



# 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.

#### **21 Efficiency etc**

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

#### **22 Relationship with Comptroller and Auditor General**

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

#### **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.)

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*Status: This is the original version (as it was originally enacted).*

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- (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.