

*Government Notice No. 71 of 2020***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 (COVID-19 Solidarity Fund) Regulations 2020.
2. In these regulations –
 - “Act” means Finance and Audit Act;
 - “Accounting Officer” means the public officer designated by the Minister to operate the accounts of the Fund;
 - “Chairperson” means the Chairperson of the Committee;
 - “Committee” means the COVID-19 Managing Committee referred to in regulation 4(1);
 - “COVID-19” means the virus known as Wuhan novel coronavirus (2019-nCoV);
 - “Fund” means the COVID-19 Solidarity Fund referred to in regulation 3(1);
 - “member” –
 - (a) means a member of the Committee; and
 - (b) includes the Chairperson.
3. (1) There shall be, for the purposes of these regulations, a Special Fund which shall be known as the COVID-19 Solidarity Fund.
 - (2) The objects of the Fund shall be to –

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- (a) contribute to the financing of projects, programmes and schemes related to the COVID-19 virus and other related public health issues;
 - (b) provide financial support to persons residing in Mauritius and organisations being affected by the COVID-19 virus; and
 - (c) provide assistance in such other circumstances related to the COVID-19 virus as the Minister may approve.
- (3) The Fund shall consist of –
- (a) sums received from the Consolidated Fund, public enterprises and statutory bodies;
 - (b) contributions, donations, grants and other receipts from the private sector, national or international organisation, and any other person; and
 - (c) any other sum which may lawfully accrue to it.
4. (1) There shall be, for the administration and management of the Fund, a committee to be known as the COVID-19 Managing Committee.
- (2) The Committee shall consist of –
- (a) a Chairperson, to be appointed by the Minister;
 - (b) a representative of the Prime Minister’s Office;
 - (c) a representative of the Ministry responsible for the subject of finance;
 - (d) a representative of the Ministry responsible for the subject of health;
 - (e) a representative of the Ministry responsible for the subject of social security;

- (f) a representative of the Ministry responsible for the subject to labour;
- (g) a representative of the Ministry responsible for the subject to commerce; and
- (h) the Accountant-General or his representative.

(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, 5 members shall constitute a quorum.

(5) A meeting of the Committee may be held either –

- (a) by a number of the members who constitute a quorum, being assembled together at the place, date and time appointed for the meeting; or
- (b) by means of audio, or audio and visual, communication by which all the members participating and constituting a quorum can simultaneously hear each other throughout the meeting.

(6) (a) A resolution in writing, signed or assented to by all members then entitled to receive notice of a meeting, shall be as valid and effective as if it had been passed at a meeting duly convened and held.

(b) Any such resolution may consist of several documents, including facsimile, electronic mail or other similar means of communication, each signed or assented to by one or more members.

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

(b) Any person co-opted under subparagraph (a) shall have no right to vote on any matter before the Committee.

(8) Every member shall be paid such allowances as the Minister may approve.

(9) Subject to these regulations, the Committee shall regulate its meetings and proceedings in such manner as it may determine.

5. (1) The Accounting Officer 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 of the Fund 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.

(2) The Committee shall furnish to the Minister, as soon as practicable after the end of each financial year –

(a) a report on 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 Director of Audit's report on those accounts.

(3) The Minister shall, at the earliest available opportunity, lay a copy of the audited annual accounts of the Fund before the Assembly.

6. Any surplus money of the Fund shall be invested in such manner as the Minister may, on the recommendation of the Committee, approve.

7. In case of the winding up of the Fund, the assets of the Fund shall accrue to the Consolidated Fund.
8. Nothing in these regulations shall be construed so as to authorise expenditure in excess of the balance of the Fund.
9. These regulations shall be deemed to have come into operation on 24 March 2020.

Made by the Minister on 26 March 2020.
