National Audit Office

The UK's independent public spending watchdog

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GOVERNMENT SPENDING

Thank you for your request of 17 October 2025 in relation to Government Spending. You have asked us to handle your request in accordance with the terms of the Freedom of Information Act 2000 (FOIA).

You specifically asked, *"I would like to see a copy of the Government spending as there is no accountability to the Government for wasting and giving away our taxpayers money. For example the HS2 high speed train project in which millions of pounds were spent until the project was cancelled. Where has the money gone to maintain roads and highways? If the Government have cut public spending where is the money going as the UK public are still paying taxes for services they are not receiving."*

As background, it may help if I explain that the National Audit Office (NAO) and the Comptroller and Auditor General (C&AG), who is head of the NAO, are both independent of government. Our function is to audit and express an opinion on the accounts of government departments and other central government bodies and to carry out examinations into the economy, efficiency and effectiveness with which government departments and other public sector bodies have used their resources. The results of this work are normally reported to Parliament. However, while we can consider whether public money is spent economically, efficiently and effectively, the legislation defining our role does not permit us to question government policy objectives nor consider the merits of what public money is spent on.

Since the financial year 2009-10, His Majesty's Treasury (HMT) has published a consolidated set of financial accounts called the Whole of Government Accounts (WGA), showing the totality of government expenditure, income, assets and liabilities. The account is prepared in accordance with relevant legislation[1] and HMT guidance which interprets International Financial Reporting Standards (IFRS) for the public sector. These accounts consolidate the financial information for over 10,000 individual public sector bodies and can be found on HM Treasury's website[2]. The NAO conducts an audit of these financial statements in line with International Auditing Standards (ISAs) and the WGA itself is laid in parliament.

Since inception, the Public Accounts Committee[3], a cross-party committee of Members of Parliament chaired by a member of the opposition, has held an inquiry into each WGA, taken evidence from HM Treasury

[1] Government Resources and Accounts Act 2000
[2] Whole of Government Accounts - GOV.UK
[3] Public Accounts Committee - Summary - Committees - UK Parliament

officials, and produced a report. These can be found on their website.

Additionally, all government departments are required to produce audited annual financial statements that present departmental financial information in line with IFRS as interpreted for the public sector. These are called Resource Accounts and can be found on HM Treasury and individual departmental websites. These accounts show the total expenditure incurred by each department and are audited by the NAO and laid in parliament.

Finally, additional financial information on individual public bodies can be found in their own statutory annual accounts which are available on their individual websites. These are also audited by the NAO and laid in parliament. In addition to the financial statements, these documents contain useful information regarding the bodies activities in year, including where money is spent.

Your request as framed is wide given that the NAO audits all central government expenditure. The WGA should provide you with an audited figure of total government expenditure, and departmental and individual accounts should provide you with additional information if necessary.

For example, your correspondence noted High Speed 2. In addition to the WGA, you may therefore find it useful to have a look at High Speed 2's own audited accounts[4] and the audited accounts of the Department for Transport[5] which includes High Speed 2 in addition to Highways England and other agencies and bodies.

Finally, the NAO has produced reports on High Speed 2 and other transport bodies. You can find all of these reports on our website[6].

Our policy is to respond to requests as helpfully and promptly as possible. Therefore, 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. 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

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[4] HS2 Ltd Annual Report & Accounts - HS2

[5] DfT: annual report and accounts 2023 to 2024 - GOV.UK

[6] Transport Archives - National Audit Office (NAO)