



National Audit Office

The UK's independent public spending
watchdog

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Reference FOI-1859

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TRAVEL AND ACCOMMODATION COSTS

Thank you for your FOI request dated 22 August 2025 for information about travel and accommodation costs at the NAO over the past three financial years. We have considered your request under the terms of the Freedom of Information Act 2000 (FOIA). Your specific request is set out at **Annex A** where we have provided our responses to your points.

I hope this information is useful 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. 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,

FOI and Correspondence Officer

Annex A

FOI Request:

1. *The total travel and accommodation expenses incurred by NAO staff over the past three financial years (please specify by year).*
2. *A breakdown of these costs by type (e.g., flights, train, taxi, hotel, subsistence) if possible.*
3. *Any information on the purpose of the travel (e.g., audit visits, conferences, training) if readily available.*

NAO response:

Our travel expenditures cover hotel costs and travel, and subsistence payments to employees who work away from the office. The NAO certifies the accounts of some 400 central government bodies, who operate from sites and locations through the United Kingdom, and with some overseas offices. In addition, we aim to publish between 60-70 value for money reports a year on how well government has spent money delivering its policies. This work requires our auditors to travel throughout the country to carry out inspections and obtain evidence. In the case of any work which is funded by third parties, such as the audit of international organisations, the travel costs are reimbursed to the NAO by the third party. Internal spend covers training activities, attendance at conferences, interviews, travel between NAO offices in London and Newcastle. We invest in the continuous professional development of our people, which ensures we have the right skills and knowledge to deliver high quality work, maximise our impact, and maintain our leading role in public sector accountability.

All payments are in line with our travel policy, which has regard to HM Revenue & Customs guidance and central government practice.

	2022-23	2023-24	2024-25
Car and Motorcycle costs	£ 29,316	£ 25,134	£ 22,318
Hotel	£294,187	£ 483,089	£ 557,536
Rail	£254,401	£ 391,541	£ 383,757
Taxi	£ 11,252	£ 13,572	£ 12,592
Subsistence	£116,798	£ 114,905	£ 133,139
Public Transport	£ 2,935	£ 6,751	£ 6,564
Meals	£ 3,342	£ 7,798	£ 7,125
Miscellaneous Travel	£ 24,004	£ 29,344	£ 34,833
Air	£ 98,557	£ 112,673	£ 134,737
Total	£834,791	£1,184,807	£1,292,602

	2022-23	2023-24	2024-25
Financial Audit	£ 506,289	£ 642,833	£ 707,176
Value for Money	£ 44,705	£ 62,708	£ 67,358
Other assurance work	£ 31,135	£ 35,719	£ 47,672
International Relations & Technical Co-operation	£ 66,280	£ 105,739	£ 136,773
Internal	£ 186,383	£ 337,809	£ 333,623
Total	£ 834,791	£1,184,807	£1,292,602