



Budget Responsibility and National Audit Act 2011

2011 CHAPTER 4

PART 2 **U.K.**

NATIONAL AUDIT

Miscellaneous and supplementary

24 **Indemnification** **U.K.**

- (1) There is to be charged on and paid out of the Consolidated Fund any amount payable by an indemnified person in consequence of any liability for breach of duty (whether under a contract or otherwise) incurred by an indemnified person in relation to any audit, examination or inspection carried out as part of the Comptroller and Auditor General's functions.
- (2) The liability must not be to another indemnified person.
- (3) The following are indemnified persons—
 - (a) the Comptroller and Auditor General;
 - (b) NAO;
 - (c) a past or present member of NAO;
 - (d) a past or present employee of NAO.

Commencement Information

II [S. 24](#) in force at 1.4.2012 by [S.I. 2011/2576](#), [art. 5](#)

25 **Interpretation** **U.K.**

- (1) In this Part—

Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Cross Heading: Miscellaneous and supplementary. (See end of Document for details)

“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.

Modifications etc. (not altering text)

C1 S. 25(2)(a): 1.4.2012 appointed by S.I. 2012/727, art. 2

Commencement Information

I2 S. 25 in force at 1.11.2011 by S.I. 2011/2576, art. 2(f)

26 Transitional provision and consequential amendments **U.K.**

- (1) Schedule 4 contains transitional provision.
- (2) Schedule 5 contains consequential amendments.

Commencement Information

I3 S. 26(1) in force in so far as not already in force at 1.4.2012 by S.I. 2011/2576, art. 5

I4 S. 26(1) in force for specified purposes at 1.1.2012 by S.I. 2011/2576, art. 3(i) (with art. 4)

I5 S. 26(2) in force at 1.4.2012 by S.I. 2011/2576, art. 5

Changes to legislation:

There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Cross Heading: Miscellaneous and supplementary.