

NATIONAL AUDIT OFFICE

Overview

The National Audit Office is responsible to audit and report on the Annual Statements of the Republic of Mauritius, the records of all Ministries and Government Departments and the accounts of a large number of Public Sector Bodies and to provide independent assurance to the National Assembly on the use of funds and resources.

Key Challenges	Strategies
Need for capacity building in new audit areas such as SDGs, environment and climate change, cybersecurity and emerging technologies	Training in collaboration with regional and international Supreme Audit Institutions organisation such as African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-e) and International Organization of Supreme Audit Institutions (INTOSAI)
Enhancing the efficiency and effectiveness of audit work	Digitalisation and adoption of Artificial Intelligence

Programme Outcomes

Programmes	Outcomes	Indicators	2024/25 Provisional	2025/26 Target	2027/28 Target	2029/30 Target
0112: External Audit Services	Improved accountability, efficiency and effectiveness in the public sector	Percentage of recommendations in Audit Reports implemented	80%	80%	80%	80%

Financial Resources

Summary by Programmes

Rs 000

Programmes	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
0112: External Audit Services	195,000	195,400	196,000	196,700
TOTAL	195,000	195,400	196,000	196,700

Summary by Economic Categories

Rs 000

Code	Economic Categories	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Recurrent Expenditure		195,000	195,400	196,000	196,700
21	Compensation of Employees	178,200	178,020	178,620	179,320
22	Goods and Services	16,200	16,600	16,600	16,600
26	Grants	600	780	780	780
Capital Expenditure		-	-	-	-
TOTAL EXPENDITURE		195,000	195,400	196,000	196,700

National Audit Office - continued

Programme 0112: External Audit Services

Rs 000

Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
TOTAL EXPENDITURE [Appropriation]	195,000	195,400	196,000	196,700
Recurrent Expenditure	195,000	195,400	196,000	196,700
Capital Expenditure	-	-	-	-
Sub-Programmes:				
011201: Regularity Audit	187,744	186,400	186,900	187,500
011202: Performance Audit	7,256	9,000	9,100	9,200
TOTAL	195,000	195,400	196,000	196,700

Sub-Programme 011201: Regularity Audit

Accounting Officer: Director of Audit					
Outcome: Improved accountability, efficiency and effectiveness in the public sector					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
Audit of the accounts of Government and Public Sector Bodies <i>National Audit Office</i>	Timely submission of the annual Audit Report to the Minister of Finance to be tabled in the National Assembly	Feb	Feb	Feb	Feb
	Percentage of submitted financial statements of Statutory Bodies and Local Authorities audited within statutory deadline	83%	83%	83%	83%

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Recurrent Expenditure		187,744	186,400	186,900	187,500
21	Compensation of Employees	171,109	169,220	169,720	170,320
21110	Personal Emoluments	141,854	141,645	142,145	142,745
	<i>of which</i>				
.001	Basic Salary	113,966	109,000	109,475	110,025
.002	Salary Compensation	7,392	8,900	8,900	8,900
.004	Allowances	4,320	4,320	4,320	4,320
.006	Cash in lieu of Leave	6,048	6,100	6,100	6,100
.009	End-of-year Bonus	10,128	9,825	9,850	9,900
21111	Other Staff Costs	27,815	26,135	26,135	26,135
.002	Travelling and Transport	26,880	25,500	25,500	25,500
.100	Overtime	900	600	600	600
.200	Staff Welfare	35	35	35	35

National Audit Office - continued

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
21210	Social Contributions	1,440	1,440	1,440	1,440
.001	Contribution to the National Savings Fund	1,440	1,440	1,440	1,440
22	Goods and Services	16,035	16,400	16,400	16,400
22010	Cost of Utilities	1,320	1,305	1,305	1,305
22020	Fuel and Oil	50	50	50	50
22030	Rent	7,790	7,450	7,450	7,450
22040	Office Equipment and Furniture	2,300	2,300	2,300	2,300
22050	Office Expenses	455	480	480	480
22060	Maintenance	635	880	880	880
22100	Publications and Stationery	815	815	815	815
22120	Fees	2,580	3,010	3,010	3,010
22900	Other Goods and Services	90	110	110	110
26	Grants	600	780	780	780
26210	Contribution to International Organisations	600	780	780	780
TOTAL		187,744	186,400	186,900	187,500

Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Director of Audit	1	1
2	Deputy Director of Audit	3	3
3	Assistant Director of Audit	9	9
4	Principal Auditor	14	14
5	Senior Auditor	21	21
6	Auditor	47	52
7	Head, Examiner of Accounts Cadre	1	1
8	Deputy Head, Examiner of Accounts Cadre	1	1
9	Chief Examiner of Accounts	14	13
10	Deputy Chief Examiner of Accounts	16	16
11	Principal Examiner of Accounts	22	10
12	Examiner of Accounts/Senior Examiner of Accounts	42	15
13	Assistant Manager, Financial Operations	-	1
14	Principal Financial Operations Officer	1	-
15	Assistant Financial Operations Officer	1	1
16	Assistant Procurement and Supply Officer	1	1
17	Assistant Manager, Human Resources	1	1
18	Human Resource Executive	1	1
19	Office Management Assistant	3	3
20	Management Support Officer	15	13
21	Confidential Secretary	1	1
22	Word Processing Operator	1	1
23	Receptionist/Telephone Operator	-	1
24	Head Office Auxiliary	1	1
25	Office Auxiliary/Senior Office Auxiliary	4	3
26	Driver	1	1
TOTAL		222	185

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Sub-Programme 011202: Performance Audit

Accounting Officer: Director of Audit					
Outcome: Improved accountability, efficiency and effectiveness in the public sector					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
Assess the effectiveness, efficiency and economy of government programmes and projects <i>National Audit Office</i>	Number of Performance Audit Reports issued	2	2	2	2

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Recurrent Expenditure		7,256	9,000	9,100	9,200
21	Compensation of Employees	7,091	8,800	8,900	9,000
21110	Personal Emoluments	5,911	7,340	7,440	7,540
	<i>of which</i>				
.001	Basic Salary	4,749	5,905	6,000	6,095
.002	Salary Compensation	308	340	340	340
.004	Allowances	180	100	100	100
.006	Cash in lieu of Leave	252	300	300	300
.009	End-of-year Bonus	422	525	530	535
21111	Other Staff Costs	1,120	1,400	1,400	1,400
.002	Travelling and Transport	1,120	1,400	1,400	1,400
21210	Social Contributions	60	60	60	60
.001	Contribution to the National Savings Fund	60	60	60	60
22	Goods and Services	165	200	200	200
22010	Cost of Utilities	20	20	20	20
22030	Rent	45	45	45	45
22100	Publications and Stationery	30	30	30	30
22120	Fees	70	105	105	105
TOTAL		7,256	9,000	9,100	9,200

Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Assistant Director of Audit	1	1
2	Auditor	1	1
3	Chief Examiner of Accounts	4	4
4	Deputy Chief Examiner of Accounts	1	1
TOTAL		7	7