

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	2025/26 Target	2025/26 Provisional	2026/27 Target	2028/29 Target	2029/30 Target
0112: External Audit Services	Improved accountability, efficiency and effectiveness in the public sector	Timely submission of the annual Audit Report to the Minister of Finance to be tabled in the National Assembly	Feb	Feb	Feb	Feb	Feb

Financial Resources

Summary by Programmes

Programmes	Rs 000			
	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
0112: External Audit Services	195,400	218,500	230,500	233,000
TOTAL	195,400	218,500	230,500	233,000

Summary by Economic Categories

		Rs 000			
Code	Economic Categories	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		195,400	218,500	230,500	233,000
21	Compensation of Employees	178,020	195,000	208,500	211,000
22	Goods and Services	16,600	22,500	21,000	21,000
26	Grants	780	1,000	1,000	1,000
Capital Expenditure		-	-	-	-
TOTAL EXPENDITURE		195,400	218,500	230,500	233,000

National Audit Office - continued

Programme 0112: External Audit Services

Rs 000

Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
TOTAL EXPENDITURE [Appropriation]	195,400	218,500	230,500	233,000
Recurrent Expenditure	195,400	218,500	230,500	233,000
Capital Expenditure	-	-	-	-
Sub-Programmes:				
011201: Regularity Audit	186,400	207,600	219,100	221,400
011202: Performance Audit	9,000	10,900	11,400	11,600
TOTAL	195,400	218,500	230,500	233,000

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	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Audit of the accounts of Government and Public Sector Bodies <i>National Audit Office</i>	Percentage of financial statements of Statutory Bodies and Local Authorities submitted and audited within the prescribed statutory deadlines	83%	83%	≥ 83%	≥ 83%	≥ 83%

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		186,400	207,600	219,100	221,400
21	Compensation of Employees	169,220	184,300	197,300	199,600
21110	Personal Emoluments <i>of which</i>	141,645	151,965	161,765	164,065
.001	Basic Salary	109,000	130,165	139,165	140,665
.004	Allowances	4,320	5,000	5,200	5,400
.006	Cash in lieu of Leave	6,100	6,500	7,000	7,500
.009	End-of-year Bonus	9,825	10,300	10,400	10,500
21111	Other Staff Costs	26,135	30,735	33,935	33,935
.002	Travelling and Transport	25,500	30,000	33,200	33,200
.100	Overtime	600	700	700	700
.200	Staff Welfare	35	35	35	35
21210	Social Contributions	1,440	1,600	1,600	1,600
.001	Contribution to the National Savings Fund	1,440	1,600	1,600	1,600

National Audit Office - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
22	Goods and Services	16,400	22,300	20,800	20,800
22010	Cost of Utilities	1,305	1,475	1,475	1,475
22020	Fuel and Oil	50	80	80	80
22030	Rent	7,450	7,500	7,500	7,500
22040	Office Equipment and Furniture	2,300	2,300	2,300	2,300
22050	Office Expenses	480	555	555	555
22060	Maintenance	880	2,635	1,135	1,135
22100	Publications and Stationery	815	895	895	895
22120	Fees	3,010	6,400	6,400	6,400
	<i>of which</i>				
.018	Refund of Subscription fees to Professional bodies	1,700	2,200	2,200	2,200
.037	Fees i.c.w. Licenses - <i>DataSnipper</i>	-	2,500	2,500	2,500
22900	Other Goods and Services	110	460	460	460
26	Grants	780	1,000	1,000	1,000
26210	Contribution to International Organisations	780	1,000	1,000	1,000
TOTAL		186,400	207,600	219,100	221,400

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Director of Audit	1	1
2	Deputy Director of Audit	3	3
3	Assistant Director of Audit	9	10
4	Principal Auditor	14	16
5	Senior Auditor	21	23
6	Auditor	52	59
7	Head, Examiner of Accounts Cadre	1	1
8	Deputy Head, Examiner of Accounts Cadre	1	1
9	Chief Examiner of Accounts	13	13
10	Deputy Chief Examiner of Accounts	16	16
11	Principal Examiner of Accounts	10	10
12	Examiner of Accounts/Senior Examiner of Accounts	15	18
13	Assistant Manager, Financial Operations	1	1
14	Assistant Financial Operations Officer	1	1
15	Assistant Procurement and Supply Officer	1	1
16	Assistant Manager, Human Resources	1	1
17	Human Resource Executive	1	1
18	Office Management Assistant	3	3
19	Management Support Officer	13	13
20	Confidential Secretary	1	1
21	Word Processing Operator	1	1
22	Receptionist/Telephone Operator	1	1
23	Head Office Auxiliary	1	1
24	Office Auxiliary/Senior Office Auxiliary	3	3
25	Driver	1	1
TOTAL		185	200

National Audit Office - continued

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	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 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	2

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		9,000	10,900	11,400	11,600
21	Compensation of Employees	8,800	10,700	11,200	11,400
21110	Personal Emoluments <i>of which</i>	7,340	8,870	9,370	9,570
.001	Basic Salary	5,905	7,700	8,140	8,280
.004	Allowances	100	150	150	150
.006	Cash in lieu of Leave	300	420	430	440
.009	End-of-year Bonus	525	600	650	700
21111	Other Staff Costs	1,400	1,750	1,750	1,750
.002	Travelling and Transport	1,400	1,750	1,750	1,750
21210	Social Contributions	60	80	80	80
.001	Contribution to the National Savings Fund	60	80	80	80
22	Goods and Services	200	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	105	105	105	105
TOTAL		9,000	10,900	11,400	11,600

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
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