

Extracts from the Constitution

CHAPTER X – FINANCE

103. Consolidated Fund

All revenues or other money raised or received for the purposes of the Government (not being revenues or other money that are payable by or under any law into some other fund established for a specific purpose or that may by or under any law be retained by the authority that received them for the purposes of defraying the expenses of that authority) shall be paid into and form one Consolidated Fund.

104. Withdrawals from Consolidated Fund or other public funds

- (1) No money shall be withdrawn from the Consolidated Fund except –
 - (a) to meet expenditure that is charged upon the Fund by this Constitution or by any other law in force in Mauritius; or
 - (b) where the issue of that money has been authorised by an appropriation law or by a supplementary estimate approved by resolution of the Assembly or in such manner, and subject to such conditions, as may be prescribed in pursuance of section 106.

(2) No money shall be withdrawn from any public fund of Mauritius, other than the Consolidated Fund, unless the issue of that money has been authorised by or under a law.

(3) No money shall be withdrawn from the Consolidated Fund except in the manner prescribed.

(4) The deposit of any money forming part of the Consolidated Fund with a bank or with the Crown Agents for Overseas Governments and Administrations or the investment of any such money in such securities as may be prescribed shall not be regarded as a withdrawal of that money from the Fund for the purposes of this section.

[Amended 48/91]

105. Authorisation of expenditure

(1) The Minister responsible for finance shall cause to be prepared and laid before the Assembly, before or not later than 30 days after the commencement of each financial year, estimates of the revenues and expenditure of Mauritius for that year.

(2) The heads of expenditure contained in the estimates for a financial year (other than expenditure charged upon the Consolidated Fund by this Constitution or any other law) shall be included in a Bill, to be known as an Appropriation Bill, introduced into the Assembly to provide for the issue from the Consolidated Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified in the Bill.

(3) Where in any financial year it is found –

- (a) that the amount appropriated by the appropriation law for the purposes included in any head of expenditure is insufficient or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by the appropriation law; or
- (b) that any money has been expended on any head of expenditure in excess of the amount appropriated for the purposes included in that head by the appropriation law, or for a purpose for which no amount has been appropriated by the appropriation law,

a supplementary estimate showing the sums required or spent shall be laid before the Assembly and the heads of expenditure shall be included in a supplementary Appropriation Bill introduced in the Assembly to provide for the appropriation of those sums, or in a motion or motions introduced into the Assembly for the approval of such expenditure.

(4) Where any supplementary expenditure has been approved in a financial year by a resolution of the Assembly in accordance with subsection (3), a supplementary Appropriation Bill shall be introduced in the Assembly, not later than the end of the financial year next following, providing for the appropriation of the sums so approved.

106. Authorisation of expenditure in advance of appropriation

Where the Appropriation law in respect of any financial year has not come into operation by the beginning of that financial year, the Minister responsible for finance may, to such extent and subject to such conditions as may be prescribed, authorise the withdrawal of money from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the services of the Government until the expiration of 6 months from the beginning of that financial year or the coming into operation of the appropriation law, whichever is the earlier.

107. Contingencies Fund

(1) There shall be such provision as may be prescribed by Parliament for the establishment of a Contingencies Fund and for authorising the Minister responsible for finance, if he is satisfied that there has arisen an urgent and unforeseen need for expenditure for which no other provision exists, to make advances from that Fund to meet that need.

(2) Where any advance is made from the Contingencies Fund, a supplementary estimate shall be laid before the Assembly, and a Bill or motion shall be introduced, as soon as possible for the purpose of replacing the amount so advanced.

108. Remuneration of certain officers

(1) There shall be paid to the holders of the offices to which this section applies such salaries and such allowances as may be prescribed.

(2) The salaries and any allowances payable to the holders of the offices to which this section applies shall be a charge on the Consolidated Fund.

(3) Any alteration to the salary payable to any person holding any office to which this section applies or to his terms of office, other than allowances, that is to his disadvantage shall not have effect in relation to that person after his appointment unless he consents to its having effect.

(4) Where a person's salary or terms of office depend upon his option, the salary or terms for which he opts shall, for the purposes of subsection (3), be deemed to be more advantageous to him than any others for which he might have opted.

(5) This section applies to the office of President, chairman or other members of the Electoral Boundaries Commission or of the Electoral Supervisory Commission, Electoral Commissioner, Director of Public Prosecutions, Chief Justice, Senior Puisne Judge, Puisne Judge, appointed member of the Judicial and Legal Service Commission, chairman or other member of the Public Service Commission, appointed member of the Disciplined Forces Service Commission, Commissioner of Police, Ombudsman or Director of Audit.

[Amended 48/91; 5/97; 31/00; 33/01]

109. Public debt

(1) All debt charges for which Mauritius is liable shall be a charge on the Consolidated Fund.

(2) For the purposes of this section, "debt charges" includes interest, sinking fund charges, the repayment or amortisation of debt, and all expenditure in connection with the raising of loans on the security of the revenues of

Mauritius or the Consolidated Fund and the service and redemption of debt thereby created.

110. Director of Audit

(1) There shall be a Director of Audit, whose office shall be a public office and who shall be appointed by the Public Service Commission, acting after consultation with the Prime Minister and the Leader of the Opposition.

(2) The public accounts of Mauritius and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Director of Audit and for that purpose the Director of Audit or any person authorised by him in that behalf shall have access to all books, records, reports and other documents relating to those accounts:

Provided that, if it is so prescribed in the case of any body corporate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be prescribed.

(3) The Director of Audit shall submit his reports to the Minister responsible for finance, who shall cause them to be laid before the Assembly.

(4) In the exercise of his functions under this Constitution, the Director of Audit shall not be subject to the direction or control of any other person or authority.
