



Republic of Mauritius

TREASURY

Circular No. 06 of 2026

Our Ref : TREA/3032/Vol VIII
From : Accountant-General
To : Supervising Officers-in-Charge of Ministries/Departments

29 April 2026

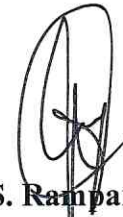
List of Government-owned Buildings

Please refer to Treasury Circulars No. 27 of 2016, No.16 of 2017, No. 3 of 2019 and also to the Ministry of Finance (MoF) Circular No. 6 of 2020 regarding the recording of non-financial assets (NFA) in the Government Assets Register (GAR) by Ministries/Departments.

2. Assets recorded in the GAR constitute an important basis for the preparation of Financial Statements in accordance with the relevant accounting standards and the Finance and Audit Act (as amended). Ministries/Departments are reminded that it is their responsibility to ensure that their Asset Books and the GAR are maintained up to date at all times, and that all records relating to assets under their purview are accurate and complete.
3. In the absence of an updated list of buildings in the GAR, the MoF submitted, in December 2025, a consolidated list of Government-owned buildings for the financial year ended 30 June 2025. An email containing the list of buildings relevant to your Ministry/Department will be sent separately.
4. The Treasury is presently conducting an exercise to ascertain the accuracy and completeness of the information received, following observations made by the Director of Audit that an updated list of buildings was not available to substantiate the NFA figures reported in the financial statements as at 30 June 2025.
5. Accordingly, you are hereby requested to provide, in respect of all Government-owned buildings falling under your purview, excluding leased properties, the following details:
 - a) completion date of existing buildings;
 - b) details of any buildings missing from the list; and
 - c) details of any new buildings acquired or constructed during the period July 2025 to March 2026, excluding buildings under construction.
6. Supervising Officers are kindly requested to bring the contents of this Circular to the attention of all officers concerned and submit the above information to treasury.gar@govmu.org by **Friday 22nd May 2026.**

7. A **Nil** return should also be submitted.

8. The usual cooperation and collaboration of all Ministries/Departments in this exercise would be much appreciated.



S. Ramparsad
Accountant-General

Copy to: i) Secretary to Cabinet and Head of the Civil Service
ii) Financial Secretary
iii) Director of Audit
iv) Director, Financial Operations
v) Director, Procurement & Supply
vi) Director, Internal Control