



Exchequer and Audit Departments Act 1866

1866 CHAPTER 39 29 and 30 Vict

Accounts other than Appropriation Accounts

33^{F1}

Textual Amendments

F1 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\), Sch. 2](#)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.**

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 [^{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

F2 Words substituted by [Exchequer and Audit Departments Act 1921 \(c. 52\), s. 9\(3\)](#)

35, 36.^{F3}

Status: Point in time view as at 01/02/1991.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, Cross Heading: Accounts other than Appropriation Accounts. (See end of Document for details)

Textual Amendments

F3 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)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.

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 ^{F4}

Textual Amendments

F4 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)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.

..... ^{F5} 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

F5 Words repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

40 ^{F6}

Textual Amendments

F6 Ss. 27, 29, 30, 33, 35, 36, 38, 40 repealed by [Exchequer and Audit Departments Act 1921 \(c. 52\)](#), [Sch. 2](#)

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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 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 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.

In all cases where any estate belonging to a public accountant shall be sold under . . .^{F7} any decree or order of the [^{F8}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

F7 Words repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), **Sch.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

F8 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.

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.

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.

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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.

^{F9}... 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 ^{M1}Greenwich Hospital Act 1865. ^{F9}...

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Textual Amendments

F9 Words repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

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Marginal Citations

M1 [1865 c. 73.](#)

47 ^{F10}

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Textual Amendments

F10 [S. 47](#) repealed by [Statute Law Revision Act 1893 \(c. 14\)](#)

Status:

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

Changes to legislation:

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