the receipt, expenditure, sale, transfer, or delivery of any securities, stamps, Government stock or annuities, provisions, or stores, the property of Her Majesty, he shall, on the examination of such accounts being completed, transmit a statement thereof, or a report thereon, to the Treasury, who shall, if they think fit, signify their approval of such accounts to him, and he shall thereupon transmit to the accountant a certificate in a form to be from time to time determined by the Comptroller and Auditor General, which shall be to such accountant a valid and effectual discharge from, so much as he may thereby appear to be discharged from.

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

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 authorised 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 or 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 estate of a public accountant is sold under writ of extent, and the purchase money paid, the purchaser to be exonerated.

In all cases where any estate belonging to a public accountant shall be sold under any writ of extent or any decree or order of the Courts of Chancery or Exchequer, and the purchaser thereof or of any part thereof shall have paid his purchase money into the hands of any public accountant authorised 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.

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

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 viva 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 Treasury may dispense with, accounts, by the Comptroller and Auditor General.

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.

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.

The Acts mentioned in Schedule (C.) to this Act annexed shall be repealed to the extent mentioned in such Schedule, and 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 Greenwich Hospital Act, 1865, or to affect any right, title, obligation, or liability acquired or accrued before the commencement of this Act: Provided always, that this Act shall not affect any proceeding which may have been commenced under any of the said Acts before this Act comes into operation.

47 Commencement of Act.

This Act shall commence on the first day of April one thousand eight hundred and sixty-seven.