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Government Notice No. 99 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 (Local Infrastructure 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 Local Infrastructure Fund established under regulation 3;
 - “local authority” means the district councils and municipal councils under the Local Government Act;
 - “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 Local Infrastructure Fund.
4. The objects of the Fund shall be to contribute to the financing of –
 - (a) projects in local authorities for the provision and upgrading of key infrastructure such as public markets, fairs, traffic centres, public libraries, exhibition halls, theatres, nurseries and pre-primary schools and such other buildings for the local community;
 - (b) projects for flood mitigation including improvement to drains, bridges, lakes, rivulets and streams;

- (c) other infrastructure such as swimming pool, playing fields, waterfront, multi-purpose complex, fish landing station with marketing facility and crematorium;
- (d) programmes and schemes to promote sports, leisure, welfare and cultural activities; and
- (e) such other projects incidental to or conducive to the attainment of the above objects.

5. (1) 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;
- (d) receipts from the National Residential Property Tax under the Income Tax Act; and
- (e) any other sum which may lawfully accrue to the Fund.

(2) The Committee may, on the basis of the proposals, implementation plans and the progress report referred to in regulation 7, reallocate the amount earmarked for a local authority to any other local authority.

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

- (a) the Permanent Secretary of the Ministry responsible for the subject of local government, who shall be the Chairperson;
- (b) a representative of the Ministry;
- (c) a representative of the Ministry responsible for the subject of public infrastructure;
- (d) a representative of the Ministry responsible for the subject of National Development Unit;
- (e) the Accountant-General or his representative;
- (f) the chief executive of every local authority; and
- (g) three other persons, to be appointed by the Minister, after consultation with the Minister responsible for the subject of local government.

(2) The Minister may, after consultation with the Minister responsible for the subject of local government, appoint a Vice-Chairperson from amongst the persons referred to in paragraph (1)(b) to (g).

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

(4) At any meeting of the Committee, 9 members shall constitute a quorum.

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

(6) Any person co-opted under paragraph (5) shall have no right to vote on any matter before the Committee.

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

(8) 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 local authorities and by any other person or on its own proposal, prepare and submit to the Minister responsible for the subject of local government 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 local government.

(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 local government, 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 local government 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 local government –

- (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 local government 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.