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# **Vote on Account 2024-25**

*for the year ending 31 March 2025*

**National Audit Office**

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*for the year ending 31 March 2025*

## **National Audit Office**

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Presented to the House of Commons pursuant to section 23(5) of  
the Budget Responsibility and National Audit Act 2011

Ordered by the House of Commons to be printed  
8 January 2024



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## **INTRODUCTION**

### **VOTE ON ACCOUNT 2024-25**

#### **NATIONAL AUDIT OFFICE**

##### **Vote on Account for 2024-25**

1. Under section 23(5) of the Budget Responsibility and National Audit Act 2011 the Public Accounts Commission is required to lay before the House of Commons annual estimates in respect of the National Audit Office, jointly prepared by the National Audit Office and the Comptroller and Auditor General.
2. The National Audit Office's Vote on Account provides resources, capital and cash to allow existing services to continue operating during the early months of the forthcoming financial year; pending Parliament's consideration of the National Audit Office's Main Supply Estimate for 2024-25. The definition of 'existing services' is a service for which Parliament has given its approval before 31 March, i.e. in the current year.
3. Statutory authority for the issue of sums from the Consolidated Fund equal to the Vote on Account will be sought in the Supply and Appropriation (Anticipation and Adjustments) Bill that will follow presentation of the Central Government's Supplementary Estimates and Vote on Account.
4. The Main Supply Estimates for 2024-25 will be presented around the start of the financial year. Parliament normally authorises the provision sought in July in a Supply and Appropriation (Main Estimates) Act.
5. This Vote on Account in respect of the National Audit Office is presented today on behalf of the Public Accounts Commission in HC XXX.

##### **Amounts required**

6. The Vote on Account provision for the National Audit Office is based on a standard 45 per cent of the amounts allocated in the original 2023-24 Main Supply Estimate for audit and other assurance services. This should be sufficient to ensure that provision made for each service under the respective budgetary boundaries is not exhausted before the Supply and Appropriation (Main Estimates) Act is passed in the summer. However, the allocation is not so high as to prejudice Parliament's consideration of the Main Supply Estimate when it is presented at the start of the financial year.

##### **Service covered**

7. The control limits covered by the Vote on Account for 2024-25 are listed on the following pages and follow the structure of the Main Supply Estimates.
8. The National Audit Office is outside of the HM Treasury Spending Review process and receives spending authority through the Public Accounts Commission for resource, capital and cash. For the purposes of alignment the National Audit Office's Vote on Account presents all resources for 2024-25 as equivalent to resource DEL and capital DEL.

## VOTE ON ACCOUNT 2024-25

Table 1: Summary of Supply Provision Sought, 2024-25

	£ 2023-24	£ 2024-25
	Total to date on which provision on account is based	<b>Required on Account</b>
<b>Departmental Expenditure Limit<sup>1</sup></b>		
Resource	91,100,000	<b>40,995,000</b>
Capital	3,700,000	<b>1,665,000</b>
<b>Annually Managed Expenditure</b>		
Resource	–	–
Capital	–	–
<b>Total Net Budget</b>		
Resource	91,100,000	<b>40,995,000</b>
Capital	3,700,000	<b>1,665,000</b>
<b>Non-Budget Expenditure</b>	–	–
<b>Net cash requirement</b>	91,234,000	<b>41,055,000</b>

Amount required for a **VOTE ON ACCOUNT** for the year ending 31 March 2025  
in respect of the National Audit Office.

HOUSE OF COMMONS

8 January 2024

Presented to the House of Commons

**Dame Fiona Reynolds**  
Chair  
National Audit Office

**Gareth Davies**  
Accounting Officer  
National Audit Office

**Richard Bacon MP**  
Chair  
Public Accounts Commission

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<sup>1</sup> All Resources are equivalent to Resource DEL or Capital DEL



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