



Exchequer and Audit Departments Act 1866

1866 CHAPTER 39

ACCOUNTS OTHER THAN APPROPRIATION ACCOUNTS.

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.