



Budget Responsibility and National Audit Act 2011

2011 CHAPTER 4

PART 2

NATIONAL AUDIT

Miscellaneous and supplementary

25 Interpretation

(1) In this Part—

“NAO” has the meaning given by section 20(2);

“Public Accounts Commission” means the body established by section 2 of the National Audit Act 1983;

“statutory provision” means a provision of an Act or subordinate legislation (within the meaning of section 21(1) of the Interpretation Act 1978), whenever passed or made;

“use of resources” is to be read in accordance with section 27 of the Government Resources and Accounts Act 2000.

(2) For the purposes of this Part each of the following is a financial year—

(a) the period which begins with the appointed day and ends with the following 31 March;

(b) each successive period of 12 months.

(3) In paragraph (a) of subsection (2) “the appointed day” means the day appointed for the purposes of that paragraph by an order made by the Treasury by statutory instrument.

(4) Section 13 of the National Audit Act 1983 (interpretation of references to Committee of Public Accounts) applies for the purposes of this Part as it applies for the purposes of that Act.