STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

Act 2 of 1972 – 1 July 1972

Amended 38/11; GN 210/11 (cio 17/12/11); 40/11 (P12/12 – cio 19/3/12); 2/10 (P31/12 – cio 12/7/12); 4/12 (P40/12 – cio 6/9/12); GN 160/12 (cio 1/8/10); GN 198/12 – (cio 19/3/12); 27/12 (cio 22/12/12); 19/13 (P46/13 –cio 30/10/13); 3/13 (P 52/13 –cio 26/11/13); 26/13 (cio 1/1/14); 28/13 (P 1/14 – cio 14/1/14); 1/15 (cio 1/1/15, 1/1/16, 1/7/17); 11/15 (cio 26/12/15); 18/16 (cio 7/9/16); 10/17 (cio 1/7/17, 24/7/17); 5/16 (P53/17 – cio 15/1/18); P11/18 (cio 8/3/18); 14/16 – P13/18 (cio 9/4/18); 16/17 (P 2/18 – cio 18/1/18); 11/18 (cio 1/7/18); 23/17 – P32/18 (cio 15/11/18, partly NIF); 18/18 – P35/18 (cio 19/12/18); 5/19 – P33/19 (cio 1/9/19); 13/19 (cio 25/7/19); 23/17 – P1/2020 (cio 16/1/2020); 1/2020 (cio 23/3/2020); 7/2020 (cio 7/8/2020, 30/6/2021); 10/2020 – P 10/2020 (cio 1/11/2020); 6/2021 -P3/2021 (NIF); 10/2021 – P7/2021 (cio 2/8/2021); 15/2021(cio 30/6/2021); 15/2022 (cio 2/8/2022);

ARRANGEMENT OF SECTIONS

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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 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) a statement of comparison of annual estimates and actual amounts; and

[RR 7/2020 (cio 7/8/2020).]

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

[Repealed and replaced 26/13 (cio 1/1/14).]

“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 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; s. 63 of Act 7 of 2020 w.e.f. 7 August 2020; amended 15/2022 (cio 2/8/2022)]

3. Powers of Minister

(1) 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.

[Amended 1/2020 (cio 23/3/2020).]

(2) (a) During the COVID-19 period, a meeting of a Board may be held either—
(i) by a number of the members who constitute a quorum, being assembled together at the place, date and time appointed for the meeting; or

(ii) by means of audio, or audio and visual, communication by which all the members participating and constituting a quorum can simultaneously hear each other throughout the meeting.

(b) A resolution in writing, signed or assented to by all members then entitled to receive notice of a meeting, shall be as valid and effective as if it had been passed at a meeting duly convened and held.

(c) A resolution under paragraph (b) may consist of several documents, including facsimile, electronic mail or other similar means of communication, each signed or assented to by one or more members.

[Added 1/2020 (cio 23/3/2020).]

[S. 3 amended by s. 51 of Act 1 of 2020 w.e.f. 23 March 2020.]

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 € of Act 1 of 2009 w.e.f. 16 April 2009.]
4A. Performance Agreement

[Amended 13/19 (cio 25/7/19).]

(1) —

[R 13/19 (cio 25/7/19).]

(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.

[Added 10/17 (cio 1/7/17); amended 13/19 (cio 25/7/19).]

[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; s 4A inserted by s. 26(b) of Act 26 of 2013 w.e.f. 1 January 2014 repealed and replaced by Act 1 of 2015 w.e.f. 1 July 2017; amended by s. 52 of Act 10 of 2017 w.e.f. 1 July 2017; s. 49 of Act 13 of 2019 w.e.f. 25 July 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 10/17 (cio 24/7/17)]

[S. 4B repealed and replaced by section w.e.f. 1 January 2016; amended by s. 52 of Act 10 of 2017 w.e.f. 24 July 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.

[RR 13/19 (cio 25/7/19).]

[S 4C Inserted by s 51 of Act 18/16 w.e.f 7 September 2016; s. 49 of Act 13 of 2019 w.e.f. 25 July 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 13/19 (cio 25/7/19).]

[S. 4D inserted by s. 49 of Act 13 of 2019 w.e.f. 25 July 2019.]

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

[Repealed and replaced 1/15 (cio 1/1/15); RR 13/19 (cio 25/7/19).]

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

[Repealed and replaced 26/13 (cio 1/1/14); amended 13/19 (cio 25/7/19).]

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

[Added 13/19 (cio 25/7/19).]

(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.

[Inserted 26/13 (cio 1/1/14).]

(3) (a) Subject to paragraph (b), every statutory body specified in the Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

[Amended 15/2022 (cio 2/8/2022).]
(b) Paragraph (a) shall not apply to the Financial Services Commission established under the Financial Services Act.

(RR 7 of 2020 w.e.f. 30/6/2021.)

(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 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; s. 49 of Act 13 of 2019 w.e.f. 25 July 2019. s. 63(b) of Act 7 of 2020 w.e.f. 30 June 2021.]

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.

[Amended 38/11 (cio 1/1/12).]

(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.

[Amended 38/11 (cio 15/12/11); 10/17 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.]

(3) The auditor shall, within 10 months of the end of every financial year, after receipt of the annual report pursuant to subsection (2), submit the annual report and his audit report to the Board.

[RR 15/21 (cio 30/6/21).]

[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. 1 January 2012; 10/17 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.; repealed and replaced by s.86 of Act 15 of 2021 w.e.f 30 June 2021]

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—

[Amended 10/17 (cio 24/7/17)]
(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

[Amended 26/13 (cio 1/1/14).]

(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).

[Added 10/17 (cio 24/7/17)]

[S. 7A inserted by s. 22 (g) of Act 1 of 2009 w.e.f. 1 January 2011; amended by s. 17 € of Act 10 of 2010 w.e.f. 1 January 2011; s. 26€ of Act 26 of 2013 w.e.f. 1 January 2014; s. 52 of Act 10 of 2017 w.e.f. 24 July 2017.]

7B. –

[S 7B inserted by s. 52(c) of Act 10 of 2017 w.e.f. 24 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 economically, efficiently and effectively.
8A. Consolidated audit on accounts of statutory bodies

The Director of Audit may, where he considers appropriate, send to the Minister to whom responsibility for the subject of finance is assigned a consolidated audit report on the accounts of statutory bodies and the Minister shall cause the report to be laid before the National Assembly.

[Inserted 15/2022 (cio 2/8/2022)].

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) —

(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 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.

[Insert 15/2022 (cio 2/8/2022)].

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.

[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.
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) —

[S. 11 inserted by s. 22 (l) of Act 1 of 2009 w.e.f. 16 April 2009; amended by s. 41 (b) of Act 14 of 2009 w.e.f. 30 July 2009; s. 17 (h) of Act 10 of 2010 w.e.f. 1 January 2011.]

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 added by s. 17(4)(d) of Act 1 of 2015 w.e.f. 1 January 2015.]

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**SCHEDULE**

[Section 2]

[Amended 15/21 (cio 30/6/21]

**STATUTORY BODIES**

| Body | Acts under which established/Set up– |
Aapravasi Ghat Trust Fund
Aapravasi Ghat Trust Fund Act

Academy of Design and Innovation
Academy of Design and Innovation Act 2022

[Inserted 13/2022 (cio by proclamation)]

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

[Inserted 11/17 (cio 15/1/18)]

Employees’ Welfare Fund
Employees’ Welfare Fund Act

English-speaking Union
English-speaking Union Act

Fashion and Design Institute
Fashion and Design Institute Act

[Repealed 13/2022 (cio by proclamation)]

Financial Reporting Council
Financial Reporting Council Act

Financial Services Commission
Financial Services Act

[repealed by Act 15/2021(cio 5/8/2021)]

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 2017

[Inserted 23/17 (cio 15/11/18).]
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
Insurance Industry Compensation Fund Insurance Act
[Inserted 7/2020 (cio 7/8/2020).]
Irrigation Authority Irrigation Authority Act
Islamic Cultural Centre Trust Fund Islamic Cultural Centre Trust Fund Act
Land Drainage Authority Land Drainage Authority Act 2017
[Inserted 13/19 (cio 25/7/19).]
Law Reform Commission Law Reform Commission Act
Le Morne Heritage Trust Fund Le Morne Heritage Trust Fund Act
Loïs Lagesse Trust Fund Lois 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
[Inserted 13/19 (cio 25/7/19).]
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 Emerging Technologies Council Mauritius Emerging Technologies Council Act 2021
[inserted 10/2021 (cio 2/8/2021)]
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 and Innovation Council
Mauritius Research and Innovation Council Act 2019

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 Society of Authors
Mauritius Society for Animal Welfare 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 Art Gallery
National Art Gallery Act

National Children’s Council
National Children’s Council Act

National Computer Board
National Computer Board Act

National Cooperative College
Co-operatives Act

National Council for the Rehabilitation of Disabled Persons
National Council for the Rehabilitation of Disabled Persons Act

National Environment Cleaning Authority
National Environment Cleaning Authority Act 2022

National Heritage Fund
National Heritage Fund Act

National Institute of Sports
Sports Act 2016
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Small Farmers Welfare Fund  Small Farmers Welfare Fund Act
Special Education Needs Authority  Special Education Needs Authority Act 2018
[Inserted 18/18 (cio 19/12/18).]
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
Taxi Operators Welfare Fund  Taxi Operators Welfare Fund Act
[Tinserted 6/2021 (NIF)
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
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

[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. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 63 of Act 7 of 2020 w.e.f. 7 August 2020. [Amended by Act 15/2021(w.e.f 30 June 2021)]

[Part I amended by s. 15 (1) of Act 27 of 1985 w.e.f. 18 November 1985; s. 9 of Act 38 of 1985 w.e.f. 4 May 1985; s. 15 (1) of Act 66 of 1985 w.e.f. 1 December 1988; s. 13 (1) of Act 28 of 1992 w.e.f. 12 October 1992; s. 3 (a) of Act 31 of 2004 w.e.f. 12 October 1992; s. 18 (a) of Act 7 of 2007 w.e.f. 2 June 2007; s. 19 (f) (i) 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. 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]


w.e.f. 31 January 2007; s. 132 of Act 32 of 2006 w.e.f. 1 May 2007; s. 18 (a) of Act 7 of 2007; s. 165 (6) of Act 9 of 2007 w.e.f. 6 December 2007; s. 97 (11) of Act 14 of 2007 w.e.f. 28 September 2007; s. 21 (2) of Act 19 of 2007 w.e.f. 4 September 2007; s. 22 (2) of Act 21 of 2007 w.e.f. 16 June 2008; s. 74 of Act 25 of 2007 w.e.f. 25 November 2009; s. 29 (1) of Act 11 of 2008 w.e.f. 9 July 2008; s. 24 (1) of Act 19 of 2008 w.e.f. 1 December 2008; s. 27 (2) (a) (ii) of Act 12 of 2009 w.e.f. 16 November 2009 the period extending from the commencement of this Act to 31 December next following shall be deemed to be the first financial year of the Institute; s. 41 (c) of Act 14 of 2009 w.e.f. 1 August 2010; s. 35 (2) (a) of Act 18 of 2009 w.e.f. 29 January 2010; s. 19 (f) (iii) 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 (i) of Act 10 of 2010 w.e.f. 1 January 2011; s. 65(3) of Act 40 of 2011 w.e.f. 19 March 2012; GN 160 of 2012 w.e.f. 1 August 2010; GN 198 of 2012 w.e.f. 19 March 2012; s. 27 of Act 27 of 2012 w.e.f. 22 December 2012; s. 26(4) of Act 3 of 2013 w.e.f. 26 November 2013; s. 26(f) of Act 26 of 2013 w.e.f. 1 January 2014; s. 22(6) of Act 21 of 2013 w.e.f. 14 February 2014; s.35(2) of Act 29 of 2012 w.e.f. 1 March 2014.; First Sch. repealed and replaced by s. 17(4)(e) of Act 1 of 2015 w.e.f. 1 January 2015; s. 51 of 18 of 2016 w.e.f. 9 September 2016; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 53(19) of Act 23 of 2017 w.e.f. 15 November 2017; s. 24 of Act 18 of 2018 w.e.f. 19 December 2018; s. 23 of Act 5 of 2019 w.e.f. 1 September 2019; s. 49 of Act 13 of 2019 w.e.f. 25 July 2019; s. 53(19) of Act 23 of 2017 w.e.f. 16 January 2020; s.25 of Act 10 of 2021 w.e.f 2 August 2021; s23 of Act 7 of 2022; s38 of Act 13 of 2022]  

[Second Sch. 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; s. 65(3) of Act 40 of 2011 w.e.f. 19 March 2012; GN 2010 of 2011 w.e.f 17 December 2011; Act 2 of 2010 w.e.f. 12 July 2012; GN 198 of 2012 w.e.f. 19 March 2012; s. 27 of Act 27 of 2012 w.e.f. 22 December 2012; s. 47 of Act 19 of 2013 w.e.f. 30 October 2013; s. 26 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. 47(2) of Act 28 of 2013 w.e.f. 14 January 2014; s. 22(6) of Act 21 of 2013 w.e.f. 14 February 2014; s.35(2) of Act 29 of 2012 w.e.f. 1 March 2014; s. 51(c) of Act 18 of 2016; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 30 of Act 5 of 2016 w.e.f. 8 March 2018; s 27 of Act 14 of 2016 w.e.f. 9 April 2018; s. 15(8) of Act 16 of 2017 w.e.f. 18 January 2018; s. 53(19) of Act 23 of 2017 w.e.f. 15 November 2017; s. 24 of Act 18 of 2018 w.e.f. 19 December 2018; s. 23 of Act 5 of 2019 w.e.f. 1 September 2019; s. 49 of Act 13 of 2019 w.e.f. 25 July 2019; s. 53(19) of Act 23 of 2017 w.e.f. 16 January 2020; repealed by s. 63 of Act 7 of 2020 w.e.f. 7 August 2020; s. 45 of Act 10 of 2020 w.e.f. 1 November 2020.]