

A CONSOLIDATED VERSION OF

**THE STATUTORY BODIES
(ACCOUNTS AND AUDIT) ACT**

19 December 2009

A CONSOLIDATED VERSION OF THE STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

Act 2 of 1972 – 1 July 1972

[Amended 45/2004, 1/2009, 14/2009, 20/2009]

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1. Short title

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

2. Interpretation

In this Act –

“auditor” means a person appointed as auditor under section 5;

“Board” means the managing committee of a statutory body;

“estimates of expenditure” means the annual estimates of expenditure including expenditure in respect of investment projects based on programmes and sub-programmes (programme-based budgeting) prepared on a 3-calendar year rolling basis, specifying the resources to be allocated and the outcomes to be achieved and outputs to be delivered, the estimates for the first year of every such period of 3 calendar years requiring approval by the Minister;

“estimates of income” means the annual estimates of income prepared on a 3-calendar year rolling basis, the estimates for the first year of every such period of 3 calendar years requiring approval by the Minister;

“financial statements” has the same meaning as in the Financial Reporting Act;

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

“investment 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;

“Minister” means the Minister to whom responsibility for the statutory body concerned is assigned;

“outcome” means the likely or achieved short-term and medium-term effects of an activity’s or intervention’s outputs;

“outputs” –

- (a) means the products, goods and services resulting from the carrying out of an activity; and
- (b) includes changes resulting from activities relevant to the achievement of outcomes;

“PBB” means Programme-Based Budgeting;

“programme” means a group of activities or interventions intended to contribute to a common set of outcomes, specific objectives and outputs that are verifiable, consisting of a defined target and a given budget including staffing and other necessary resources;

"qualified auditor" means -

- (a) an auditor licensed under the Financial Reporting Act 2004; and
- (b) the Director of Audit;

“SME” means a Small and Medium Entity with an annual income not exceeding 50 million rupees;

“statutory body” means a body specified in the First Schedule;

“sub-programme” means the programme hierarchy which breaks programmes into sub-programmes and which in turn break into activities or interventions and is designed to achieve at least one specific objective.

[Amended 45/2004, 1/2009, 20/2009]

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 the 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 the commencement of this section 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.

[Added 1/2009]

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.

[Amended 1/2009]

4A. Annual estimates

Every statutory body shall submit to the Minister, not later than 30 September in every year, in respect of the next financial year –

- (a) in the case of a statutory body specified in Part 1 of the First Schedule, estimates of income and estimates of expenditure in accordance with programme-based budgeting; or
- (b) in the case of a statutory body specified in Part II of the First Schedule, an estimate of the income and expenditure.

[Added 1/2009, 20/2009]

5. Auditor

(1) Every Board shall, with the approval of the Minister, appoint an auditor who shall, not less than once in each financial year of the statutory body, examine, audit and report on the accounts of the statutory body.

(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.

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) in the case of a statutory body specified in Part I of the First Schedule, a report highlighting a 3-year strategic plan in line with programme-based budgeting indicating the visions and goals of the statutory body with a view to attaining its objects and appreciation of the state of its affairs;
 - (aa) in the case of a statutory body specified in Part II of the First Schedule, a report highlighting 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;
 - (b) the annual estimates referred to in section 4A(a) or (b), as the case may be;
 - (c) in the case of a statutory body specified in Part I of the First Schedule, the financial statements and the report on outcome and outputs, duly signed by the Chairperson and the other members of the Board;
 - (ca) in the case of a statutory body specified in Part II of the First Schedule, the financial statements duly signed by the Chairperson and the other members of the Board;
 - (d) a corporate governance report in accordance with the National Code of Corporate Governance.
- (3) Every statutory body specified in –
 - (a) Part I of the Second Schedule shall prepare financial statements in compliance with –
 - (i) the International Financial Reporting Standards; or
 - (ii) the International Financial Reporting Standards for SMEs,
issued by the International Accounting Standards Board;
 - (b) Part II of the Second Schedule shall prepare financial statements in compliance with –
 - (i) the International Financial Reporting Standards for SMEs issued by the International Accounting Standards Board; or
 - (ii) the Financial Reporting Framework and 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) *[Repealed 20/2009]*

[Added 1/2009, Amended 14/2009, 20/2009]

7. Submission of annual report

(1) The chief executive officer of every statutory body shall, not later than 2 months after the end of every financial year, submit to the Board for approval the annual report, including the financial statements, referred to in section 6A in respect of that year.

(2) After approval by the Board, the chief executive officer shall, not later than 3 months after the end of every financial year, submit the annual report, including the financial statements, to the auditor.

(3) The auditor shall, within 5 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.

[Amended 1/2009]

7A. Disciplinary action for non-compliance

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, 6A and 7 cannot be complied with within the prescribed time; or
- (b) does not comply with any other provision of 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.

[Added 1/2009]

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) *[Repealed 20/2009]*

- (c) *[Repealed 20/2009]*
- (d) in his opinion, to the best of his information and according to the explanations given to him, the accounts give a true and fair view of the income and expenditure of the statutory body for the financial year, and of the state of affairs of the statutory body at the end of the financial year;
- (e) this Act and any directions of the Minister, in so far 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 accounts, 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 economically, efficiently and effectively.

[Amended 1/2009]

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.

(1A) A copy of the annual report including the audited financial statements, and of the audit report referred to in subsection (1) shall be forwarded by the chief executive officer to the Financial Reporting Council established under the Financial Reporting Act.

(1B) 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 thinks fit.

(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.

[Amended 1/2009]

9A. Provisions of Act to prevail

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

[Added 1/2009]

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.

[Amended 1/2009, 20/2009]

11. Transitional provisions

(1) Every statutory body having an accounting period which ends on 30 June, shall, not later than 15 May 2009, in respect of the period of 18 months ending 31 December 2010, submit to the Minister, an estimate of income and expenditure of the statutory body for his approval.

(1A) The provisions of this Act, as enacted before being amended by the Additional Stimulus Package (Miscellaneous Provisions) Act 2009 and the Finance (Miscellaneous Provisions) Act 2009, shall apply to the estimate of income and expenditure submitted in accordance with subsection (1), subject to –

- (a) the time limit of 3 months after the end of every financial year referred to in section 7 being construed as not later than 31 March 2011;
- (b) the Board furnishing its report to the Minister under section 9 not later than 30 June 2011.

(2) This Act, as enacted before being amended by the Additional Stimulus Package (Miscellaneous Provisions) Act 2009, and the enactment establishing the statutory body shall apply to the estimate submitted in accordance with subsection (1).

(3) Where a statutory body has been preparing its financial statements in compliance with the International Financial Reporting Standards issued by the International Accounting Standards Board prior to the coming into operation of section 6A(3), it shall, on the coming into operation of this Act, continue to do so.

[Added 1/2009, Amended 14/2009]

SCHEDULE
[Sections 4A and 6A]

PART I – STATUTORY BODIES OPERATING PBB

Body	Established/Set up under the –
Board of Investment	Investment Promotion Act
Central Procurement Board	Public Procurement Act
Competition Commission	Competition Act
Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act 2007
Food and Agricultural Research Council	Food and Agricultural Research Council Act
Human Resource Development Council	Human Resource Development Act
Independent Commission Against Corruption	Prevention of Corruption Act
Irrigation Authority	Irrigation Authority Act
Mahatma Gandhi Institute	Mahatma Gandhi Institute Act
Mauritius College of the Air	Mauritius College of the Air Act
Mauritius Examinations Syndicate	Mauritius Examinations Syndicate Act
Mauritius Institute of Education	Mauritius Institute of Education Act
Mauritius Institute of Training and Development	Mauritius Institute of Training and Development Act 2009
Mauritius Qualifications Authority	Mauritius Qualifications Authority Act
Mauritius Revenue Authority	Mauritius Revenue Authority Act
Mauritius Sports Council	Sports 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 Women's Council	National Women's Council Act
Outer Islands Development Corporation	Outer Islands Development Corporation Act
Private Secondary Schools Authority	Private Secondary Schools Authority Act
Road Development Authority	Road Development Authority Act
Small Enterprises and Handicraft Development Authority	Small Enterprises and Handicraft Development Authority Act
Sugar Industry Labour Welfare Fund Committee	Sugar Industry Labour Welfare Fund Act
Technical School Management Trust Fund	Technical School Management Trust Fund Act
Tertiary Education Commission	Tertiary Education Commission Act
Tourism Authority	Tourism Authority Act
Trust Fund for Specialised Medical Care	Trust Fund for Specialised Medical Care Act
University of Mauritius	University of Mauritius Act

PART II – STATUTORY BODIES NOT OPERATING PBB

Body	Established/Set up under the –
Aapravasi Ghat Trust Fund	Aapravasi Ghat Trust Fund Act
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Beach Authority	Beach Authority 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
Civil Service Family Protection Scheme Board	Civil Service Family Protection Scheme Act
Conservatoire de Musique François Mitterand Trust Fund	Conservatoire de Musique François Mitterand Trust Fund Act
Construction Industry Development Board	Construction Industry 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
Export Processing Zone Labour Welfare Fund	Export Processing Zone Labour Welfare Fund Act
Farmers' Service Corporation	Farmers' Service Corporation Act
Fashion and Design Institute	Fashion and Design Institute Act 2008
Financial Intelligence Unit	Financial Intelligence and Anti-Money Laundering 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
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Hindi-speaking Union	Hindi-speaking Union Act
Ilois Welfare Fund	Ilois Welfare Fund Act
Independent Broadcasting Authority	Independent Broadcasting Authority Act
Information and Communication Technologies Authority	Information and Communication Technologies Act
Islamic Cultural Centre Trust Fund	Islamic Cultural Centre Trust Fund Act

Body	Established/Set up under the –
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
Mauritian Cultural Centre Trust	Mauritian Cultural Centre Trust Act
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius Council of Registered Librarians	Mauritius Council of Registered Librarians Act
Mauritius Ex-Services Trust Fund	Mauritius Ex-Services Trust Fund Act
Mauritius Film Development Corporation	Mauritius Film Development Corporation Act
Mauritius Institute of Health	Mauritius Institute of Health Act
Mauritius Institute of Public Administration and Management	Mauritius Institute of Public Administration and Management 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 Research Council	Mauritius Research Council Act
Mauritius Society of Authors	Copyright Act
Mauritius Sugar Authority	Mauritius Sugar Authority Act
Mauritius Sugar Industry Research Institute	Mauritius Sugar Industry Research Institute Act
Mauritius Sugar Terminal Corporation	Mauritius Sugar Terminal Corporation Act
Mauritius Tamil Cultural Centre Trust	Mauritius Tamil Cultural Centre Trust Act
Mauritius Telegu Cultural Centre Trust	Mauritius Telegu 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

Body	Established/Set up under the –
National Children's Council	National Children's Council 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 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
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
Rose Belle Sugar Estate Board	Rose Belle Sugar Estate Board Act
Seafarers' Welfare Fund	Seafarers' Welfare Fund Act 2008
Senior Citizens Council	Senior Citizens Council Act
Sir Seewoosagur Ramgoolam Botanical Garden Trust	Sir Seewoosagur Ramgoolam Botanical Garden Trust Act
Sir Seewoosagur Ramgoolam Foundation	Sir Seewoosagur Ramgoolam Foundation Act
Small Planters Welfare Fund	Small Planters Welfare Fund 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 Insurance Fund Board	Sugar Insurance Fund Act

Body	Established/Set up under the –
Sugar Planters Mechanical Pool Corporation	Sugar Planters Mechanical Pool Corporation Act
Tea Board	Tea Industry Control Act
Tobacco Board	Tobacco Production and Marketing 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
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

[Repealed and replaced by Act 1/2009, Amended 14/2009, 20/2009]

SECOND SCHEDULE
[Section 6A(3)]

PART I

Body	Established/Set up under the –
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Beach Authority	Beach Authority Act
Board of Investment	Investment Promotion Act
Central Electricity Board	Central Electricity Board Act
Central Water Authority	Central Water Authority Act
Competition Commission	Competition Act
Employees' Welfare Fund	Employees' Welfare Fund Act
Farmers' Service Corporation	Farmers' Service Corporation Act
Financial Intelligence Unit	Financial Intelligence and Anti-Money Laundering Act
Financial Reporting Council	Financial Reporting Act
Financial Services Commission	Financial Services Act
Food and Agricultural Research Council	Food and Agricultural Research Council Act
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Human Resource Development Council	Human Resource Development Act
Independent Broadcasting Authority	Independent Broadcasting Authority Act
Independent Commission Against Corruption	Prevention of Corruption Act
Information and Communication Technologies Authority	Information and Communication Technologies Act
Irrigation Authority	Irrigation Authority Act
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius College of the Air	Mauritius College of the Air Act
Mauritius Examinations Syndicate	Mauritius Examinations Syndicate Act
Mauritius Film Development Corporation	Mauritius Film Development Corporation Act
Mahatma Gandhi Institute	Mahatma Gandhi Institute 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 2009
Mauritius Meat Authority	Meat Act

Body	Established/Set up under the –
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 Standards Bureau	Mauritius Standards Bureau Act
Mauritius Sugar Authority	Mauritius Sugar Authority Act
Mauritius Sugar Industry Research Institute	Mauritius Sugar Industry Research Institute Act
Mauritius Sugar Terminal Corporation	Mauritius Sugar Terminal Corporation 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
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
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
Small Enterprises and Handicraft Development Authority	Small Enterprises and Handicraft Development Authority Act
State Trading Corporation	State Trading Corporation Act
Sugar Industry Labour Welfare Fund Committee	Sugar Industry Labour Welfare Fund Act
Sugar Insurance Fund Board	Sugar Insurance Fund Act
Sugar Planters Mechanical Pool Corporation	Sugar Planters Mechanical Pool Corporation Act
Tea Board	Tea Industry Control Act
Technical School Management Trust Fund	Technical School Management Trust Fund Act
Tertiary Education Commission	Tertiary Education Commission Act

	Body	Established/Set up under the –
	Tobacco Board	Tobacco Production and Marketing Act
	Tourism Authority	Tourism Authority Act
	Trust Fund for Specialised Medical Care	Trust Fund for Specialised Medical Care 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

PART II

	Body	Established/Set up under the –
	Aapravasi Ghat Trust Fund	Aapravasi Ghat Trust Fund Act
	Bus Industry Employees Welfare Fund	Bus Industry Employees Welfare Fund Act
	Civil Service Family Protection Scheme Board	Civil Service Family Protection Scheme Act
	Conservatoire de Musique François Mitterand Trust Fund	Conservatoire de Musique François Mitterand Trust Fund Act
	Construction Industry Development Board	Construction Industry Development Board Act 2008
	Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act 2007
	English-speaking Union	English-speaking Union Act
	Export Processing Zones Development Authority	Export Processing Zones Development Authority Act
	Export Processing Zone Labour Welfare Fund	Export Processing Zone Labour Welfare Fund Act
	Fashion and Design Institute	Fashion and Design Institute Act 2008
	Fishermen Investment Trust	Fishermen Investment Trust Act
	Fishermen Welfare Fund	Fishermen Welfare Fund Act
	Hindi-speaking Union	Hindi-speaking Union Act
	Ilois Welfare Fund	Ilois Welfare Fund 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
	Lois Lagesse Trust Fund	Lois Lagesse Trust Fund Act

Body	Established/Set up under the –
Malcolm de Chazal Trust Fund	Malcolm de Chazal Trust Fund 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 Institute of Public Administration and Management	Mauritius Institute of Public Administration and Management Act
Mauritius Marathi Cultural Centre Trust	Mauritius Marathi Cultural Centre Trust Act
Mauritius Society of Authors	Copyright Act
Mauritius Sports Council	Sports Act
Mauritius Tamil Cultural Centre Trust	Mauritius Tamil Cultural Centre Trust Act
Mauritius Telegu Cultural Centre Trust	Mauritius Telegu 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 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 Library	National Library Act
National Solidarity Fund	National Solidarity Fund 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
Professor Basdeo Bissoondoyal Trust Fund	Professor Basdeo Bissoondoyal Trust Fund Act
Ramayana Centre	Ramayana Centre Act
Seafarers' Welfare Fund	Seafarers' Welfare Fund Act 2008

Body	Established/Set up under the –
Senior Citizens Council	Senior Citizens Council Act
Sir Seewoosagur Ramgoolam Botanical Garden Trust	Sir Seewoosagur Ramgoolam Botanical Garden Trust Act
Sir Seewoosagur Ramgoolam Foundation	Sir Seewoosagur Ramgoolam Foundation Act
Small Planters Welfare Fund	Small Planters 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
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

[Added Act 20/2009]