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*Government Notice No. 98 of 2008*

## **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 (Human Resource, Knowledge and Arts Development Fund) Regulations 2008.

2. In these regulations –

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

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

“Fund” means the Human Resource, Knowledge and Arts Development Fund established under regulation 3;

“member” –

(a) means a member of the Committee;

(b) and includes the Chairperson and the Vice-Chairperson;

“Vice-Chairperson” means the Vice-Chairperson appointed under regulation 6.

3. There is established for the purposes of these regulations the Human Resource, Knowledge and Arts Development Fund.

4. The objects of the Fund shall be to finance –

(a) physical infrastructure for post-secondary education, such as buildings, equipment and various facilities;

(b) projects to equip individuals with access to information, knowledge, technology, training and skills with a view to improving efficiency and productivity;

(c) student loan schemes and scholarships including a full scholarship for students attending or admitted in courses at post-secondary institutions in Mauritius, with household income not exceeding 7,500 rupees per month and who face severe hardship following the death or serious incapacity of a wage earner;

- (d) a Second-Chance Programme by January 2009 for young people under the age of 21 who are not in full-time education or full-time employment with a view to providing them with basic numeracy and language skills, life training skills and the provision of psychological and social back up;
- (e) the full cost of internet access for poor families participating in the National e-inclusion Foundation;
- (f) projects and programmes to encourage and support local artists and to stimulate the growth of the creative and fine arts industry;
- (g) national competitions and provide cash prizes and opportunities for international exposure to local artists; and
- (h) such other projects incidental to or conducive to the attainment of any of the above objects.

**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 other persons and international organisations; and
- (d) any other sum which may lawfully accrue to the Fund.

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

- (a) the Senior Chief Executive of the Ministry responsible for the subject of education and human resources, who shall be the Chairperson;
- (b) the Permanent Secretary of the Ministry responsible for the subject arts and culture;
- (c) a representative of the Ministry;
- (d) a representative of the Ministry responsible for the subject of civil service;
- (e) the Accountant-General or his representative;
- (f) a representative of the private sector, to be appointed by the Minister, subject to paragraph (2);

- (g) a representative of the Tertiary Education Commission;
- (h) a representative of any development partner providing funds; and
- (i) three other persons, one of whom shall be from the Island of Rodrigues, to be appointed by the Minister, subject to paragraph (2).

(2) The persons referred to in paragraph (1)(f) and (i) shall be appointed by the Minister, after consultation with the Minister responsible for the subject of education and human resources and the Minister responsible for the subject of arts and culture.

(3) The Minister may appoint a Vice-Chairperson from amongst the persons referred to in paragraph (1)(b) to (g) and (i).

(4) The Committee shall meet as often as is necessary but at least once every quarter, at such time and place and by using such medium as the Chairperson thinks fit.

(5) At any meeting of the Committee, 6 members shall constitute a quorum.

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

(7) Any person co-opted under paragraph (6) shall have no right to vote on any matter before the Committee.

(8) Every member shall be paid such allowances as may be approved by the Financial Secretary.

(9) Subject to this regulation, the Committee shall regulate its meetings and proceedings in such manner as it thinks fit.

**7.** (1) The Committee shall –

- (a) on the basis of proposals made by the Ministry responsible for the subject of education and human resources, the Ministry responsible for the subject of civil service, the Ministry responsible for the subject of arts and culture, the Tertiary Education Commission, the private sector and by any other person or on its own proposal, prepare and submit to the Minister responsible for the subject of education and human resources 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;
- (b) examine projects in line with the strategic plan;

(c) prepare an implementation plan relating to the projects with full details including sources of funding and timeframe for their completion and seek financial clearance from the Ministry; and

(d) seek approval of the projects from the Minister responsible for the subject of education and human resources.

(2) The Committee shall within one month after the end of every quarter, submit a progress report on the implementation of the projects to the Minister responsible for the subject of education and human resources, with a copy to the Financial Secretary.

(3) The Committee shall at least once every year review and update the strategic plan.

**8.** The Minister responsible for the subject of education and human resources may designate such public officers as may be necessary to enable the Committee to discharge its duties and responsibilities under these regulations.

**9.** The Ministry shall periodically review the achievements of the Fund in relation to its objects and take such appropriate measures as it deems fit regarding the Fund.

**10.** The Committee shall, not later than 3 months after the end of each financial year, prepare and submit to the Director of Audit –

(a) an annual statement of the receipts and payments for that financial year; and

(b) a balance sheet made up to the end of that financial year showing the assets and liabilities of the Fund.

**11.** The Committee shall, as soon as practicable, after the end of each financial year, submit to the Minister responsible for the subject of education and human resources –

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

(b) a copy of the audited accounts of the Fund for that financial year, together with the audit report on those accounts.

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

**13.** (1) Subject to paragraph (2), the surplus money of the Fund shall be invested in such manner as may be approved by the Minister, after consultation with the Committee.

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

**14.** The Minister responsible for the subject of education and human resources shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of the Fund before the Assembly.

**15.** In case of winding up of the Fund, the assets and liabilities of the Fund shall accrue to the Consolidated Fund.

Made by the Minister on 19<sup>th</sup> June 2008.