A CONSOLIDATED VERSION OF

THE STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

25 July 2019

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Act 2 of 1972 – 1 July 1972

[Amended 45/2004, 1/2009, 14/2009, 20/2009, 10/2010, GN 210/2011, Act 38/2011, Act 40/2011, GN 160/2012, GN 198/2012, Act 27/2012, Act 3/2013, Act 26/2013, Act 1/2015, Act 18/2016, Act 10/2017; Act 11/2017, 11/2018, 13/2019]

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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 –

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

"auditor" means a person appointed as auditor 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.

[Amended 45/2004, 1/2009, 20/2009, 10/2010, 26/2013, 1/2015]

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. Performance Agreement

(1) [Repealed 13/2019]

(2) Every statutory body shall, not later than 15 June 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.

[*Inserted 26/2013, Repealed and Replaced 1/2015, Amended 10/2017, 13/2019*]

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.

[Added 1/2009, 20/2009, 26/2013, Repealed and Replaced 1/2015, amended 10/2017]

4C. Application of surplus amount or accumulated revenue reserve

Notwithstanding any other enactment establishing a statutory body, where the financial statements of the statutory body show an operating surplus or accumulated revenue reserve, the Board shall, at the request of the Minister to whom responsibility for the subject of finance is assigned, remit the surplus or accumulated revenue reserve into the Consolidated Fund or invest in Treasury Certificates or other Government securities.

[Inserted 18/2016, Repealed and replaced 13/2019]

4D. Gender representation on Board

Notwithstanding any other enactment establishing a statutory body, there shall be, on every Board, at least one woman as member of the Board.

[Inserted 13/2019]

5. Auditor

(1) (a) Subject to paragraph (b), every Board shall, 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.

[Amended 10/2010]

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 performance of the statutory body in respect of the previous financial year;

(c) a corporate governance report in accordance with the National Code of Corporate Governance; and

(d) the strategic direction of the statutory body in respect of the following 3 financial years.

(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) *[Repealed 20/2009]*

[Added 1/2009, Amended 14/2009, 20/2009, 10/2010, 26/2013, 1/2015, 13/2019]

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.

[Amended 1/2009, 10/2010,38/2011, 10/2017]

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 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.

(2) The supervising officer of the Ministry shall monitor any disciplinary action taken under subsection (1).

[Added 1/2009, amended 10/2010, 26/2013, 10/2017]

7B. *[Inserted 10/2017; Repealed 11/2018]*

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) *[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 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, 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 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.

[Amended 1/2009, 10/2010]

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) *[Repealed 10/2010]*

(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, 10/2010]

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) [Repealed 10/2010]

[Added 1/2009, Amended 14/2009, 10/2010]

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.

[Added 1/2015]

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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
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 2017
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
Land Drainage Authority	Land Drainage Authority Act 2017
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
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 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 Society for Animal Welfare	Mauritius Society for Animal Welfare Act
Mauritius Society of Authors	Copyright Act 2017
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 Institute for Co-operative Entrepreneurship	Co-operatives Act
National Institute of Sports	Sports Act 2016
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 Wage Consultative Council	National Wage Consultative Council Act
National Women's Council	National Women's Council Act
National Women Entrepreneur Council	National Women Entrepreneur Council Act
National Women's Sports Commission	Sports Act 2016
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 Education 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
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
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
Utility Regulatory Authority	Utility Regulatory Authority 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, 10/2010, Act 40/2011, GN 160/2012, GN 198/2012, Act 27/2012, Act 26/2013, Repealed and Replaced 1/2015, 18/2016; Act 11/2017, Act 13/2019]

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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
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 2017
Employees' Welfare Fund	Employees' Welfare Fund Act
Financial Reporting Council	Financial Reporting Act
Food and Agricultural Research and Extension Institute	Food and Agricultural Research Extension Institute Act
Gambling Regulatory Authority	Gambling Regulatory Authority 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
Insurance Industry Compensation Fund	Insurance Act
Land Drainage Authority	Land Drainage Authority Act 2017
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius Cane Industry Authority	Mauritius Cane Industry Authority Act 2011
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
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 Society for Animal Welfare	Mauritius Society for 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 Education 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
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
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
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

PART II

Body	**Established/Set up under the –**
Aapravasi Ghat Trust Fund	Aapravasi Ghat Trust Fund Act
Arabic-speaking Union	Arabic-speaking Union Act
Bhojpuri-speaking Union	Bhojpuri-speaking Union Act
Bus Industry Employees Welfare Fund	Bus Industry Employees Welfare Fund 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
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

Creole-speaking Union	Creole-speaking Union Act
Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act 2007
English-speaking Union	English-speaking Union Act

Body	**Established/Set up under the –**
Export Processing Zones Development Authority	Export Processing Zones Development Authority 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
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
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 2008
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 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 Drug-Free Sports	Sports Act 2013
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 Institute for Co-operative Entrepreneurship	Co-operatives Act
National Institute of Sports	Sports Act 2013
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
National Women Entrepreneur Council	National Women Entrepreneur Council Act
National Women's Sports Commission	Sports Act 2013
Body	**Established/Set up under the** –
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
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 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 2008
Telugu-Speaking Union	Telugu-Speaking Union Act 2008
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
Utility Regulatory Authority	Utility Regulatory Authority 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, 10/2010, GN 210/2011, GN 160/2012, GN 198/2012, Act 27/2012, Act 26/2013, 18/2016; 11/2017, Act 13/2019]