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**15.1 Compliance with Legislation**

Grants were allocated to 29 Statutory Bodies falling under the aegis of the Ministry of Arts and Culture to meet operating expenses and costs of capital projects. The Table 15-1 shows grants disbursed by the Ministry to Statutory Bodies during the specified periods:

*Table 15-1 Grants to Statutory Bodies*

|  |  |  |  |
| --- | --- | --- | --- |
| **Financial Year** | **Recurrent Grant**  **Rs** | **Capital Grant**  **Rs** | **Total**  **Rs** |
| 2016-17  2015-16 | 176,298,422  172,664,361 | 45,876,830  14,786,169 | 222,175,252  187,450,530 |
| Six months to 30 June 2015 | 83,521,822 | 3,421,809 | 86,943,631 |
| Year 2014 | 156,672,291 | 23,323,134 | 179,995,425 |
| **Total** | **589,156,896** | **87,407,942** | **676,564,838** |

Of the Recurrent Grants disbursed in the years 2015-16 and 2016-17, grants totalling   
Rs 14,320,000 and Rs 14,238,300 respectively were made to Speaking Unions.

*Submission of Audit Accounts by Statutory Bodies*

Among the conditions of the Grant Memorandum signed between the Ministry and the recipients of the grant, the latter shall submit to the Minister their annual report along with their audited financial statements not later than one month from the date of receipt of their audited statements. The Minister shall then lay these two documents before the National Assembly.

As of October 2017, 10 Statutory Bodies had not submitted their audited statements to the Ministry for a number of years. Significantpublic funds are remaining outside the framework of public accountability.

*Audit of Accounts of Speaking Unions*

The Acts governing 10 of the 11 Speaking Unions were amended in October 2015, specifically designating the Director of Audit as the auditor for the accounts of these Speaking Unions. It was agreed that the engagement of the Director of Audit should be for the financial statements with accounting periods starting on or after 1 January 2016.

However, Grant Memoranda signed with three Speaking Unions for the financial years 2016-17 and 2017-18 allowed them to retain their former auditor for the audit of their accounts. Also, for one Speaking Union, the Grant Memorandum did not specify the name of the auditor for the two financial years.

*Mauritian Cultural Centre Trust*

The Board of the above Trust was dissolved in 2015 and had not been reconstituted since. Funds of some Rs 600,000 were however appropriated annually in favour of the Trust under the budget of the Ministry. The funds were used by the Ministry to meet expenditure in relation to two permanent employees of the dormant Trust. This may not be legally in order as per advice given by the Attorney General’s Office for a similar case in 2008.

*Centre De Lecture Publique et D’animation Culturelle (CELPAC)*

The Centre was established under the CELPAC Act 2009 and is managed by a Committee appointed by the Minister responsible for Arts and Culture. The costs of CELPAC staff are borne by the Ministry while other operating expenses are met from the Centre’s recurrent grant appropriated under the Ministry’s budget.

Expenses charged to item “Grants – CELPAC” amounted to Rs 2,812,715 and   
Rs 2,921,873 for the financial years 2015-16 and 2016-17 respectively.

The CELPAC Act provides that for each financial year, the Committee shall submit to the Minister an annual report together with an audited statement of accounts on the Centre’s operation.

Separate financial statements and annual reports for the Centre have never been prepared.

***Ministry’s Reply***

* The Ministry has pressed upon the concerned Statutory Bodies for early submission of their audited accounts. Also, the Ministry has advised those encountering difficulties to prepare their financial statements to hire the services of Accountants;
* The relevant Speaking Unions have been requested to comply with provision of their Act and to have their accounts audited by the Director of Audit;
* The Ministry is having consultations for the setting up of a new Mauritian Cultural Centre Trust Board;
* CELPAC has initiated action to comply with the CELPAC’s Act and follow up is being ensured.

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