

VOTE 1-5 NATIONAL AUDIT OFFICE

CONTEXT FOR BUDGET INTERVENTION

The National Audit Office is the external auditor of Central Government. Section 110 of the Constitution provides the Director of Audit with the mandate to audit and report on the public accounts of Mauritius and of all courts of laws and all authorities and officers of the Government. Section 16 of the Finance and Audit Act (1973) requires the Director of Audit to satisfy himself that: i) all reasonable steps have been and are taken to safeguard the public money; ii) all laws, directions or instructions relating to public money have been and are duly observed; iii) all monies appropriated or otherwise disbursed is applied for the purpose for which Parliament intended to provide and that the expenditure conforms to the authority which governs it; and iv) adequate direction or instructions exist for the guidance of public officers entrusted with duties and functions connected with finance or storekeeping and that such directions or instructions have been and are duly observed.

SUMMARY OF BUDGET

	2007/08 Estimates	2008/09 Estimates	2009/10 Estimates
A Expenditure by Programme (Rs)			
1 External Audit	57,200,000	59,700,000	61,950,000
Total	57,200,000	59,700,000	61,950,000
B Expenditure by Economic Categories (Rs)			
1 Recurrent Expenditure	57,200,000	59,700,000	61,950,000
1.1 Personal Emoluments	41,950,000	43,990,000	45,905,000
1.2 Other Staff Costs	7,820,000	8,145,000	8,345,000
1.3 Other Goods and Services	7,165,000	7,290,000	7,415,000
1.4 Subsidies and other Current Transfers	265,000	275,000	285,000
2 Capital Expenditure	-	-	-
2.1 Acquisition of Fixed Capital Assets	-	-	-
2.2 Purchase of Land/Intangible Assets	-	-	-
2.3 Capital Transfers	-	-	-
Total	57,200,000	59,700,000	61,950,000
C Staffing - funded positions			
1 Managerial positions	15	15	15
2 Technical positions	171	171	171
3 Support positions	19	19	19
Total	205	205	205

VOTE 1-5 - National Audit Office - PBB - 2007/08 - 2009/10

MAIN ACTIVITIES (A)	SPECIFIC OBJECTIVES (SO)	OUTPUTS (O)	PERFORMANCE INDICATORS (P)
PROGRAMME 1- EXTERNAL AUDIT			
Outcome: Enlarging the scope of regulatory audit in the context of performance orientation.			
A1: Revision of the legal framework.	SO: Modernise the regulatory framework with regard to the introduction of performance auditing in the government sector.	O1: Provide critical inputs in the revision of the Finance and Audit Act (1973) to be done under the supervision of the Ministry of Finance and Economic Development.	P1: Draft organic Budget Law to be available for discussion by October 2007.
		O2: Provide critical inputs in the revision of the Statutory Bodies Act [Account and Audit] (1982) to be done under the supervision of the Ministry of Finance and Economic Development.	P1: Draft Statutory Bodies Act [Account and Audit] to be available for discussion by October 2007.
		O3: Provide critical inputs in the revision of the Local Government Act (2003) to be done under the supervision of the Ministry of Local Government.	P1: Draft revised Local Government Act to be available for discussion by October 2007.
		O4: Revising the title 'Director of Audit' to 'Auditor General' in line with international practices and as part of amendment of legislation governing the National Audit Office.	P1: Final views on all aspects of an amended legislation to be communicated to Prime Minister's Office by September 2007.
A2: Improve the quality of regulatory audits.	SO: Increase operational effectiveness.	O1: Preparation of a "Regulatory Audit Quality" manual.	P1: Manual to be issued by June 2008.
A3: Financial audit reporting in line with international best practices.	SO: Improve staff competency towards achieving international standards.	O1: All technical staff to be trained on international standards.	P1: Training for all technical staff to be completed by 2009/10 with 70 qualified accountants prioritised for training in 2007/08.

Programme 1: External Audit

	2007/08 Estimates	2008/09 Estimates	2009/10 Estimates
1 Recurrent Expenditure (Rs)	57,200,000	59,700,000	61,950,000
1.1 Personal Emoluments	41,950,000	43,990,000	45,905,000
1.2 Other Staff Costs	7,820,000	8,145,000	8,345,000
1.3 Other Goods and Services	7,165,000	7,290,000	7,415,000
1.4 Subsidies and other Current Transfers	265,000	275,000	285,000
2 Capital Expenditure (Rs)	-	-	-
2.1 Acquisition of Fixed Capital Assets	-	-	-
2.2 Purchase of Land/Intangible Assets	-	-	-
2.3 Capital Transfers	-	-	-
Total	57,200,000	59,700,000	61,950,000
Recurrent Expenditure	57,200,000		
Personal Emoluments	41,950,000		
Other Staff Costs	7,820,000		
Travelling and transport	7,675,000		
Staff welfare	20,000		
Overtime	125,000		
Other Goods and Services	7,165,000		
Office expenses and incidentals	149,990		
Telephone bills	325,000		
Rent	4,330,000		
Maintenance and running of vehicles	100,000		
Office equipment and furniture	50,000		
Maintenance of buildings, grounds, plant and equipment	150,000		
Training of staff	150,000		
I.T.facilities	690,000		
Electricity charges	575,000		
Publications	125,000		
Uniforms	20,000		
Conferences and seminars	10		
Printing and stationery	225,000		
Other operating expenses	250,000		
Consultancy services	25,000		
Subsidies and other Current Transfers	265,000		
Contribution to International Organisation(s)	265,000		
Staffing - funded positions			
Managerial positions	15	15	15
Technical positions	171	171	171
Support positions	19	19	19
Total	205	205	205