



National Audit Office

The UK's independent public spending watchdog

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## NAO EXPENDITURE ON BISCUITS

Thank you for your email on 26 November 2024 asking for information relating to the NAO's expenditure on biscuits. Your request has been handled under the terms of the Freedom of Information Act 2000 (FOIA). We have considered your request and can confirm that we do hold some of the information you requested. Your specific request is set out in **Annex A** where we have supplied our responses to your questions and the points you have raised.

In some areas, however, we do not hold information to the level of detail required, and you will see in Section 1 that the amount spent on biscuits varies each year. We believe this is due to the pandemic period as people were mostly working from home and catering was limited during that time.

Our policy is to respond to requests as helpfully and promptly as possible. I hope this information is helpful and you are happy with the way we have handled your request. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at [FOI@nao.org.uk](mailto:FOI@nao.org.uk). If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>.

Yours sincerely

NAO FOI Team

## Annex A

<b>NAO Policy</b>  Our catering policy allows for the provision of tea, coffee, water and biscuits limited to the following conditions <ul style="list-style-type: none"> <li>• Meetings to which external visitors are invited</li> <li>• Internal meetings in excess of 2 hours</li> <li>• Internal training events in excess of 2 hours</li> </ul>			
<b>1. Biscuit Budget Breakdown:</b>  The total expenditure incurred by the National Audit Office over the last three financial years on biscuits, including but not limited to biscuits purchased for:			
<b>Official meetings</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>
	£1,083.75	£663,45	£69.00
<ul style="list-style-type: none"> <li>• Unofficial meetings that subsequently became official (e.g., after biscuits were introduced).</li> </ul>			No
<ul style="list-style-type: none"> <li>• Any instances of biscuits classified as "miscellaneous expenses," which—let's be honest—feels like something of a red flag.</li> </ul>			No
<b>2. Biscuit Performance Metrics:</b>			
<ul style="list-style-type: none"> <li>• Has the NAO ever undertaken a formal review, report, or audit on the return on investment (ROI) of biscuit-related expenditures?</li> </ul>			No
<ul style="list-style-type: none"> <li>• Any documented instances where the provision of biscuits demonstrably influenced the outcomes of meetings, boosted morale, or averted catastrophic policy decisions.</li> </ul>			No
<b>3. Selection and Procurement Protocols:</b>			
<ul style="list-style-type: none"> <li>• What is the NAO's official biscuit procurement strategy? For instance:</li> </ul>			Not held
<ul style="list-style-type: none"> <li>• Are biscuits chosen on the basis of cost-effectiveness, dunkability, or durability in heated debate scenarios?</li> </ul>			Not held
<ul style="list-style-type: none"> <li>• Has the NAO, in the spirit of fairness, trialled less conventional options (e.g., Jaffa Cakes, controversial though their legal status may be)?</li> </ul>			No
<b>4. Risk Mitigation Strategies:</b>			
Please provide any internal documents, memos, or emails in which biscuits are discussed as part of risk mitigation strategies—for example, instances where the strategic deployment of bourbons or shortbread resolved tensions during particularly combative meetings.			Not held
<b>5. Climate Impact Assessment:</b>			
In light of the government's net-zero commitments, has the NAO calculated the carbon footprint of its biscuit consumption? Specifically, the ecological impact of importing luxury biscuits versus opting for locally sourced plain digestives?			No