



MINISTRY OF FINANCE
Government Centre, Port Louis, Mauritius

Circular No. 6 of 2026

Our Ref: CF/40/30/20/81 v3

27 March 2026

From: Financial Secretary

To: Supervising Officers-in-Charge of Ministries/Departments and Accounting Officers

Director of Audit Report - Statutory Bodies

The purpose of this Circular is to call upon Supervising Officers and Accounting Officers to exercise greater oversight over the statutory bodies under their responsibility, with a view to addressing the issues raised in the Director of Audit Report.

2. As you are aware, the Director of Audit Report has highlighted various shortcomings in respect of statutory bodies, particularly in the areas of financial management, governance and reporting as well as oversight exercised by the parent Ministry over these statutory bodies.
3. Despite recent reforms, the recurrence of these shortcomings clearly points to the inadequacy of oversight of statutory bodies. Stronger control mechanisms are, therefore, essential to ensure that statutory bodies remain aligned with national policies, fully observe legal and financial obligations, and deliver public services efficiently and effectively.
4. Ministries are, therefore, required to ensure that statutory bodies falling under their purview:
 - (a) take appropriate measures to enhance their efficiency and reduce reliance on the national budget;
 - (b) have the necessary control mechanisms and robust risk management frameworks in place to prevent unauthorised, irregular and wasteful expenditure;
 - (c) do not enter into financial obligations in excess of their present and future financial capacity and which would lead to a Government contingent liability;
 - (d) facing financial or operational challenges, prepare and implement a viable turnaround plan, clearly outlining measures to restore financial sustainability and improve operational efficiency; and
 - (e) comply with applicable laws and regulations governing the preparation, submission, and timely tabling of their financial statements within statutory deadline as provided for in Section 7A of the Statutory Bodies (Accounts and Audit) Act.
5. Furthermore, Ministries should ensure that statutory bodies comply with the guidelines set in the Budget Circular for FY 2026-2027.
6. Kindly ensure that the contents of this Circular are brought to the attention of all statutory bodies under your responsibility and that strict compliance is enforced.

A. Acharuz
Financial Secretary

Copy to:

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Clerk, National Assembly
- (iii) Director of Audit
- (iv) Accountant-General
- (v) Director, Financial Operations
- (vi) Director Procurement Policy Office
- (vii) Director, Procurement & Supply
- (viii) Director, Internal Control
- (ix) Officer-in-Charge, Finance Section of Ministries and Departments
- (x) Officer-in-Charge, Procurement & Supply Section of Ministries and Departments