



National Audit Act 1983

1983 CHAPTER 44

PART II

ECONOMY, EFFICIENCY AND EFFECTIVENESS EXAMINATIONS

6 Public departments etc.

- (1) The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this section applies has used its resources in discharging its functions.
- (2) Subsection (1) above shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any department, authority or body in respect of which an examination is carried out.
- (3) Subject to subsections (4) and (5) below, this section applies to—
 - (a) any department in respect of which appropriation accounts are required to be prepared under the ^{M1}Exchequer and Audit Departments Act 1866;
 - (b) any body required to keep accounts under section 98 of the ^{M2}National Health Service Act 1977 or section 86 of the ^{M3}National Health Service (Scotland) Act 1978;
 - (c) any other authority or body whose accounts are required to be examined and certified by, or are open to the inspection of, the Comptroller and Auditor General by virtue of any enactment, including an enactment passed after this Act; and
 - (d) any authority or body which does not fall within section 7 below and whose accounts are required to be examined and certified by, or are open to the inspection of, the Comptroller and Auditor General by virtue of any agreement made, whether before or after the passing of this Act, between that authority or body and a Minister of the Crown.
- (4) Where the functions of the Comptroller and Auditor General in relation to any authority or body falling within subsection (3)(c) or (d) above are by the enactment or agreement in question restricted to particular activities of the authority or body,

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any examination under this section in respect of that authority or body shall be correspondingly restricted.

(5) No examination shall be carried out under this section by the Comptroller and Auditor General in respect of an authority or body falling within subsection (3)(d) above unless the carrying out of such an examination is included (expressly or by implication) in the functions exercisable by him under the agreement in question; but where—

- (a) the agreement was made by a Minister before the coming into force of this section and is not such as to allow any such examination; or
- (b) a Minister makes an agreement after the coming into force of this section for the exercise by the Comptroller and Auditor General in respect of any authority or body of any such functions as are mentioned in subsection (3)(d) above,

the Minister shall, subject to subsection (6) below, use his best endeavours to secure from the authority or body in question such rights as will enable examinations under this section to be carried out in respect of that authority or body.

(6) Subsection (5) above shall not oblige a Minister to seek to obtain any rights except at the request of the Comptroller and Auditor General, and the obligations of a Minister under that subsection do not apply to any organisation which is the subject of an Order in Council under section 1 or 4 of the ^{M4}International Organisations Act 1968.

(7) In this section—

“authority” includes any person holding a public office;

“Minister” or “Minister of the Crown” includes any department falling within subsection (3)(a) above;

“policy”, in relation to any such department, includes any policy of the government so far as relating to the functions of that department;

and references to an agreement made by a Minister include references to conditions imposed by him in pursuance of any statutory power in that behalf, whether in connection with the provision of financial assistance or otherwise.

Modifications etc. (not altering text)

- C1** S. 6 applied (E.W.) by [Water Act 1989 \(c. 15, SIF 130\)](#), s. 1, [Sch. 1 Pt. II para. 22\(4\)](#) (with ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), 58)
- C2** S. 6 restricted (E.W.) by [Education Reform Act 1988 \(c. 40, SIF 41:1\)](#), ss. 135(2)(b), 231(7), 235(6)
- C3** S. 6 applied (E.W.) by [Housing Act 1988 \(c. 50, SIF 61\)](#), s. 62(5), [Sch. 8 Pt. III para. 10\(5\)](#)

Marginal Citations

- M1** 1866 c. 39.
- M2** 1977 c. 49.
- M3** 1978 c. 29.
- M4** 1968 c. 48.

7 Other bodies mainly supported by public funds.

(1) If the Comptroller and Auditor General has reasonable cause to believe that any authority or body to which this section applies has in any of its financial years received more than half its income from public funds he may carry out an examination into the

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economy, efficiency and effectiveness with which it has in that year used its resources in discharging its functions.

- (2) Subsection (1) above shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any authority or body in respect of which an examination is carried out.
- (3) In determining for the purposes of subsection (1) above whether the income of an authority or body is such as to bring it within that subsection the Comptroller and Auditor General shall consult that authority or body and the Treasury.
- (4) This section applies to any authority or body appointed, or whose members are required to be appointed, by or on behalf of the Crown except a body specified in Schedule 4 to this Act.
- (5) For the purposes of this section money is received from public funds if it is paid—
 - (a) by a Minister of the Crown out of moneys provided by Parliament or out of the National Loans Fund; or
 - (b) by an authority or body which itself falls within subsection (1) above, including an authority or body falling within that subsection by virtue of this paragraph;but, in either case, there shall be disregarded any money paid as consideration for the acquisition of property or the supply of goods or services or as remuneration, expenses, pensions, allowances or similar benefits for or in respect of a person as the holder of an office.
- (6) In this section “income” includes capital receipts and “authority” and “Minister of the Crown” have the same meaning as in section 6 above.

Modifications etc. (not altering text)

- C4** S. 7 excluded (E.W.) by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), **s. 24**
- C5** S. 7 excluded (1.4.2000) by [1998 c. 46, s. 125, Sch. 8 para. 20](#); S.I. 1998/3178, art. 2(2), **Sch. 5**
S. 7 restricted (1.2.1999) by [1998 c. 38, s. 111, Sch. 9 Pt. I paras. 12, 13](#) (with ss. 139(2), 143(2)); S.I. 1999/118, **art. 2**
S. 7 restricted (1.7.1999) by [1993 c. 46, Sch. 1A para. 14\(2\)](#) (as inserted (1.7.1999) by [1998 c. 38, s. 112, Sch. 10 para. 17](#) (with ss. 139(2), 143(2)); S.I. 1999/1290, **art. 4**

8 Right to obtain documents and information.

- (1) Subject to subsection (2) below, the Comptroller and Auditor General shall have a right of access at all reasonable times to all such documents as he may reasonably require for carrying out any examination under section 6 or 7 above and shall be entitled to require from any person holding or accountable for any such document such information and explanation as are reasonably necessary for that purpose.
- (2) Subsection (1) above applies only to documents in the custody or under the control of the department, authority or body to which the examination relates.

Modifications etc. (not altering text)

- C6** S. 8 restricted (E.W.) by [Education Reform Act 1988 \(c. 40, SIF 41:1\)](#), ss. 135(2)(b), 231(7), 235(6)

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- C7** S. 8 restricted (16.5.1992) by Further and Higher Education (Scotland) Act 1992 (c. 37), s. 12, **Sch. 2 para. 19(b)**; S.I. 1992/817, art. 3(2), **Sch.1**.
- C8** S. 8 restricted (30.9.1992) by Further and Higher Education Act 1992 (c. 13), **s. 53(2)(b)**; S.I. 1992/831, art. 2, **Sch.2**.
- C9** S. 8 restricted (1.4.1993) by Further and Higher Education (Scotland) Act 1992 (c. 37), **s. 53(2)(b)**; S.I. 1992/817, art. 3(2), **Sch.4**.
 S. 8 applied (30.11.2000) by 2000 c. 41, s. 1(6), **Sch. 1 para. 16(2)** (with s. 156(6))
 S. 8 applied (N.I.) (*prosp.*) by 2000 c. 32, **ss. 29(3)**, 30(4), 79(1)

9 Reports to House of Commons.

The Comptroller and Auditor General may report to the House of Commons the results of any examination carried out by him under section 6 or 7 above.

Modifications etc. (not altering text)

- C10** S. 9 extended (1.4.2000) by 1999 c. 28, s. 39(7), **Sch. 4 para. 6** (with s. 38); S.I. 2000/1066, **art. 2**

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