

FINANCE AND AUDIT ACT
Act 38 of 1973 – 1 July 1973

Amended GN 222/11; 9/11; GN 17/12 (cio 1/1/12); GN 174/13 (cio ...); GN 289/13 (cio 1/1/13); GN 152/14 (cio 1/8/14); 1/15 [cio 1/1/15; 1/1/16 (s. 10(b)(i), 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); 1/7/17 – s. 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]; 18/16 (cio 7/9/16); GN 219/16 (cio 1/10/16); 10/17 (cio 24/7/17); GN 169/17 (cio 30/6/17); GN 167/18 (cio 2/6/17); GN 177/18 (cio 15/12/18); GN 187/17 (cio 14/9/17); 11/18 (cio 1/7/18); GN 118/19 (cio 30/11/17); GN 70/2020 (cio 24/3/2020); GN 85/2020 (cio 28/4/2020); 1/20 (cio 23/3/2020); GN 162/2020 (cio 4/6/2020); GN 318/2020 (cio 30/12/2020); 15/21 (cio 5/8/21); GN 244/21 (cio 1/7/18); 15/22 (cio 2/8/22, 2/9/22); 12/23 (cio 20/7/23); GN 18/24 (cio 3/2/24); 11/24 (cio 1/7/24; 27/7/24); GN 133/24 (cio 1/7/24); 3/25 (cio 19/3/25); 18/25 (cio 1/7/24, 9/8/25);

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FINANCE AND AUDIT ACT

EDITORIAL NOTE: The word “Assembly” has been deleted and replaced by the words “National Assembly”, wherever it appears, by. s. 75 (a) of Act 39 of 2001 w.e.f. 30 September 2002.

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Finance and Audit Act.

2. Interpretation

In this Act –

“appropriate Minister”, in relation to a Ministry, Government department or statutory body, means the Minister to whom responsibility for the Ministry, Government department or statutory body, as the case may be, is assigned;

“bank” means the Bank of Mauritius, the Development Bank of Mauritius and any bank licensed under the Banking Act;

“budgetary central Government” means all Ministries and Departments of Government;
[Inserted 18/25 (cio 9/8/25).]

“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;
[Inserted 1/15 (cio 1/1/15).]

“Central Government” means Budgetary Central Government and Extra Budgetary Units;
[Inserted 18/25 (cio 9/8/25).]

“centralised services of Government” means the services referred to in Part B of the First Schedule;
[Inserted 1/15 (cio 1/1/15); 18/16 (cio 7/9/16).]

“Commissioner” means the Commissioner responsible for the subject of finance under the Rodrigues Regional Assembly Act;

“consolidated financial statements” means the financial statements of a single entity comprising of the controlling entity and entities under its control, combining financial statements of all entities within the Public sector into a comprehensive set of financial statements;

[Inserted 18/25 (cio 9/8/25).]

“control”, in relation to Government-controlled, means having an effective influence in the main aspects of management;

[Inserted 18/25 (cio 9/8/25).]

“department” means –

(a) any Government department and the body in the Schedule to the appropriation law in respect of any fiscal year;

[Amended 18/16 (cio 7/9/16).]

(b) in respect of centralised services of Government, the Ministry responsible for the subject of finance;

[Inserted 1/15 (cio 1/1/15).]

“estimates of expenditure” –

(a) means the annual estimates of expenditure based on programmes and sub-programmes prepared on a 3-fiscal year rolling basis, specifying the resources to be allocated, the outcomes to be achieved and outputs to be delivered, the estimates for the first year requiring appropriation by the National Assembly; and

(b) includes any supplementary estimates of expenditure appropriated by the National Assembly;

[Inserted 3/25 (cio 19/3/25).]

“estimates of revenue” means the annual estimates of revenue prepared on a 3-fiscal year rolling basis;

[Inserted 3/25 (cio 19/3/25).]

“extra budgetary units” means agencies, including special funds, responsible for the performance of specialised governmental functions and operating under the authority of the Central Government and which are funded from the budget and raising or raising of funds independently;

[Inserted 18/25 (cio 9/8/25).]

“financial instructions” means instructions issued under section 22;

“financial public corporations” means corporations that are principally engaged in providing financial services, including insurance and pension fund services, to other institutional units;

[Inserted 18/25 (cio 9/8/25).]

“financial statements”, in relation to a financial year, means –

- (a) a statement of financial position;
- (b) a statement of financial performance;
- (c) a statement of changes in net assets or equity;
- (d) a cash flow statement;
[Amended 12/23 (cio 20/7/23).]
- (e) a statement of comparison of budget and actual amounts; and
[RR 18/25 (cio 9/8/25).]
- (f) notes comprising a summary of significant accounting policies and other explanatory notes;
[Inserted 15/22 (cio 2/8/22).]

“fiscal year” has the same meaning as “financial year” in section 111 of the Constitution;

“general Government” means the central government, social security schemes, regional government and local government;
[Inserted 18/25 (cio 9/8/25).]

“General Orders” means instructions, including instructions in the form of the Personnel Management Manual issued under the authority of Government for, inter alia, the conduct and discipline of public officers;

“head of expenditure” –

- (a) means a programme of a department contained in the Schedule to the appropriation law for a fiscal year; and
- (b) includes programmes for centralised services of the Government in respect of all departments;
[Inserted 1/15 (cio 1/1/15); RR 3/25 (cio 19/3/25).]

“IFAC” has the same meaning as in the Financial Reporting Act;
[Inserted 15/22 (cio 2/8/22).]

“local Government” means the Municipal City Council, Municipal Town Councils, District Councils and Village Councils referred to in the Local Government Act and which exercise an independent competence as Government units;
[Inserted 18/25 (cio 9/8/25).]

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;

“non-financial public corporations” means corporations whose principal activity is the production of market goods or non-financial services;
[Inserted 18/25 (cio 9/8/25).]

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

[Inserted 3/25 (cio 19/3/25).]

“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;

[Inserted 3/25 (cio 19/3/25).]

“own”, in relation to Government-owned, means having all or a majority of the shares or other forms of capital participation;

[Inserted 18/25 (cio 9/8/25).]

“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;

[Inserted 3/25 (cio 19/3/25).]

“public corporation” means any institution providing goods and services to the public which is either Government-owned or Government-controlled, which may be engaged in either the financial or non-financial sector and which is either entirely or majority-owned or otherwise controlled by Government or by any other public institution;

[Inserted 18/25 (cio 9/8/25).]

“public money” includes –

- (a) the public revenues of Government; and
- (b) any money or funds held in his official capacity, whether temporarily or otherwise, by a public officer, either alone or jointly with any person;

“public sector” means Budgetary Central Government, extra budgetary units, social security schemes, regional Government, local government, non-financial public corporations and financial public corporations, including an institution that is entirely or mainly owned and controlled or controlled by the Government or by some other public institutions;

[Inserted 10/17 (cio 24/7/17); RR 18/25 (cio 9/8/25).]

“Regional Assembly” means the Rodrigues Regional Assembly established under section 75A of the Constitution;

“regional Government” means the Rodrigues Regional Assembly established under the Rodrigues Regional Assembly Act;

[Inserted 18/25 (cio 9/8/25).]

“revenue” means any cess, toll, tax, rate, duty, fee, fine, penalty, forfeiture, proceeds of sale, loan, grant or other receipt and due of Government arising from whatever source, and over which Parliament has the power of appropriation;

“Rodrigues Capital Fund” means the Rodrigues Capital Fund established under section 75D of the Constitution;

“Rodrigues Consolidated Fund” means the Rodrigues Consolidated Fund established under section 75D of the Constitution;

“social security schemes” means schemes set up or established, controlled or financed by public authorities for the purpose of providing social security benefits for the community, including the National Pension Fund established under the National Pensions Act;
[Inserted 18/25 (cio 9/8/25).]

“Special Fund” means a fund specified in the Schedule;
[Amended 1/15 (cio 1/1/15); 18/16 (cio 7/9/16); 3/25 (cio 19/3/25).]

“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.
[Added 3/25 (cio 19/3/25).]

[S. 2 amended by s. 23(2) of Act 48 of 1991 w.e.f. 12 March 1992; s. 75(b) of Act 39 of 2001 w.e.f. 30 September 2002; s. 13(a) of Act 17 of 2007 w.e.f. 1 July 2007; s. 3 of Act 4 of 2008 w.e.f. 1 July 2008; s. 5(a) of Act 1 of 2009 w.e.f. 1 July 2008; s. 3 of Act 1 of 2015 w.e.f. 1 March 2015; s. 19 of Act 18 of 2016 w.e.f. 7 September 2016; s. 17 of Act 10 of 2017 w.e.f. 24 July 2017; s.22 of Act 15 of 2022 w.e.f. 2 August 2022; s. 29 of Act 12 of 2023 w.e.f. 20 July 2023; s. 3 of Act 3 of 2025 w.e.f. 19 March 2025; s. 18 of Act 18 of 2025 w.e.f. 9 August 2025.]

2A. Financial year

For the purposes of section 111 of the Constitution, “financial year” means the period of 12 months ending on 30 June in every year.

[S. 2A inserted by s. 5(b) of Act 1 of 2009 w.e.f. 1 July 2009; amended by s. 4 of Act 1 of 2015 w.e.f. 1 January 2015.]

PART II – FINANCE

3. Consolidated Fund

(1) The Consolidated Fund established by section 103 of the Constitution shall consist of –

- (a) any money standing to the credit of the Consolidated Fund;
- (b) all revenue of Government;
- (c) any other money properly accruing to the Consolidated Fund under any enactment,

but shall not include any deposit specified in section 8 or any money properly accruing to a Special Fund.

(2) No money shall be withdrawn from the Consolidated Fund except on the authority of a warrant under the Minister’s hand, and no such warrant shall be issued unless the expenditure to which it relates –

- (a) has been authorised by an Appropriation Act in respect of the fiscal year during which the withdrawal is to take place; or
- (b) is authorised by this Act or by any other enactment directly charging it on the Consolidated Fund.

(3) Any money standing to the credit of the Consolidated Fund shall, except for day today cash requirements or for investments made under subsection (4), be kept in a bank as the Minister may approve.

(4) (a) The Minister may authorise the investment of any money standing to the credit of the Consolidated Fund with a bank, financial institution, fund, or in such securities, as may be approved by the Minister.

(b) Any money invested under this subsection and any interest received from such investment shall form part of the Consolidated Fund.

[S. 3 amended s. 23(2) of by Act 48 of 1991 w.e.f. 12 March 1992; s. 13(a) of Act 13 of 1996 w.e.f. 1 June 1996; s. 13(b) of Act 17 of 2007 w.e.f. 1 July 2007; s. 4 of Act 4 of 2008 w.e.f. 1 July 2008.]

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.

[S. 3A inserted by s. 5 of Act 1 of 2015 w.e.f. 1 January 2015.]

4. Vote on account

(1) (a) Subject to paragraph (b), the Minister may, by warrant under his hand, issue from the Consolidated Fund such sums as may be necessary to meet, during any period not exceeding 6 months between the end of a fiscal year and the enactment of the Appropriation Act in respect of the next fiscal year, the estimates of expenditure for which corresponding provision had been made in the previous fiscal year.

[Amended 1/15 (cio 1/1/15).]

(b) Any expenditure incurred under this subsection shall not exceed one half of the amount provided for in the corresponding provision of the estimates in the previous fiscal year.

[Amended 1/15 (cio 1/1/15).]

(2) Any sum issued under subsection (1) shall be deemed to have been issued in anticipation of approval being given by Parliament, by an Act authorising the appropriation for the fiscal year in which the sum was issued, and on the coming into operation of the Appropriation Act, the warrant shall cease to have effect and any issue made under it shall be deemed to have been made under the Appropriation Act and shall be accounted for accordingly.

[S. 4 amended by s. 5 of Act 4 of 2008 w.e.f. 1 July 2008; ; s. 6 of Act 1 of 2015 w.e.f. 1 January 2015.]

4A. –

[S. 4A inserted by s. 6 of Act 4 of 2008 w.e.f. 1 July 2008; repealed by s. 25 of Act 15 of 2021 w.e.f. 5 August 2021.]

4B. Report on performance

(1) 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.

[Amended 11/18 (cio 1/7/18).]

(2) A report under subsection (1) shall contain a statement showing an implementation plan for remedial action and for preventing the recurrence of the shortcomings, including wastage of public funds referred to in the report of the Director of Audit.

[Added 11/18 (cio 1/7/18).]

(3) The Minister responsible for a department shall, as soon as possible, lay the report under subsection (1) before the National Assembly.

[Added 11/2024 (cio 1/7/2024).]

[S. 4B inserted by s. 7 of Act 1 of 2015 w.e.f. 1 July 2017; s. 25 of Act 11 of 2018 w.e.f. 1 July 2018; s. 31 of Act 11 of 2024 w.e.f. 1 July 2024.]

5. Provision for contingencies

(1) There shall be in the estimates of expenditure, in every fiscal year, a provision for contingencies to meet urgent and unforeseen expenditure in accordance with subsection (2).

(2) Where the Minister is of opinion that it is necessary to incur expenditure –

(a) on any service –

(i) which, being a new service, is not provided for in the estimates of expenditure; or

(ii) which will result in an excess of the sum provided for that service in the estimates of expenditure,

and the expenditure cannot, without injury to the public service, be postponed; or

(b) in case of natural disasters or other emergencies requiring exceptional expenditure,

he may, by warrant under his hand, authorise from the provision under subsection (1), the payment of the expenditure.

(3) Subject to subsection (4), the provision under subsection (1) shall not, in a fiscal year, exceed 3 per cent of the total estimates of expenditure excluding estimates in respect of capital projects for that fiscal year.

[Amended 1/15 (cio 1/1/15).]

(4) The percentage referred to in subsection (3) shall, in each fiscal year, be reduced so that, in the fiscal year ending 31 December 2012, the percentage shall not exceed 2 per cent, and that percentage shall remain the ceiling for every subsequent fiscal year.

(5) Where in any fiscal year, expenditure is required to be incurred in excess of the provision under subsection (1), the expenditure shall, unless determined by the Minister to be incurred for the purposes of subsection (2)(b), be earmarked to be incurred in the following fiscal year.

[Amended 1/15 (cio 1/1/15).]

(6) Where, in a fiscal year, there is an increase in the percentage pursuant to subsection (5), the Minister shall present a plan to the Cabinet describing how, within the 2 fiscal years immediately following that fiscal year, the average annual percentage of the provisions for contingences to the estimates of expenditure shall be restored to the percentage referred to in subsection (4).

[S. 5 repealed and replaced by s. 7 of Act 4 of 2008 w.e.f. 1 July 2008; amended by s. 8 of Act 1 of 2015 w.e.f. 1 January 2015.]

6. Other advances from Consolidated Fund

(1) Subject to this section, the Minister may, by warrant under his hand, authorise the issue of an advance from the Consolidated Fund or from a deposit specified in section 8 –

- (a) on behalf of, and recoverable from, the Government of any other State;
- (b) to or on account of a Special Fund;
- (c) to a public officer or an employee of a statutory body, for the purposes and under the conditions specified in financial instructions or General Orders;
[Amended 18/16 (cio 7/9/16).]
- (d) to or on behalf of any other person, where the advance is required in the public interest; and
- (e) for the purpose of expenditure authorised by any enactment which regulates the raising of loans by or on behalf of Government in anticipation of the raising all or any part of the loan.

(2) An advance to or on account of a Special Fund, other than an advance issued under subsection (1)(e), shall be recoverable within a period not exceeding 12 months after the close of the fiscal year in which it was made.

(3) Advances issued under subsection (1)(b) and (d) shall not, after deduction of any repayment, in the aggregate exceed 15,000 million rupees at any time.

[Amended 1/15 (cio 1/1/15); 1/20 (cio 23/3/2020).]

(4) Advances issued under subsection (1)(e) shall not in the aggregate exceed such amount as the Minister may authorise.

[S. 6 amended by Act 68 of 1985; Act 3 of 1991; Act 13 of 1996; Act 18 of 1999; s. 8 of Act 4 of 2008 w.e.f. 1 July 2008; ; s. 9 of Act 1 of 2015 w.e.f. 1 January 2015; s. 17 of Act 1 of 2020 w.e.f. 23 March 2020.]

7. –

8. Deposits

(1) Any deposit being money, other than money raised or received for the public purposes of Mauritius or money which accrues to a Special Fund, which may be deposited with the Accountant-General or with any other public officer authorised to receive the deposit by the Accountant-General by financial instructions or by General Orders, shall not form part of the Consolidated Fund and shall not, except as provided in subsections (2), (3) and (4), be applied in any way for the public purposes of Mauritius.

(2) Every deposit –

(a) shall be held by the Accountant-General; and

(b) (i) may, with the Minister's approval, be invested in the manner specified in section 3(4)(a); or

(ii) may be used to finance advances in the manner specified in section 6.

(3) Any interest or dividend received in respect of a deposit shall, as soon as possible thereafter and unless the Minister otherwise directs, be credited to the Consolidated Fund.

(4) Subject to this section, the Accountant-General may administer a deposit in such manner as he may determine and may, in any appropriate case, refund a deposit or any part of it to any person entitled to it.

(5) (a) A deposit which is unclaimed for 5 years shall, subject to any other enactment, cease to be a deposit and accrue to the Consolidated Fund.

(b) The Minister may, by warrant under his hand, refund a deposit or any part to a person who subsequently satisfies him that he is entitled to it.

[S. 8 amended by s. 13(c) of Act 17 of 2007 w.e.f. 1 July 2007; s. 9 of Act 4 of 2008 w.e.f. 1 July 2008.]

9. Special Funds

(1) No proposal for the creation of a new Special Fund shall be made save in exceptional circumstances and with the prior approval of the Minister.

(1A) Every Special Fund shall, if it is so provided, be administered in the manner specified in the enactment or the instrument creating it.

(1B) Every Special Fund shall prepare financial statements in accordance with International Public Sector Accounting Standards (IPSAS) issued by IFAC.

[Inserted 15/22 (cio 2/8/22).]

(2) (a) Where there is no such provision in the enactment or instrument creating a Special Fund, the Minister may provide for its administration.

(b) Except where such provision is contained in an enactment, the Minister may, if in his opinion further and better provision should be made for the administration of a Special Fund, provide for the better administration of the Fund.

(3) (a) Subject to this section and to any other enactment, money standing to the credit of a Special Fund may, with the Minister's approval, be invested with a bank, financial institution, fund, or in such securities, as may be approved by the Minister.

(b) Any interest or dividend received in respect of a Special Fund shall accrue to the Fund.

(4) Where there is no provision in the enactment or instrument creating a Special Fund, the assets and liabilities of a Special Fund shall accrue to the Government in case of the winding up of the Special Fund.

[Added 18/25 (cio 9/8/25).]

[S. 9 amended by Act 48 of 1991; Act 13 of 1996; s. 10 of Act 4 of 2008 w.e.f. 1 July 2008; s. 22 of Act 15 of 2022 w.e.f. 2 August 2022; s. 18 of Act 18 of 2025 w.e.f. 9 August 2025.]

10. –

[S. 10 repealed by s. 11 of Act 4 of 2008 w.e.f. 1 July 2008.]

11.-14. –

[Ss. 11 to 14 repealed by s. 13(d) of Act 17 of 2007 w.e.f. 1 July 2007.]

14A. –

[S. 14A inserted by Act 15 of 1997; amended by Act 19 of 1999; repealed by s. 8(a) of Act 23 of 2001 w.e.f. 1 July 2001.]

PART III – AUDIT AND ACCOUNTS

15. Powers of auditors

Anything which, under the authority of this Act or of any other enactment, may be done by the Director of Audit, other than the certifying of and reporting on accounts for the National Assembly, may be done by an officer of his staff authorised by him.

16. Duties of Director of Audit

(1) The Director of Audit shall satisfy himself –

- (a) that all reasonable precautions have been and are taken to safeguard the collection of public money;
- (b) that all laws, directions or instructions relating to public money have been and are duly observed;
- (c) that all money appropriated or otherwise disbursed is applied to the purpose for which Parliament intended to provide and that the expenditure conforms to the authority which governs it; and
- (d) that adequate directions or instructions exist for the guidance of public officers entrusted with duties and functions connected with finance or storekeeping and that such directions or instructions have been and are duly observed;
- (e) that satisfactory management measures have been and are taken to ensure that resources are procured economically and utilised efficiently and effectively.

(1A) The Director of Audit shall carry out performance audit and report on the extent to which a Ministry, department or division is applying its resources and carrying out its operations economically, efficiently and effectively.

(2) The Director of Audit shall not be required to undertake any examination of accounts partaking of the nature of a pre-audit and involving acceptance by him of responsibility which would preclude him from full criticism of any accounting transactions after those transactions have been duly recorded.

[S. 16 amended by s. 8(b) of Act 23 of 2001 w.e.f. 1 July 2001; s. 12 of Act 4 of 2008 w.e.f. 1 July 2008.]

17. Powers of Director of Audit

(1) In the exercise of his duties under this Act, the Director of Audit may –

- (a) call upon any public officer for any explanations and information which he may require in order to enable him to discharge his duties; and
- (b) with the concurrence of the head of any Ministry or department, authorise an officer of that Ministry or department to conduct on his behalf any inquiry, examination or audit and such officer shall report thereon to the Director of Audit;
- (c) without payment of any fee, cause searches to be made in, and extracts to be taken from, any document in the custody of any public officer;
- (d) lay before the Attorney-General a case in writing as to any question regarding the interpretation of any enactment concerning the

powers of the Director of Audit or the discharge of his duties and the Attorney-General shall give a written opinion on such case.

(2) The Director of Audit may, if it appears to him to be desirable, send a special report on any matter incidental to his powers and duties under this Act to the Speaker of the National Assembly to be by him presented to the National Assembly.

(3) Where the Minister fails, within a reasonable time, to lay any report made under section 20 before the National Assembly, the Director of Audit shall send such report to the Speaker of the National Assembly to be by him presented to the National Assembly.

17A. Protection from liability

(1) No action shall lie against the Office of the Director of Audit, the Director of Audit or any officer of his staff, in respect of any act done or omitted to be done by the Office of the Director of Audit and by the Director of Audit or any officer of his staff during or after his appointment, in the execution in good faith, of its or his functions under the Act.

(2) This section shall be in addition to and not in derogation from the Public Officers' Protection Act.

[S. 17A inserted by s. 13 of Act 4 of 2008 w.e.f. 1 July 2008.]

18. Losses and irregularities

Where it appears to the Director of Audit that a fraud, serious loss or serious irregularity has occurred in the receipt, custody or expenditure of public money or in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property, or in the accounting of the same, he shall immediately bring the matter to the notice of the Financial Secretary who shall forthwith report such matter to the Minister.

18A. Internal audit

(1) The Ministry responsible for the subject of finance shall provide oversight and leadership functions for internal audit in Ministries, Departments or Divisions, through the Internal Control Cadre.

(2) The Director, Internal Control shall ensure that internal audit functions are carried out in accordance with the Internal Audit Policy and Operations Manual.

(3) The Director, Internal Control shall, in respect of each Ministry, Department or Division –

- (a) prepare, in consultation with the accounting officer, an annual internal audit plan;
- (b) ascertain that effective systems of internal controls are in place to safeguard public funds and assets and minimise incidences of fraud, waste and misuse of public funds;

- (c) evaluate the effectiveness of governance, risk management and controls processes;
- (d) review the efficiency of operations and service delivery;
- (e) ascertain that the operations are administered in accordance with relevant laws, regulations and other requirements;
- (f) issue internal audit reports and recommend remedial measures to accounting officers;
- (g) promptly alert the Financial Secretary whenever a major weakness in a system is identified or an irregularity or a fraud is detected; and
- (h) follow up on any actions taken by accounting officers on shortcomings highlighted in the Reports of the Director of Audit and Internal Audit and report thereon to appropriate authorities.

[S. 18A inserted by s. 31 of Act 11 of 2024 w.e.f. 27 July 2024.]

19. Annual statements

(1) Subject to subsection (2), the Accountant-General shall, within 6 months of the close of every fiscal year, sign and submit to the Director of Audit financial statements for the budgetary central Government presenting fairly, in all material respects, the financial position of the budgetary central Government as at the last date of the fiscal year and the financial performance and cash flows of budgetary central Government for the year then ended.

[Amended 10/17 (cio 24/7/17); 12/23 (cio 20/7/23); RR 18/25 (cio 9/8/25).]

(1A) In case of major events after the reporting date, the financial statements referred to in subsection (1), shall be authorised by the Accountant-General for issue, not later than the date of submission of the annual reports and certificate to the Minister required under section 20(1).

[Inserted 18/25 (cio 9/8/25).]

(2) Subject to subsection (5), the Minister may, by direction to the Accountant-General, extend the period within which the statements referred to in subsections (1) and (3B) shall be presented, and any direction so given shall be sent forthwith to the Speaker of the National Assembly to be by him presented to the National Assembly.

[Amended 18/25 (cio 9/8/25).]

(3) The statements required under subsection (1) shall comprise –

- (a) financial statements, as per International Public Sector Accounting Standards (IPSAS), which shall include –
 - (i) a statement of financial position;
 - (ii) a statement of financial performance, specifying the nature of expenses;

- (iii) a statement of changes in net assets or equity;
 - (iv) a cash flow statement,
 - (v) a statement of comparison of budget estimates and actual amounts, showing classification of expenses by function;
 - (vi) a statement of comparison of budget estimates and actual amounts, specifying the nature of the expenses;
 - (vii) notes comprising a summary of significant accounting policies and other explanatory notes; and
- (b) additional financial information as annexures to the financial statements which shall include –
- (i) an abstract account of revenue and expenditure recurrent and capital, of the Consolidated Fund;
 - (ii) a detailed statement of revenue and a detailed statement of expenditure by programmes and sub-programmes, recurrent and capital, of the Consolidated Fund;
 - (iii) a progress report on performance in respect of outcomes achieved and outputs delivered;
 - (iv) a statement of investments;
 - (v) a detailed statement of advances;
 - (vi) a statement of the Special Funds deposited with the Accountant-General, indicating the assets by which such funds are represented;
 - (vii) a detailed statement of deposits;
 - (viii) a statement of public sector debt;
 - (ix) a statement of contingent liabilities, including details of any loans, bank overdrafts or credit facilities guaranteed by the Government;
 - (x) a statement of all outstanding loans financed from revenue;
 - (xi) a statement of arrears of revenue;
 - (xii) a statement of foreign aid received; and
 - (xiii) such other statements as the Ministry may deem necessary.

[RR 18/25 (cio 9/8/25).]

(3A) (a) Subject to paragraph (b), the statements referred to in subsection (3)(a) to (ag) shall, as far as possible, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

[Amended 12/23 (cio 20/7/23).]

(b) The financial statements referred to in paragraph (a) shall be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC, except for consolidation and segment reporting.

[RR 18/25 (cio 9/8/25).]

(c) In this subsection –

“IFAC” has the same meaning as in the Financial Reporting Act.

[Inserted 10/17 (cio 24/7/17).]

(3B) Subject to subsection (2), the Accountant-General shall, within 15 months of the close of every fiscal year, sign and submit to the Director of Audit consolidated financial statements for the public sector presenting fairly, in all material respects, the financial position of the public sector as at the last date of the fiscal year and the financial performance and cash flows of public sector for the year then ended, in compliance with the International Public Sector Accounting Standards (IPSAS).

[Inserted 18/25 (cio 1/7/24).]

(3C) Public Institutions shall, within 10 months of the close of every fiscal year, submit to the Accountant-General audited financial statements and such information required in prescribed format for consolidation purposes.

[Inserted 18/25 (cio 9/8/25).]

(3D) In this section –

“Public Institutions” means such institutions as published by the Statistics Mauritius in the Digest of Public Finance Statistics and listed as such on the website of the Ministry.

[Inserted 18/25 (cio 9/8/25).]

(4) Subject to subsection (5), the Commissioner shall, within 3 months of the close of every fiscal year, sign and submit to the Director of Audit statements showing fully the financial position of the Island of Rodrigues on the last day of such fiscal year.

(5) The Minister may, by direction to the Commissioner, extend the period within which the statements shall be presented, and any direction so given shall be sent forthwith to the Regional Assembly.

(6) The statements required under subsection (4) shall comprise –

(a) financial statements, as per International Public Sector Accounting Standards (IPSAS), which shall include –

(i) a statement of financial position;

(ii) a statement of financial performance, specifying the nature of expenses;

- (iii) a statement of changes in net assets or equity;
- (iv) a cash flow statement;
- (v) a statement of comparison of budget estimates and actual amounts, showing classification of expenses by function;
- (vi) a statement of comparison of budget estimates and actual amounts, specifying the nature of the expenses;
- (vii) notes comprising a summary of significant accounting policies and other explanatory notes; and
- (b) additional financial information as annexures to the financial statements which shall include –
 - (i) an abstract account of revenue and expenditure recurrent and capital, of the Rodrigues Consolidated Fund;
 - (ii) a detailed statement of revenue and a detailed statement of expenditure by programmes and sub-programmes, recurrent and capital, of the Rodrigues Consolidated Fund;
 - (iii) a progress report on performance in respect of outcomes achieved and outputs delivered;
 - (iv) a statement of investments;
 - (v) a detailed statement of advances;
 - (vi) a detailed statement of deposits;
 - (vii) a statement of arrears of revenue;
 - (viii) a statement of foreign aid received; and
 - (ix) such other statements as the Government and the Regional Assembly may require.

[RR 18/25 (cio 9/8/25).]

(7) (a) Subject to paragraph (b), the statements referred to in subsection (6)(a) to (ag) shall, as far as possible, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

(b) The statements referred to in subsection (6)(a) to (ag) shall, for the fiscal year 2024-2025 and onwards, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

[Added 12/23 (cio 20/7/23).]

(8) The Commissioner shall, within 10 months of the close of every fiscal year, sign and submit to the Accountant-General a consolidated financial statements for

Rodrigues Regional Assembly, in compliance with the International Public Sector Accounting Standards (IPSAS) and such information required in prescribed format for consolidation purposes.

[Added 18/25 (cio 9/8/25).]

[S. 19 amended by s. 5(b) of Act 15 of 1997 w.e.f. 1 July 1997; s. 8(c) of Act 23 of 2001 w.e.f. 1 July 2001; s. 75(c) of Act 39 of 2001 w.e.f. 30 September 2002; s. 13(e) of Act 17 of 2007 w.e.f. 1 July 2007; s. 14 of Act 4 of 2008 w.e.f. 1 July 2008; s. 5(c) of Act 1 of 2009 w.e.f. 1 January 2010; s. 10 of Act 1 of 2015 w.e.f. 1 January 2015, 1 January 2016, 1 July 2017; s. 17 of Act 10 of 2017 w.e.f. 24 July 2017; s. 29 of Act 12 of 2023 w.e.f. 20 July 2023; s. 4 of Act 3 of 2025 w.e.f. 19 March 2025; s. 18 of Act 18 of 2025 w.e.f. 1 July 2024 and 9 August 2025.]

20. Annual certificates and reports

(1) Subject to subsection (2), the Director of Audit shall, within 8 months of the close of every fiscal year, send to the Minister copies of the statements submitted in accordance with section 19, together with a certificate of audit and a report upon his examination and audit of all accounts relating to public money, stamps, securities, stores and other property –

(a) of budgetary central Government;

[Amended 18/25 (cio 9/8/25).]

(b) of the Regional Assembly relating to the Island of Rodrigues,

and the Minister shall as soon as possible thereafter lay those documents before the National Assembly.

(2) The Minister may, by direction to the Director of Audit, extend the period within which the reports referred to in subsections (1) and (3) shall be transmitted and any direction so given shall be sent forthwith to –

[Amended 18/25 (cio 9/8/25).]

(a) the Speaker of the National Assembly to be by him presented to the National Assembly;

(b) the Chairperson of the Regional Assembly to be by him presented to the Regional Assembly.

(3) Subject to subsection (2), the Director of Audit shall, as soon as practicable, send to the Minister copies of the consolidated financial statements for the public sector submitted in accordance with section 19(3B), together with a certificate of audit and the Minister shall, as soon as possible, thereafter lay those documents before the National Assembly.

[Added 18/25 (cio 1/7/24).]

[S. 20 amended by s. 75(d) of Act 39 of 2001 w.e.f. 30 September 2002; s. 15 of Act 4 of 2008 w.e.f. 1 July 2008; s. 18 of Act 18 of 2025 w.e.f. 1 July 2024 and 9 August 2025.]

PART IV – MISCELLANEOUS

20A. Financial activities

(1) The Government in respect of the Island of Mauritius, or the Regional Assembly in respect of Rodrigues, may, and shall be deemed always to have been empowered to, undertake such financial or other similar activities as it may determine.

(2) Any money required for the purpose of an activity under subsection (1) shall be paid out of the Consolidated Fund or the Rodrigues Consolidated Fund, as the case may be.

[S. 20A amended by s. 75(e) of Act 39 of 2001 w.e.f. 30 September 2002; s. 16 of Act 4 of 2008 w.e.f. 1 July 2008.]

21. Designation of officers

(1) Subject to subsection (2), the Minister shall designate in writing the public officers –

- (a) who shall be accounting officers and who shall be charged with the duty of controlling expenditure on any service in respect of which public funds have been appropriated; and
- (b) who shall be receivers of revenue and shall be charged with the duty of collecting revenue and paying that revenue into public funds.

(2) An officer designated as receiver of revenue may appoint another officer to act on his behalf and any officer so appointed shall be deemed to have been designated under subsection (1).

(3) The Minister may, in writing, revoke any designation made under this section.

21A. Overall responsibilities of accounting officers

An accounting officer shall have the overall responsibility to ensure that –

- (a) expenditure of his Ministry or entity falling under his purview is in accordance with his Ministry's respective programme as appropriated by the National Assembly;
- (b) effective and appropriate steps are taken to prevent unauthorised, irregular and wasteful expenditure;
- (c) an adequate system is in place for the preparation, project management and contract administration of capital projects;
- (d) all relevant financial considerations, including issues of propriety, regularity and value for money are taken into account when project proposals are put forward; and
- (e) before proceeding with the implementation of a capital project, a public institution, wholly or partly funded by the Government, including his parent Ministry, where applicable, shall ensure that all necessary prior approvals, including financial clearance, have been obtained.

22. Financial instructions

(1) The Minister may issue financial instructions for the better carrying out of the provisions of this Act and, without prejudice to the generality of this provision, financial instructions may provide for –

(a) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of any public money and the guidance of all persons concerned therewith;

(aa) the monitoring and management of debts owed to Ministries and Government departments, including arrears on loan balances, due to them by statutory bodies and other public bodies;

[Inserted 15/22 (cio 2/8/22).]

(b) the record, examination, inspection and departmental check of all receipts and expenditure and the keeping of all necessary books and accounts;

(ba) the preparation of a report referred to in section 4B;

[Inserted 1/15 (cio 1/1/15).]

(c) the forms for all documents required to be kept by this Act or by financial instructions;

(d) the purchase, safe custody, issue, sale, disposal or writing off of public stores and other property of the Government, and the proper accounting for, and stocktaking of, those stores and property;

(e) the preparation of estimates of revenue and estimates of expenditure;

[Amended 1/15 (cio 1/1/15); RR 3/25 (cio 19/3/25).]

(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;

[Inserted 1/15 (cio 1/1/15).]

(eb) the limitations and conditions for carry-over of capital expenditure;

[Inserted 1/15 (cio 1/1/15).]

(f) the authorisation of rates of payment of public funds for specific purposes where the rates of payment are not provided by law;

[Amended 15/22 (cio 2/8/22).]

(g) the making of advances to public officers and other persons and the rates and limits of those advances and the rates of interest thereon; and

[Amended 15/22 (cio 2/8/22).]

- (h) Ministries and Government departments to ensure that statutory bodies and public bodies falling under their aegis do not enter into financial obligations in excess of their present and future financial capacity, which would adversely impact on public finances.

[Added 15/22 (cio 2/8/22).]

(Subsec. (1) came into operation on 1 July 2009.)

- (2) Financial instructions shall be published in such manner as the Minister shall direct and shall include instructions in the form of the Financial Management Manual (FMM).

[Amended 1/15 (cio 1/1/15).]

- (3) Every public officer shall, in the performance of his duties, comply with the financial instructions issued under this section.

[S. 22 amended by s. 17 of Act 4 of 2008 w.e.f. 1 July 2008; s. 11 of Act 1 of 2015 w.e.f. 1 January 2015; s.22 of Act 15 of 2022 w.e.f. 2 August 2022; s. 5 of Act 3 of 2025 w.e.f. 19 March 2025.]

22A. Capital Project Process Manual

[Amended 1/15 (cio 1/1/15).]

- (1) The Minister shall issue instructions, including instructions in the form of a Capital Project Process Manual for better –

[Amended 10/17 (cio 24/7/17); 15/22 (cio 2/9/22); 18/25 (cio 9/8/25).]

- (a) organising the capital projects process using the Five-case Model Framework;

[Amended 1/15 (cio 1/1/15); 18/25 (cio 9/8/25).]

- (b) developing a single window system for approval of projects;

- (c) establishing best practices in budget expenditure in respect of capital projects;

[Amended 1/15 (cio 1/1/15).]

- (d) developing a well defined long-term pipeline of projects;

- (e) ensuring active participation of the implementing Ministry or department in the process leading to a timely completion of projects within the approved budget.

- (2) Every public officer shall, in the performance of his duties, comply with the instructions referred to in subsection (1).

[S. 22A inserted by s. 18 of Act 4 of 2008 w.e.f. 1 October 2008; amended by s. 12 of Act 1 of 2015 w.e.f. 1 January 2015; s. 17 of Act 10 of 2017 w.e.f. 24 July 2017; s. 14 of Act 15 of 2022 w.e.f. 2 September 2022.]

22B. Non-compliance with instructions

Where a public officer does not comply with –

- (a) the General Orders;
- (b) financial instructions issued under section 22; or
- (c) instructions issued under section 22A,

the responsible officer may refer the matter to the appropriate Service Commission for disciplinary action.

[S. 22B inserted by s. 18 of Act 4 of 2008 w.e.f. 1 July 2008.]

23. Delegation of powers

(1) The Minister may delegate to the Financial Secretary any of the powers exercisable by him under this Act, other than those specified in sections 6(4), 9(2), 9(3) and 24.

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

(2) Notwithstanding subsection (1), the Minister may delegate to a senior officer the power to issue an advance for the purchase of a car by a public officer where this is provided for in the financial instructions or General Orders referred to in section 6(1)(c).

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

[s. 23 amended by s. 17 of Act 10 of 2017 w.e.f. 24 July 2017.]

23A. Transitional provisions

(1) The assets and liabilities of the Consolidated Sinking Fund as at 30 June 2007 shall, on 1 July 2007, be transferred to the Consolidated Fund.

(2) The balance of the Capital Fund as at 30 June 2008 shall, on 1 July 2008, be transferred to the Consolidated Fund.

(3) Notwithstanding the repeal of section 5, the total amount of advances made from the Contingencies Fund shall be cleared upon the passing of the Supplementary Appropriation Bill in respect of the financial year ending 30 June 2008.

(4) (a) Sections 19 and 20 and the other relevant provisions of this Act shall apply to the estimates of revenue and estimates of expenditure in respect of the period of 6 months ending 31 December 2009.

(b) Sections 19 and 20 and the other relevant provisions of this Act and Part IV of the Rodrigues Regional Assembly Act shall apply to the draft estimates of recurrent revenue and recurrent expenditure and capital revenue and capital expenditure referred to in section 44(6) and (7) of the Rodrigues Regional Assembly Act.

(5) The Minister shall present estimates of revenue and estimates of expenditure in respect of Financial Year 2025-2026 and onwards.

[Added 3/25 (cio 19/3/25).]

[S. 23A inserted by s. 13(f) of Act 17 of 2007 w.e.f. 1 July 2007; s. 19 of Act 4 of 2008 w.e.f. 1 July 2008; amended by s. 14 of Act 14 of 2009 w.e.f. 30 July 2009; s. 6 of Act 3 of 2025 w.e.f. 19 March 2025.]

24. Regulations

(1) The Minister may make such regulations as he thinks fit for the purposes of this Act.

(2) Such regulations may provide for –

(a) the administration or the better administration, as the case may be, of a Special Fund; and

(b) –
[Amended 1/15 (cio 1/1/15).]

(c) the amendment of the Schedules.

[S. 24 amended by s. 20 of Act 4 of 2008 w.e.f. 1 July 2008; ; s. 13 of Act 1 of 2015 w.e.f. 1 January 2015.]

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.

[S. 25 added by s. 14 of Act 1 of 2015 w.e.f. 1 January 2015.]

[First Schedule inserted by s. 16 of Act 1 of 2015 w.e.f. 1 January 2015; repealed by s. 19 of Act 18 of 2016 w.e.f. 7 September 2016.]

SCHEDULE

[Amended 1/15 (cio 5/3/15); 18/16 (cio 7/9/16); GN 219/16 (cio 1/10/16).]

[Section 2]

SPECIAL FUNDS

Climate and Sustainability Fund

[Inserted GN 133/24 (cio 1/7/24).]

Co-operative Development Fund

Projects Development Fund

[Inserted GN 85/2020 (cio 28/4/2020); Amended GN 18/24 (cio 3/2/24).]

COVID-19 Solidarity Fund

[Inserted GN 70/2020 (cio 24/3/2020).]

Curatelle Fund

Employees Welfare Fund

[Amended GN 39/14 (cio 1/1/14).]

Lotto Fund

[Inserted GN 219/16 (cio 1/10/17).]

Morris Legacy Fund

National Arts Fund

[Inserted 187/17 (cio 14/9/17)]

National COVID-19 Vaccination Programme Fund

[Inserted GN 318/2020 (cio 31/12/2020)]

National Environment and Climate Change Fund

[Inserted 15/21 (cio 5/8/21).]

National Environment Fund

[Inserted GN 133/24 (cio 1/7/24).]

National Infrastructure Development Fund

National Parks and Conservation Fund

National Pensions Fund

National Resilience Fund

[Inserted GN 17/12 (cio 1/1/12).]

National Solidarity Fund

Non-Government Organisation Trust Fund

President Fund for Creative Writing in English

Prime Minister's Children Fund

Prime Minister's Relief Fund

[Amended GN 177/18 (cio 15/12/18).]

Recovered Assets Fund

[Amended 9/11 (cio 1/2/12).]

Rodrigues Subsidy Account

[Inserted GN 244/21 (cio 1/7/18).]

Sugar Industry Labour Welfare Fund

Treasury Foreign Currency Management Fund

Trust Fund for Excellence in Sports

[Sch. amended by GN 188 of 2000 w.e.f. 25 November 2000; GN 45 of 2001; GN 60 of 2001; GN 23 of 2002 w.e.f. 15 March 2002; GN 24 of 2002; GN 115 of 2002; GN 126 of 2003; GN 196 of 2003; s. 134 (1) of Act 12 of 2005 w.e.f. 10 June 2005; GN 14 of 2005 w.e.f. 30 June 2002; GN 70 of 2005 w.e.f. 30 April 2005; GN 89 of 2006 w.e.f. 15 July 2006; GN 110 of 2008 w.e.f. 12 July 2008; GN 117 of 2008 w.e.f. 1 August 2008; GN 222 of 2011 w.e.f. 31 December 2011; s. 65 of Act 9 of 2011 w.e.f. 1 February 2012; GN 17 of 2012 w.e.f. 1 January 2012; GN 289 of 2013 w.e.f. 1 January 2013; GN 39 of 2014 w.e.f. 1 January 2014; GN 174 of 2013 w.e.f.; GN 152 of 2014 w.e.f. 1 August 2014; ; s. 15 of Act 1 of 2015 w.e.f. 1 January 2015; s. 19 of Act 18 of 2016 w.e.f. 7 September 2016; GN 219 of 2016 w.e.f. 1 October 2016; GN 169 of 2017 w.e.f. 30 June 2017; GN 187 of 2017 w.e.f. 14 September 2017; reg. 3 of GN 167 of 2018 w.e.f. 2 June 2017; reg. 3 of GN 177 of 2018 w.e.f. 15 December 2018; reg. 3 of GN 118 of 2019 w.e.f. 30 November 2017; reg. 3 of GN 70 of 2020 w.e.f. 24 March 2020; reg. 85 of 2020 w.e.f. 28 April 2020; reg. 3 of GN 162 Of 2020 w.e.f. 4 June 2020; reg. 3 of GN 318 of 2020 w.e.f. 31 December 2020; s. 25 of Act 15 of 2021 w.e.f. 5 August 2021; s. 22 of Act 15 of 2022 w.e.f. 2 August 2022; reg 3 of GN 18 of 2024 w.e.f. 3 February 2024; s. 31 of Act 11 of 2024 w.e.f. 1 July 2024; reg 3 of GN 133 of 2024 w.e.f. 1 July 2024.]
