

NATIONAL AUDIT OFFICE

<http://www.gov.mu/portal/site/auditsite>

PART A: PROGRAMME BASED BUDGET (PBB) STATEMENT

MISSION

Promote good governance in the public sector and report to the National Assembly on the efficiency and effectiveness with which public funds have been managed.

STRATEGY

The National Audit Office (NAO) is the external auditor of Government. Section 110 of the Constitution provides the Director of Audit with the mandate to audit and report on the public accounts and of all courts of law and all authorities and offices of the Government. The Director of Audit has to satisfy himself that:

- (i) All reasonable steps are taken to safeguard public money;
- (ii) All laws, directions or instructions relating to public money are duly observed;
- (iii) All moneys appropriated or otherwise disbursed are applied for the purpose for which Parliament intends to provide and that the expenditure conforms to the authority which governs it; and
- (iv) Adequate directions or instructions exist for the guidance of Public Officers entrusted with duties and functions with finance or storekeeping and that such directions or instructions are duly observed.

The National Audit Office will enhance the quality and standard of its audit by re-engineering its audit methodology, establishing a quality assurance process and ensuring the application of appropriate professional standards and best practices. The National Audit Office also aims to strengthen its capability to meet the challenges of new and emerging audits by setting up appropriate frameworks and providing staff training on carrying out performance and environmental audits.

PRIORITY OBJECTIVES, OUTPUTS AND PERFORMANCE INDICATORS

Programme 041: External Audit		
Outcome: Deliver an external public audit service that responds to the needs of Parliament and other stakeholders.		
Sub-Programme 04101: Statutory and Regulatory Audit		
Priority Objectives	Outputs	Performance Indicators
PO1: Provide reasonable assurance on the way in which accounting officers have used and accounted for funds appropriated by Parliament.	O1: Independent assurance and information to Parliament on the proper accounting for Government income and expenditure, including compliance with applicable laws and regulation.	P1: Report tabled to National Assembly before end of February 2009.
		P2: At least 70% of statutory bodies accounts audited and certified by June 2009.
Sub-Programme 04102: Performance Audit		
PO1: Provide assurance to the public about the extent to which Ministries / Departments have achieved the outputs and related performance indicators.	O1: Effective use of public money within the PBB framework.	P1: Selected NAO staff trained on performance audit.

National Audit Office - continued

PART B: FINANCIAL RESOURCES

SUMMARY BY PROGRAMMES/SUB-PROGRAMMES

Code	Programmes and Sub-Programmes	Rs	Rs	Rs	Rs
		2007/08 Estimates	2008/09 Estimates	Jul-Dec 2009 Planned	2010 Planned
041	External Audit	57,200,000	63,000,000	35,325,000	67,200,000
04101	Statutory and Regulatory Audit	57,200,000	56,865,000	31,800,000	60,500,000
04102	Performance Audit	-	6,135,000	3,525,000	6,700,000
	Total	57,200,000	63,000,000	35,325,000	67,200,000

SUMMARY BY ECONOMIC CATEGORIES

Code	Economic Categories	Rs	Rs	Rs	Rs
		2007/08 Estimates	2008/09 Estimates	Jul-Dec 2009 Planned	2010 Planned
21	Compensation of Employees	49,338,000	54,760,000	31,020,000	58,639,000
22	Goods and Services	7,597,000	7,975,000	4,170,000	8,291,000
24	Interest	-	-	-	-
25	Subsidies	-	-	-	-
26	Grants	265,000	265,000	135,000	270,000
27	Social Benefits	-	-	-	-
28	Other Expense	-	-	-	-
31	Acquisition of Non-Financial Assets	-	-	-	-
32	Acquisition of Financial Assets	-	-	-	-
	Total	57,200,000	63,000,000	35,325,000	67,200,000

SUMMARY FOR FINANCIAL YEAR 2008/09

Code	Programmes	Rs	Rs	Rs	Rs
		Compensation of Employees [code 21]	Goods and Services [code 22]	Subsidies/ grants [codes 25-28]	Acquisition of Assets [codes 31- 32]
041	External Audit	54,760,000	7,975,000	265,000	-
	Total	54,760,000	7,975,000	265,000	-

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Programme 041: External Audit

Sub-Programme 04101: Statutory Regulatory Audit

Item No.	Details	Rs	Rs	Rs	Rs
		2007/08 Estimates	2008/09 Estimates	Jul-Dec 2009 Planned	2010 Planned
21	Compensation of Employees	49,338,000	48,775,000	27,584,000	52,109,000
21110	Personal Emoluments	41,950,000	40,723,000	23,252,000	43,467,000
21111	Other staff costs	7,388,000	8,052,000	4,332,000	8,642,000
22	Goods and Services	7,597,000	7,825,000	4,081,000	8,121,000
22010	Cost of Utilities	900,000	1,065,000	570,000	1,145,000
	<i>of which</i>				
22010001	<i>Electricity Charges</i>	<i>575,000</i>	<i>750,000</i>	<i>400,000</i>	<i>815,000</i>
22020	Fuel and Oil	25,000	25,000	15,000	30,000
22030	Rent	4,507,000	4,442,000	2,221,000	4,442,000
22040	Office Equipment and Furniture	50,000	500,000	255,000	510,000
22050	Office Expenses	90,000	115,000	68,000	135,000
22060	Maintenance	915,000	475,000	290,000	560,000
	<i>of which</i>				
22060005	<i>Maintenance of IT Equipment</i>	<i>690,000</i>	<i>175,000</i>	<i>125,000</i>	<i>250,000</i>
22100	Publications & Stationery	350,000	445,000	235,000	459,000
22110	Overseas Travel	70,000	75,000	45,000	75,000
22120	Fees	445,000	440,000	237,000	490,000
	<i>of which</i>				
22120018	<i>Refund of subscription fees to Professional Bodies</i>	<i>250,000</i>	<i>255,000</i>	<i>130,000</i>	<i>275,000</i>
22900	Other Goods and Services	245,000	243,000	145,000	275,000
26	Grants	265,000	265,000	135,000	270,000
26210	International Organisation	265,000	265,000	135,000	270,000
	Total	57,200,000	56,865,000	31,800,000	60,500,000

Sub-Programme 04102: Performance Audit

Item No.	Details	Rs	Rs	Rs	Rs
		2007/08 Estimates	2008/09 Estimates	Jul-Dec 2009 Planned	2010 Planned
21	Compensation of Employees	-	5,985,000	3,436,000	6,530,000
21110	Personal Emoluments	-	5,107,000	2,958,000	5,577,000
21111	Other staff costs	-	878,000	478,000	953,000
22	Goods and Services	-	150,000	89,000	170,000
22010	Cost of Utilities	-	10,000	6,000	15,000
22030	Rent	-	65,000	33,000	65,000
22100	Publications & Stationery	-	30,000	25,000	40,000
22120	Fees	-	45,000	25,000	50,000
	<i>of which</i>				
22120018	<i>Refund of subscription fees to Professional Bodies</i>	-	<i>20,000</i>	<i>10,000</i>	<i>20,000</i>
	Total	-	6,135,000	3,525,000	6,700,000

National Audit Office - continued

PART C: HUMAN RESOURCES

SUMMARY OF FUNDED POSITIONS

Code	Programmes	Up to Rs 18,800		Rs 19,400-42,500		Above Rs 45,000		Funded Positions	
		2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
041	External Audit	87	105	70	70	3	3	160	178
04101	Statutory and Regulatory Audit	87	99	70	58	3	2	160	159
04102	Performance Audit	-	6	-	12	-	1	-	19
	Total Funded Positions	87	105	70	70	3	3	160	178

DETAILS OF FUNDED POSITIONS BY PROGRAMMES AND SUB-PROGRAMMES

Salary Code	Position Titles	Funded Positions	
		2007/08	2008/09
Programme 041: External Audit		160	178
Sub-Programme 04101: Statutory and Regulatory Audit		160	159
01 00 91	Director of Audit	1	1
01 00 80	Deputy Director of Audit	2	2
01 69 75	Assistant Director of Audit	10	9
01 64 72	Principal Auditor	6	6
01 57 67	Senior Auditor	7	4
01 47 63	Auditor	40	37
01 69 73	Head Examiner of Account Cadre	1	1
01 65 70	Deputy Head Examiner of Account Cadre	1	1
01 59 67	Chief Examiner of Account Cadre	9	9
01 52 59	Principal Examiner of Account Cadre	15	12
01 47 54	Senior Examiner of Account	22	19
01 28 50	Examiner of Account	27	39
08 28 45	Executive Officer	1	1
08 17 41	Clerical Officer/Higher Clerical Officer	7	7
08 33 50	Confidential Secretary	3	3
08 16 40	Work Processing Operator	2	2
24 26 33	Head Office Attendant	1	1
24 08 25	Office Attendant	3	3
24 11 32	Driver	2	2
Sub-Programme 04102: Performance Audit		-	19
01 69 75	Assistant Director of Audit	-	1
01 57 67	Senior Auditor	-	3
01 47 43	Auditor	-	3
01 52 59	Principal Examiner of Account	-	3
01 47 54	Senior Examiner of Account	-	3
01 28 50	Examiner of Account	-	6
	Total Funded Positions	160	178