

*These notes refer to the Budget Responsibility and National Audit Act 2011 (c.4) which received Royal Assent on 22 March 2011*

# **BUDGET RESPONSIBILITY AND NATIONAL AUDIT ACT 2011**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS AND SCHEDULES**

#### **Part 2: National Audit**

#### **Comptroller and Auditor General**

#### ***Section 21: Efficiency, etc***

79. This section provides that NAO must aim to carry out its functions efficiently and cost-effectively.