THE FINANCE AND AUDIT (AMENDMENT) BILL
(No. I of 2015)

Explanatory Memorandum

The object of this Bill is to amend the Finance and Audit Act to provide for –

(a) a simplification of the annual estimates of revenue and expenditure, both recurrent and capital, in respect of the services of the Government;

(b) the appropriation of the estimated financial requirements by vote of expenditure;

(c) a change in the definition of “financial year” from calendar year to a period of 12 months ending on 30 June; and

(d) related matters.

S. LUTCHMEENARAI DOO
Minister of Finance and Economic Development

27 February 2015

THE FINANCE AND AUDIT (AMENDMENT) BILL
(No. I of 2015)

ARRANGEMENT OF CLAUSES

Clause

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5. New section 3A inserted in principal Act
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10. Section 19 of principal Act amended
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FIRST SCHEDULE
SECOND SCHEDULE

A BILL

To amend the Finance and Audit Act

ENACTED by the Parliament of Mauritius, as follows –

1. **Short title**

This Act may be cited as the Finance and Audit (Amendment) Act 2015.

2. **Interpretation**

In this Act –

“principal Act” means the Finance and Audit Act.

3. **Section 2 of principal Act amended**

Section 2 of the principal Act is amended –

(a) by deleting the definitions of “estimates of expenditure”, “estimates of revenue”, “investment project”, “outcome”, “outputs”, “programme” and “sub-programme”;

(b) in the definition of “Special Fund”, by deleting the words “Schedule;” and replacing them by the words “Second Schedule.”;

(c) by inserting, in the appropriate alphabetical order, the following new definitions –

“capital project” means an intervention relating to acquisition or preservation, or to both acquisition and preservation of non-financial
assets for meeting defined objectives and consisting of a set of interrelated activities to be carried out within a specified budget and a time-schedule;

“centralised services of Government” means the services referred to in Part B of the First Schedule;

“department” means –

(a) any Government department, and the body, specified in Part A of the First Schedule;

(b) in respect of centralised services of Government, the Ministry responsible for the subject of finance;

“estimates” –

(a) means the annual estimates of revenue and expenditure, both recurrent and capital, in respect of the services of the Government, prepared on a 3-fiscal year rolling basis, the estimates for the first year of every such period of 3 fiscal years requiring approval by the National Assembly; and

(b) includes any supplementary estimates so approved;

“head of expenditure” –

(a) means the vote of expenditure contained in the estimates for a fiscal year in respect of a department; and

(b) includes the vote of expenditure in respect of centralised services of Government in respect of all departments;

4. **Section 2A of principal Act amended**

Section 2A of the principal Act is amended by deleting the words “specified in that section but ending on 31 December in any year” and replacing them by the words “ending on 30 June in every year”.


5. **New section 3A inserted in principal Act**

The principal Act is amended by inserting, after section 3, the following new section –

3A. **Carry-over of capital expenditure**

Where an amount has been appropriated by the National Assembly for the purpose included in an item of capital expenditure for a fiscal year and the amount earmarked for a project has not already been fully incurred or reallocated to any other item of capital expenditure at the end of that fiscal year, the balance of the provision earmarked for that project may be carried over to a period not exceeding 3 months in the following fiscal year without the necessity for further appropriation by the National Assembly but shall be subject to such limitations and conditions as may be specified in financial instructions issued under section 22.

6. **Section 4 of principal Act amended**

Section 4 of the principal Act is amended, in subsection (1) –

(a) in paragraph (a), by deleting the figure “4” and replacing it by the figure “6”;

(b) in paragraph (b), by deleting the words “one third” and replacing them by the words “one half”.

7. **New section 4B inserted in principal Act**

The principal Act is amended by inserting, after section 4A, the following new section –

4B. **Report on performance**

Every department shall, not later than 31 October in every year, submit to the Minister, a report on its performance in respect of the previous fiscal year and on its strategic direction in respect of the following 3 fiscal years.

8. **Section 5 of principal Act amended**

Section 5 of the principal Act is amended –
(a) in subsection (3), by deleting the word “investment” and replacing it by the word “capital”;

(b) in subsection (5), by deleting the words “section 5(2)(b)” and replacing them by the words “subsection (2)(b)”.

9. **Section 6 of principal Act amended**

Section 6 of the principal Act is amended, in subsection (3), by deleting the words “, (c)”.

10. **Section 19 of principal Act amended**

Section 19 of the principal Act is amended –

(a) in subsection (3) –

(i) in paragraph (b), by inserting, after the word “expenditure”, the words “, recurrent and capital”;

(ii) in paragraph (d), by deleting the words “by programmes and sub-programmes” and replacing them by the words “, recurrent and capital”;

(iii) in paragraph (da), by deleting the words “performance in respect of outcomes achieved and outputs delivered” and replacing them by the words “achievements and performance”;

(b) in subsection (6) –

(i) in paragraph (d), by deleting the words “by programmes and sub-programmes” and replacing them by the words “recurrent and capital”;

(ii) by inserting, after paragraph (d), the following new paragraph –

(da) a progress report on achievements and performance;

11. **Section 22 of principal Act amended**

Section 22 of the principal Act is amended –

(a) in subsection (1) –
(i) by inserting, after paragraph (b), the following new paragraph –

(ba) the preparation of a report referred to in section 4B;

(ii) in paragraph (e), by deleting the words “of revenue and estimates of expenditure”;

(iii) by inserting, after paragraph (e), the following new paragraphs –

(ea) the making of virement of funds from one item of expenditure to another item of expenditure subject to such limitations and conditions as may be specified;

(eb) the limitations and conditions for carry-over of capital expenditure;

(b) in subsection (2), by deleting the words “and the Programme-Based Budgeting Manual (PBBM)”.

12. **Section 22A of principal Act amended**

Section 22A of the principal Act is amended –

(a) by deleting the heading and replacing it by the following heading –

**Capital Project Process Manual**

(b) in subsection (1) –

(i) by deleting the words “Investment Project Process Manual” and replacing them by the words “Capital Project Process Manual (CPPM)”;

(ii) in paragraph (a), by deleting the word “investment” and replacing it by the word “capital”;

(iii) in paragraph (c), by deleting the words “investment projects based on Programme-Based Budgeting principles” and replacing them by the words “capital projects”.

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13. Section 24 of principal Act amended

Section 24 of the principal Act is amended, in subsection (2)(c), by deleting the word “Schedule” and replacing it by the words “Schedules”.

14. New section 25 added to principal Act

The principal Act is amended by adding the following new section –

25. Transitional provisions

(1) Notwithstanding –

(a) the provisions of this Act in force immediately preceding 1 January 2015; and

(b) the appropriation by programmes by –


(ii) the Appropriation (2014) Act 2013,

there shall be, in respect of each of the fiscal years 2013 and 2014, as applicable, a Supplementary Appropriation Bill for the appropriation, by each Ministry including its departments, divisions and units and by the Judiciary, a Commission or a public or other office established or created under the Constitution or an Authority, Commission or office established or created under any enactment, of sums required or spent, in excess of the amounts appropriated under the enactments referred to in paragraph (b).

(2) The Minister shall present estimates of revenue and expenditure, both recurrent and capital, in respect of the services of the Government for the period of 6 months ending 30 June 2015.

15. Schedule to principal Act amended

The Schedule to the principal Act is amended by deleting the word “SCHEDULE” and replacing it by the words “SECOND SCHEDULE”.

16. New First Schedule inserted in principal Act

The principal Act is amended by inserting, before the Second Schedule newly numbered, the First Schedule set out in the First Schedule to this Act.
17. Consequential amendments

(1) The Bank of Mauritius Act is amended –

(a) in section 2, in the definition of “Government’s revenue” –

(i) by inserting, after the words “Government’s”, the word “recurrent”;

(ii) by repealing paragraph (a) and replacing it by the following paragraph –

   (a) means the total revenue, both recurrent and capital, specified in estimates laid before the National Assembly or the Rodrigues Regional Assembly, for any financial year; but

(b) in section 6(1)(j), by deleting the words “revenue excluding grants and receipts of a capital nature” and replacing them by the words “recurrent revenue”.

(2) The Local Government Act is amended –

(a) in section 2, in the definition of “financial year”, by deleting the words “31 December” and replacing them by the words “30 June”;

(b) in section 80(1)(a)(ii), by inserting, after the word “expenditure”, the words “, both recurrent and capital,”;

(c) in section 85 –

(i) in subsection (1) –

   (A) in paragraph (a), by deleting the words “in September every year” and replacing them by the words “in March of every financial year”;

   (B) in paragraph (b), by deleting the words “7 October” and replacing them by the words “7 April”;


(C) in paragraph (c), by deleting the words “15 October in every year” and replacing them by the words “15 April of every financial year”;

(ii) in subsection (2) –

(A) in paragraph (a), by deleting the words “15 October in every year” and replacing them by the words “15 April of every financial year”;

(B) in paragraph (b), by deleting the words “30 October in every year” and replacing them by the words “30 April of every financial year”;

(C) in paragraph (c), by deleting the words “15 November in every year” and replacing them by the words “15 May of every financial year”;

(d) in section 87(1), by deleting the words “The financial instructions described in the Programme-Based Budgeting Manual, the instructions described in the Investment” and replacing them by the words “The instructions described in the Capital”;

(e) in section 97 –

(i) in subsection (1), by deleting the words “1 January”, “31 January” and “31 July” and replacing them by the words “1 July”, “31 July” and “31 January”, respectively;

(ii) in subsection (2), by deleting the words “1 January” and replacing them by the words “1 July”;

(f) in section 105D –

(i) in the heading, by deleting the figure “2014” and replacing it by the words “1 July 2016 to 30 June 2017”;

(ii) by deleting the figure “2014” and replacing it by the words “starting on 1 July 2016 and ending on 30 June 2017”;
(iii) by adding the following new subsections, the existing provision being numbered (1) –

(2) The general rate for the period 1 January to 31 December 2015 and for the period 1 January to 30 June 2016 shall be levied in accordance with sections 105A to 105C.

(3) The general rate for the period 1 January to 30 June 2016 shall be payable in one sum not later than 31 January 2016.

(g) in section 122 –

(i) in subsection (4) –

(A) by deleting the words “1 January” and replacing them by the words “1 July”;

(B) in paragraph (b), by deleting the words “31 January” and “31 July” and replacing them by the words “31 July” and “31 January”, respectively;

(ii) in subsection (5), by adding the words “or (8)”; 

(iii) by adding the following new subsections –

(7) The fees for the period 1 January to 31 December 2015 and for the period 1 January to 30 June 2016 shall be levied in accordance with this section, as enacted before being amended by the Finance and Audit (Amendment) Act 2015.

(8) The fees leviable for the period 1 January to 30 June 2016 shall be paid in one sum not later than 31 January 2016.

(h) in section 133(2), by repealing paragraph (b), the word “and” being added at the end of paragraph (a);

(i) by inserting, after section 134, the following new section –
134A. Report on performance

Every local authority shall, not later than 31 October in every year, submit to the Minister a report on its performance in respect of the previous financial year and on its strategic direction in respect of the following 3 financial years and forward a copy of the report to the Minister to whom responsibility for the subject of finance is assigned.

(j) in section 142(1), by deleting the words “30 September in every year” and “31 December” and replacing them by the words “31 March of every financial year” and “30 June”, respectively.

(3) The Rodrigues Regional Assembly Act is amended –

(a) in section 2 –

(i) by deleting the definitions of “draft estimates of expenditure”, “draft estimates of revenue”, “investment project”, “outcome”, “outputs”, “programme” and “sub-programme”;

(ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“capital project” means an intervention relating to acquisition or preservation, or to both acquisition and preservation, of non-financial assets for meeting defined objectives and consisting of a set of interrelated activities to be carried out within a specified budget and a time-schedule;

“estimates” –

(a) means the annual estimates of revenue and expenditure, both recurrent and capital, prepared on a 3-fiscal year rolling basis, the estimates for the first year of every such period of 3 fiscal years requiring approval by the Regional Assembly; and

(b) includes any supplementary estimates so approved;
(b) in section 42(c), by inserting, after the word “all”, the word “recurrent”;

(c) in section 44 –

(i) in subsection (1), by deleting the words “30 September” and “draft estimates of revenue and draft estimates of expenditure” and replacing them by the words “31 March” and “draft estimates of recurrent revenue, recurrent expenditure, capital revenue and capital expenditure”, respectively;

(ii) in subsection (3), by deleting the words “15 October” and replacing them by the words “15 April”;

(iii) in subsection (4), by deleting the words “estimates of expenditure” and replacing them by the words “recurrent expenditure and capital expenditure”;

(iv) in subsection (5), by deleting the words “Draft Programme-Based Budget” and replacing them by the words “draft estimates”;

(v) by adding the following new subsection –

(8) Notwithstanding subsection (1), the Commissioner to whom responsibility for the subject of finance is assigned shall, not later than 31 October 2015, in respect of the period of 6 months ending 30 June 2016, submit to the Regional Assembly in respect of its functions, draft estimates of recurrent revenue and recurrent expenditure and capital revenue and capital expenditure for that period.

(d) in section 45 –

(i) in subsection (1), by deleting the words “15 October” and “quantum in respect of expenditure” and replacing them by the words “15 April” and “total quantum in respect of recurrent expenditure and capital expenditure”, respectively;

(ii) in subsection (2), by deleting the words “15 October” and replacing them by the words “15 April”;
(e) by inserting, after section 47, the following new section –

47A. Report on performance

The Island Chief Executive shall, not later than 31 October in every year, submit to the Commissioner to whom responsibility for the subject of finance is assigned, a report on the performance of Rodrigues in respect of the previous financial year and on its strategic direction in respect of the following 3 financial years.

(f) in section 50, by repealing subsection (2);

(g) in section 52(1), by deleting the words “and the Programme-Based Budgeting Manual (PBBM)’’.

(4) The Statutory Bodies (Accounts and Audit) Act is amended –

(a) in section 2 –

(i) by deleting the definitions of “estimates of expenditure”, “estimates of income”, “investment project”, “outcome”, “outputs”, “PBB”, “programme” and “sub-programme”;

(ii) by inserting, in the appropriate alphabetical order, the following new definition –

“capital project” means an intervention relating to acquisition or preservation, or to both acquisition and preservation, of non-financial assets for meeting defined objectives and consisting of a set of interrelated activities to be carried out within a specified budget and a time-schedule;

(b) by repealing sections 4A and 4B and replacing them by the following sections –

4A. Report on performance

Every statutory body shall, not later than 31 October in every year, submit to the Minister a report on its performance in respect of the previous financial year and on its strategic direction in respect of the following 3 financial years.
4B. Annual estimates

Every statutory body shall, not later than 28 February in every year, submit to the Minister, in respect of the following financial year, estimates of income and expenditure, both recurrent and capital, prepared on a 3-financial year rolling basis, the estimates for the first year of every such period of 3 financial years requiring approval by the Minister.

(c) in section 6A(2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) a report on the activities of the statutory body during the financial year; and

(d) by adding the following new section –

12. Transitional provisions

Every statutory body having an accounting period which ends on 31 December shall, not later than 31 October 2015, in respect of the period of 18 months ending on 30 June 2017, submit to the Minister an estimate of its income and expenditure for his approval.

(e) by repealing the First Schedule and replacing it by the First Schedule set out in the Second Schedule to this Act.

18. Commencement

(1) Subject to subsections (2) and (3), this Act shall be deemed to have come into operation on 1 January 2015.

(2) Sections 10(b)(i) and 17(2)(c), (e), (f), (g)(i) and (ii) and (j), (3)(a), (c), (d) and (g), (4)(a) and (b) in so far as it relates to section 4B of the Statutory Bodies (Accounts and Audit) Act shall come into operation on 1 January 2016.

(3) Sections 7, 10(b)(ii) and 17(2)(i), (3)(e) and (4)(b) in so far as it relates to section 4A of the Statutory Bodies (Accounts and Audit) Act shall come into operation on 1 July 2017.
PART A – DEPARTMENT

Office of the President
Office of the Vice-President
National Assembly
Electoral Supervisory Commission and Electoral Boundaries Commission
Office of the Electoral Commissioner
The Judiciary
Public and Disciplined Forces Service Commissions
Public Bodies Appeal Tribunal
Office of Ombudsman
National Audit Office
Employment Relations Tribunal
Local Government Service Commission
Independent Commission Against Corruption
National Human Rights Commission
Office of Ombudsperson for Children
Prime Minister’s Office
  National Development Unit
  Police Service
  Government Printing
  Meteorological Services
  Prison Service
Deputy Prime Minister’s Office, Ministry of Tourism and External Communications –
  Tourism
  External Communications
  Civil Aviation
Vice-Prime Minister’s Office, Ministry of Housing and Lands
Vice-Prime Minister’s Office, Ministry of Energy and Public Utilities
Ministry of Finance and Economic Development –
  Finance and Economic Development
  Central Procurement Board
  The Treasury
  Statistics Mauritius
  Valuation Department
  Corporate and Business Registration Department
  Registrar-General’s Department
Ministry of Technology, Communication and Innovation
Ministry of Youth and Sports
Ministry of Public Infrastructure and Land Transport –
   Public Infrastructure
   Land Transport
Ministry of Education and Human Resources, Tertiary Education and Scientific Research
Ministry of Health and Quality of Life
Ministry of Local Government –
   Local Government
   Fire Services
Ministry of Social Integration and Economic Empowerment
Ministry of Foreign Affairs, Regional Integration and International Trade
Attorney-General’s Office –
   Office of the Solicitor-General
   Office of the Director of Public Prosecutions
   Office of the Parliamentary Counsel
Ministry of Agro-Industry and Food Security
Ministry of Arts and Culture
Ministry of Industry, Commerce and Consumer Protection
Ministry of Gender Equality, Child Development and Family Welfare
Ministry of Financial Services, Good Governance and Institutional Reforms
Ministry of Business, Enterprise and Cooperatives
Ministry of Social Security, National Solidarity and Reform Institutions
Ministry of Ocean Economy, Marine Resources, Fisheries, Shipping and Outer Islands –
   Ocean Economy, Marine Resources, Shipping and Outer Islands
   Fisheries
Ministry of Environment, Sustainable Development, and Disaster and Beach Management
Ministry of Civil Service and Administrative Reforms
Ministry of Labour, Industrial Relations, Employment and Training

PART B – CENTRALISED SERVICES OF GOVERNMENT

Centrally Managed Expenses of Government
Centrally Managed Initiatives of Government
Contingencies and Reserves

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# SECOND SCHEDULE
[Section 17(e)]

# FIRST SCHEDULE
[Section 2]

## STATUTORY BODIES

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Food and Agricultural Research and Extension Institute
Gambling Regulatory Authority
Hindi-speaking Union
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Independent Broadcasting Authority
Information and Communication Technologies Authority
Irrigation Authority
Islamic Cultural Centre Trust Fund
Law Reform Commission
Le Morne Heritage Trust Fund
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Mahatma Gandhi Institute
Malcolm de Chazal Trust Fund
Marathi-speaking Union
Mauritian Cultural Centre Trust
Mauritius Broadcasting Corporation
Mauritius Cane Industry Authority
Mauritius Council of Registered Librarians
Mauritius Examinations Syndicate
Mauritius Ex-Services Trust Fund
Mauritius Film Development Corporation
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Mauritius Research Council Act
Mauritius Revenue Authority Act
Mauritius Sports Act
Mauritius Standards Bureau Act
Mauritius Tamil Cultural Centre Trust
Mauritius Telugu Cultural Centre Trust
Mauritius Tourism Promotion Authority
Media Trust
National Adoption Council
National Agency for the Treatment and Rehabilitation of Substance Abusers
National Art Gallery
National Children’s Council
National Computer Board
National Council for the Rehabilitation of Disabled Persons
National Economic and Social Council
National Heritage Fund
National Human Rights Commission
National Institute for Co-operative Entrepreneurship
National Library
National Productivity and Competitiveness Council
National Solidarity Fund
National Transport Corporation
National Women’s Council
National Women Entrepreneur Council
National Youth Council
Nelson Mandela Centre for African Culture Trust Fund
Open University of Mauritius
Outer Islands Development Corporation
Private Secondary Schools Authority
Professor Basdeo Bissoondoyal Trust Fund
Public Officers’ Welfare Council
Rabindranath Tagore Institute
Rajiv Gandhi Science Centre Trust Fund
Ramayana Centre
Rights Management Society
Road Development Authority

Mauritius Tamil Cultural Centre Trust Act
Mauritius Telugu Cultural Centre Trust Act
Mauritius Tourism Promotion Authority Act
Media Trust Act
National Adoption Council Act
National Agency for the Treatment and Rehabilitation of Substance Abusers Act
National Art Gallery Act
National Children’s Council Act
National Computer Board Act
National Council for the Rehabilitation of Disabled Persons Act
National Economic and Social Council Act
National Heritage Fund Act
Protection of Human Rights Act
Co-operatives Act
National Library Act
National Productivity and Competitiveness Council Act
National Solidarity Fund Act
National Transport Corporation Act
National Women’s Council Act
National Women Entrepreneur Council Act
National Youth Council Act
Nelson Mandela Centre for African Culture Trust Fund Act
Open University of Mauritius Act
Outer Islands Development Corporation Act
Private Secondary Schools Authority Act
Professor Basdeo Bissoondoyal Trust Fund Act
Public Officers’ Welfare Council Act
Rabindranath Tagore Institute Act
Rajiv Gandhi Science Centre Trust Fund Act
Ramayana Centre Act
Copyright Act 2014
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