

## Overview

The Ministry is responsible for the formulation of policies and strategies for economic development and sound public finance management.

Key Challenges	Strategies
Reduce budget deficit and public sector debt to sustainable levels	Implementation of a Medium Term Fiscal Consolidation Plan
Ensure efficient revenue mobilization	Review tax policies to improve tax buoyancy and increase fairness in the tax system
Financing development, climate change adaptation and mitigation projects	Mobilise additional climate and concessional financing from new sources and implement innovative financing mechanisms
Enhance resilience of the economy and society to external shocks	Implementation of structural reforms to unlock private investment, boost exports and further diversify the economy
Ensure greater accountability and transparency in management of public funds	Implementation of performance-based budgeting and accrual-based International Public Sector Accounting Standards (IPSAS) in the public sector
	Introduce a Fiscal Responsibility Act
Attract more foreign direct investment in productive sectors	Address weaknesses identified in the B-READY Report
	Enhance business facilitation

## Programme Outcomes

Programmes	Outcomes	Indicators	2024/25 Provisional	2025/26 Target	2027/28 Target	2029/30 Target
0250: Policy and Strategy for Public Finance and Economic Development	Inclusive and sustainable economic growth	Real GDP Growth Rate	3.9%	3.7%	4%	4% - 5%
0251: Public Finance and Budget Management	Sustainable public finances	Public Sector Debt to GDP ratio	90	88.1	< 80	< 80
0252: Economic Development and Resource Mobilisation	Friendly investment and business environment	B-READY Score*	63.5	63.5	64.5	66
0253: Procurement Policy and Services	Efficient public procurement system	Reduction in number of days to evaluate major contracts	32	28	21	15

## Ministry of Finance - continued

Programmes	Outcomes	Indicators	2024/25 Provisional	2025/26 Target	2027/28 Target	2029/30 Target
0254: Government Accounting and Payment System	True and fair Financial Statements	Financial Statements certified by the Director of Audit as true and fair	True & Fair (except for transitional items)	True & Fair	True & Fair	True & Fair
0255: Provision of Statistics	Economic and social data compliant with international standards	Adherence to IMF SDDS Plus				May-30
0256: Corporate and Business Registration	Timely incorporation of companies and registration of businesses	Percentage of entities registered in real time	99%	≥ 99%	≥ 99%	≥ 99%
0257: Registration of Deeds/ Documents and Conservation of Mortgages	Efficient registration of deeds and documents	Percentage of deeds/documents registered at counter in real time	99%	≥ 99%	≥ 99%	≥ 99%

*\*Business Ready (B-READY) 2024 report is published by the World Bank and evaluates the business and investment climate in 50 economies. The score is on a scale of 0 (worst performance) to 100 (best performance). The target is an average of the score of the 3 pillars in the Report.*

## Financial Resources

### Summary by Programmes

Programmes	Rs 000			
	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
0250: Policy and Strategy for Public Finance and Economic Development	309,165	388,300	375,000	405,000
0251: Public Finance and Budget Management	3,684,720	3,935,700	3,866,900	4,048,400
0252: Economic Development and Resource Mobilisation	819,715	635,200	638,200	648,800
0253: Procurement Policy and Services	136,300	148,000	144,500	150,400
0254: Government Accounting and Payment System	190,400	226,800	194,100	198,300
0255: Provision of Statistics	257,700	217,500	216,100	240,000
0256: Corporate and Business Registration	158,000	190,700	197,100	184,500
0257: Registration of Deeds/Documents and Conservation of Mortgages	189,500	178,700	237,500	240,200
<b>TOTAL</b>	<b>5,745,500</b>	<b>5,920,900</b>	<b>5,869,400</b>	<b>6,115,600</b>

**Ministry of Finance - continued**

**Summary by Economic Categories**

**Rs 000**

Code	Economic Categories	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>5,336,900</b>	<b>5,514,000</b>	<b>5,609,300</b>	<b>5,890,500</b>
20	National Assembly Allowances	2,400	1,680	1,680	1,680
21	Compensation of Employees	925,258	988,510	1,017,610	1,036,710
22	Goods and Services	439,392	517,500	489,800	539,000
26	Grants	3,966,850	4,002,600	4,096,500	4,309,400
27	Social Benefits	1,710	1,710	1,710	1,710
28	Other Expense	1,290	2,000	2,000	2,000
<b>Capital Expenditure</b>		<b>408,600</b>	<b>406,900</b>	<b>260,100</b>	<b>225,100</b>
26	Grants	270,400	257,700	96,700	73,000
31	Acquisition of Non-Financial Assets	138,200	149,200	163,400	152,100
<b>TOTAL EXPENDITURE</b>		<b>5,745,500</b>	<b>5,920,900</b>	<b>5,869,400</b>	<b>6,115,600</b>

**Programme 0250: Policy and Strategy for Public Finance and Economic Development**

**Rs 000**

Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>TOTAL EXPENDITURE [Appropriation]</b>	309,165	<b>388,300</b>	375,000	405,000
Recurrent Expenditure	278,165	359,000	364,800	394,800
Capital Expenditure	31,000	29,300	10,200	10,200

**Accounting Officer: Financial Secretary**

**Outcome: Inclusive and sustainable economic growth**

Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	Target 2025/26	Target 2026/27	Target 2027/28
<b>Develop economic and fiscal policies and strategies</b> <i>Office of the Financial Secretary</i>	Finance Bill finalised		Aug-25		
	Fiscal Responsibility Act finalised			Apr-27	
	PBB Estimates approved before the start of financial year	100%	100%	100%	100%

**Ministry of Finance - continued**

Rs 000					
Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>278,165</b>	<b>359,000</b>	<b>364,800</b>	<b>394,800</b>
<b>20</b>	<b>National Assembly Allowances</b>	<b>2,400</b>	<b>1,680</b>	<b>1,680</b>	<b>1,680</b>
20100	Annual Allowance				
(i)	Minister	2,400	-	-	-
(ii)	Junior Minister	-	1,680	1,680	1,680
<b>21</b>	<b>Compensation of Employees</b>	<b>131,965</b>	<b>136,710</b>	<b>138,010</b>	<b>141,210</b>
21110	Personal Emoluments	118,275	122,940	124,240	127,440
	<i>of which</i>				
.001	Basic Salary	84,740	81,200	82,285	85,235
.002	Salary Compensation	8,600	9,335	9,350	9,350
.004	Allowances	8,100	10,000	10,000	10,000
.005	Extra Assistance	7,000	9,100	9,100	9,100
.006	Cash in lieu of Leave	2,950	2,950	3,050	3,100
.009	End-of-year Bonus	6,885	7,455	7,555	7,755
21111	Other Staff Costs	11,655	11,670	11,670	11,670
.002	Travelling and Transport	6,300	6,300	6,300	6,300
.100	Overtime	5,220	5,220	5,220	5,220
.200	Staff Welfare	135	150	150	150
21210	Social Contributions	2,035	2,100	2,100	2,100
.001	Contribution to the National Savings Fund	2,035	2,100	2,100	2,100
<b>22</b>	<b>Goods and Services</b>	<b>42,500</b>	<b>107,700</b>	<b>108,100</b>	<b>132,900</b>
22010	Cost of Utilities	3,740	3,740	3,740	3,740
22020	Fuel and Oil	2,300	2,300	2,300	2,300
22030	Rent	5,885	38,400	38,400	38,400
22040	Office Equipment and Furniture	1,045	1,200	1,200	1,200
22050	Office Expenses	1,800	1,800	1,800	1,800
22060	Maintenance	4,110	4,110	4,110	4,110
22070	Cleaning Services	300	300	300	300
22100	Publications and Stationery	5,275	5,575	5,575	5,575
22120	Fees	8,200	40,400	40,800	65,600
.008	Fees to Consultants -Grant Funded (AFD, UK)	3,000	33,800	34,200	59,000
22170	Travelling within the Republic	1,050	1,050	1,050	1,050
22900	Other Goods and Services	8,795	8,825	8,825	8,825
<b>26</b>	<b>Grants</b>	<b>100,000</b>	<b>110,900</b>	<b>115,000</b>	<b>117,000</b>
26313	Extra-Budgetary Units				
.020	Gambling Regulatory Authority	100,000	110,900	115,000	117,000
<b>27</b>	<b>Social Benefits</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
27210	Social Assistance Benefits in Cash	10	10	10	10
<b>28</b>	<b>Other Expense</b>	<b>1,290</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
28217	Other				
.001	Insurance	1,290	2,000	2,000	2,000

**Ministry of Finance - continued**

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Capital Expenditure</b>		<b>31,000</b>	<b>29,300</b>	<b>10,200</b>	<b>10,200</b>
<b>31</b>	<b>Acquisition of Non-Financial Assets</b>	<b>31,000</b>	<b>29,300</b>	<b>10,200</b>	<b>10,200</b>
31112	Non-Residential Buildings				
.401	Upgrading of Office Buildings	8,000	10,000	3,000	3,000
31121	Transport Equipment				
.801	Acquisition of Vehicles	2,200	2,200	2,200	2,200
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	5,000	5,000	5,000	5,000
.814	Acquisition of Air-Conditioning Equipment	11,000	12,100	-	-
31132	Intangible Fixed Assets				
.801	Acquisition of Software	4,800	-	-	-
<b>TOTAL</b>		<b>309,165</b>	<b>388,300</b>	<b>375,000</b>	<b>405,000</b>

**Human Resources**

SN	Position Titles	Funded	
		2024/25	2025/26
1	Minister	1	-
2	Junior Minister	-	1
3	Financial Secretary	1	1
4	Deputy Financial Secretary	4	4
5	Permanent Secretary	1	1
6	Director, Economic and Finance	10	12
7	Deputy Permanent Secretary	2	2
8	Assistant Permanent Secretary	4	4
9	Manager, Human Resources	1	1
10	Assistant Manager, Human Resources	2	2
11	Human Resource Executive	6	6
12	Senior Systems Analyst	-	1
13	Assistant Systems Analyst/Senior Assistant Systems Analyst	-	1
14	Computer Support Officer/Senior Computer Support Officer ( <i>on roster</i> )	-	2
15	Office Management Executive	4	4
16	Office Management Assistant	19	19
17	Office Supervisor	2	2
18	Management Support Officer	88	72
19	Confidential Secretary	17	17
20	Senior Word Processing Operator	2	2
21	Word Processing Operator	13	4
22	Receptionist/Telephone Operator	2	2
23	Head Office Auxiliary	3	3
24	Office Auxiliary/Senior Office Auxiliary	23	22
25	Driver	15	15
26	Stores Attendant	2	2
27	Handy Worker ( <i>New</i> )	-	-
28	General Worker	1	1
<b>TOTAL</b>		<b>223</b>	<b>203</b>

**Programme 0251: Public Finance and Budget Management**

Rs 000

Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>TOTAL EXPENDITURE [Appropriation]</b>	3,684,720	<b>3,935,700</b>	3,866,900	4,048,400
Recurrent Expenditure	3,471,620	3,679,100	3,778,200	3,983,400
Capital Expenditure	213,100	256,600	88,700	65,000
<b>Sub-Programmes:</b>				
025101: Public Financial Management	44,430	56,700	54,300	55,000
025102: Revenue Mobilisation	3,407,960	3,612,400	3,533,000	3,709,300
025103: Resource Allocation and Expenditure Management	222,510	255,700	268,400	272,800
025104: Debt Management	9,820	10,900	11,200	11,300
<b>TOTAL</b>	<b>3,684,720</b>	<b>3,935,700</b>	<b>3,866,900</b>	<b>4,048,400</b>

**Sub-Programme 025101: Public Financial Management**

<b>Accounting Officer: Financial Secretary</b>					
<b>Outcome: Sustainable public finances</b>					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Improve the public financial management framework in the Public Sector</b> <i>PFM Unit</i>	Percentage of Ministries/Departments submitting Annual Report on Performance	85%	100%	100%	100%
<b>Provide internal audit services</b> <i>Internal Control Cadre</i>	Implementation rate of agreed recommendations resulting from internal audit carried out in line with Institute of Internal Auditors Standards	55%	65%	65%	65%

**Ministry of Finance - continued**

**Rs 000**

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>44,430</b>	<b>53,700</b>	<b>54,300</b>	<b>55,000</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>33,145</b>	<b>36,400</b>	<b>37,100</b>	<b>37,800</b>
21110	Personal Emoluments	29,980	33,235	33,935	34,635
	<i>of which</i>				
.001	Basic Salary	23,900	25,800	26,420	27,100
.002	Salary Compensation	2,000	2,000	2,000	2,000
.004	Allowances	720	850	850	850
.006	Cash in lieu of Leave	1,200	1,240	1,240	1,240
.009	End-of-year Bonus	2,160	2,320	2,400	2,420
21111	Other Staff Costs	2,815	2,815	2,815	2,815
.002	Travelling and Transport	1,900	1,900	1,900	1,900
.100	Overtime	890	890	890	890
.200	Staff Welfare	25	25	25	25
21210	Social Contributions	350	350	350	350
.001	Contribution to the National Savings Fund	350	350	350	350
<b>22</b>	<b>Goods and Services</b>	<b>11,285</b>	<b>17,300</b>	<b>17,200</b>	<b>17,200</b>
22010	Cost of Utilities	310	310	310	310
22030	Rent	150	150	150	150
22040	Office Equipment and Furniture	170	380	280	280
22050	Office Expenses	205	205	205	205
22060	Maintenance	195	200	200	200
22100	Publications and Stationery	530	530	530	530
22120	Fees	1,525	1,525	1,525	1,525
22900	Other Goods and Services	8,200	14,000	14,000	14,000
.804	Expenses icw Core Group on AML/CFT	8,200	14,000	14,000	14,000
<b>Capital Expenditure</b>		-	<b>3,000</b>	-	-
<b>31</b>	<b>Acquisition of Non Financial Assets</b>	-	<b>3,000</b>	-	-
31122	Other Machinery and Equipment	-	3,000	-	-
<b>TOTAL</b>		<b>44,430</b>	<b>56,700</b>	<b>54,300</b>	<b>55,000</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	6	6
3	Strategic Policy and Planning Officer/Senior Strategic Policy and Planning Officer	2	2
4	Management Support Officer	4	4
	<b>Internal Control Cadre</b>		
5	Director, Internal Control	1	1
6	Deputy Director, Internal Control	2	2
7	Manager, Internal Control	2	2

**Ministry of Finance - continued**

SN	Position Titles	Funded	
		2024/25	2025/26
8	Assistant Manager, Internal Control	10	10
9	Principal Internal Control Officer	6	6
10	Internal Control Officer/Senior Internal Control Officer	14	10
11	Office Management Assistant	1	1
12	Management Support Officer	6	6
13	Word Processing Operator	1	1
<b>TOTAL</b>		<b>58</b>	<b>54</b>

**Sub-Programme 025102: Revenue Mobilisation**

Accounting Officer: Financial Secretary					
Outcome: Sustainable public finances					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Forecasting Tax and other revenue estimates</b> <i>Revenue Mobilisation Units</i>	Actual revenue collected (excluding grants) is not less than the projected amount by indicated percentage except in cases of shocks above 1% of GDP	11%	< 5%	< 5%	< 5%
<b>Collection of tax revenue</b> <i>Mauritius Revenue Authority</i>	Arrears collected as a percentage of total collectible arrears at the start of the year	20%	16%	17%	17%
<b>Disposal of tax appeals</b> <i>Assessment Review Committee</i>	Number of decisions issued in a year	65	75	80	85

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>3,194,860</b>	<b>3,358,800</b>	<b>3,444,300</b>	<b>3,644,300</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>49,200</b>	<b>52,200</b>	<b>52,900</b>	<b>53,500</b>
21110	Personal Emoluments	42,755	45,755	46,455	47,055
	<i>of which</i>				
.001	Basic Salary	22,500	23,955	24,625	25,170
.002	Salary Compensation	2,800	3,070	3,070	3,070
.004	Allowances	2,350	2,350	2,350	2,350
.005	Extra Assistance	11,600	11,600	11,600	11,600
.006	Cash in lieu of Leave	1,605	1,605	1,605	1,605
.009	End-of-year Bonus	1,900	2,275	2,305	2,360



**Ministry of Finance - continued**

Rs 000					
Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
21111	Other Staff Costs	5,945	5,945	5,945	5,945
.002	Travelling and Transport	5,200	5,200	5,200	5,200
.100	Overtime	725	725	725	725
.200	Staff Welfare	20	20	20	20
21210	Social Contributions	500	500	500	500
.001	Contribution to the National Savings Fund	500	500	500	500
<b>22</b>	<b>Goods and Services</b>	<b>15,660</b>	<b>19,800</b>	<b>17,800</b>	<b>16,300</b>
22010	Cost of Utilities	1,185	1,200	1,200	1,200
22030	Rent	10,585	11,085	11,085	11,085
22040	Office Equipment and Furniture	760	760	760	760
22050	Office Expenses	445	445	445	445
22060	Maintenance	1,565	1,565	1,565	1,565
22070	Cleaning Services	100	175	175	175
22100	Publications and Stationery	700	750	750	750
22120	Fees	230	230	230	230
22900	Other Goods and Services	90	3,590	1,590	90
<b>26</b>	<b>Grants</b>	<b>3,130,000</b>	<b>3,286,800</b>	<b>3,373,600</b>	<b>3,574,500</b>
26313	Extra-Budgetary Units				
.043	Mauritius Revenue Authority	3,130,000	3,286,800	3,373,600	3,574,500
<b>Capital Expenditure</b>		<b>213,100</b>	<b>253,600</b>	<b>88,700</b>	<b>65,000</b>
<b>26</b>	<b>Grants</b>	<b>207,100</b>	<b>249,700</b>	<b>88,700</b>	<b>65,000</b>
26323	Extra Budgetary Units				
.043	Mauritius Revenue Authority	207,100	249,700	88,700	65,000
<b>31</b>	<b>Acquisition of Non-Financial Assets</b>	<b>6,000</b>	<b>3,900</b>	-	-
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	6,000	3,900	-	-
<b>TOTAL</b>		<b>3,407,960</b>	<b>3,612,400</b>	<b>3,533,000</b>	<b>3,709,300</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	3	3
3	Management Support Officer	1	1
	<b>Assessment Review Committee</b>		
4	Chairperson, Assessment Review Committee	1	1
5	Vice-Chairperson, Assessment Review Committee	3	3
6	Clerk, Assessment Review Committee	1	1
7	Deputy Clerk, Assessment Review Committee	3	3
8	Legal Research Officer/Senior Legal Research Officer	2	2
9	Senior Transcriber	1	1
10	Transcriber	10	10
11	Receptionist/Telephone Operator	1	1
12	Office Management Executive	1	1
13	Office Management Assistant	1	1

**Ministry of Finance - continued**

SN	Position Titles	Funded	
		2024/25	2025/26
14	Management Support Officer	10	10
15	Confidential Secretary	3	3
16	Word Processing Operator	4	4
17	Office Auxiliary/Senior Office Auxiliary	4	4
<b>TOTAL</b>		<b>52</b>	<b>52</b>

**Sub-Programme 025103: Resource Allocation and Expenditure Management**

Accounting Officer: Financial Secretary					
Outcome: Sustainable public finances					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Resource Allocation and Expenditure Monitoring</b> <i>Expenditure Management Unit/Sector Ministry Support Teams</i>	Requests from Line Ministries attended to, in at least 90% of cases, within (Average Working days)	7	7	7	7
<b>Development of a medium term public sector investment programme</b> <i>Public Investment Management Unit/ Public Sector Investment Programme Unit</i>	Public Sector Investment Programme updated before the start of financial year	100%	100%	100%	100%
<b>Application of rules and regulations for financial operations</b> <i>Financial Operations Cadre</i>	Adherence to financial instructions/PFM Kit	95%	100%	100%	100%
<b>Application of rules and regulations for procurement and supply operations</b> <i>Procurement and Supply Cadre</i>	Percentage of Ministries/Departments where E-Inventory Management System has been deployed	87%	100%	-	-

**Ministry of Finance - continued**

Rs 000					
Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>222,510</b>	<b>255,700</b>	<b>268,400</b>	<b>272,800</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>193,215</b>	<b>217,800</b>	<b>225,900</b>	<b>230,300</b>
21110	Personal Emoluments	175,500	199,730	207,830	212,230
	<i>of which</i>				
.001	Basic Salary	135,200	148,365	156,195	160,105
.002	Salary Compensation	9,500	12,600	12,600	12,600
.004	Allowances	11,220	11,220	11,220	11,220
.006	Cash in lieu of Leave	7,830	7,830	7,850	8,000
.009	End-of-year Bonus	11,750	13,780	14,030	14,370
21111	Other Staff Costs	16,635	16,870	16,870	16,870
.002	Travelling and Transport	13,800	13,800	13,800	13,800
.100	Overtime	2,765	3,000	3,000	3,000
.200	Staff Welfare	70	70	70	70
21210	Social Contributions	1,080	1,200	1,200	1,200
.001	Contribution to the National Savings Fund	1,080	1,200	1,200	1,200
<b>22</b>	<b>Goods and Services</b>	<b>28,095</b>	<b>36,700</b>	<b>41,300</b>	<b>41,300</b>
22010	Cost of Utilities	970	1,000	1,000	1,000
22030	Rent	1,300	1,300	1,300	1,300
22040	Office Equipment and Furniture	550	1,250	850	850
22050	Office Expenses	635	635	635	635
22060	Maintenance	6,280	6,280	6,280	6,280
22100	Publications and Stationery	1,935	1,935	1,935	1,935
22120	Fees	6,425	14,300	17,300	17,300
.008	Fees to Consultants	-	3,000	6,000	6,000
22900	Other Goods and Services	10,000	10,000	12,000	12,000
.806	Expenses icw Infrastructure and Projects Authority (IPA)	10,000	10,000	12,000	12,000
<b>26</b>	<b>Grants</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
26210	Contribution to International Organisations				
.038	Collaborative Africa Budget Reform Initiative (CABRI)	1,200	1,200	1,200	1,200
<b>TOTAL</b>		<b>222,510</b>	<b>255,700</b>	<b>268,400</b>	<b>272,800</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Lead Analyst	46	53
2	Senior Analyst ( <i>Personal</i> )	1	3
3	Analyst/Senior Analyst	93	93
4	Assistant Manager (Ex-SMEDA)	1	1
5	Lead Engineer	1	1
6	Engineer/Senior Engineer (Civil)	1	1
7	Management Support Officer	24	24

**Ministry of Finance - continued**

SN	Position Titles	Funded	
		2024/25	2025/26
	<b>Financial Operations Cadre</b>		
8	Director, Financial Operations	1	1
9	Deputy Director, Financial Operations	2	2
10	Manager, Financial Operations	7	7
11	Assistant Manager, Financial Operations	10	8
12	Principal Financial Operations Officer	16	9
13	Financial Operations Officer/Senior Financial Operations Officer	8	11
14	Assistant Financial Operations Officer	77	49
	<b>Procurement and Supply Cadre</b>		
15	Director (Procurement and Supply)	1	1
16	Deputy Director (Procurement and Supply)	2	2
17	Manager (Procurement and Supply)	8	8
18	Assistant Manager (Procurement and Supply)	11	11
19	Principal Procurement and Supply Officer	8	8
20	Procurement and Supply Officer/Senior Procurement and Supply Officer	5	5
21	Assistant Procurement and Supply Officer	27	27
<b>TOTAL</b>		<b>350</b>	<b>325</b>

**Sub-Programme 025104: Debt Management**

<b>Accounting Officer: Financial Secretary</b>					
<b>Outcome: Sustainable public finances</b>					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Management of Government Debt</b> <i>Public Debt Management and Strategy Unit</i>	Share of domestic long term debt (original maturity of 5 years and above) as a percentage of total debt	65%	65%	68%	75%

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>9,820</b>	<b>10,900</b>	<b>11,200</b>	<b>11,300</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>8,440</b>	<b>9,300</b>	<b>9,600</b>	<b>9,700</b>
21110	Personal Emoluments	7,320	8,120	8,420	8,520
	<i>of which</i>				
.001	Basic Salary	5,700	5,920	6,160	6,200
.002	Salary Compensation	400	450	450	450
.004	Allowances	500	600	600	600
.006	Cash in lieu of Leave	210	400	450	500
.009	End-of-year Bonus	510	550	560	570

**Ministry of Finance - continued**

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
21111	Other Staff Costs	1,060	1,105	1,105	1,105
.002	Travelling and Transport	900	900	900	900
.100	Overtime	155	200	200	200
.200	Staff Welfare	5	5	5	5
21210	Social Contributions	60	75	75	75
.001	Contribution to the National Savings Fund	60	75	75	75
<b>22</b>	<b>Goods and Services</b>	<b>1,380</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
22010	Cost of Utilities	55	60	60	60
22040	Office Equipment and Furniture	35	100	100	100
22050	Office Expenses	35	50	50	50
22060	Maintenance	1,020	1,100	1,100	1,100
22100	Publications and Stationery	95	150	150	150
22120	Fees	140	140	140	140
<b>TOTAL</b>		<b>9,820</b>	<b>10,900</b>	<b>11,200</b>	<b>11,300</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	4	4
3	Assistant Financial Operations Officer	1	1
<b>TOTAL</b>		<b>8</b>	<b>8</b>

**Programme 0252: Economic Development and Resource Mobilisation**

Rs 000

Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>TOTAL EXPENDITURE [Appropriation]</b>	819,715	<b>635,200</b>	638,200	648,800
Recurrent Expenditure	756,415	627,200	630,200	640,800
Capital Expenditure	63,300	8,000	8,000	8,000
<b>Sub-Programmes:</b>				
025201: Economic Development and Investment Promotion	804,800	618,400	621,600	631,800
025202: Development Cooperation and Resource Mobilisation	14,915	16,800	16,600	17,000
<b>TOTAL</b>	<b>819,715</b>	<b>635,200</b>	<b>638,200</b>	<b>648,800</b>

**Sub-Programme 025201: Economic Development and Investment Promotion**

<b>Accounting Officer: Financial Secretary</b>					
<b>Outcome: Friendly investment and business environment</b>					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Promote Mauritius as an investment and business destination</b> <i>Economic Development Board</i>	Percentage of FDI inflows directed to sectors other than real estate	30%	40%	45%	50%

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>741,500</b>	<b>610,400</b>	<b>613,600</b>	<b>623,800</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>7,210</b>	<b>7,900</b>	<b>8,100</b>	<b>8,300</b>
21110	Personal Emoluments	6,515	7,095	7,295	7,495
	<i>of which</i>				
.001	Basic Salary	4,700	4,970	5,120	5,270
.002	Salary Compensation	500	500	500	500
.004	Allowances	700	700	700	700
.006	Cash in lieu of Leave	185	300	325	350
.009	End-of-year Bonus	430	450	475	500

**Ministry of Finance - continued**

Rs 000					
Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
21111	Other Staff Costs	640	705	705	705
.002	Travelling and Transport	500	500	500	500
.100	Overtime	135	200	200	200
.200	Staff Welfare	5	5	5	5
21210	Social Contributions	55	100	100	100
.001	Contribution to the National Savings Fund	55	100	100	100
<b>22</b>	<b>Goods and Services</b>	<b>290</b>	<b>500</b>	<b>500</b>	<b>500</b>
22010	Cost of Utilities	50	50	50	50
22040	Office Equipment and Furniture	25	100	100	100
22050	Office Expenses	30	50	50	50
22060	Maintenance	25	50	50	50
22100	Publications and Stationery	80	170	170	170
22120	Fees	80	80	80	80
<b>26</b>	<b>Grants</b>	<b>734,000</b>	<b>602,000</b>	<b>605,000</b>	<b>615,000</b>
26313	Extra-Budgetary Units				
.148	Economic Development Board	734,000	602,000	605,000	615,000
<b>Capital Expenditure</b>		<b>63,300</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>26</b>	<b>Grants</b>	<b>63,300</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
26323	Extra Budgetary Units				
.148	Economic Development Board	63,300	8,000	8,000	8,000
<b>TOTAL</b>		<b>804,800</b>	<b>618,400</b>	<b>621,600</b>	<b>631,800</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	3	3
3	Management Support Officer	1	1
<b>TOTAL</b>		<b>7</b>	<b>7</b>

## Sub-Programme 025202: Development Cooperation and Resource Mobilisation

Accounting Officer: Financial Secretary					
Outcome: Friendly investment and business environment					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Negotiation of International Agreements on Tax and Investment</b> <i>International Agreements &amp; Regional Initiatives Unit</i>	Number of new DTAAAs and IPPAs established	1	2	3	3
<b>Mobilisation of international funding</b> <i>External Relations Unit/ Resource Mobilisation Unit</i>	Percentage of international resource mobilised on a concessionary basis	14%	16%	18%	20%

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>14,915</b>	<b>16,800</b>	<b>16,600</b>	<b>17,000</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>14,233</b>	<b>15,600</b>	<b>15,800</b>	<b>16,200</b>
21110	Personal Emoluments	12,495	13,855	14,055	14,455
	<i>of which</i>				
.001	Basic Salary	9,800	10,510	10,685	11,055
.002	Salary Compensation	700	700	700	700
.004	Allowances	760	760	760	760
.006	Cash in lieu of Leave	420	600	610	620
.009	End-of-year Bonus	815	935	950	970
21111	Other Staff Costs	1,618	1,620	1,620	1,620
.002	Travelling and Transport	1,300	1,300	1,300	1,300
.100	Overtime	310	310	310	310
.200	Staff Welfare	8	10	10	10
21210	Social Contributions	120	125	125	125
.001	Contribution to the National Savings Fund	120	125	125	125
<b>22</b>	<b>Goods and Services</b>	<b>682</b>	<b>1,200</b>	<b>800</b>	<b>800</b>
22010	Cost of Utilities	105	110	110	110
22040	Office Equipment and Furniture	60	150	150	150
22050	Office Expenses	70	70	70	70
22060	Maintenance	65	70	70	70
22100	Publications and Stationery	182	200	200	200
22120	Fees	200	200	200	200
22900	Other Goods and Services	-	400	-	-
<b>TOTAL</b>		<b>14,915</b>	<b>16,800</b>	<b>16,600</b>	<b>17,000</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Lead Analyst	7	7
2	Analyst/Senior Analyst	8	8
3	Management Support Officer	2	2
<b>TOTAL</b>		<b>17</b>	<b>17</b>



**Programme 0253: Procurement Policy and Services**

Rs 000

Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>TOTAL EXPENDITURE [Appropriation]</b>	136,300	<b>148,000</b>	144,500	150,400
Recurrent Expenditure	133,900	131,500	129,100	130,200
Capital Expenditure	2,400	16,500	15,400	20,200
<b>Sub-Programmes:</b>				
025301: Procurement Policy and Advisory Services	51,200	60,100	56,100	61,400
025302: Major Contract Award Services	74,000	75,200	75,700	76,200
025303: Determination of Appeals Against Procurement Decisions	11,100	12,700	12,700	12,800
<b>TOTAL</b>	<b>136,300</b>	<b>148,000</b>	<b>144,500</b>	<b>150,400</b>

**Sub-Programme 025301: Procurement Policy and Advisory Services**

<b>Accounting Officer: Director, Procurement Policy Office</b>					
<b>Outcome: Efficient Public Procurement System</b>					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
Advise on procurement and contract management, and monitor compliance with procurement legislations by Public Bodies <i>Procurement Policy Office</i>	Number of compliance audit conducted	14	14	15	16

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>49,800</b>	<b>44,100</b>	<b>41,100</b>	<b>41,400</b>
21	<b>Compensation of Employees</b>	<b>17,900</b>	<b>19,500</b>	<b>19,800</b>	<b>20,100</b>
21110	Personal Emoluments <i>of which</i>	15,735	17,335	17,635	17,935
.001	Basic Salary	10,010	10,910	11,130	11,410
.002	Salary Compensation	750	800	800	800
.004	Allowances	725	925	925	925
.005	Extra Assistance	2,600	2,600	2,600	2,600
.006	Cash in lieu of Leave	750	750	750	750
.009	End-of-year Bonus	900	925	1,005	1,025

**Ministry of Finance - continued**

Rs 000					
Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
21111	Other Staff Costs	2,065	2,065	2,065	2,065
.002	Travelling and Transport	2,000	2,000	2,000	2,000
.100	Overtime	60	60	60	60
.200	Staff Welfare	5	5	5	5
21210	Social Contributions	100	100	100	100
.001	Contribution to the National Savings Fund	100	100	100	100
<b>22</b>	<b>Goods and Services</b>	<b>31,600</b>	<b>24,300</b>	<b>21,000</b>	<b>21,000</b>
22010	Cost of Utilities	300	300	300	300
22030	Rent	520	520	520	520
22040	Office Equipment and Furniture	1,500	690	640	640
22050	Office Expenses	230	230	230	230
22060	Maintenance	19,550	17,450	17,450	17,450
	<i>of which</i>				
.005	IT Equipment	18,300	17,000	17,000	17,000
22100	Publications and Stationery	530	600	550	550
22120	Fees	8,300	3,800	600	600
.008	Fees to Consultants	5,000	3,000	-	-
22900	Other Goods and Services	670	710	710	710
<b>26</b>	<b>Grants</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
26210	Contribution to International Organisations				
.205	African Public Procurement Network (APPN)	300	300	300	300
<b>Capital Expenditure</b>		<b>1,400</b>	<b>16,000</b>	<b>15,000</b>	<b>20,000</b>
<b>31</b>	<b>Acquisition of Non Financial Assets</b>	<b>1,400</b>	<b>16,000</b>	<b>15,000</b>	<b>20,000</b>
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	-	1,000	-	-
31132	Intangible Fixed Assets				
.801	Acquisition of Software	1,400	15,000	15,000	20,000
	<i>of which</i>				
	<i>e-Government Procurement System</i>	-	15,000	15,000	20,000
<b>TOTAL</b>		<b>51,200</b>	<b>60,100</b>	<b>56,100</b>	<b>61,400</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Director, Procurement Policy Office	1	1
2	Manager (Procurement and Supply)	3	3
3	Assistant Manager (Procurement and Supply)	3	3
4	Assistant Procurement and Supply Officer	4	4
5	Office Management Assistant	1	1
6	Management Support Officer	5	5
7	Confidential Secretary	1	1
8	Word Processing Operator	1	1
9	Receptionist/Telephone Operator	1	1
10	Office Auxiliary/Senior Office Auxiliary	2	2
<b>TOTAL</b>		<b>22</b>	<b>22</b>

## Sub-Programme 025302: Major Contract Award Services

Accounting Officer: Chief Executive, Central Procurement Board					
Outcome: Efficient Public Procurement System					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Award of contracts for major projects</b> <i>Central Procurement Board</i>	Percentage of procurement exercises completed within established lead time	10%	50%	55%	60%

Rs 000

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>73,000</b>	<b>74,700</b>	<b>75,300</b>	<b>76,000</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>45,500</b>	<b>46,700</b>	<b>47,300</b>	<b>48,000</b>
21110	Personal Emoluments	39,525	40,725	41,325	42,025
	<i>of which</i>				
.001	Basic Salary	22,725	22,695	23,225	23,875
.002	Salary Compensation	2,100	2,300	2,300	2,300
.004	Allowances	1,100	1,100	1,100	1,100
.005	Extra Assistance	9,700	9,700	9,700	9,700
.006	Cash in Lieu of Leave	1,800	1,800	1,800	1,800
.009	End-of-year Bonus	2,100	2,080	2,150	2,200

**Ministry of Finance - continued**

**Rs 000**

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
21111	Other Staff Costs	5,425	5,425	5,425	5,425
.002	Travelling and Transport	4,000	4,000	4,000	4,000
.100	Overtime	800	800	800	800
.200	Staff Welfare	25	25	25	25
.300	Passage Benefits	600	600	600	600
21210	Social Contributions	550	550	550	550
.001	Contribution to the National Savings Fund	550	550	550	550
<b>22</b>	<b>Goods and Services</b>	<b>25,800</b>	<b>26,300</b>	<b>26,300</b>	<b>26,300</b>
22010	Cost of Utilities	1,790	1,790	1,790	1,790
22020	Fuel and Oil	180	180	180	180
22030	Rent	6,900	7,000	7,000	7,000
22040	Office Equipment and Furniture	400	525	525	525
22050	Office Expenses	550	550	550	550
22060	Maintenance	3,050	3,050	3,050	3,050
22070	Cleaning Services	320	600	600	600
22100	Publications and Stationery	1,300	1,300	1,300	1,300
22120	Fees	9,650	9,500	9,500	9,500
	<i>of which</i>				
.006	Fees to Assessors	9,000	9,000	9,000	9,000
22900	Other Goods and Services	1,660	1,805	1,805	1,805
<b>27</b>	<b>Social Benefits</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
27310	Employer Social Benefits in Cash				
.003	Gratuities	1,700	1,700	1,700	1,700
<b>Capital Expenditure</b>		<b>1,000</b>	<b>500</b>	<b>400</b>	<b>200</b>
<b>31</b>	<b>Acquisition of Non-Financial Assets</b>	<b>1,000</b>	<b>500</b>	<b>400</b>	<b>200</b>
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	1,000	500	400	200
<b>TOTAL</b>		<b>74,000</b>	<b>75,200</b>	<b>75,700</b>	<b>76,200</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Chief Executive, Central Procurement Board	1	1
2	Deputy Chief Executive, Central Procurement Board	1	1
3	Secretary of Board	1	1
4	Manager, Central Procurement	1	1
5	Assistant Manager, Central Procurement	4	4
6	Central Procurement Officer/Senior Procurement Officer	9	9
7	Engineer/Senior Engineer (Civil)	3	3
8	Electrical Engineer/Senior Electrical Engineer, ESD	1	1
9	Principal Financial Operations Officer	1	1

**Ministry of Finance - continued**

SN	Position Titles	Funded	
		2024/25	2025/26
10	Assistant Financial Operations Officer	1	1
11	Procurement and Supply Officer/Senior Procurement and Supply Officer	1	1
12	Office Management Assistant	2	2
13	Management Support Officer	11	11
14	Confidential Secretary	4	4
15	Word Processing Operator	3	3
16	Receptionist/Telephone Operator	1	1
17	Head Office Auxiliary	1	1
18	Office Auxiliary/Senior Office Auxiliary	4	4
19	Driver	1	1
<b>TOTAL</b>		<b>51</b>	<b>51</b>

**Sub-Programme 025303: Determination of Appeals Against Procurement Decisions**

Accounting Officer: Financial Secretary					
Outcome: Efficient Public Procurement System					
Main Service/Delivery Unit	Key Performance Indicator	2024/25 Provisional	2025/26 Target	2026/27 Target	2027/28 Target
<b>Review of procurement proceedings</b> <i>Independent Review Panel</i>	Percentage of cases determined within 30 days	100%	100%	100%	100%

**Rs 000**

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>		<b>11,100</b>	<b>12,700</b>	<b>12,700</b>	<b>12,800</b>
<b>21</b>	<b>Compensation of Employees</b>	<b>4,300</b>	<b>5,800</b>	<b>5,900</b>	<b>6,000</b>
21110	Personal Emoluments	3,510	4,985	5,085	5,185
	<i>of which</i>				
.001	Basic Salary	2,810	3,935	4,020	4,105
.002	Salary Compensation	250	300	300	300
.004	Allowances	50	50	50	50
.006	Cash in lieu of Leave	125	150	155	160
.009	End-of-year Bonus	275	350	360	370
21111	Other Staff Costs	730	755	755	755
21210	Social Contributions	60	60	60	60
.001	Contribution to the National Savings Fund	60	60	60	60

**Ministry of Finance - continued**

**Rs 000**

Item No.	Details	2024/25 Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>22</b>	<b>Goods and Services</b>	<b>6,800</b>	<b>6,900</b>	<b>6,800</b>	<b>6,800</b>
22010	Cost of Utilities	550	550	550	550
22030	Rent	1,980	1,980	1,980	1,980
.001	Rental of Building	1,980	1,980	1,980	1,980
22040	Office Equipment and Furniture	140	210	110	110
22050	Office Expenses	60	60	60	60
22060	Maintenance	245	245	245	245
22070	Cleaning Services	70	100	100	100
22100	Publications and Stationery	35	35	35	35
22120	Fees	3,700	3,700	3,700	3,700
22900	Other Goods and Services	20	20	20	20
<b>TOTAL</b>		<b>11,100</b>	<b>12,700</b>	<b>12,700</b>	<b>12,800</b>

## Human Resources

SN	Position Titles	Funded	
		2024/25	2025/26
1	Secretary, Independent Review Panel	1	1
2	Transcriber	2	2
3	Office Management Executive	1	1
4	Management Support Officer	2	2
5	Word Processing Operator	1	1
6	Office Auxiliary/Senior Office Auxiliary	1	1
7	General Worker	1	1
<b>TOTAL</b>		<b>9</b>	<b>9</b>