'been in receipt of Relief under the Acts in force for the Relief of the Poor in *Ireland*, 'or dependant for Support on any Person receiving such Relief:'

Be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

The Guardians of each Union shall provide Means for the decent Burial of poor Persons dying in such Union, in certain Cases.

1. From and after the passing of this Act, it shall be lawful for the Guardians of any Union in *Ireland*, or in any Case of Urgency for the Relieving Officer, subject in both Cases to any Rule which the Commissioners for administrating the Laws for the Relief of the Poor in *Ireland* may make in that Behalf, to provide Coffins and Shrouds for the Interment of poor Persons dying within such Union, although such Persons may not at the Time of their Death have been in receipt of Relief under the Acts for the Relief of the Poor in *Ireland*, or dependant for Support on any Person receiving such Relief; and the Expense thereof shall be charged on the Rates of the Electoral Division, or of the Union, in like Manner as the said deceased Person would have been chargeable if he had been in receipt of Relief at the Time of his Death.

Former Acts and this Act to be construed as One.

2. The several Acts for the Relief of the Poor now in force in *Ireland* and this Act shall be construed as One Act, save so far as the same are inconsistent one with the other, and the Words herein used shall be interpreted in the Manner prescribed by the Acts now in force.

CAP. XXXIX.

An Act to consolidate the Duties of the Exchequer and Audit Departments, to regulate the Receipt, Custody, and Issue of Public Moneys, and to provide for the Audit of the Accounts thereof. [28th *June* 1866.]

'WHEREAS it is expedient to consolidate the Powers and Duties of the Comptroller 'of Her Majesty's Exchequer and of the Commissioners for auditing the Public 'Accounts, and to unite in One Department the Business hitherto conducted by the 'separate Establishments under them; and to make other Provisions for the more complete 'Examination of the Public Accounts of the United Kingdom:' Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Short Title.

1. This Act may be cited for all Purposes as "The Exchequer and Audit Departments Act, 1866."

Definition of Terms.

2. In this Act "the Treasury" shall mean the Commissioners of Her Majesty's Treasury for the Time being, or any Two or more of them; "the Bank of *England*" shall mean the Governor and Company of the Bank of *England*; "the Bank of *Ireland*" shall mean the Governor and Company of the Bank of *Ireland*; "the National Debt Commissioners" shall mean the Commissioners for the Reduction of the National Debt; "Principal Accountants" shall mean those who receive Issues directly from the Accounts of Her Majesty's Exchequer at the Banks of *England* and *Ireland* respectively; "Sub-Accountants" shall mean those who receive Advances, by way of Imprest, from Principal Accountants, or who receive Fees or other Public Moneys through other Channels; "the Secretaries of the Treasury" shall include the Assistant Secretary.

Power to Her Majesty to appoint "Comptroller and Auditor General" and "Assistant

3. At any Time within Twelve Months after the passing of this Act it shall be lawful for Her Majesty, Her Heirs and Successors, by Letters Patent under the Great Seal of the United Kingdom to nominate and appoint the Person who shall at that Time hold the Office of Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Chairman of the Commissioners for auditing the Public Accounts, to be Comptroller

Comptroller and Auditor," who shall not hold any other Offices during Pleasure, nor be Members or Peers of Parliament.

General of the Receipt and Issue of Her Majesty's Exchequer and Auditor General of Public Accounts, in this Act referred to as "Comptroller and Auditor General," and also to nominate and appoint One of the Persons who shall at that Time hold the Offices of Commissioners for auditing the Public Accounts to be "Assistant Comptroller and Auditor."

The said Comptroller and Auditor General and Assistant Comptroller and Auditor shall hold their Offices during good Behaviour, subject, however, to their Removal therefrom by Her Majesty, Her Heirs and Successors, on an Address from the Two Houses of Parliament; and they shall not be capable of holding their Offices together with any other Office to be held during Pleasure under the Crown, or under any Officer appointed by the Crown; nor shall they be capable while holding their Offices of being elected or of sitting as Members of the House of Commons; nor shall any Peer of Parliament be capable of holding either of the said Offices.

Power to Her Majesty to grant Salaries as herein named, and also Pensions.

4. Her Majesty may, by such Letters Patent, grant to the Persons therein named the following Salaries; that is to say,

To the Comptroller and Auditor General a Salary of Two thousand Pounds *per Annum*, and to the Assistant Comptroller and Auditor a Salary of One thousand five hundred Pounds *per Annum*; and such Salaries shall be charged upon and paid out of the Consolidated Fund of the United Kingdom or the growing Produce thereof.

It shall be lawful for Her Majesty, Her Heirs and Successors, by Letters Patent as aforesaid, to grant to any Person who shall have executed the Offices of Comptroller and Auditor General, or Assistant Comptroller and Auditor, on his ceasing to hold such Office, an Annuity or Pension not exceeding One Half of the Salary of his Office to which he shall have been entitled immediately before he ceased to hold such Office, if he shall have held either, or one after the other, of the said Offices or the Office of Commissioner of Audit for a Period not less than Fifteen Years, and Two Thirds of his said Salary if he shall have held either, or one after the other, of the said Offices for a Period not less than Twenty Years: Provided always, that no such Annuity or Pension shall be granted to either of the said Officers unless he be Sixty Years of Age at the least, or be afflicted with some permanent Infirmity disabling him from the due Execution of his Office, the same to be distinctly recited in such Grant: Provided also, that nothing herein contained shall prevent either of the said Officers from receiving, in lieu of such Annuity or Pension, if he shall so elect, the Amount of Superannuation Allowance to which he would have been entitled in respect of the full Period during which he shall have served in the permanent Civil Service of the State, under the Provisions of "The Superannuation Act, 1859."

Present Offices of Comptroller General of the Exchequer and Commissioners of Audit to be abolished.

5. On the Appointment as aforesaid of a Comptroller and Auditor General and an Assistant Comptroller and Auditor, the then existing Letters Patent of Appointments of Comptroller General of the Exchequer and of Commissioners of Audit shall be *ipso facto* revoked, and the present Offices of Comptroller General of the Exchequer and Commissioners of Audit shall be abolished, but the Person appointed to be Comptroller and Auditor General shall have and perform all the Powers and Duties conferred or imposed on the Comptroller General of the Exchequer and the Commissioners for auditing the Public Accounts respectively by any Enactments relative to those Authorities respectively as far as the same are not repealed or altered by this Act or any other Act of the present Session of Parliament; and it shall be lawful for the Treasury to grant to each of the said Commissioners of Audit whose Offices shall be abolished under the Provisions of this Act, and who shall not be appointed to either of the said Offices of Comptroller and Auditor General or Assistant Comptroller and Auditor, an annual Allowance, by way of Compensation, not exceeding the Sum charged on the Consolidated Fund as the Salary of such Commissioners: Provided always, that any Commissioners who may be in receipt of Emoluments exceeding the Salary so charged on the Consolidated Fund shall be entitled to receive, in addition to the aforesaid Compensation Allowance, such Proportion of the said Emoluments as the Treasury are empowered to grant under the Provisions of "The Superannuation Act, 1859;" and such Allowances shall be charged upon and paid out of the Consolidated Fund of the United Kingdom or the growing Produce thereof.

Power to grant Compensation Allowances to Commissioners of Audit who are not re-appointed.

6. On

6. On the Death, Resignation, or other Vacancy in the Office of the Comptroller and Auditor General, or of the Assistant Comptroller and Auditor, Her Majesty, Her Heirs and Successors, may, by Letters Patent as aforesaid, nominate and appoint a Successor, who shall have the same Powers, Authorities, and Duties, and who shall be paid the like Salary and the like Annuity or Pension out of the Consolidated Fund. On Vacancy in Office of Comptroller and Auditor General, &c., Successor to be appointed.

7. Anything which under the Authority of this Act is directed to be done by the Comptroller and Auditor General may, in his Absence, be done by the Assistant Comptroller and Auditor, except the certifying and reporting on Accounts for the House of Commons. Assistant Comptroller, &c. may act in Absence of Comptroller, &c.

8. The Treasury shall from Time to Time appoint the Officers, Clerks, and other Persons in the Department of the Comptroller and Auditor General, and Her Majesty by Order in Council may from Time to Time regulate the Numbers and Salaries of the respective Grades or Classes into which the said Officers, Clerks, and others shall be divided. Treasury to appoint Officers, Clerks, &c., and to regulate Numbers and Salaries.

9. The Comptroller and Auditor General shall have full Power to make from Time to Time Orders and Rules for the Conduct of the internal Business of his Department, and to promote, suspend, or remove any of the Officers, Clerks, and others employed therein; and to prescribe Regulations and Forms for the Guidance of Principal and of Sub-Accountants in making up and rendering their periodical Accounts for Examination: Provided always, that all such Regulations and Forms shall be approved by the Treasury previously to the Issue thereof. The Comptroller and Auditor General to promote, suspend, or remove Clerks, &c., and to make Regulations, subject to Approval.

10. The Commissioners of Customs, the Commissioners of Inland Revenue, and the Postmaster General shall, after Deduction of the Payments for Drawbacks, Bounties of the Nature of Drawbacks, Repayments, and Discounts, cause the gross Revenues of their respective Departments to be paid, at such Times and under such Regulations as the Treasury may from Time to Time prescribe, to Accounts to be intituled "The Account of Her Majesty's Exchequer," at the Bank of *England* and at the Bank of *Ireland* respectively, and all other Public Moneys payable to the Exchequer shall be paid to the same Accounts, and Accounts of all such Payments shall be rendered to the Comptroller and Auditor General daily, in such Form as the Treasury may prescribe: Provided always, that this Enactment shall not be construed to prevent the Collectors and Receivers of the said gross Revenues and Moneys from cashing, as heretofore, under the Authority of any Act or Regulation, Orders issued for Naval, Military, Revenue, Civil, or other Services, repayable to the Revenue Departments out of the Consolidated Fund or out of Moneys provided by Parliament. Gross Revenues to be paid to Exchequer, and daily Returns to be sent to Comptroller and Auditor General.

11. All Moneys paid into the Bank of *England* and the Bank of *Ireland* on account of the Exchequer shall be considered by the Governor and Company of the said Banks respectively as forming One general Fund in their Books; and all Orders directed by the Treasury to the said Banks for Issues out of Credits to be granted by the Comptroller and Auditor General, as herein-after provided, for the Public Service, shall be satisfied out of such general Fund; and with a view to economize the Public Balances, the Treasury shall restrict the Sums to be issued or transferred from Time to Time to the Credit of Accounts of Principal Accountants at the said Banks, as herein-after provided, to such total Sums as they may consider necessary for conducting the current Payments for the Public Service intrusted to such Principal Accountants; and the said Principal Accountants may consider the Sums so transferred to their Accounts as constituting Part of their general drawing Balance applicable to the Payment of all the Services for which they are accountable; but such Sums shall be carried in the Books of such Accountants to the Credit of the respective Services for which the same may be issued, as specified in such Orders: Provided always, that this Enactment shall not be construed to empower the Treasury or any Authority to direct the Payment, by any such Principal Accountant, of Expenditure not sanctioned by any Act whereby Services are or may be charged on the Consolidated Fund, or by a Vote of the House of Commons, or by an Act for the Appropriation of the Supplies annually granted by Parliament. Moneys to form One Fund in the Books of the Banks of England and Ireland applicable to Exchequer Issues.

Quarterly Accounts of the Income and Charge of the Consolidated Fund to be prepared.

12. At the Close of each of the Quarters ending on the Thirty-first Day of *March*, the Thirtieth Day of *June*, the Thirtieth Day of *September*, and the Thirty-first Day of *December* in every Year the Treasury shall prepare an Account of the Income and Charge of the Consolidated Fund in *Great Britain* and in *Ireland* for such Quarter, and the Charges for the Public Debt due on the Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January* shall be included in the Accounts of the said Charge for the Quarters ending on the Days preceding the latter Dates; and a Copy of such Account shall forthwith be transmitted by the Treasury to the Comptroller and Auditor General; and if it shall appear by such Account that the Income of the Consolidated Fund in *Great Britain* or in *Ireland* for the Quarter is not sufficient to defray the Charge upon it, the Comptroller and Auditor General, if satisfied of the Correctness of the Deficiency, shall certify the Amount thereof to the Bank of *England* or to the Bank of *Ireland*, as the Case may be, and upon such Certificates the said Banks shall be authorized to make Advances, from Time to Time, during the succeeding Quarter, on the Application of the Treasury, by Writing, in a Form to be from Time to Time determined by them, to an Amount not exceeding in the aggregate the Sums specified in such Certificates; and all such Advances shall be placed to the Credit of the Exchequer Accounts at the said Banks, and be available to satisfy the Orders for Credits granted or to be granted upon the said Accounts by the Comptroller and Auditor General; and the Principal and Interest of all such Advances shall be paid out of the growing Produce of the Consolidated Fund in the said succeeding Quarter.

If it appear by such Account that there is a Deficiency of the Consolidated Fund, Comptroller, &c. to certify to Bank of England or Ireland, who may make Advances.

Credits to be granted to the Treasury for Consolidated Fund Services.

13. The Comptroller and Auditor General shall grant to the Treasury, from Time to Time, on their Requisitions authorizing the same, if satisfied of the Correctness thereof, Credits on the Exchequer Accounts at the Banks of *England* and *Ireland*, or on the growing Balances thereof, not exceeding the Amount of the Charge in the aforesaid quarterly Account of the Income and Charge of the Consolidated Fund remaining unpaid.

Supplemental Credits for Services charged on the growing Produce.

The Comptroller and Auditor General shall also grant from Time to Time to the Treasury, on similar Requisitions, supplemental Credits for Services payable under any Act out of the growing Produce of the Consolidated Fund, and not included in the aforesaid quarterly Account; and the Issues or Transfers of Moneys required from Time to Time by the Principal Accountants to enable them to make the Payments intrusted to them shall be made out of such Credits on Orders issued to the said Banks, signed by One of the Secretaries of the Treasury, or in their Absence by such Officer or Officers as the Treasury may from Time to Time appoint to that Duty, and in all such Orders the Services for which the Issues may be authorized shall be set forth.

Issues to Principal Accountants.

Daily Advices of Issues to be sent to Comptroller and Auditor General.

A daily Account of all Issues or Transfers made from the Exchequer Accounts, in pursuance of such Orders, shall be transmitted by the said Banks to the Comptroller and Auditor General.

Royal Order for Supply Services.

14. When any Sum or Sums of Money shall have been granted to Her Majesty by a Resolution of the House of Commons, or by an Act of Parliament, to defray Expenses for any specified Public Services, it shall be lawful for Her Majesty from Time to Time, by Her Royal Order under the Royal Sign Manual, countersigned by the Treasury, to authorize and require the Treasury to issue, out of the Credits to be granted to them on the Exchequer Accounts as herein-after provided, the Sums which may be required from Time to Time to defray such Expenses, not exceeding the Amount of the Sums so voted or granted.

Credits for Supply Services.

15. When any Ways and Means shall have been granted by Parliament to make good the Supplies granted to Her Majesty by any Act of Parliament or Resolution of the House of Commons, the Comptroller and Auditor General shall grant to the Treasury, on their Requisition authorizing the same, a Credit or Credits on the Exchequer Accounts at the Bank of *England* and Bank of *Ireland*, or on the growing Balances thereof, not exceeding in the whole the Amount of the Ways and Means so granted. Out of the Credits so granted to the Treasury Issues shall be made to Principal Accountants from Time to Time on Orders issued to the said Banks, signed by One of the Secretaries of the Treasury, or in their Absence by such Officer or Officers as the Treasury may from

Issues to Principal Accountants.

from Time to Time appoint to that Duty; and the Services or Votes on account of which the Issues may be authorized shall be set forth in such Orders: Provided always, that the Issues for Army and Navy Services shall be made under the general Heads of "Army" and "Navy" respectively.

A daily Account of all Issues made from the Exchequer Accounts in pursuance of such Orders shall be transmitted by the said Banks to the Comptroller and Auditor General.

Treasury to prepare Accounts showing Surplus Income applicable to Reduction of the National Debt

16. Within Fifteen Days after the Expiration of the Quarters ending on the Thirty-first Day of *March*, the Thirtieth Day of *June*, the Thirtieth Day of *September*, and the Thirty-first Day of *December* in every Year the Treasury shall prepare an Account of the Public Income and Expenditure of the United Kingdom, according to the actual Receipt and Issue of Moneys on the Exchequer Accounts at the Bank of *England* and Bank of *Ireland* in the Twelve Months ending on such Quarter Days respectively; and if there shall appear by such Account to be a Surplus of Income above Expenditure, the Treasury shall certify the same to the National Debt Commissioners, and One Fourth Part of such Surplus shall be applicable to the Reduction of the National Debt as hereinafter directed; and the National Debt Commissioners shall publish from Time to Time in the *London Gazette* the Sum which will be so applied in the ensuing Quarter. The Treasury shall cause One Fourth Part of such Surplus Income to be charged on the Consolidated Fund in the Quarter succeeding the Termination of such Account; and the Sum so charged shall be issued by the Treasury from Time to Time in the next ensuing Quarter to the National Debt Commissioners, who shall apply the same, during the said Quarter, in redeeming Funded or Unfunded Debt, or in repaying to the Bank of *England* or to the Bank of *Ireland* any Advances made by them, under the Provisions of this Act, towards supplying the Deficiency of the Consolidated Fund during the said Quarter; and all Debt so redeemed shall be forthwith cancelled. And a Copy of every Account prepared by the Treasury as aforesaid, certified by the Comptroller and Auditor General, shall be laid before the House of Commons within Fifteen Days after the Expiration of the said quarterly Periods, if Parliament be then sitting, or if not sitting then within One Week after Parliament shall be next assembled.

Certain Payments under Contracts or Leases to be made by the Paymaster General.

17. All Debts accruing due under any Contract or Lease now or hereafter entered into or taken for the Public Service, and payable out of the Supplies from Time to Time voted by Parliament to Her Majesty for the Public Service, in any Department for which the Payments are made by the Paymaster General, shall be discharged and paid in manner following; that is to say, such Debts shall be payable on the Order of the Department, and the Payment thereof shall be made by a Draft drawn by the Paymaster General on the Bank of *England*, according to the Course and Practice of his Office, payable to the Persons to whom such Debts may be due, or to their Agents.

Treasury to determine what Accounts shall be deemed Public Accounts.

18. The Treasury may from Time to Time determine at what Banks Accountants shall keep the Public Moneys entrusted to them, and they may also determine what Accounts so opened in the Names of Public Officers or Accountants in the Books of the Bank of *England*, of the Bank of *Ireland*, or of any other Bank, shall be deemed Public Accounts; and on the Death, Resignation, or Removal of any such Public Officers or Accountants the Balances remaining at the Credit of such Accounts shall, upon the Appointment of their Successors, unless otherwise directed by Law, vest in and be transferred to the Public Accounts of such Successors at the said Banks, and shall not in the event of the Death of any such Public Officers or Accountants, constitute Assets of the Deceased, or be in any Manner subject to the Control of their legal Representatives.

Treasury may direct Consolidation of Accounts at the Bank.

19. It shall be lawful for the Treasury, whenever they shall consider it for the Advantage of the Public Service, to direct that the Accounts of any Public Officer or Department, which by any Act or Acts are required to be kept under separate Heads at the Bank of *England* or at the Bank of *Ireland*, shall be consolidated in such Manner as they shall judge most convenient for the Public Service.

20. It

Accounts of Stock may be opened in the Books of the Banks under official Description of Public Officers.

20. It shall be lawful for the Bank of *England* and Bank of *Ireland*, at the Request of the Treasury, signified by One of their Secretaries, for the Public Convenience, to open and keep Accounts of Government Stock and Annuities in the Books of the said Banks under the official Description of any Public Officer for the Time being, without naming him; and the Dividends on such Stock and Annuities may from Time to Time be received, and the Stock and Annuities or any Part thereof to the Credit of such Account may from Time to Time be transferred, by the Officer for the Time being holding such Office, as if such Stock and Annuities stood in his own Name; and upon the Death, Resignation, or Removal of any such Public Officer, the Stock and Annuities standing to the Credit of such Account, and all Dividends thereon, including any Dividends not theretofore received, shall become vested in his Successor in Office, and be receivable and transferable accordingly. And any such Public Officer in whose official Description such Government Stock and Annuities may be standing may, by Letter of Attorney, authorize the Bank of *England* or the Bank of *Ireland*, or all or any of their Cashiers, to sell and transfer all or any Part of the Stock or Annuities from Time to Time standing in the Books of the said Banks on such Account, and to receive the Dividends due and to become due thereon; but no Stock or Annuities shall be sold or transferred at the said Banks under the Authority of such general Letter of Attorney, except upon an Order in Writing, signed by One of the Secretaries of the Treasury, directed to the proper Officers of the said Banks.

The Banks may be authorized to receive Dividends and sell Stock.

Appropriation Accounts.

Annual Accounts of Issues for Consolidated Fund Services to be prepared and audited for Parliament.

21. The Treasury shall cause an Account to be prepared and transmitted to the Comptroller and Auditor General for Examination on or before the Thirtieth Day of *September* in every Year, showing the Issues made from the Consolidated Fund of *Great Britain* and *Ireland* in the Financial Year ended on the Thirty-first Day of *March* preceding, for the Interest and Management of the Public Funded and Unfunded Debt, for the Civil List, and all other Issues in the Financial Year for Services charged directly on the said Fund; and the Comptroller and Auditor General shall certify and report upon the same with reference to the Acts of Parliament under the Authority of which such Issues may have been directed; and such Accounts and Reports shall be laid before the House of Commons by the Treasury on or before the Thirty-first Day of *January* in the following Year, if Parliament be then sitting, and if not sitting, then within One Week after Parliament shall be next assembled.

Annual Accounts of the Appropriation of Public Money to be prepared for the House of Commons.

22. On or before the Days specified in the respective Columns of Schedule A. annexed to this Act, Accounts of the Appropriation of the several Supply Grants comprised in the Appropriation Act of each Year shall be prepared by the several Departments, and be transmitted for Examination to the Comptroller and Auditor General and to the Treasury, and when certified and reported upon as herein-after directed they shall be laid before the House of Commons; and such Accounts shall be called the "Appropriation Accounts" of the Moneys expended for the Services to which they may respectively relate; and the Treasury shall determine by what Departments such Accounts shall be prepared and rendered to the Comptroller and Auditor General, and the Comptroller and Auditor General shall certify and report upon such Accounts as herein-after directed; and the Reports thereon shall be signed by the Comptroller and Auditor General; Provided always, and it is the Intention of this Act that the Treasury shall direct that the Department charged with the Expenditure of any Vote under the Authority of the Treasury shall prepare the Appropriation Account thereof: Provided also, that the Term "Department," when used in this Act in connexion with the Duty of preparing the said Appropriation Accounts, shall be construed as including any Public Officer or Officers to whom that Duty may be assigned by the Treasury.

Each Department to keep such Books of Account as may be prescribed by the Treasury.

23. A Plan of Account Books and Accounts, adapted to the Requirements of each Service in order to exhibit, in a convenient Form, the whole of the Receipts and Payments in respect of each Vote, shall be designed under the Superintendence of the Treasury; and Her Majesty may from Time to Time, by Order in Council, prescribe the Manner in which each Department of the Public Service shall keep its Accounts.

24. An

Description of Account.

24. An Appropriation Account of Supply Grants shall exhibit on the Charge Side thereof the Sum or Sums appropriated by Parliament for the Service of the Financial Year to which the Account relates, and on the Discharge Side thereof the Sums which may have actually come in course of Payment within the same Period; and no Imprest or Advance, of the Application of which an Account may not have been rendered to and allowed by the accounting Department, shall be included on the Discharge Side thereof.

A Balance Sheet or Statement to accompany the Appropriation Account.

25. The Department charged with the Duty of preparing the Appropriation Account of a Grant shall, if required so to do by the Comptroller and Auditor General, transmit to him, together with the annual Appropriation Account of such Grant, a Balance Sheet so prepared as to show the Debtor and Creditor Balances in the Ledgers of such Department on the Day when the said Appropriation Account was closed, and to verify the Balances appearing upon the annual Appropriation Account: Provided always, that the Comptroller and Auditor General may, if he thinks fit, require the said Department to transmit to him in lieu of such Balance Sheet a certified Statement showing the actual Disposition of the Balances appearing upon the annual Appropriation Account on the last Day of the Period of such Account.

The Appropriation Account to be accompanied by a Statement explaining Disposal of Balances, &c.

26. 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.

In what Manner the Examination of Appropriation Accounts shall be conducted by the Comptroller and Auditor General.

27. Every Appropriation Account shall be examined by the Comptroller and Auditor General on behalf of the House of Commons; and in the Examination of such Accounts the Comptroller and Auditor General shall ascertain, first, whether the Payments which the accounting Department has charged to the Grant are supported by Vouchers or Proofs of Payments, and, second, whether the Money expended has been applied to the Purpose or Purposes for which such Grant was intended to provide: Provided always, and it is hereby enacted, that whenever the said Comptroller and Auditor General shall be required by the Treasury to ascertain whether the Expenditure included or to be included in an Appropriation Account, or any Portion of such Expenditure, is supported by the Authority of the Treasury, the Comptroller and Auditor General shall examine such Expenditure with that Object, and shall report to the Treasury any Expenditure which may appear, upon such Examination, to have been incurred without such Authority; and if the Treasury should not thereupon see fit to sanction such unauthorized Expenditure, it shall be regarded as being not properly chargeable to a Parliamentary Grant, and shall be reported to the House of Commons in the Manner herein-after provided.

The Comptroller and Auditor General to have Access to Books of Account, &c. in the accounting Departments.

28. In order that such Examination may as far as possible proceed, *pari passu*, with the Cash Transactions of the several accounting Departments, the Comptroller and Auditor General shall have free Access, at all convenient Times, to the Books of Account and other Documents relating to the Accounts of such Departments, and may require the several Departments concerned to furnish him, from Time to Time, or at regular Periods, with Accounts of the Cash Transactions of such Departments respectively up to such Times or Periods.

How the Vouchers of Appropriation Accounts included in Schedule (B.) shall be examined.

29. In conducting the Examination of the Vouchers relating to the Appropriation of the Grants for the several Services enumerated in Schedule (B.) to this Act annexed, the Comptroller and Auditor General, after satisfying himself that the Accounts bear Evidence that the Vouchers have been completely checked, examined, and certified as correct in every respect, and that they have been allowed and passed by the proper departmental Officers, may admit the same as satisfactory Evidence of Payment in support of the Charges to which they may relate: Provided always, that if the Treasury should desire any such Vouchers to be examined by the Comptroller and Auditor General in greater Detail, the Comptroller and Auditor General shall cause such Vouchers to be subjected to such a detailed Examination as the Treasury may think fit to prescribe.

30. In

How other Vouchers are to be examined.

30. In conducting the Examination of the Vouchers relating to the Appropriation of the Grants for any Services not enumerated in the aforesaid Schedule, the Comptroller and Auditor General shall test the Accuracy of the Castings and Computation of the several Items of such Vouchers: Provided always, that when any Vouchers have been certified to be correct by any Officers specially authorized to examine the same, it shall be lawful for the Comptroller and Auditor General, with the Consent of the Treasury, to dispense with a Second Examination of the particular Items of such Vouchers.

Objections made by the Comptroller, &c. to be reported to the accounting Department, and in certain Cases to the Treasury.

31. If during the Progress of the Examination by the Comptroller and Auditor General herein-before directed any Objections should arise to any Item to be introduced into the Appropriation Account of any Grant, such Objections shall, notwithstanding such Account shall not have been rendered to him, be immediately communicated by him to the Department concerned, and if the Objections should not be answered to his Satisfaction by such Department, they shall be referred by him to the Treasury, and the Treasury shall determine in what Manner the Items in question shall be entered in the annual Appropriation Account.

What Reports the Comptroller and Auditor General shall prepare for Submission to Parliament.

32. In reporting as herein-before directed, for the Information of the House of Commons, the Result of the Examination of the Appropriation Accounts, the Comptroller and Auditor General shall prepare Reports on the Appropriation Account of the Army and on that of the Navy separately.

He shall prepare a Report on the Appropriation Accounts of the Departments of Customs, Inland Revenue, and Post Office.

He shall prepare a Report or Reports on the Accounts relating to the several Grants included within each of the Classes into which the Grants for Civil Services are divided in the Appropriation Act.

In all Reports as aforesaid he shall call attention to every Case in which it may appear to him that a Grant has been exceeded, or that Money received by a Department from other Sources than the Grants for the Year to which the Account relates has not been applied or accounted for according to the Directions of Parliament, or that a Sum charged against a Grant is not supported by Proof of Payment, or that a Payment so charged did not occur within the Period of the Account, or was for any other Reason not properly chargeable against the Grant.

If the Treasury shall not, within the Time prescribed by this Act, present to the House of Commons any Report made by the Comptroller and Auditor General on any of the Appropriation Accounts, or on the Accounts of Issues for Consolidated Fund Services, the Comptroller and Auditor General shall forthwith present such Report.

Accounts other than Appropriation Accounts.

Accounts other than Appropriation Accounts to be examined under Treasury Directions by the Comptroller and Auditor General.

33. 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.

By whom such Accounts shall be rendered.

34. 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 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 surbordinate 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

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.

Accountants to transmit their Accounts, &c. to Comptroller and Auditor General under certain Regulations.

35. 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.

As to the Examination and passing of Accounts.

36. 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*.

Vouchers may be allowed though not stamped.

37. 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.

Certificates of Discharge to be delivered to Accountants.

38. 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.

Declaration of Accounts before the Chancellor of the Exchequer abolished.

39. 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.

Examination and passing of Store Accounts.

40. 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.

Adjustment of Balances on Accounts, and when Interest may be charged on such Balances.

41. 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 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.

Where Estate of a Public Accountant is sold under Writ of Extent, and the Purchase Money paid, the Purchaser to be exonerated.

42. 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 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.

Accountants to have in all Cases a Right of Appeal to the Treasury.

43. 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.

Treasury may dispense with Examination of certain Accounts by the Comptroller and Auditor General.

44. 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.

Saving all existing Rights of the Crown.

45. 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.

Acts in Schedule (C.) to be repealed.

46. 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,

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. This Act shall commence on the First Day of *April* One thousand eight hundred and sixty-seven. Commencement of Act.

SCHEDULE A.

Grants or Services to which the Appropriation Accounts relate.	Dates after the Termination of every Financial Year to which Appropriation Accounts relate, on or before which they are to be made up and submitted.		
	To the Comptroller and Auditor General by the Departments.	To the Treasury by Comptroller and Auditor General.	To the House of Commons by the Treasury.
Army	31 December	31 January	15 February
Navy	30 November	15 January	31 January
Miscellaneous Civil Services—(Classes I. to VII.)			
Revenue Departments (Salaries, Superannuation, &c., and Expenses)			
Post Office Packet Service and			
All other Services voted in Supply			

If Parliament be then sitting, and if not sitting then within One Week after Parliament shall be next assembled.

SCHEDULE B.

Army;
Navy;
and such other Services as the Treasury, by their Minute, to be laid before Parliament, may direct; but no such Minute shall take effect until it shall have lain before the House of Commons Thirty Days, unless it shall have been previously approved by a Resolution of the House of Commons.

SCHEDULE C.

ENACTMENTS REPEALED.

25 Geo. 3. c. 52.	An Act for better examining and auditing the Publick Accounts of this Kingdom.	
27 Geo. 3. c. 13. in part.	An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the European Dominions of the French King, into this Kingdom; and for applying certain unclaimed Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt Section Seventy-two.	in part; namely,—

39 & 40 Geo. 3. c. 54. in part.	An Act for more effectually charging Publick Accountants with the Payment of Interest; for allowing Interest to them in certain Cases; and for compelling the Payment of Balances due from them - - } in part; namely,— Sections Four, Five, Six, Nine, Ten, and Thirteen.
45 Geo. 3. c. 55.	An Act to amend an Act made in the Twenty-fifth Year of His present Majesty, for better examining and auditing the Publick Accounts of this Kingdom; and for enabling the Commissioners, in certain Cases, to allow of Vouchers, although not stamped according to Law.
46 Geo. 3. c. 141.	An Act for making more effectual Provision for the more speedy and regular Examination and Audit of the Publick Accounts of this Kingdom.
47 Geo. 3. Sess. 2. c. 39.	An Act for more effectually charging Publick Accountants with Interest upon Balances, and for other Purposes relating to the passing of Publick Accounts.
52 Geo. 3. c. 52.	An Act to provide for the speedy and regular Examination and Audit of the Public Accounts of Ireland; and to repeal certain former Acts relating thereto.
53 Geo. 3. c. 150.	An Act for the more speedy and effectual Examination and Audit of the Accounts of Military Expenditure in Spain and Portugal; for removing Delays in passing the Public Accounts; and for making new Arrangements for conducting the Business of the Audit Office.
57 Geo. 3. c. 48.	An Act to make further Provision for the Adjustment of the Accounts of the Consolidated Fund of the United Kingdom; and for making good any occasional Deficiency which may arise in the said Fund in Great Britain or Ireland respectively; and to direct the Application of Monies by the Commissioners for the Reduction of the National Debt.
1 & 2 Geo. 4. c. 121. in part.	An Act to alter and abolish certain Forms of Proceedings in the Exchequer and Audit Office relative to Public Accountants; and for making further Provisions for the Purpose of facilitating and expediting the passing of Public Accounts in Great Britain; and to render perpetual and amend an Act passed in the Fifty-fourth Year of His late Majesty for the effectual Examination of the Accounts of certain Colonial Revenues - - - - - - } :— Except Sections Twenty-seven, Twenty-eight, and Twenty-nine.
10 Geo. 4. c. 27.	An Act to amend the several Acts for regulating the Reduction of the National Debt.
2 & 3 Will. 4. c. 26.	An Act to authorize the Commissioners for auditing the Public Accounts of Great Britain to examine and audit Accounts of the Receipt and Expenditure of Colonial Revenues.
2 & 3 Will. 4. c. 99.	An Act for transferring the Powers and Duties of the Commissioners of Public Accounts in Ireland to the Commissioners for auditing the Public Accounts of Great Britain.
c. 104.	An Act to regulate the Period of rendering the Public Accounts and making up the General Imprest Certificates.
4 & 5 Will. 4. c. 15. in part.	An Act to regulate the Office of the Receipt of His Majesty's Exchequer at Westminster - - } :— Except Sections Seven and Twenty-six.
3 & 4 Vict. c. 108. in part.	An Act for the Regulation of Municipal Corporations in Ireland - - - - - - } in part; namely,— Sections Two hundred and thirteen and Two hundred and fourteen.
9 & 10 Vict. c. 92.	An Act to provide for the Preparation, Audit, and Presentation to Parliament of annual Accounts of the Receipt and Expenditure of the Naval and Military Departments.
14 & 15 Vict. c. 42. in part.	An Act to make better Provision for the Management of the Woods, Forests, and Land Revenues of the Crown, and for the Direction of Public Works and Buildings - - - - - - } in part; namely,— Section Thirty-eight wholly, and Section Thirty-nine as far as it relates to the Accounts of the Commissioners of Her Majesty's Works and Public Buildings.

17 & 18 Vict. c. 19.	The Naval Pay and Prize Act, 1854.
c. 94. in part.	An Act to alter the Mode of providing for certain Expenses now charged upon certain Branches of the Public Revenues and upon the Consolidated Fund - Sections Three, Four, and Five. in part; namely,—
18 & 19 Vict. c. 96. in part.	The Supplemental Customs Consolidation Act, 1855 - Section One. in part; namely,—
24 & 25 Vict. c. 93.	An Act to provide for the Preparation, Audit, and Presentation to Parliament of annual Accounts of the Appropriation of the Moneys voted for the Revenue Departments.
28 & 29 Vict. c. 93.	An Act to consolidate the Offices of Comptroller General of the Exchequer and Chairman of the Commissioners for auditing the Public Accounts, and for other Purposes.

CAP. XL.

An Act to authorize a further Advance of Money for the Purposes of Improvement of Landed Property in *Ireland*. [28th *June* 1866.]

'WHEREAS an Act was passed in the Session of Parliament held in the Tenth and Eleventh Years of the Reign of Her present Majesty Queen *Victoria*, intituled *An Act to facilitate the Improvement of Landed Property in* Ireland; and a further Act was passed in the Session of Parliament held in the Twelfth Year of the Reign of Her said Majesty, intituled *An Act to authorize further Advances of Money for the Improvement of Landed Property, and the Extension and Promotion of Drainage and other Works of public Utility, in* Ireland; and a further Act was passed in the Session of Parliament held in the Twelfth and Thirteenth Years of the Reign of Her said Majesty, intituled *An Act to amend an Act of the Tenth Year of Her Majesty, for facilitating the Improvement of Landed Property in* Ireland; and a further Act was passed in the Session of Parliament held in the Thirteenth and Fourteenth Years of the Reign of Her said Majesty, intituled *An Act to authorize further Advances of Money for Drainage and the Improvement of Landed Property in the United Kingdom, and to amend the Acts relating to such Advances;* and a further Act was passed in the said last-mentioned Session of Parliament, intituled *An Act to authorize the Transfer of Loans for the Improvement of Land in* Ireland *to other Land;* and a further Act was passed in the Session of Parliament held in the Fifteenth and Sixteenth Years of the Reign of Her said Majesty, intituled *An Act to extend the Act to facilitate the Improvement of Landed Property in* Ireland, *and the Acts amending the same, to the Erection of Scutch Mills for Flax in* Ireland; and a further Act was passed in the Session of Parliament held in the Twenty-third Year of the Reign of Her said Majesty, intituled *An Act to extend the Act to facilitate the Improvement of Landed Property in* Ireland, *and the Acts amending the same, to the Erection of Dwellings for the Labouring Classes in* Ireland; and a further Act was passed in the Session of Parliament held in the Twenty-fifth and Twenty-sixth Years of the Reign of Her said Majesty, intituled *An Act to amend and enlarge the Acts for the Improvement of Landed Property in* Ireland:

10 & 11 Vict. c. 32.
12 & 13 Vict. c. 23.
12 & 13 Vict. c. 59.
13 & 14 Vict. c. 31.
13 & 14 Vict. c. 113.
15 & 16 Vict. c. 34.
23 & 24 Vict. c. 19.
25 & 26 Vict. c. 29.

'And whereas great Benefit has been derived by means of Loans under the said Acts, and it is expedient to authorize the Advance of a further Sum of Money for the Purposes of the said Acts, and to extend the Objects for which such Loans may be made, and to perpetuate such of the Powers and Provisions of the said Acts as are terminable:'

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

1. That