

Finance and Audit (National Habitat Fund) Regulations 2014

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THE FINANCE AND AUDIT ACT

Regulations made by the Minister under section 24 of the Finance and Audit Act

1. These regulations may be cited as the **Finance and Audit (National Habitat Fund) Regulations 2014**.

2. In these regulations —

“Act” means the Finance and Audit Act;

“Chairperson” means the Chairperson of the Committee;

“Committee” means the Committee referred to in regulation 6;

“cost of a housing unit” means the cost of building and related consultancy fees, management fees and cost of infrastructure works;

“CSR Committee” means the committee set up under section 50L(3) of the Income Tax Act;

“CSR Fund” means a CSR Fund referred to in section 50L of the Income Tax Act; -

“financial statements”, in relation to a financial year —

(a) means —

- (i) a statement of receipts and payments; and
 - (ii) a statement of comparison of annual estimates and actual amounts; and
- (b) includes notes, comprising a summary of significant accounting policies and other explanatory notes;

“Fund” means the National Habitat Fund established under regulation 3;

“housing development trust” means a non-profit housing development trust constituted under the Trusts Act;

“implementing agency”, in relation to a social housing project and scheme specified in the second column of the Schedule, means the corresponding agency specified in the third column of the Schedule;

“lease agreement for serviced lots” means an agreement signed between a beneficiary and the supervising officer of the Ministry responsible for the subject of housing and lands for the purpose of residence in a serviced lot;

“member” —

- (a) means a member of the Committee; and
- (b) includes the Chairperson and the Vice-chairperson;

“MSPA” means the Mauritius Sugar Producers’ Association;

“National Empowerment Foundation” means the National Empowerment Foundation incorporated as a non-profit company under the Companies Act;

“NHDC” means the National Housing Development Company Ltd;

“serviced plot of land” means a plot of land on which all infrastructure works, including those

related to roads, drains, landscaping and utility services, have been completed;

“Social Register of Mauritius” means the Social Register of Mauritius, kept and maintained by the Ministry responsible for the subject of social security;

“Trust” means the housing development trust;

“Vice-chairperson” means the Vice-chairperson of the Committee.

3. National Habitat Fund

(1) There is established for the purposes of these regulations a fund to be known as the National Habitat Fund, to finance, wholly or partly, the implementation of social housing projects and schemes under these regulations.

(2) The objects of the Fund shall be to —

- (a) finance one-third of the cost of a housing unit referred to in item 1 of the Schedule, one-third being contributed by the entity constituting the Trust or by the non-profit vehicle from the CSR Fund of the entity, and the remaining one-third by the eventual buyer;
- (b) finance two-thirds of the cost of a housing unit referred to in item 2(1) of the Schedule, the remaining one-third being contributed by the eventual buyer;
- (c) finance partly off-site infrastructure works for the construction of a housing unit to be implemented by the NHDC and provision of serviced lots referred to in item 2(3) of the Schedule;
- (d) grant loans to the NHDC for the purposes of item 2(1), (2) and (3) of the Schedule;
- (e) finance the implementation of the casting of roof slab referred to in item 2(4) of the Schedule;

- (f) finance the rehabilitation of infrastructure of the NHDC estates referred to in item 2(5) of the Schedule;
- (g) provide finance for projects and schemes referred to in item 3 of the Schedule;
- (h) finance the implementation of the new Solar Water Heater Scheme referred to in item 4 of the Schedule;
- (i) finance the implementation of the Water Tank Scheme referred to in item 5 of the Schedule;
- (j) provide guarantee on loan contracted by households for a housing unit; and
- (k) finance such other projects incidental to or conducive to the attainment of any of the objects of the Fund as the Minister may approve.

(3) The financing and the provision for subsidies, loans or guarantees under paragraph (2) shall be in accordance with such criteria and on such conditions as the Minister may determine.

(4) The Committee shall arrange for the posting of the criteria and conditions referred to in paragraph (3) on the relevant websites.

(5) The Fund shall consist of—

- (a) sums received from the Consolidated Fund;
- (b) contributions made by the private sector;
- (c) donations, grants and other receipts from any international organisation or from any other person; and
- (d) any other sum which may lawfully accrue to the Fund.

(6) Nothing in these regulations shall be construed so as to authorise expenditure in excess of the money standing to the credit of the Fund.

(7) Subject to paragraph (8), the surplus money of the Fund shall be invested in such manner as the Minister may approve, after consultation with the Committee.

(8) The Minister may approve the transfer of any amount of the surplus money of the Fund to the Consolidated Fund.

4. Implementation of social housing projects and schemes

(1) A social housing project and scheme specified in the second column of the Schedule shall be implemented by the corresponding implementing agency specified in the third column of that Schedule.

(2) The social housing project and scheme referred to in paragraph (1) shall be implemented in accordance with such criteria and conditions as the Minister may determine.

(3) The Committee shall arrange for the posting of the criteria and conditions referred to in paragraph (2) on the relevant websites.

5. Land to be used for construction of housing units and for serviced lots

(1) The plots of land to be used for the construction of housing units referred to in items 1, 2(1) and (3) of the Schedule —

(a) shall be identified from 1,000 arpents (422.087 hectares) out of the 2,000 arpents (844.174 hectares) to be transferred by MSPA following the Government-MSPA deal signed on 22 April 2008;

(b) may be transferred to Government at a nominal price of one rupee by a member of the MSPA at a location, other than that of the 2,000 arpents (844.174 hectares) referred to in paragraph (a), and the extent of such plots of land shall

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- (i) be subject to the prior approval of the Ministry responsible for the subject of housing and lands; and
 - (ii) be netted off from the 2,000 arpents (844.174 hectares); or
- (c) may be transferred to Government at a nominal price of one rupee by the State Land Development Co. Ltd or a person, other than a member of the MSPA, and the extent of those plots of land shall be subject to the prior approval of the Ministry responsible for the subject of housing and lands; and
- (d) shall be from State Land of a portion of an extent not exceeding 422.087 square metres (10 perches), other than Pas Géométriques, as identified by the Ministry responsible for the subject of housing and lands.

(2) (a) The Ministry responsible for the subject of housing and lands shall, as and when required, allocate plots of land to —

- (i) Trusts or non-profit vehicles which are found eligible by the CSR Committee;
- (ii) the NHDC,

for implementing housing projects.

(b) Where a plot of land is allocated to a Trust, a nonprofit vehicle or the NHDC, it shall be leased to the Trust, nonprofit vehicle or the NHDC, as the case may be, at a nominal rate of one rupee per annum during the period of the construction plus, in the case of a Trust or non-profit vehicle, a period of 3 years on completion of the construction, on such terms and conditions as may be specified in the lease agreement.

(c) Any housing unit under this paragraph may be expanded by the eventual buyer.

6. Committee

(1) The Fund shall be administered and managed by a Committee which shall consist of

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- (a) the Financial Secretary or his representative, who shall be the Chairperson;
- (b) a representative of the Ministry responsible for the subject of housing and lands, who shall be the Vice-chairperson;
- (c) a representative of the Ministry;
- (d) a representative of the Ministry responsible for the subject of public utilities;
- (e) a representative of the Ministry responsible for the subject of social integration and economic empowerment;
- (f) the Accountant-General or his representative; and
- (g) 3 other persons, to be appointed by the Minister, after consultation with the Minister to whom responsibility for the subject of housing and lands is assigned.

(2) The Committee shall meet as often as is necessary but at least once every month and at such time and place as the Chairperson may determine.

(3) At any meeting of the Committee, 5 members shall constitute a quorum.

(4) (a) The Committee may co-opt such other persons as may be of assistance to it in relation to any matter before the Committee.

(b) Any person co-opted under subparagraph (a) shall have no right to vote on any matter before the Committee.

(5) The Minister may designate such public officers as may be necessary to enable The Committee to discharge its functions under these regulations.

(6) Every member shall be paid such allowance as the Minister may determine.

(7) Subject to this regulation, the Committee shall regulate its meetings and proceedings in such manner as it may determine.

(8) No document shall be executed or signed by or on behalf of the Committee unless it is signed by —

(a) its Chairperson or, in his absence, by his representative; and

(b) any member so authorised by the Committee.

7. Progress report

The relevant implementing agency shall, within one month after the end of every quarter, submit a progress report to the Committee on the implementation of the project and scheme.

8. Annual financial statements

(1) The Committee shall, not later than 3 months after the end of every financial year, submit to the Director of Audit for audit purposes, financial statements for that financial year prepared under the cash basis of accounting of the International Public Sector Accounting Standards (IPSAS).

(2) The Committee shall, as soon as practicable, after the end of every financial year, submit to the Minister, with copy to the Minister to whom responsibility for the subject of housing and lands is assigned —

(a) a report dealing with the activities and financial position of the Fund during that financial year; and

(b) a copy of the financial statements of the Fund, duly audited, for that financial year, together with the audit report.

(3) The Minister shall, at the earliest available opportunity, lay a copy of the report and financial statements referred to in paragraph (2) before the Assembly.

9. Miscellaneous

(1) The Committee shall cause the achievements of the Fund in relation to its objects to be periodically reviewed and evaluated and on the basis thereon, make such recommendations to the Minister as it may determine regarding the Fund.

(2) In case of winding up of the Fund, the assets and liabilities of the Fund shall accrue to the Consolidated Fund.

10. Revocation

(1) The Finance and Audit (Social Housing Development Scheme) Regulations 2013 are revoked.

(2) The Schedule to the Act is amended by —

(a) deleting the following item —

Social Housing Fund

(b) inserting, in the appropriate alphabetical order, the following new item —

National Habitat Fund

11. Savings

(1) In this regulation —

“Committee” means the Committee referred to in regulation 5(1) of the revoked Finance and Audit (Social Housing Development Scheme) Regulations 2013;

“Social Housing Fund” means the Social Housing Fund established under regulation 4 of the revoked Finance and Audit (Social Housing Development Scheme)

Regulations 2013.

(2) The assets and liabilities of the Social Housing Fund shall, at the coming into operation of these regulations, be transferred to the Fund.

(3) All records and documents of the Social Housing Fund shall, at the coming into operation of these regulations, vest in the Fund.

(4) Any act or thing done under the revoked Finance and Audit (Social Housing Development Scheme) Regulations 2013 shall, at the coming into operation of these regulations, be dealt with as appropriate, under these regulations.

(5) All rights of, and obligations and liabilities subsisting in favour of or against, the Social Housing Fund, shall, at the coming into operation of these regulations, continue to exist under the same terms and conditions in favour of or against the Fund.

(6) (a) Notwithstanding regulation 8(1), the Committee shall, not later than 3 months after the coming into operation of these regulations, prepare and submit to the Director of Audit for audit purposes, an annual statement, together with a report referred to in regulation 9(2)(a) of the revoked Finance and Audit (Social Housing Development Scheme) Regulations 2013 for the period 1 January 2014 to the date of the coming into operation of these regulations.

(b) The Committee shall, as soon as practicable, in respect of the period referred to in paragraph (a), submit to the Minister, with copy to the Minister to whom responsibility for the subject of housing and lands is assigned —

- (i) a report dealing with the activities and financial position of the Social Housing Fund during that period; and
- (ii) a copy of the audited accounts of the Social Housing Fund for that period, together with the audit report on those accounts.

(c) The Minister to whom responsibility for 'the subject of housing and lands is assigned shall, at the earliest available opportunity, lay a copy of the audited annual statement

and the report submitted to it under subparagraph (b) before the Assembly.

Made by the Minister on 9 March 2014.

SCHEDULE

[Regulations 2, 3(2), 4(1) and 5]

Item	Social Housing Projects and Schemes	Implementing Agency
1.	Construction, in concrete, of housing units for households registered in the Social Register of non-profit vehicle, registered with the Mauritius	Housing development trust or any other CSR Committee
2.	<p>(1) Construction, in concrete, of housing units for households registered in the Social Register of Mauritius</p> <p>(2) Construction, in concrete, of housing units for other categories of households</p> <p>(3) Provision of serviced lots of land for households for the construction of a housing unit in accordance with the lease agreement for the serviced lot</p> <p>(4) Casting of roof slab under the Casting of Roof Slab Grant Scheme</p> <p>(5) Rehabilitation of infrastructure of the NHDC estates</p>	Ministry responsible for the subject of housing and lands or the NHDC
3.	<p>Construction for vulnerable groups of—</p> <p>(a) housing units, in concrete, under the Integrated Social Housing Scheme, for households registered in the Social Register of Mauritius;</p> <p>(b) housing units, in concrete covered with corrugated-iron-sheet, under the Concrete-</p>	NEF

	<p>cum Corrugated-Iron-Sheet Houses Scheme (CCIS), for households registered in the Social Register of Mauritius;</p> <p>(c) housing units, in corrugated-iron-sheet, under the Emergency Housing Scheme</p> <p>(d) housing units for Rodrigues, in concrete, under the Rodrigues Emergency Housing Scheme</p> <p>(2) Provision of off-site infrastructure in respect of the schemes</p>	
4.	Implementation of the new Solar Water Heater Scheme	Development Bank of Mauritius Ltd (DBM)
5.	Implementation of the Water Tank Scheme	Ministry responsible for the subject of energy and public utilities
6.	Such social housing project and scheme as the Minister may determine	Such other entity as the Minister may determine