



# Budget Responsibility and National Audit Act 2011

## 2011 CHAPTER 4

### PART 2

#### NATIONAL AUDIT

##### *National Audit Office*

#### 20 Incorporation of NAO

- (1) There is to be a body corporate called the National Audit Office (or, in Welsh, Y Swyddfa Archwilio Genedlaethol).
- (2) In this Part “NAO” means the National Audit Office.
- (3) Schedule 2 contains provision about NAO.

##### **Commencement Information**

- I1** S. 20(1)(2) in force at 1.11.2011 by S.I. 2011/2576, art. 2(b)
- I2** S. 20(3) in force in so far as not already in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)
- I3** S. 20(3) in force for specified purposes at 1.11.2011 by S.I. 2011/2576, art. 2(c)

#### 21 Efficiency etc

NAO must aim to carry out its functions efficiently and cost-effectively.

##### **Commencement Information**

- I4** S. 21 in force at 1.4.2012 by S.I. 2011/2576, art. 5

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*Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Cross Heading: National Audit Office. (See end of Document for details)*

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## 22 Relationship with Comptroller and Auditor General

Schedule 3 contains provision about the relationship between NAO and the Comptroller and Auditor General.

### Commencement Information

- I5** S. 22 in force in so far as not already in force at 1.4.2012 by [S.I. 2011/2576, art. 5](#)  
**I6** S. 22 in force for specified purposes at 1.1.2012 by [S.I. 2011/2576, art. 3\(d\)](#) (with art. 4)

## 23 NAO's expenditure

- (1) NAO's expenditure is to be paid out of money provided by Parliament.  
 (But see sections 13(5) and 24(1) and paragraph 6(2) of Schedule 2.)
- (2) For each financial year NAO and the Comptroller and Auditor General must jointly prepare an estimate of NAO's use of resources.
- (3) This must cover (in particular) the resources required for the purposes of paragraph 2(1) of Schedule 3 (which requires NAO to provide resources for the Comptroller and Auditor General's functions).
- (4) The person who chairs NAO and the Comptroller and Auditor General must jointly submit the estimate to the Public Accounts Commission.
- (5) The Commission must—
  - (a) review the estimate, and
  - (b) lay it before the House of Commons with such modifications (if any) as the Commission considers appropriate.
- (6) In doing this the Commission must have regard to any advice given by the Committee of Public Accounts or the Treasury.

### Commencement Information

- I7** S. 23 in force in so far as not already in force at 1.4.2012 by [S.I. 2011/2576, art. 5](#)  
**I8** S. 23 in force for specified purposes at 1.1.2012 by [S.I. 2011/2576, art. 3\(h\)](#) (with art. 4)

**Changes to legislation:**

There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Cross Heading: National Audit Office.