

Mauritius

## Statutory Bodies (Accounts and Audit) Act Act 2 of 1972

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Statutory Bodies (Accounts and Audit) Act  
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# Mauritius

## Statutory Bodies (Accounts and Audit) Act

### Act 2 of 1972

Commenced on 1 July 1972

*[This is the version of this document at 30 June 2017.]*

#### 1. Short title

This Act may be cited as the Statutory Bodies (Accounts and Audit) Act.

#### 2. Interpretation

In this Act—

"**audit**" has the same meaning as in the Financial Reporting Act;

"**auditor**" means a person appointed as such under [section 5](#);

"**Board**" means the managing committee of a statutory body;

"**capital project**" means an intervention relating to acquisition or preservation, or to both acquisition and preservation, of non-financial assets for meeting defined objectives and consisting of a set of interrelated activities to be carried out within a specified budget and a time-schedule;

"**financial statements**", in relation to a financial year—

(a) means—

(i) a statement of financial position;

(ii) a statement of financial performance;

(iii) a statement of changes in net assets or equity;

(iv) a statement of cash flow; and

(v) in respect of a statutory body specified in Part I of the Second Schedule, a statement of comparison of annual estimates and actual amounts; and

(b) includes notes, comprising a summary of significant accounting policies and other explanatory notes;

"**financial year**" has the same meaning as in section 2A of the Finance and Audit Act;

"**IFAC**" has the same meaning as in the Financial Reporting Act;

"**Minister**" means the Minister to whom responsibility for the statutory body concerned is assigned;

"**qualified auditor**" means—

(a) an auditor licensed under the Financial Reporting Act; and

(b) the Director of Audit;

"**statutory body**" means a body specified in the First Schedule.

*[S. 2 amended by s. 83(1) of Act [45 of 2004](#) w.e.f. 20 January 2005; s. 22(a)(i) of Act [1 of 2009](#) w.e.f. 1 July 2009; s. 22(a)(ii) of Act [1 of 2009](#) w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; s. 19(a)(i) of Act [20 of 2009](#) w.e.f. 19 December 2009; s. 19(a)(ii) of Act [20 of 2009](#) w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; s.*

*17(a) of Act 10 of 2010 w.e.f. 1 January 2011; s. 26(a) of Act 26 of 2013 w.e.f. 1 January 2014; s. 17(4)(a) of Act 1 of 2015 w.e.f. 1 January 2016.]*

### 3. Powers of Minister

The Minister may give to a Board directions of a general character as to the performance by the Board of its functions and duties as appear to the Minister to be requisite in the public interest, and the Board shall comply with those directions.

#### 3A. Interest in agency or body of persons restricted

- (1) Except where otherwise expressly provided in the enactment establishing or setting up a statutory body, the statutory body shall not—
  - (a) establish or create any agency or body of persons, whether corporate or unincorporate;
  - (b) acquire or hold any interest in any other agency or body of persons, whether corporate or unincorporate.
- (2) Any agency or body of persons referred to in subsection (1) established or created prior to 16 April 2009 shall be dissolved or wound up and the assets and liabilities taken over by the statutory body not later than 1 January 2011, unless the Minister approves otherwise.
- (3) A statutory body which holds an interest in any agency or body of persons referred to in subsection (1) shall, not later than 1 January 2011, dispose of such interest, unless the Minister approves that it may continue to do so.

*[S. 3A inserted by s. 22(b) of Act 1 of 2009 w.e.f. 16 April 2009.]*

### 4. Accounting records

Every statutory body shall cause to be kept proper accounting records for the purpose of recording all the transactions relating to its undertakings, funds, activities and property.

*[S. 4 repealed and replaced by s. 22(c) of Act 1 of 2009 w.e.f. 16 April 2009.]*

#### 4A. Strategic plan

- (1) Every statutory body shall submit to the Minister, not later than 30 June in every year, in respect of the following financial year—
  - (a) in the case of a statutory body specified in Part I of the First Schedule, a 3-year strategic plan in line with the programme-based budgeting; or
  - (b) in the case of a statutory body specified in Part II of the First Schedule, a 3-year strategic plan,  
  
indicating the visions and goals of the statutory body with a view to attaining its objects and appreciation of the state of its affairs.
- (2) Every statutory body shall, not later than 1 April in every year, in respect of the next financial year, mutually agree with the Ministry on, and have in place, a performance agreement which shall include key performance indicators on the targeted output of the statutory body.

*[S. 4A inserted by s. 26(b) of Act 26 of 2013 w.e.f. 1 January 2014, amended by s. 52(a) of Act 10 of 2017 w.e.f. 1 July 2017.]*

#### 4B. Annual estimates

- (1) Every statutory body shall, not later than 28 February in every year submit to the Minister, in respect of the following financial year, estimates of income and expenditure, both recurrent and

capital, prepared on a 3-financial year rolling basis, the estimates for the first year of every such period of 3 financial years requiring approval by the Minister.

- (2) Every statutory body shall, in the preparation of the estimates referred to in subsection (1), ensure that it does not enter into financial obligations in excess of its present and future financial capacity.

*[S. 4A inserted by s. 22(d) of Act 1 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by s. 19(b) of Act 20 of 2009 w.e.f. 19 December 2009; s. 26(c) of Act 26 of 2013 w.e.f. 1 January 2014; repealed and replaced by s. 17(4)(b) of Act 1 of 2015 w.e.f. 1 January 2016; amended by s. 52(b) of Act 10 of 2017 w.e.f. 1 July 2017.]*

*[Please note: reference to S. 4A as in original.]*

#### **4C. Application of surplus amount**

Where the financial statements of a statutory body show an operating surplus or accumulated revenue reserve arising from special circumstances, the Board may, with the approval of the Minister, transfer into its reserve account such amount as it may deem appropriate and remit the remaining amount into the Consolidated Fund.

*[S. 4C inserted by s. 51(a) of Act 18 of 2016 w.e.f. 7 September 2016.]*

#### **5. Auditor**

- (1) (a) Subject to paragraph (b), every Board shall, for every financial year, with the approval of the Minister, appoint an auditor to audit the financial statements of the statutory body.
- (b) Paragraph (a) shall not apply where the enactment establishing the statutory body provides that the Director of Audit shall audit its financial statements.
- (2) All expenses in connection with or incidental to an audit under this section shall be borne and paid by the statutory body.
- (3) No person shall be appointed as an auditor unless he is a qualified auditor.

*[S. 5 amended by s. 17(b) of Act 10 of 2010 w.e.f. 1 January 2011]*

#### **6. Powers of auditor**

- (1) Every auditor shall have access at all reasonable times to all the books and accounts of the statutory body, all vouchers in support of them, and all relevant books, papers and writings in the possession or control of the Board relating to them.
- (2) The auditor so appointed may require, from all the members of the Board and all officers, agents and employees of the statutory body, such information and explanations as may be necessary for the purpose of the examination or audit.

#### **6A. Annual report**

- (1) Every statutory body shall cause to be prepared an annual report.
- (2) The annual report under subsection (1) shall consist of—
- (a) the financial statements in respect of the financial year to which the report relates; and
- (b) a report on the activities of the statutory body during the financial year; and
- (c) a corporate governance report in accordance with the National Code of Corporate Governance.
- (2A) The financial statements referred to in subsection (2)(a) shall be signed by—
- (a) the Chairperson or, in his absence, another member appointed by the Board; and

- (b) another member of the Board.
- (3) Every statutory body specified in—
  - (a) Part I of the Second Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC;
  - (b) Part II of the Second Schedule shall prepare financial statements in compliance with the financial reporting and accounting standards issued under section 72 of the Financial Reporting Act.
- (4) The Board of every statutory body shall be responsible for the proper and timely performance of the requirements of this section.
- (5) —

*[S. 6A inserted by s. 22(e) of Act 1 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by s. 41(a) of Act 14 of 2009 w.e.f. 1 August 2010; s. 19(c) of Act 20 of 2009 w.e.f. 1 August 2010 in respect of financial year 2011 and in respect of every subsequent financial year; s. 17(c) of Act 10 of 2010 w.e.f. 1 January 2011; s. 26(d) of Act 26 of 2013 w.e.f. 1 January 2014; s. 17(4)(c) of Act 1 of 2015 w.e.f. 1 January 2015.]*

## 7. Submission of annual report

- (1) The chief executive officer of every statutory body shall, not later than 3 months after the end of every financial year, submit to the Board for approval the annual report referred to in [section 6A](#) in respect of that year.
- (2) After approval by the Board, the chief executive officer shall, not later than 4 months after the end of every financial year, submit the annual report to the auditor.
- (3) The auditor shall, within 6 months of the date of receipt of the annual report pursuant to subsection (2), submit the annual report and his audit report to the Board.

*[S. 7 repealed and replaced by s. 22(f) of Act 1 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by s. 17(d) of Act 10 of 2010 w.e.f. 1 January 2011; s. 28 of Act 38 of 2011 w.e.f. the financial year 2011 and in respect of every subsequent financial year; amended by s. 52(c) of Act 10 of 2017 in respect of the 18-month period commencing on 1 January 2016 and ending on 30 June 2017 and in respect of every subsequent financial year.]*

## 7A. Disciplinary action for non-compliance

- (1) Where, in the opinion of the Board, the chief executive officer or any other officer of a statutory body—
  - (a) has not properly performed his duties with the result that the requirements of sections [4A](#), [4B](#), [6A](#) and [7\(1\)](#) and (2) cannot be complied with within the prescribed time; or
  - (b) does not comply with this Act or the enactment establishing the statutory body;
 the Board may, after giving an opportunity for the officer to be heard, take appropriate disciplinary action against the officer.
- (2) The supervising officer of the Ministry shall monitor any disciplinary action taken under subsection (1).

*[S. 7A inserted by s. 22(g) of Act 1 of 2009 w.e.f. 1 January 2011; amended by s. 17(e) of Act 10 of 2010 w.e.f. 1 January 2011; s. 26(e) of Act 26 of 2013 w.e.f. 1 January 2014; s. 52(d) of Act 10 of 2017 w.e.f. 1 July 2017.]*

**7B. \*\*\***

*[S. 7B inserted by s. 52(e) of Act 10 of 2017 w.e.f. 1 July 2017; repealed by s. 66 of Act 11 of 2018 w.e.f. 1 July 2018.]*

**8. Auditor's report**

Every auditor shall report to the Board whether—

- (a) he has obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purpose of the audit,
- (b) —
- (c) —
- (d) in his opinion, to the best of his information and according to the explanations given to him, the financial statements give a true and fair view of the financial performance of the statutory body for the financial year and of its financial position at the end of the financial year;
- (e) this Act and any directions of the Minister, insofar as they relate to the accounts, have been complied with;
- (f) in his opinion, and, as far as could be ascertained from his examination of the financial statements submitted to him, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (g) in his opinion, the statutory body has been applying its resources and carrying out its operations fairly and economically.

*[S. 8 amended by s. 22 (h) of Act 1 of 2009 w.e.f. 1 January 2011; s. 19 (d) of Act 20 of 2009 w.e.f. 19 December 2009; s. 17 (f) of Act 10 of 2010 w.e.f. 1 January 2011.]*

**9. Board's report**

- (1) On receipt of the annual report including the audited financial statements and the audit report under [section 7\(3\)](#), the Board shall, not later than one month from the date of receipt, furnish to the Minister such reports and financial statements.
  - (IA) —
  - (IB) Every statutory body shall also prepare such other accounts as the Minister may require, and shall afford to him facilities for the verification of the information furnished, in such manner and at such times as the Minister may determine.
- (2) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of every statutory body before the Assembly.

*[S. 9 amended by s. 22 (i) of Act 1 of 2009 w.e.f. 1 January 2011; s. 17 (g) of Act 10 of 2010 w.e.f. 1 January 2011.]*

**9A. This Act to prevail**

In the event of any conflict or inconsistency between this Act and any other enactment establishing or setting up the statutory body, this Act shall prevail.

*[S. 9A inserted by s. 22(j) of Act 1 of 2009 w.e.f. 1 January 2011.]*

## 10. Regulations

The Minister may—

- (a) make such regulations as he thinks fit for the purposes of this Act; and
- (b) by regulations, amend the Schedules.

*[S. 10 repealed and replaced by s. 22 (k) of Act [1 of 2009](#) w.e.f. 16 April 2009; amended by s. 19 (e) of Act [20 of 2009](#) w.e.f. 19 December 2009.]*

## 11. \*\*\*

## 12. Transitional provisions

Every statutory body having an accounting period which ends on 31 December shall, not later than 31 October 2015, in respect of the period of 18 months ending on 30 June 2017, submit to the Minister an estimate of its income and expenditure for his approval.

*[S. 12 inserted by s. 17 (4) (d) of Act [1 of 2015](#) w.e.f. 1 January 2015.]*



**First Schedule (Section 2)****Statutory bodies**

<b>Body</b>	<b>Acts under which established/Set up</b>
Aapravasi Ghat Trust Fund	Aapravasi Ghat Trust Fund Act
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Arabic-speaking Union	Arabic-speaking Union Act
Beach Authority	Beach Authority Act
Bhojpuri-speaking Union	Bhojpuri-speaking Union Act
Bus Industry Employees Welfare Fund	Bus Industry Employees Welfare Fund Act
Central Electricity Board	Central Electricity Board Act
Central Water Authority	Central Water Authority Act
Chagossian Welfare Fund	Chagossian Welfare Fund Act
Chinese-speaking Union	Chinese-speaking Union Act
Civil Service Family Protection Scheme Board	Civil Service Family Protection Scheme Act
Competition Commission	Competition Act
Conservatoire National de Musique François Mitterrand Trust Fund	Conservatoire National de Musique François Mitterrand Trust Fund Act
Construction Industry Development Board	Construction Industry Development Board Act
Creole-speaking Union	Creole-speaking Union Act
Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act
Economic Development Board	Economic Development Board Act

Employees' Welfare Fund	Employees' Welfare Fund Act
English-speaking Union	English-speaking Union Act
Export Processing Zones Development Authority	Export Processing Zones Development Authority Act
Fashion and Design Institute	Fashion and Design Institute Act
Financial Reporting Council	Financial Reporting Council Act
Financial Services Commission	Financial Services Act
Fishermen Investment Trust	Fishermen Investment Trust Act
Fishermen Welfare Fund	Fishermen Welfare Fund Act
Food and Agricultural Research and Extension Institute	Food and Agricultural Research and Extension Institute Act
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Higher Education Commission	Higher Education Act
Hindi-speaking Union	Hindi-speaking Union Act
Human Resource Development Council	Human Resource Development Act
Independent Broadcasting Authority	Independent Broadcasting Authority Act
Information and Communication Technologies Authority	Information and Communication Technologies Act
Irrigation Authority	Irrigation Authority Act
Islamic Cultural Centre Trust Fund	Islamic Cultural Centre Trust Fund Act
Law Reform Commission	Law Reform Commission Act
Le Morne Heritage Trust Fund	Le Morne Heritage Trust Fund Act
Loïs Lagesse Trust Fund	Loïs Lagesse Trust Fund Act

Mahatma Gandhi Institute	Mahatma Gandhi Institute Act
Malcolm de Chazal Trust Fund	Malcolm de Chazal Trust Fund Act
Marathi-speaking Union	Marathi-speaking Union Act
Mauritian Cultural Centre Trust	Mauritian Cultural Centre Trust Act
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius Cane Industry Authority	Mauritius Cane Industry Authority Act
Mauritius Council of Registered Librarians	Mauritius Council of Registered Librarians Act
Mauritius Examinations Syndicate	Mauritius Examinations Syndicate Act
Mauritius Ex-Services Trust Fund	Mauritius Ex-Services Trust Fund Act
Mauritius Film Development Corporation	Mauritius Film Development Corporation Act
Mauritius Institute of Education	Mauritius Institute of Education Act
Mauritius Institute of Health	Mauritius Institute of Health Act
Mauritius Institute of Training and Development	Mauritius Institute of Training and Development Act
Mauritius Marathi Cultural Centre Trust	Mauritius Marathi Cultural Centre Trust Act
Mauritius Meat Authority	Meat Act
Mauritius Museums Council	Mauritius Museums Council Act
Mauritius Oceanography Institute	Mauritius Oceanography Institute Act
Mauritius Ports Authority	Ports Act
Mauritius Qualifications Authority	Mauritius Qualifications Authority Act
Mauritius Renewable Energy Agency	Mauritius Renewable Energy Agency Act
Mauritius Research Council	Mauritius Research Council Act

Mauritius Revenue Authority	Mauritius Revenue Authority Act
Mauritius Sports Council	Sports Act
Mauritius Standards Bureau	Mauritius Standards Bureau Act
Mauritius Tamil Cultural Centre Trust	Mauritius Tamil Cultural Centre Trust Act
Mauritius Telugu Cultural Centre Trust	Mauritius Telugu Cultural Centre Trust Act
Mauritius Tourism Promotion Authority	Mauritius Tourism Promotion Authority Act
Media Trust	Media Trust Act
National Adoption Council	National Adoption Council Act
National Agency for the Treatment and Rehabilitation of Substance Abusers	National Agency for the Treatment and Rehabilitation of Substance Abusers Act
National Art Gallery	National Art Gallery Act
National Children's Council	National Children's Council Act
National Computer Board	National Computer Board Act
National Council for the Rehabilitation of Disabled Persons	National Council for the Rehabilitation of Disabled Persons Act
National Economic and Social Council	National Economic and Social Council Act
National Heritage Fund	National Heritage Fund Act
National Human Rights Commission	Protection of Human Rights Act
National Institute for Co-operative Entrepreneurship	Co-operatives Act
National Library	National Library Act
National Productivity and Competitiveness Council	National Productivity and Competitiveness Council Act

National Solidarity Fund	National Solidarity Fund Act
National Transport Corporation	National Transport Corporation Act
National Women's Council	National Women's Council Act
National Women Entrepreneur Council	National Women Entrepreneur Council Act
National Youth Council	National Youth Council Act
Nelson Mandela Centre for African Culture Trust Fund	Nelson Mandela Centre for African Culture Trust Fund Act
Open University of Mauritius	Open University of Mauritius Act
Outer Islands Development Corporation	Outer Islands Development Corporation Act
Private Secondary Schools Authority	Private Secondary Schools Authority Act
Professor Basdeo Bissoondoyal Trust Fund	Professor Basdeo Bissoondoyal Trust Fund Act
Public Officers' Welfare Council	Public Officers' Welfare Council Act
Quality Assurance Authority	Higher Education Act
Rabindranath Tagore Institute	Rabindranath Tagore Institute Act
Rajiv Gandhi Science Centre Trust Fund	Rajiv Gandhi Science Centre Trust Fund Act
Ramayana Centre	Ramayana Centre Act
Rights Management Society	Copyright Act
Road Development Authority	Road Development Authority Act
Rose Belle Sugar Estate Board	Rose Belle Sugar Estate Board Act
Sanskrit-speaking Union	Sanskrit-speaking Union Act
Seafarers' Welfare Fund	Seafarers' Welfare Fund Act

Senior Citizens Council	Senior Citizens Council Act
Sir Seewoosagur Ramgoolam Botanic Garden Trust	Sir Seewoosagur Ramgoolam Botanic Garden Trust Act
Sir Seewoosagur Ramgoolam Foundation	Sir Seewoosagur Ramgoolam Foundation Act
Small Farmers Welfare Fund	Small Farmers Welfare Fund Act
Special Education Needs Authority	Special Education Needs Authority Act 2018
St Antoine Planters Co-operative Trust	St Antoine Planters Co-operative Trust Act
State Trading Corporation	State Trading Corporation Act
Sugar Cane Planters Trust	Sugar Cane Planters Trust Act
Sugar Industry Labour Welfare Fund Committee	Sugar Industry Labour Welfare Fund Act
Sugar Insurance Fund Board	Sugar Insurance Fund Act
Tamil-speaking Union	Tamil-speaking Union Act
Telugu-speaking Union	Telugu-speaking Union Act
Tourism Authority	Tourism Authority Act
Tourism Employees Welfare Fund	Tourism Employees Welfare Fund Act
Town and Country Planning Board	Town and Country Planning Act
Trade Union Trust Fund	Trade Union Trust Fund Act
Training and Employment of Disabled Persons Board	Training and Employment of Disabled Persons Act
Trust Fund for Specialised Medical Care	Trust Fund for Specialised Medical Care Act
Université des Mascareignes	Université des Mascareignes Act
University of Mauritius	University of Mauritius Act

University of Technology, Mauritius	University of Technology, Mauritius Act
Urdu-speaking Union	Urdu-speaking Union Act
Vallée d'Osterlog Endemic Garden Foundation	Vallée d'Osterlog Endemic Garden Foundation Act
Waste Water Management Authority	Waste Water Management Authority Act
World Hindi Secretariat	World Hindi Secretariat Act

*[First Sch., previously Sch., repealed and replaced by s. 22 (m) of Act [1 of 2009](#) w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by s. 19 (f) of Act [20 of 2009](#) w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; s. 26 (f) (i) of Act [26 of 2013](#) w.e.f. 1 January 2014; repealed and replaced by s. 17 (4) (e) of Act [1 of 2015](#) w.e.f. 1 January 2015; amended by Act [11 of 2015](#) w.e.f. 26 December 2015, s. 42 (2) (a) of Act [11 of 2017](#) w.e.f. 15 January 2018; s. 15 (8) (a) of Act [16 of 2017](#) w.e.f. 18 January 2018; s. 53 (19) (a) (ii) of Act [23 of 2017](#) w.e.f. 15 November 2018; s. 24 (2) (a) of Act [18 of 2018](#) w.e.f. 19 December 2018; s. 53 (19) (a) (i) of Act [23 of 2017](#) w.e.f. 16 January 2020.]*

**Second Schedule (Section 6A (3))****Part I**

<b>Body</b>	<b>Established/Set up under the—</b>
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Beach Authority	Beach Authority Act
Central Electricity Board	Central Electricity Board Act
Central Water Authority	Central Water Authority Act
Competition Commission	Competition Act
Economic Development Board	Economic Development Board Act
Employees' Welfare Fund	Employees' Welfare Fund Act
Financial Reporting Council	Financial Reporting Act
Food and Agricultural Research and Extension Institute	Food and Agricultural Research and Extension Institute Act
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Higher Education Commission	Higher Education Act
Human Resource Development Council	Human Resource Development Act
Independent Broadcasting Authority	Independent Broadcasting Authority Act
Information and Communication Technologies Authority	Information and Communication Technologies Act
Irrigation Authority	Irrigation Authority Act
Mahatma Gandhi Institute	Mahatma Gandhi Institute Act



Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius Cane Industry Authority	Mauritius Cane Industry Authority Act
Mauritius Examinations Syndicate	Mauritius Examinations Syndicate Act
Mauritius Film Development Corporation	Mauritius Film Development Corporation Act
Mauritius Institute of Education	Mauritius Institute of Education Act
Mauritius Institute of Health	Mauritius Institute of Health Act
Mauritius Institute of Training Development	Mauritius Institute of Training Development Act
Mauritius Meat Authority	Meat Act
Mauritius Museums Council	Mauritius Museums Council Act
Mauritius Oceanography Institute	Mauritius Oceanography Institute Act
Mauritius Ports Authority	Ports Act
Mauritius Qualifications Authority	Mauritius Qualifications Authority Act
Mauritius Research Council	Mauritius Research Council Act
Mauritius Revenue Authority	Mauritius Revenue Authority Act
Mauritius Society for Animal Welfare	Animal Welfare Act
Mauritius Standards Bureau	Mauritius Standards Bureau Act
Mauritius Tourism Promotion Authority	Mauritius Tourism Promotion Authority Act
National Computer Board	National Computer Board Act
National Economic and Social Council	National Economic and Social Council Act
National Productivity and Competitiveness Council	National Productivity and Competitiveness Council Act

National Transport Corporation	National Transport Corporation Act
Open University of Mauritius	Open University of Mauritius Act
Outer Islands Development Corporation	Outer Islands Development Corporation Act
Private Secondary Schools Authority	Private Secondary Schools Authority Act
Public Officers' Welfare Council	Public Officers' Welfare Council Act
Quality Assurance Authority	Higher Education Act
Rabindranath Tagore Institute	Rabindranath Tagore Institute Act
Rajiv Gandhi Science Centre Trust Fund	Rajiv Gandhi Science Centre Trust Fund Act
Road Development Authority	Road Development Authority Act
Rose Belle Sugar Estate Board	Rose Belle Sugar Estate Board Act
Special Education Needs Authority	Special Education Needs Authority Act 2018
State Trading Corporation	State Trading Corporation Act
Sugar Industry Labour Welfare Fund	Sugar Industry Labour Welfare Fund Act
Sugar Insurance Fund Board	Sugar Insurance Fund Act
Tourism Authority	Tourism Authority Act
Trust Fund for Specialised Medical Care	Trust Fund for Specialised Medical Care Act
Université des Mascareignes	Université des Mascareignes Act
University of Mauritius	University of Mauritius Act
University of Technology, Mauritius	University of Technology, Mauritius Act

Waste Water Management Authority	Waste Water Management Authority Act
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*[Part I inserted by s. 19 (f) of Act [20 of 2009](#) w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by [GN 160 of 2012](#) w.e.f. 1 August 2010; s. 17 (j) of Act [10 of 2010](#) w.e.f. 1 January 2011; [GN 210 of 2011](#) w.e.f. 17 December 2011; s. 65 (3) (b) of Act [40 of 2011](#) w.e.f. 19 March 2011; r. 4 (a) of [GN 198 of 2012](#) w.e.f. 19 March 2012; s. 37 (2) (a) (ii) of Act [4 of 2012](#) w.e.f. 6 September 2012; s. 27 (b) (i) of Act [27 of 2012](#) w.e.f. 22 December 2012; s. 47 (2) (b) of Act [19 of 2013](#) w.e.f. 30 October 2013; s. 26 (4) (b) of Act [3 of 2013](#) w.e.f. 26 November 2013; s. 26 (g) of Act [26 of 2013](#) w.e.f. 1 January 2014; s. 22 (6) (b) of Act [21 of 2013](#) w.e.f. 14 February 2014; s. 42 (20) (b) of Act [11 of 2017](#) w.e.f. 15 January 2018; s. 15 (8) (b) of Act [16 of 2017](#) w.e.f. 18 January 2018; s. 53 (19) (b) (ii) of Act [23 of 2017](#) w.e.f. 15 November 2018; s. 24 (2) (b) of Act [18 of 2018](#) w.e.f. 19 December 2018; s. 53 (19) (b) (i) of Act [23 of 2017](#) w.e.f. 16 January 2020.]*

**Part II**

<b>Body</b>	<b>Established/Set up under the—</b>
Aapravasi Ghat Trust Fund	Aapravasi Ghat Trust Fund Act
Bus Industry Employees Welfare Fund	Bus Industry Employees Welfare Fund Act
Chagossian Welfare Fund	Chagossian Welfare Fund Act
Civil Service Family Protection Scheme Board	Civil Service Family Protection Scheme Act
Conservatoire de Musique François Mittemrand Trust Fund	Conservatoire de Musique François Mittemrand Trust Fund Act
Construction Industry Development Board	Construction Industry Development Board Act
Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act
English-speaking Union	English-speaking Union Act
Export Processing Zones Development Authority	Export Processing Zones Development Authority Act
Fashion and Design Institute	Fashion and Design Institute Act
Fishermen Investment Trust	Fishermen Investment Trust Act
Fishermen Welfare Fund	Fishermen Welfare Fund Act
Hindi-speaking Union	Hindi-speaking Union Act
Independent Police Complaints Commission	Independent Police Complaints Commission Act 2016
Islamic Cultural Centre Trust Fund	Islamic Cultural Centre Trust Fund Act
Law Reform Commission	Law Reform Commission Act
Le Morne Heritage Trust Fund	Le Morne Heritage Trust Fund Act

Lois Lagesse Trust Fund	Lois Lagesse Trust Fund Act
Malcolm de Chazal Trust Fund	Malcolm de Chazal Trust Fund Act
Manufacturing Sector Workers Welfare Fund	Manufacturing Sector Workers Welfare Fund Act
Marathi-speaking Union	Marathi-speaking Union Act
Mauritian Cultural Centre Trust	Mauritian Cultural Centre Trust Act
Mauritius Council of Registered Librarians	Mauritius Council of Registered Librarians Act
Mauritius Ex-Services Trust Fund	Mauritius Ex-Services Trust Fund Act
Mauritius Marathi Cultural Centre Trust	Mauritius Marathi Cultural Centre Trust Act
Mauritius Sports Council	Sports Act
Mauritius Tamil Cultural Centre Trust	Mauritius Tamil Cultural Centre Trust Act
Mauritius Telugu Cultural Centre Trust	Mauritius Telugu Cultural Centre Trust Act
Media Trust	Media Trust Act
National Adoption Council	National Adoption Council Act
National Agency for the Treatment and Rehabilitation of Substance Abusers	National Agency for the Treatment and Rehabilitation of Substance Abusers Act
National Art Gallery	National Art Gallery Act
National Children's Council	National Children's Council Act
National Council for Drug-Free Sports	Sports Act
National Council for the Rehabilitation of Disabled Persons	National Council for the Rehabilitation of Disabled Persons Act
National Heritage Fund	National Heritage Fund Act
National Human Rights Commission	Protection of Human Rights Act

National Institute for Co-operative Entrepreneurship	Co-operatives Act
National Institute of Sports	Sports Act
National Library	National Library Act
National Solidarity Fund	National Solidarity Fund Act
National Wage Consultative Council	National Wage Consultative Council Act
National Women's Council	National Women's Council Act 2016
National Women Entrepreneur Council	National Women Entrepreneur Council Act
National Women's Sports Commission	Sports Act
National Youth Council	National Youth Council
Nelson Mandela Centre for African Culture Trust Fund	Nelson Mandela Centre for African Culture Trust Fund Act
Professor Basdeo Bissoondoyal Trust Fund	Professor Basdeo Bissoondoyal Trust Fund Act
Ramayana Centre	Ramayana Centre Act
Rights Management Society	Copyright Act
Seafarers' Welfare Fund	Seafarers' Welfare Fund Act 2008
Senior Citizens Council	Senior Citizens Council Act
Sir Seewoosagur Ramgoolam Botanic Garden Trust	Sir Seewoosagur Ramgoolam Botanic Garden Trust Act
Sir Seewoosagur Ramgoolam Foundation	Sir Seewoosagur Ramgoolam Foundation Act
Small Farmers Welfare Fund	Small Farmers Welfare Fund Act
St Antoine Planters Co-operative Trust	St Antoine Planters Co-operative Trust Act
Sugar Cane Planters Trust	Sugar Cane Planters Trust Act

Tamil-speaking Union	Tamil-speaking Union Act
Telugu-speaking Union	Telugu-speaking Union Act
Tourism Employees Welfare Fund	Tourism Employees Welfare Fund Act
Town and Country Planning Board	Town and Country Planning Act
Trade Union Trust Fund	Trade Union Trust Fund Act
Training and Employment of Disabled Persons Board	Training and Employment of Disabled Persons Act
Urdu-speaking Union	Urdu-speaking Union Act
Vallée d'Osterlog Endemic Garden Foundation	Vallée d'Osterlog Endemic Garden Foundation Act
World Hindi Secretariat	World Hindi Secretariat Act

*[Part II inserted by s. 19 (f) of Act [20 of 2009](#) w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by s. 17 (j) of Act [10 of 2010](#) w.e.f. 1 January 2011; r 4 (b) of [GN 198 of 2012](#) w.e.f. 19 March 2012; s. 27 (b) (ii) of Act [27 of 2012](#) w.e.f. 22 December; s. 47 (2) of Act [28 of 2013](#) w.e.f. 14 January 2014; s. 35 (2) (b) of Act [29 of 2012](#) w.e.f. 1 March 2014; s. 24 (2) of Act [6 of 2016](#) w.e.f. 1 September 2016; s. 30 of Act [5 of 2016](#) w.e.f. 3 March 2018; s. 27 (2) of Act [14 of 2016](#) w.e.f. 9 April 2018.]*