

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

EXPLANATORY NOTES

COMMENTARY ON SECTIONS AND SCHEDULES

Part 2: National Audit

Miscellaneous and supplementary

Section 24: Indemnification

85. This section provides for the liabilities of certain persons to be indemnified by the Consolidated Fund. Those persons are: the C&AG; the NAO; past and present members of the NAO; and past and present employees of the NAO. The indemnity covers liabilities which are incurred by those persons for a breach of duty which arises from an audit, examination or inspection which is carried out as part of the C&AG's functions (including NAO-approved services). This indemnity is based on one currently set out in section 4(6) of the 1983 Act.

Section 25: Interpretation

86. This section defines certain terms included in this Part of the Act.

Section 26: Transitional provisions and consequential amendments

87. This section introduces *Schedules 4* and *5* which respectively contain transitional provisions and consequential amendments.