

THE FINANCE AND AUDIT (AMENDMENT) BILL
(No. I of 2015)

Explanatory Memorandum

The object of this Bill is to amend the Finance and Audit Act to provide for –

- (a) a simplification of the annual estimates of revenue and expenditure, both recurrent and capital, in respect of the services of the Government;
- (b) the appropriation of the estimated financial requirements by vote of expenditure;
- (c) a change in the definition of “financial year” from calendar year to a period of 12 months ending on 30 June; and
- (d) related matters.

S. LUTCHMEENARAIDOO

Minister of Finance and Economic Development

27 February 2015

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ARRANGEMENT OF CLAUSES

Clause

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A BILL

To amend the Finance and Audit Act

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Finance and Audit (Amendment) Act 2015.

2. Interpretation

In this Act –

“principal Act” means the Finance and Audit Act.

3. Section 2 of principal Act amended

Section 2 of the principal Act is amended –

- (a) by deleting the definitions of “estimates of expenditure”, “estimates of revenue”, “investment project”, “outcome”, “outputs”, “programme” and “sub-programme”;
- (b) in the definition of “Special Fund”, by deleting the words “Schedule;” and replacing them by the words “Second Schedule.”;
- (c) by inserting, in the appropriate alphabetical order, the following new definitions –

“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;

“centralised services of Government” means the services referred to in Part B of the First Schedule;

“department” means –

- (a) any Government department, and the body, specified in Part A of the First Schedule;
- (b) in respect of centralised services of Government, the Ministry responsible for the subject of finance;

“estimates” –

- (a) means the annual estimates of revenue and expenditure, both recurrent and capital, in respect of the services of the Government, prepared on a 3-fiscal year rolling basis, the estimates for the first year of every such period of 3 fiscal years requiring approval by the National Assembly; and
- (b) includes any supplementary estimates so approved;

“head of expenditure” –

- (a) means the vote of expenditure contained in the estimates for a fiscal year in respect of a department; and
- (b) includes the vote of expenditure in respect of centralised services of Government in respect of all departments;

4. Section 2A of principal Act amended

Section 2A of the principal Act is amended by deleting the words “specified in that section but ending on 31 December in any year” and replacing them by the words “ending on 30 June in every year”.

5. New section 3A inserted in principal Act

The principal Act is amended by inserting, after section 3, the following new section –

3A. Carry-over of capital expenditure

Where an amount has been appropriated by the National Assembly for the purpose included in an item of capital expenditure for a fiscal year and the amount earmarked for a project has not already been fully incurred or reallocated to any other item of capital expenditure at the end of that fiscal year, the balance of the provision earmarked for that project may be carried over to a period not exceeding 3 months in the following fiscal year without the necessity for further appropriation by the National Assembly but shall be subject to such limitations and conditions as may be specified in financial instructions issued under section 22.

6. Section 4 of principal Act amended

Section 4 of the principal Act is amended, in subsection (1) –

- (a) in paragraph (a), by deleting the figure “4” and replacing it by the figure “6”;
- (b) in paragraph (b), by deleting the words “one third” and replacing them by the words “one half”.

7. New section 4B inserted in principal Act

The principal Act is amended by inserting, after section 4A, the following new section –

4B. Report on performance

Every department shall, not later than 31 October in every year, submit to the Minister, a report on its performance in respect of the previous fiscal year and on its strategic direction in respect of the following 3 fiscal years.

8. Section 5 of principal Act amended

Section 5 of the principal Act is amended –

- (a) in subsection (3), by deleting the word “investment” and replacing it by the word “capital”;
- (b) in subsection (5), by deleting the words “section 5(2)(b)” and replacing them by the words “subsection (2)(b)”.

9. Section 6 of principal Act amended

Section 6 of the principal Act is amended, in subsection (3), by deleting the words “, (c)”.

10. Section 19 of principal Act amended

Section 19 of the principal Act is amended –

- (a) in subsection (3) –
 - (i) in paragraph (b), by inserting, after the word “expenditure”, the words “, recurrent and capital”;
 - (ii) in paragraph (d), by deleting the words “by programmes and sub-programmes” and replacing them by the words “, recurrent and capital,”;
 - (iii) in paragraph (da), by deleting the words “performance in respect of outcomes achieved and outputs delivered” and replacing them by the words “achievements and performance”;
- (b) in subsection (6) –
 - (i) in paragraph (d), by deleting the words “by programmes and sub-programmes” and replacing them by the words “recurrent and capital”;
 - (ii) by inserting, after paragraph (d), the following new paragraph –
 - (da) a progress report on achievements and performance;

11. Section 22 of principal Act amended

Section 22 of the principal Act is amended –

- (a) in subsection (1) –

- (i) by inserting, after paragraph (b), the following new paragraph –
 - (ba) the preparation of a report referred to in section 4B;
- (ii) in paragraph (e), by deleting the words “of revenue and estimates of expenditure”;
- (iii) by inserting, after paragraph (e), the following new paragraphs –
 - (ea) the making of *virement* of funds from one item of expenditure to another item of expenditure subject to such limitations and conditions as may be specified;
 - (eb) the limitations and conditions for carry-over of capital expenditure;
- (b) in subsection (2), by deleting the words “and the Programme-Based Budgeting Manual (PBBM)”.

12. Section 22A of principal Act amended

Section 22A of the principal Act is amended –

- (a) by deleting the heading and replacing it by the following heading –

Capital Project Process Manual
- (b) in subsection (1) –
 - (i) by deleting the words “Investment Project Process Manual” and replacing them by the words “Capital Project Process Manual (CPPM)”;
 - (ii) in paragraph (a), by deleting the word “investment” and replacing it by the word “capital”;
 - (iii) in paragraph (c), by deleting the words “investment projects based on Programme-Based Budgeting principles” and replacing them by the words “capital projects”.

13. Section 24 of principal Act amended

Section 24 of the principal Act is amended, in subsection (2)(c), by deleting the word "Schedule" and replacing it by the words "Schedules".

14. New section 25 added to principal Act

The principal Act is amended by adding the following new section –

25. Transitional provisions

(1) Notwithstanding –

(a) the provisions of this Act in force immediately preceding 1 January 2015; and

(b) the appropriation by programmes by –

(i) the Appropriation (2013) Act 2012 and the Supplementary Appropriation (2013) Act 2013;

(ii) the Appropriation (2014) Act 2013,

there shall be, in respect of each of the fiscal years 2013 and 2014, as applicable, a Supplementary Appropriation Bill for the appropriation, by each Ministry including its departments, divisions and units and by the Judiciary, a Commission or a public or other office established or created under the Constitution or an Authority, Commission or office established or created under any enactment, of sums required or spent, in excess of the amounts appropriated under the enactments referred to in paragraph (b).

(2) The Minister shall present estimates of revenue and expenditure, both recurrent and capital, in respect of the services of the Government for the period of 6 months ending 30 June 2015.

15. Schedule to principal Act amended

The Schedule to the principal Act is amended by deleting the word "SCHEDULE" and replacing it by the words "SECOND SCHEDULE".

16. New First Schedule inserted in principal Act

The principal Act is amended by inserting, before the Second Schedule newly numbered, the First Schedule set out in the First Schedule to this Act.

17. Consequential amendments

- (1) The Bank of Mauritius Act is amended –
- (a) in section 2, in the definition of “Government’s revenue” –
 - (i) by inserting, after the words “Government’s”, the word “recurrent”;
 - (ii) by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) means the total revenue, both recurrent and capital, specified in estimates laid before the National Assembly or the Rodrigues Regional Assembly, for any financial year; but
 - (b) in section 6(1)(j), by deleting the words “revenue excluding grants and receipts of a capital nature” and replacing them by the words “recurrent revenue”.
- (2) The Local Government Act is amended –
- (a) in section 2, in the definition of “financial year”, by deleting the words “31 December” and replacing them by the words “30 June”;
 - (b) in section 80(1)(a)(ii), by inserting, after the word “expenditure”, the words “, both recurrent and capital,”;
 - (c) in section 85 –
 - (i) in subsection (1) –
 - (A) in paragraph (a), by deleting the words “in September every year” and replacing them by the words “in March of every financial year”;
 - (B) in paragraph (b), by deleting the words “7 October” and replacing them by the words “7 April”;

- (C) in paragraph (c), by deleting the words “15 October in every year” and replacing them by the words “15 April of every financial year”;
- (ii) in subsection (2) –
 - (A) in paragraph (a), by deleting the words “15 October in every year” and replacing them by the words “15 April of every financial year”;
 - (B) in paragraph (b), by deleting the words “30 October in every year” and replacing them by the words “30 April of every financial year”;
 - (C) in paragraph (c), by deleting the words “15 November in every year” and replacing them by the words “15 May of every financial year”;
- (d) in section 87(1), by deleting the words “The financial instructions described in the Programme-Based Budgeting Manual, the instructions described in the Investment” and replacing them by the words “The instructions described in the Capital”;
- (e) in section 97 –
 - (i) in subsection (1), by deleting the words “1 January”, “31 January” and “31 July” and replacing them by the words “1 July”, “31 July” and “31 January”, respectively;
 - (ii) in subsection (2), by deleting the words “1 January” and replacing them by the words “1 July”;
- (f) in section 105D –
 - (i) in the heading, by deleting the figure “2014” and replacing it by the words “1 July 2016 to 30 June 2017”;
 - (ii) by deleting the figure “2014” and replacing it by the words “starting on 1 July 2016 and ending on 30 June 2017”;

(iii) by adding the following new subsections, the existing provision being numbered (1) –

(2) The general rate for the period 1 January to 31 December 2015 and for the period 1 January to 30 June 2016 shall be levied in accordance with sections 105A to 105C.

(3) The general rate for the period 1 January to 30 June 2016 shall be payable in one sum not later than 31 January 2016.

(g) in section 122 –

(i) in subsection (4) –

(A) by deleting the words “1 January” and replacing them by the words “1 July”;

(B) in paragraph (b), by deleting the words “31 January” and “31 July” and replacing them by the words “31 July” and “31 January”, respectively;

(ii) in subsection (5), by adding the words “or (8)”;

(iii) by adding the following new subsections –

(7) The fees for the period 1 January to 31 December 2015 and for the period 1 January to 30 June 2016 shall be levied in accordance with this section, as enacted before being amended by the Finance and Audit (Amendment) Act 2015.

(8) The fees leviable for the period 1 January to 30 June 2016 shall be paid in one sum not later than 31 January 2016.

(h) in section 133(2), by repealing paragraph (b), the word “and” being added at the end of paragraph (a);

(i) by inserting, after section 134, the following new section –

134A. Report on performance

Every local authority shall, not later than 31 October in every year, submit to the Minister a report on its performance in respect of the previous financial year and on its strategic direction in respect of the following 3 financial years and forward a copy of the report to the Minister to whom responsibility for the subject of finance is assigned.

- (j) in section 142(1), by deleting the words “30 September in every year” and “31 December” and replacing them by the words “31 March of every financial year” and “30 June”, respectively.
- (3) The Rodrigues Regional Assembly Act is amended –
- (a) in section 2 –
 - (i) by deleting the definitions of “draft estimates of expenditure”, “draft estimates of revenue”, “investment project”, “outcome”, “outputs”, “programme” and “sub-programme”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“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;

“estimates” –

 - (a) means the annual estimates of revenue and expenditure, both recurrent and capital, prepared on a 3-fiscal year rolling basis, the estimates for the first year of every such period of 3 fiscal years requiring approval by the Regional Assembly; and
 - (b) includes any supplementary estimates so approved;

(b) in section 42(c), by inserting, after the word “all”, the word “recurrent”;

(c) in section 44 –

(i) in subsection (1), by deleting the words “30 September” and “draft estimates of revenue and draft estimates of expenditure” and replacing them by the words “31 March” and “draft estimates of recurrent revenue, recurrent expenditure, capital revenue and capital expenditure”, respectively;

(ii) in subsection (3), by deleting the words “15 October” and replacing them by the words “15 April”;

(iii) in subsection (4), by deleting the words “estimates of expenditure” and replacing them by the words “recurrent expenditure and capital expenditure”;

(iv) in subsection (5), by deleting the words “Draft Programme-Based Budget” and replacing them by the words “draft estimates”;

(v) by adding the following new subsection –

(8) Notwithstanding subsection (1), the Commissioner to whom responsibility for the subject of finance is assigned shall, not later than 31 October 2015, in respect of the period of 6 months ending 30 June 2016, submit to the Regional Assembly in respect of its functions, draft estimates of recurrent revenue and recurrent expenditure and capital revenue and capital expenditure for that period.

(d) in section 45 –

(i) in subsection (1), by deleting the words “15 October” and “quantum in respect of expenditure” and replacing them by the words “15 April” and “total quantum in respect of recurrent expenditure and capital expenditure”, respectively;

(ii) in subsection (2), by deleting the words “15 October” and replacing them by the words “15 April”;

- (e) by inserting, after section 47, the following new section –

47A. Report on performance

The Island Chief Executive shall, not later than 31 October in every year, submit to the Commissioner to whom responsibility for the subject of finance is assigned, a report on the performance of Rodrigues in respect of the previous financial year and on its strategic direction in respect of the following 3 financial years.

- (f) in section 50, by repealing subsection (2);
- (g) in section 52(1), by deleting the words “and the Programme-Based Budgeting Manual (PBBM)”.

- (4) The Statutory Bodies (Accounts and Audit) Act is amended –

- (a) in section 2 –

- (i) by deleting the definitions of “estimates of expenditure”, “estimates of income”, “investment project”, “outcome”, “outputs”, “PBB”, “programme” and “sub-programme”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“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;

- (b) by repealing sections 4A and 4B and replacing them by the following sections –

4A. Report on performance

Every statutory body shall, not later than 31 October in every year, submit to the Minister a report on its performance in respect of the previous financial year and on its strategic direction in respect of the following 3 financial years.

4B. Annual estimates

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.

(c) in section 6A(2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) a report on the activities of the statutory body during the financial year; and

(d) by adding the following new section –

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.

(e) by repealing the First Schedule and replacing it by the First Schedule set out in the Second Schedule to this Act.

18. Commencement

(1) Subject to subsections (2) and (3), this Act shall be deemed to have come into operation on 1 January 2015.

(2) Sections 10(b)(i) and 17(2)(c), (e), (f), (g)(i) and (ii) and (j), (3)(a), (c), (d) and (g), (4)(a) and (b) in so far as it relates to section 4B of the Statutory Bodies (Accounts and Audit) Act shall come into operation on 1 January 2016.

(3) Sections 7, 10(b)(ii) and 17(2)(i), (3)(e) and (4)(b) in so far as it relates to section 4A of the Statutory Bodies (Accounts and Audit) Act shall come into operation on 1 July 2017.

FIRST SCHEDULE

[Section 16]

FIRST SCHEDULE

[Section 2]

PART A – DEPARTMENT

Office of the President
Office of the Vice-President
National Assembly
Electoral Supervisory Commission and Electoral Boundaries Commission
Office of the Electoral Commissioner
The Judiciary
Public and Disciplined Forces Service Commissions
Public Bodies Appeal Tribunal
Office of Ombudsman
National Audit Office
Employment Relations Tribunal
Local Government Service Commission
Independent Commission Against Corruption
National Human Rights Commission
Office of Ombudsperson for Children
Prime Minister's Office
 National Development Unit
 Police Service
 Government Printing
 Meteorological Services
 Prison Service
Deputy Prime Minister's Office, Ministry of Tourism and External
Communications –
 Tourism
 External Communications
 Civil Aviation
Vice-Prime Minister's Office, Ministry of Housing and Lands
Vice-Prime Minister's Office, Ministry of Energy and Public Utilities
Ministry of Finance and Economic Development –
 Finance and Economic Development
 Central Procurement Board
 The Treasury
 Statistics Mauritius
 Valuation Department
 Corporate and Business Registration Department
 Registrar-General's Department

Ministry of Technology, Communication and Innovation
Ministry of Youth and Sports
Ministry of Public Infrastructure and Land Transport –
 Public Infrastructure
 Land Transport
Ministry of Education and Human Resources, Tertiary Education and Scientific
Research
Ministry of Health and Quality of Life
Ministry of Local Government –
 Local Government
 Fire Services
Ministry of Social Integration and Economic Empowerment
Ministry of Foreign Affairs, Regional Integration and International Trade
Attorney-General’s Office –
 Office of the Solicitor-General
 Office of the Director of Public Prosecutions
 Office of the Parliamentary Counsel
Ministry of Agro-Industry and Food Security
Ministry of Arts and Culture
Ministry of Industry, Commerce and Consumer Protection
Ministry of Gender Equality, Child Development and Family Welfare
Ministry of Financial Services, Good Governance and Institutional Reforms
Ministry of Business, Enterprise and Cooperatives
Ministry of Social Security, National Solidarity and Reform Institutions
Ministry of Ocean Economy, Marine Resources, Fisheries, Shipping and Outer
Islands –
 Ocean Economy, Marine Resources, Shipping and Outer Islands
 Fisheries
Ministry of Environment, Sustainable Development, and Disaster and Beach
Management
Ministry of Civil Service and Administrative Reforms
Ministry of Labour, Industrial Relations, Employment and Training

PART B – CENTRALISED SERVICES OF GOVERNMENT

Centrally Managed Expenses of Government
Centrally Managed Initiatives of Government
Contingencies and Reserves

SECOND SCHEDULE

[Section 17(e)]

FIRST SCHEDULE

[Section 2]

STATUTORY BODIES

Body	Established/Set up under the –
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
Board of Investment	Investment Promotion 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
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
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 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
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 2014
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
Small and Medium Enterprises Development Authority	Small and Medium Enterprises Development Authority Act
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
Tertiary Education Commission	Tertiary Education Commission 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