

# **PUBLIC AUDIT (WALES) ACT 2013**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2: The Wales Audit Office and its relationship with the Auditor General**

##### ***Section 20 – Expenditure***

34. The AGW and the WAO must jointly prepare an estimate for each financial year (to year ending 31 March) of all of the income and expenditure of the WAO, including in particular the resources needed for the exercise of the AGW's functions. The estimate must be laid before the Assembly for examination and possible modification. The estimate must be laid at least 5 months before the start of the financial year to which it relates.
35. Modifications by the Assembly to the estimate may only be made if the AGW and WAO have been consulted, and any views made by them taken into account.
36. The estimate (modified or otherwise) will be included in the Assembly's Budget Motion under the Standing Orders of the Assembly. The estimate must cover all income and expenditure elements including those relating to the audit of local government bodies and all estimated fees income. (Paragraph 75 of Schedule 4 to this Act repeals paragraph 9(4) of Schedule 8 to the Government of Wales Act 2006 – power for the AGW to retain certain fees income).