



# Exchequer and Audit Departments Act 1866

1866 CHAPTER 39

*APPROPRIATION ACCOUNTS.*

**26 The appropriation account to be accompanied by a statement explaining disposal of balances, &c.**

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.