

*These notes refer to the Public Audit (Wales) Act 2013
(c.3) which received Royal Assent on 29 April 2013*

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

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

Section 22 – Borrowing

38. This section enables the WAO to borrow money, by way of an overdraft or otherwise, to meet a temporary excess of expenditure. A power to borrow is not available to the AGW.