

Finance and Audit (Maurice Ile Durable 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 regulations may be cited as the **Finance and Audit (Maurice Ile Durable Fund) (Amendment) Regulations 2014**.

2. In these regulations —

“principal regulations” means the Finance and Audit (Maurice Ile Durable Fund) Regulations 2008.

3. Regulation 2 of the principal regulations is amended —

(a) by deleting the definitions of “appropriate Minister” and “Vice-Chairperson”;

(b) in the definition of “member”, by revoking paragraph (b) and replacing it by the following paragraph —

(b) includes the Chairperson;

(c) by inserting, in the appropriate alphabetical order, the following new definitions —
“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;

“MID Commission” means the Maurice Ile Durable Commission set up by the Prime Minister;

(d) by adding the following new definition —

“public sector agency” includes any Ministry or Government Department, Rodrigues under the Rodrigues Regional Assembly Act, local authority or statutory body.

4. Regulation 4 of the principal regulations is amended —

(a) by deleting the words “projects, schemes or programmes” and replacing them by the words “the implementation of projects, schemes or programmes in accordance with the implementation plan-referred to in regulation 7”;

(b) in paragraph.(h), by deleting the words “, including buses under the Bus Modernisation Programme”;

(c) by revoking paragraph (k) and replacing it by ‘the following paragraph —

(k) to promote the sustainability of the ecosystem services and the efficient and responsible use of environmental resources through sound environmental management;

5. Regulation 5 of the principal regulations is amended —

(a) by revoking paragraph (d);

(b) by adding the following new paragraphs, the existing provision being numbered (1) —

(2) Article 910 of the Code Civil Mauricien shall not apply to a donation made to the Fund.

(3) No disbursement of money shall be made from the Fund except for the

purposes of the Fund.

6. Regulation 6 of the principal regulations is amended —

(a) by revoking paragraphs (1) and (2) and replacing them by the following paragraphs —

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

- (a) a Chairperson, to be appointed by the Prime Minister;
- (b) a representative of the Prime Minister's Office;
- (c) a representative of the Ministry responsible for the subject of environment and sustainable development;
- (d) a representative of the Ministry responsible for the subject of energy;
- (e) a representative of the Ministry;
- (f) the Accountant-General or his representative; and
- (g) a representative of the MID Commission who shall be a public officer.

(2) The Chairperson shall be appointed on such terms and conditions as the Prime Minister may determine.

(b) in paragraph (3), by deleting the words “appropriate Minister” and replacing them by the words “Secretary to Cabinet and Head of the Civil Service”;

(c) in paragraph (5)(a), by inserting, after the word “assistance”, the words “to it”;

(d) by revoking paragraph (6);

(e) in paragraph (8), by deleting the figure “7” and replacing it by the figure “4”;

(f) in paragraph (10), by deleting the words “may be approved by the Financial Secretary” and replacing them by the words “the Minister may determine”;

(g) by adding the following new paragraph —

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

(a) the Chairperson or, in his absence, any other member authorised by the Committee

for that purpose; and

(b) any member so authorised by the Committee.

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

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7. (1) For the purposes of these regulations, the MID Commission shall, in consultation with the relevant public sector agency or any relevant person, prepare and submit to the Prime Minister’s Office for approval, 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) (a) On approval of the 3-year strategic plan pursuant to paragraph (1), the MID Commission shall, in consultation with the relevant public sector agency or any relevant person, prepare and submit to the Prime Minister’s Office for approval, not later than 30 September in every financial year, in respect of the next financial year, an implementation plan relating to the projects, schemes or programmes with full details, including sources of funding and time-frame for their completion.

(b) The implementation plan referred to in sub paragraph (a) shall include the implementing agency which shall implement every project, scheme or programme.

(3) The implementing agency shall, within one month after the end of every quarter, submit to the Committee a progress report, in respect of that quarter, on the status of the implementation of the projects, schemes or programmes.

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

9. The Committee shall, in relation to its objects, periodically —

(a) review the achievements of the Fund; and

(b) make such recommendations as it considers necessary to the Minister with regard to the Fund.

9. 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 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(3), prepare a report on the status of the projects, schemes or programmes 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, the financial statements and report referred to in paragraph (1).

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

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

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

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

14. The Prime Minister shall, at the earliest available opportunity, lay a copy of the audited financial statements and reports submitted under regulation 11 before the Assembly.

Made by the Minister on 3 April 2014.