



# Public Audit (Wales) Act 2013

2013 anaw 3

## PART 2

THE WALES AUDIT OFFICE AND ITS  
RELATIONSHIP WITH THE AUDITOR GENERAL

## CHAPTER 2

RELATIONSHIP BETWEEN THE AUDITOR GENERAL AND THE WAO

*Income and expenses*

### 22 **Borrowing**

The WAO may borrow sums in sterling (by way of overdraft or otherwise) to be applied for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet it.