

Finance and Audit (Local Infrastructure Fund) (Amendment) 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 regulation may be cited as the Finance and Audit (Local Infrastructure Fund) (Amendment) Regulations 2014.**
- 2. In these regulations —**
“principal regulations” means the Finance and Audit (Local Infrastructure Fund) Regulations 2008.
- 3. Regulation 1 of the principal regulations is amended by deleting the word “Infrastructure” and replacing it by the word “Development”**
- 4. Regulation 2 of the principal regulations is amended —**
 - (a) in the definition of “Fund”, by deleting the word “Infrastructure” and replacing it by the word “Development”;
 - (b) by deleting the definition of “local authority” and replacing it by the following definition —
“local authority” —
 - (a) has the same meaning as in the Local Government Act; and
 - (b) includes Rodrigues under the Rodrigues Regional Assembly Act;
 - (c) by inserting, in the appropriate alphabetical order, the following new definitions —

“Act” means the Finance and Audit Act;

“appropriate Minister” means the Minister to whom responsibility for the subject of local government matters is assigned;

“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;

5. Regulation 3 of the principal regulations is amended by deleting the word “Infrastructure” and replacing it by the word “Development”.

6. Regulation 4 of the principal regulations is revoked and replaced by the following regulation

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4. (1) The object of the Fund shall be to finance, wholly or partly, rural and urban development —

(a) in respect of projects, programmes or schemes for—

(i) the provision and upgrading of key infrastructure, including public markets, fairs, traffic centres, public libraries, exhibition halls, theatres, nurseries, pre primary schools and such other buildings for the local community;

(ii) flood mitigation, including the improvement of drains, bridges, lakes, rivulets and streams;

(iii) infrastructure, including swimming pool, playing field, waterfront, multi-

purpose complex, fish landing station with marketing facility and crematorium;

(iv) the promotion of sports, leisure, welfare and cultural activities; and

(v) the acquisition of plant and machinery, equipment and vehicles for scavenging purposes; and

(b) in respect of such other projects, programmes or schemes incidental to or conducive to the attainment of its object.

(2) The projects, programmes or schemes referred to in paragraph (1) shall —

(a) be implemented by the Ministry responsible for the subject of local government, the relevant local authority or, on behalf of the Ministry or local authority, by any other entity; or

(b) be caused to be implemented by any other entity, as the Minister may approve.

7. Regulation 5(1) of the principal regulations is amended by revoking subparagraph (d), the word “and” being added at the end of paragraph (c).

8. Regulation 6 of the principal regulations is amended —

(a) in paragraph (1)(g), by deleting the words “, after consultation with the Minister responsible for the subject of local government”;

(b) in paragraph (2), by deleting the words “, after consultation with the Minister responsible for the subject of local government,”;

(c) in paragraph (4), by deleting the figure “9” and replacing it by the figure “5”;

(d) in paragraph (7), by deleting the words “may be approved by the Financial Secretary” and replacing them by the words “the Minister may determine”.

9. Regulation 7 of the principal regulations is revoked and replaced by the following regulation

7. (1) For the purposes of these regulations, every local authority shall submit to the appropriate Minister, with copy to the Minister, not later than 30 June in every financial year, in respect of the next financial year, a 3-year strategic plan in line with programme-based budgeting indicating its visions and goals with a view to attaining the objects of the Fund.

(2) On receipt of the 3-year strategic plan, the appropriate Minister shall, after consultation with the local authority and the Minister, give his approval thereon.

(3) Upon approval of the 3-year strategic plan pursuant to paragraph (2), every local authority shall submit to the appropriate Minister, with copy to the Minister, not later than 30 September in every financial year, in respect of the next financial year, an implementation plan relating to the projects, programmes and schemes with full details including sources of funding and timeframe for their completion.

(4) On receipt of the implementation plan, the appropriate Minister shall, after consultation with the local authority and the Minister, give his approval thereon.

(5) The Committee shall, as and when required, arrange for the financing from the Fund of the projects, programmes and schemes in accordance with the implementation plan.

(6) The entities referred to in regulation 4(2) shall, within one month after the end of every quarter, submit to the appropriate Minister, with copy to the Minister, a progress report in respect of that quarter, on the status of the implementation of the projects, programmes and schemes.

10. Regulation 8 of the principal regulations is amended by deleting the words “Minister responsible for the subject of local government” and replacing them by the words “appropriate Minister”.

11. Regulation 9 of the principal regulations is revoked and replaced by the following regulation —

9. The Committee shall periodically review the achievements of the Fund in relation to its objects and make such recommendations as it may determine to the Minister.

12. Regulation 10 of the principal regulations is revoked and replaced by the following regulation —

10. (1) The Committee shall, in respect of every financial year —

- (a) prepare the financial statements of the Fund for that financial year, under the cash basis of accounting of the International Public Sector Accounting Standards (IPSAS); and
- (b) on the basis of the progress reports referred to in regulation 7(6), prepare a report on the status of the projects, programmes and schemes financed under these regulations.

(2) The Committee shall, not later than 3 months after the end of every financial year, submit to the Director of Audit, for audit purposes, the financial statements and report referred to in paragraph (1).

(3) The Director of Audit shall, as soon as practicable, audit and submit the financial statements and report referred to in paragraph (1), together with his audit report, to the Committee.

13. Regulation 11 of the principal regulations is revoked and replaced by the following regulation —

11. The Committee shall forthwith submit a copy of the audited financial statements and report referred to in regulation 10(3), together with the audit report, to the appropriate Minister.

14. Regulation 14 of the principal regulations is revoked and replaced by the following

regulation —

14. The appropriate Minister shall, at the earliest available opportunity, lay a copy of the audited financial statements and reports submitted under regulation 11 before the Assembly.
- 15.** The Schedule to the Act is amended by deleting the words “Local Infrastructure Fund” and replacing them by the words “Local Development Fund”.
- 16.** These regulations shall be deemed to have come into operation on 1 January 2014.

Made by the Minister on 10 March 2014.