
Vote on Account 2025-26

for the year ending 31 March 2026

National Audit Office



National Audit Office

HC 605

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for the year ending 31 March 2026

National Audit Office

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
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Introduction

Vote on Account for 2025-26	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 2025-26. 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 2025-26 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 605.
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 2024-25 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 2025-26 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 2025-26 as equivalent to resource DEL and capital DEL.

Vote on Account: 2025-26

Table 1: Summary of Supply Provision Sought, 2025-26

	£ 2024-25 Total to date on which provision on account is based	£ 2025-26 Required on Account
Departmental Expenditure Limit¹		
Resource	101,900,000	45,855,000
Capital	4,300,000	1,935,000
Annually Managed Expenditure		
Resource	—	—
Capital	—	—
Total Net Budget		
Resource	101,900,000	45,855,000
Capital	4,300,000	1,935,000
Non-Budget Expenditure	—	—
Net cash requirement	101,500,000	45,675,000

Amount required for a **VOTE ON ACCOUNT** for the year ending 31 March 2026 in respect of the National Audit Office.

HOUSE OF COMMONS

February 2025

Presented to the House of Commons

Dame Fiona Reynolds
Chair
National Audit Office

Gareth Davies
Accounting Officer
National Audit Office

Clive Efford MP
Chair
Public Accounts Commission

¹ All Resources are equivalent to Resource DEL or Capital DEL.

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