



National Audit Office

Supply Estimate National Audit Office Supplementary Estimate 2025-26



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

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INTRODUCTION

This Supplementary Estimate is required for the following purposes.

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
i Funding to cover the NAO's work on the additional audit bodies not included in our original Main Estimate. This covers the initial set up work, the planning and interim stages of the audit as well as an increase in headcount of audit staff in anticipation of additional work during the summer of 2026.	2,500,000		
ii Increase in planned audit fee income arising from the additional audit bodies not included in our original Main Estimate. This covers the planning and interim costs of this audit which are recovered directly from the audit body.		-1,300,000	
Total change in Resource DEL (Voted)	2,500,000	-1,300,000	1,200,000

Other Changes

i Revisions to the Net Cash Requirement reflect changes to resources as set out above.	2,500,000	-1,300,000	
Total change in Net Cash Requirement	2,500,000	-1,300,000	1,200,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit¹			
Resource	1,200,000	—	1,200,000
Capital	—	—	—
Non-Budget Expenditure	—		
Net Cash Requirement	1,200,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by National Audit Office on:

Departmental Expenditure Limit:

Expenditure arising from:

expenditure and associated non-cash items incurred in the provision of independent assurance and information to Parliament on the proper accounting for central government expenditure, revenue, assets and liabilities, including compliance with laws and regulations, and in the economy, efficiency and effectiveness with which central government resources have been used; and the provision of independent assurance and information and advice to a wide range of other public, international, and overseas bodies and to members of the public.

Income arising from:

the provision of audit and assurance services to a range of organisations, including international and overseas bodies, income from the rental of surplus office space, income arising from the sale, licensing or disposal of assets and other miscellaneous receipts.

The **National Audit Office** will account for this Estimate.

¹ All resources equivalent to Resource DEL or Capital DEL used in the Central Government Supply Estimates.

PART II: CHANGES PROPOSED

£'000									
	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Departmental Expenditure Limits (DEL) ²									
Voted expenditure									
A Provision of audit and other assurance services									
	–	111,000	–	1,200	–	112,200	4,000	–	4,000
Total voted DEL	–	111,000	–	1,200	–	112,200	4,000	–	4,000
Non-voted expenditure									
B Comptroller and Auditor General and Chair Salary (CFSS)									
	–	350	–	–	–	350	–	–	–
Total non-voted DEL	–	350	–	–	–	350	–	–	–
Total DEL							–		
Voted expenditure							–		
Non-voted expenditure							–		
Total for Estimate							–		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	110,500	1,200	111,700

2 All resources equivalent to Resource DEL or Capital DEL used in the Central Government Supply Estimates.

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISIONS

£'000

	Revised Plans									
	Resources							Capital		
	Administration			Programme			Total	Gross	Income	Net
	Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net 7			
Departmental Expenditure Limits (DEL)³										
Voted expenditure										
A Provision of audit and other assurance services	–	–	–	148,000	-35,800	112,200	112,200	4,100	-100	4,000
Total voted DEL	–	–	–	148,000	-35,800	112,200	112,200	4,100	-100	4,000
Non-voted expenditure										
B Comptroller and Auditor General and Chair Salary (CFSS)	–	–	–	350	–	350	350	–	–	–
Total non-voted DEL	–	–	–	350	–	350	350	–	–	–
Total DEL				148,350	-35,800	112,550	112,550	4,100	-100	4,000
Voted expenditure	–	–	–	148,000	-35,800	112,200	112,200	4,100	-100	4,000
Non-voted expenditure	–	–	–	350	–	350	350	–	–	–
Total for Estimate:	–	–	–	148,350	-35,800	112,550	112,550	4,100	-100	4,000

3 All resources equivalent to Resource DEL or Capital DEL used in the Central Government Supply Estimates.

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	111,350	1,200	112,550
Net Capital Requirement	4,000	–	4,000
Accruals to cash adjustments	-4,500	–	-4,500
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,500	–	-4,500
New provisions and adjustments to previous provisions	1	–	1
Other Non-Cash Items	–	–	–
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in debtors	-150	–	-150
Increase (-) / Decrease (+) in creditors	149	–	149
Use of provisions	–	–	–
Removal of non-voted budget items	-350	–	-350
<i>Of which:</i>			
Consolidated Fund Standing Services	-350	–	-350
Net Cash Requirement	110,500	1,200	111,700

PART III: NOTE A – STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Programme Costs (DEL)	148,350
<i>Less:</i>	
Programme Income (DEL)	-35,800
Net Programme Costs	112,550
Total Comprehensive Net Expenditure	112,550
<i>Of which:</i>	
Resource DEL	112,550
<i>Adjustments</i>	—
Total Resource Budget	112,550
<i>Of which:</i>	
Resource DEL	112,550
Total Resource (Estimate)	112,550

PART III: NOTE B – ANALYSIS OF INCOME

	£'000
	Revised Plans
Voted Resource DEL	-35,800
A – Provision of audit and other assurance services	
Sale of Goods and Services	-33,500
Other Rentals	-2,300
Total Sales of Goods and Services	-33,500
Total Other Rentals	-2,300
Total Voted Resource Income	-35,800
Voted Capital DEL	-100
A – Provision of audit and other assurance services	
Sales of Assets	-100
Total Sales of Assets	-100
Total Voted Capital Income	-100

PART III: NOTE C – ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No Consolidated Fund Extra Receipts income or receipts are expected for 2025-26.

PART III: NOTE D – EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

Under the Budget Responsibility and National Audit Act 2011 the Public Accounts Commission has appointed the Comptroller and Auditor General to be responsible as Accounting Officer for the National Audit Office. The National Audit Office and the Comptroller and Auditor General are required to jointly prepare an Estimate of the National Audit Office's use of resources.

The Comptroller and Auditor General's relevant responsibilities as Accounting Officer, including responsibility for the propriety and regularity of the National Audit Office's finances, for keeping of proper records and for safeguarding the National Audit Office's assets, are set out in the Accounting Officer's Memorandum issued by the Public Accounts Commission.

In discharging these responsibilities, particular regard is given to:

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the resource accounts;
- the application of appropriate accounting policies on a consistent basis;
- ensuring judgements and estimates on a reasonable basis; and
- preparing the accounts on a going concern basis.

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