

APPENDIX C: SPECIAL FUNDS

Table C1: Summary of Special Funds

Rs Million

	Balance as at 30 June 2025	2025/26 Estimates		
		Receipts	Payments	Balance as at 30 June 2026
National Resilience Fund	854	1,032	1,854	32
National Environment Fund	-	-	-	-
Lotto Fund	10	310	309	11
Projects Development Fund	2,197	4,117	5,925	389
Poverty Reduction Fund	-	-	-	-
Climate and Sustainability Fund	-	4,105	4,047	58
Total	3,061	9,564	12,135	490

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Table C2: National Resilience Fund

	Rs Million				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Opening Balance	153	141	854	32	66
<u>Add</u> Receipts	4,829	8,619	1,032	528	21
Proceeds from DBM Ltd	2	8	8	5	5
Interest received on Fixed Deposit	12	12	6	6	-
Loan Repayment from DBM Ltd	35	19	18	17	16
Property Development Scheme and Smart City Scheme Contribution	180	80	-	-	-
Contribution from Government	4,600	8,500	1,000	500	-
	4,982	8,760	1,886	560	87
<u>Less</u> Payments	4,966	7,906	1,854	494	87
Closing Balance	16	854	32	66	-
<u>Details of Payments</u>					
Training & Employment Support Programme	691	2,735	507	247	-
Training & Development Schemes	131	85	47	-	-
Financial Support for 14th Month Bonus	-	1,500	50	-	-
Salary Compensation to SMEs & Others	560	1,150	410	247	-
Market and Business Development Programme	1,181	1,231	258	130	-
EDB Schemes	366	377	244	121	-
MTPA Schemes	600	592	-	-	-
SME Support Schemes	75	75	-	-	-
Interest Subsidy - SME Schemes	121	177	-	-	-
Subsidy on Rental of SME Industrial Park	9	9	9	9	-
Guarantee Schemes by Industrial Finance Corporation of Mauritius Ltd	10	2	5	-	-
Support to Other Economic Sectors	1,629	1,531	275	30	-
Biomass Framework and Support to Planters and Farmers	1,140	1,160	-	-	-
Innovation and Emerging Technologies Projects	15	5	5	-	-
Compensation to CHCL <i>iro</i> Waiver on Port Dues	60	70	-	-	-
Amnesty Scheme by DBM for SMEs, Farmers and Fishermen	30	30	-	-	-
Ornamental Fish Farming	1	-	-	-	-
Livestock Farming Project	4	3	-	-	-
Zero Budget Natural Farming Scheme	1	1	-	-	-
Waste Recycling Scheme	1	-	-	-	-
Promotion of Cultural Tourism	30	10	-	-	-
Energy Efficiency Audit Scheme for Manufacturing Sector	3	1	-	-	-
Shrimp Farming Scheme	2	-	-	-	-
Potato Processing Scheme	2	-	-	-	-

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Table C2: National Resilience Fund

	Rs Million				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Seedlings Production Scheme	2	1	-	-	-
Container Farming Scheme	5	-	-	-	-
Support to Companies under Industrial Electricity Tariff	270	250	220	30	-
Manufacturing 4.0 Scheme / Industrie du Futur	8	-	-	-	-
Digitalisation Scheme for Cooperatives	1	1	-	-	-
Support for Made in Moris Distribution Outlets	4	-	-	-	-
Contribution for the OECD Mauritius Country Programme	50	-	50	-	-
Community Support Programme	1,062	2,161	710	85	85
Refund of Registration Duty (Home Ownership and Home Loan Schemes)	450	1,800	375	-	-
Expenses <i>icw</i> Chagos Archipelagos	50	-	-	-	-
Free Data Package	200	180	250	-	-
Free Internet Facilities to SRM Households	-	-	85	85	85
Support to Artists	30	-	-	-	-
Programme for Youth Development	32	25	-	-	-
One-off Grant to Religious Bodies	75	72	-	-	-
Support for Religious Pilgrimage	25	-	-	-	-
Sustainable Women Entrepreneurship	5	0.5	-	-	-
Women Empowerment Support	5	-	-	-	-
Multi-use Game Areas	20	20	-	-	-
Cyclone Belal - Assistance to Households	50	5	-	-	-
Cyclone Belal - Financial Support to Public Officials for Damaged Vehicles	15	8	-	-	-
Maintenance of Schools	50	50	-	-	-
Deployment of Beach Lifeguards	55	-	-	-	-
Infrastructure Development Projects	369	230	102	-	-
<i>Agriculture and Blue Economy</i>	121	69	5	-	-
Sugar Storage Facility	50	2	5	-	-
Acquisition of Canotte Scheme	20	20	-	-	-
Semi-Industrial Fishing Boat Scheme	36	36	-	-	-
Setting up of Mini Fruit Processing Plants	3	0.1	-	-	-
Boost to Local Production Scheme	12	11	-	-	-
<i>Health</i>	100	47	-	-	-
Development of Vaccine and Pharmaceutical Sector	100	47	-	-	-
<i>Road and Land Transport</i>	40	-	40	-	-
Contribution to NTC for Replacement of Buses	40	-	40	-	-

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Table C2: National Resilience Fund

	Rs Million				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<i>Sports, Recreation, Arts and Culture</i>	55	75	57	-	-
Upgrading of Outdoor Education and Recreation Centres	5	1	-	-	-
Upgrading of Youth Centres	25	50	55	-	-
Upgrading of Swimming Pools	4	4	-	-	-
National Outdoor Education and Recreation Centre at Pointe Jerome	4	2	-	-	-
Upgrading of Souvenir Swimming Pool	8	1	-	-	-
Upgrading works at National Badminton Centre	10	18	2	-	-
<i>Social Housing and Social Protection</i>	35	21	-	-	-
Revamping of Community Centres into Community Wellness Centres	35	21	-	-	-
<i>Education</i>	18	18	-	-	-
UTM - Biotechnology Lab Equipment	18	18	-	-	-
Consultancy and Administration	35	17	2	2	2
Administrative Costs	10	2	2	2	2
Development Bank of Mauritius Ltd	25	15	-	-	-
Total Payments	4,966	7,906	1,854	494	87

Note: Funds iro Schemes and Programmes provided under the Performance-Based Budget of Ministries

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Table C3: National Environment Fund

	<i>Rs Million</i>				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Opening Balance	620	474	-	-	-
Add Receipts	33	1,838	-	-	-
Grant from Foreign States	29	-	-	-	-
Grants from International Organisations	4	37	-	-	-
Receipt iro of Expenses icw Oil Spills	-	1	-	-	-
Contribution from Government	-	1,800	-	-	-
	653	2,312	-	-	-
Less Payments	603	2,312	-	-	-
Closing Balance	50	-	-	-	-
Details of Payments					
Rehabilitation and Protection of Beaches, Lagoons and Coral Reefs	-	94	-	-	- f(1)
Cleaning and Embellishment Programme	-	990	-	-	- f(1)
<i>of which</i>					
Cleaning and Rehabilitation of Drains & Bridges, Desilting and Dredging of Rivers	-	87	-	-	-
Rehabilitation of Rivers	-	9	-	-	-
Cleaning & Embellishment of Public Sites		337			
National Environment Cleaning Agency - Modern Technology Plant and Equipment	-	104	-	-	-
Modern Equipment for Cleaning: Acquisition of Compactor/ Tipper Lorries and Others	-	116	-	-	-
Solid Waste Management Programme	128	326	-	-	- f(1)
<i>of which</i>					
Solid Waste Disposal Facilities at Mare Chicose Landfill	120	320	-	-	-
(i) Creation of Void Space on existing cells at the Landfill	60	30	-	-	-
(ii) Consultancy Services for Supervision of Vertical Expansion Works and Operation of the Landfill	10	20	-	-	-
(iii) Works for Vertical Expansion of the Landfill	50	270	-	-	-
Promotion of Circular Economy	-	21	-	-	- f(1)
Landslide Management Programme	-	395	-	-	- f(1)
Disaster Risk Reduction	-	17	-	-	- f(1)
Green Economy	-	30	-	-	- f(1)
Environmental Monitoring and Awareness Programme	55	439	-	-	- f(1)
<i>of which</i>					
Negative Excise Duty Scheme for Electric Vehicles	-	280	-	-	-
Transfer to Consolidated Fund	420	-	-	-	-
Total Payments	603	2,312	-	-	-

f(1) Projects now financed under the Climate and Sustainability Fund

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Table C4: Lotto Fund

	Rs Million				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Opening Balance	12	18	10	11	47
Add Receipts	365	310	310	315	320
Proceeds from National Lottery	365	310	310	315	320
	377	328	320	326	367
Less Payments	375	318	309	279	264
Closing Balance	2	10	11	47	103
Details of Payments					
Promotion of Arts and Culture	100	54	86	71	56
Rehabilitation and Restoration of National Heritage Sites	25	4.7	10	10	10
Heritage Stewardship Scheme	-	-	5	5	5
Contribution for National Arts Fund Activities	10	3.4	-	-	- f(1)
National Award for Artists	2	-	1	1	1
Promoting Local Production-Mauritius Broadcasting Corporation	2	2	-	-	- f(1)
Contribution to Mauritius Society of Authors	1	0.9	-	-	- f(1)
Renovation of Plaza Theatre (Phase III) - <i>Consultancy</i>	1	-	-	-	-
Contribution for Renovation works of Port-Louis Theatre (Phase II)	10	10	10	-	-
Mauritius National Troupe project	5	-	-	-	-
Contribution to the Intercontinental Slavery Museum project	30	30	30	30	15
Contribution to the Calendrier Culturel - <i>Events</i>	10	3	25	25	25
Contribution to Port Louis Art District project - <i>Consultancy</i>	4	-	5	-	-
National Sports Development	150	140	95	80	80
Be Active - Children and Youth	35	32	28	28	28
Ageing Well - Working Population	10	10	9	9	9
Elderly Fitness	7	3.4	3	3	3
Contribution to International Academy Soccer School	25	29	-	-	-
Contribution to Football Academy/National Training Centres	16	16	16	16	16
Street/Sports Dance	1	1	-	-	- f(2)
Support to Sports Teams	4	2	3	3	3
Contribution to Multi Use Games Area (MUGA)	5	5	15	-	-
Preparation of Athletes for Olympic Games - Paris 2024	15	12.2	-	-	- f(2)
Jeux de la Francophonie	1	0.1	-	-	- f(2)
Contribution to Youth Band	1	1	-	-	-
Contribution to 'Natation Scolaire Programme'	12	11.2	11	11	11
Contribution to 'National Recreation Squad'	15	14.5	10	10	10
Preparation of Athletes - Indian Ocean Islands Games July 2027	3	2.6	-	-	- f(2)
Tertiary Education	100	100	100	100	100
Contribution to Free Tertiary Education Scheme	100	100	100	100	100
Health Sector	20	20	20	20	20
Contribution to Health Sector Programme	20	20	20	20	20
Other Projects/Schemes	2	1.3	5	5	5
<i>of which</i>					
Assistive Devices for Visually Impaired Learners	-	-	3	3	3
Administrative cost	3	2.7	3	3	3
Total Payments	375	318	309	279	264

f(1): Funds iro Schemes and Programmes provided under the Performance-Based Budget of Ministry of Arts and Culture

f(2): Funds iro Schemes and Programmes provided under the Performance-Based Budget of Ministry Youth and Sports

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Table C5: Projects Development Fund

	Rs Million				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Estimates	2027/28 Planned
Opening Balance	12,359	13,465	2,197	389	416
Add Receipts	1,475	1,012	4,117	3,034	-
Contribution from Government	-	-	3,400	3,000	-
Interest	100	127	-	-	-
Recoupment from Contractor Payment Scheme	1,375	885	717	34	-
	13,834	14,477	6,314	3,423	416
Less Payments	13,082	12,280	5,925	3,007	416
Closing Balance	752	2,197	389	416	-
<u>Details of Payments</u>					
Social Housing					
Contribution to New Social Living Development Ltd	5,500	6,148	-	-	-
Offsite Infrastructural Works	3,000	1,500	2,260	652	-
Land Acquisition and Consultancy	149	128	34	-	-
Drainage Works	-	-	113	780	64
Road and Land Transport Infrastructure					
Interchange Construction and Improvement along M3-A14 Corridor at Ebene	63	63	1	11	-
Construction of Flic en Flac Bypass	400	339	647	31	-
Construction of Hermitage Bypass (Works)	138	172	20	7	-
Upgrading of Savanne Road (A9) from La Flora to Tyack	200	164	78	10	
Construction of a Roundabout and Access Road along Goodlands Bypass	48	48	22	-	-
Julius Nyerere Avenue (B1) and B1-M1 Link Road	50	-	249	75	8
Design and Construction of Fly-Over at Quay D Roundabout	9	9	-	-	-
Construction of a flyover on motorway M1 at La Vigie	150	203	-	7	-
Flyover on Motorway M2 at Labourdonnais	55	-	-	255	281
Flyover at Camp Fouquereaux	50	-	200	284	13
Construction of Wooton Flyover	132	134	10	10	-
Construction of Terre Rouge Flyover on Motorway M2 (Works)	181	188	-	11	-
Construction of Flyover at St. Pierre Bypass	68	68	11	-	-
Reconstruction of Pont Bruniquel, Baie Du Tombeau	60	35	-	-	-
Rehabilitation of St Denis Bridge, Chamarel	1	1	-	-	-

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Table C5: Projects Development Fund

	Rs Million				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Estimates	2027/28 Planned
Rehabilitation of NHDC Estates					
Fire Escape Staircases to NHDC's Housing Estate	60	-	-	-	-
Waterproofing Projects at 7 sites	100	198	9	-	-
Drainage Works	10	3	1	-	-
Health					
Construction of New Renal Transplant Unit at J. Nehru Hospital	311	230	227	18	-
Cote d'Or Development Project					
Offsite Infrastructure Facilities for Health and Education Hubs	20	20	902	175	-
Offsite Infrastructure Facilities for Administrative City (<i>Consultancy only</i>)	120	12	24	-	-
Contribution to CEB for sub-stations (<i>Cost sharing between Landscape, CEB and Govt</i>)	61	-	300	185	-
Infrastructure Works to Service for Cultural Centres	25	16	29	1	-
Construction of Cultural Centres	-	-	60	176	-
Solar PV Panel on Roof Top	250	204	268	275	50
<i>DBM - Public Buildings</i>	200	204	98	-	-
<i>DBM - Educational Buildings</i>	30	-	50	175	50
<i>CEB - Public Buildings</i>	20	-	120	100	-
Agalega - Implementation of Masterplan	15	15	25	25	-
MUGA Projects	15	-	-	-	-
Construction of a new Fire Station at Goodlands	25	36	82	3	-
Other Projects (<i>formerly under Economic Recovery Programme</i>)	560	326	294	15	-
Repairs of Public Infrastructure post-cyclone Belal	250	312	56	2	-
Administrative fees	5	5	5	-	-
Transfer to Consolidated Fund (<i>Used for Payment of Drain Projects</i>)	1,000	1,700	-	-	- <i>f(1)</i>
Total Payments	13,082	12,280	5,925	3,007	416

f(1) National Flood Management Programme now financed under Climate and Sustainability Fund

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Table C6: Poverty Reduction Fund

	<i>Rs Million</i>				
	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Opening Balance	101	69	-	-	-
<u>Add</u> Receipts	2,700	3,300	-	-	-
Contribution from NSIF	200	200	-	-	-
Contribution from Government	2,500	3,100	-	-	-
	2,801	3,369	-	-	-
<u>Less</u> Payments	2,789	3,369	-	-	-
Financial Assistance iro flooding	-	1	-	-	-
Cancer Treatment for children up to 16 years	200	155	-	-	- <i>f(1)</i>
Transfer to STC to maintain price of bread	260	255	-	-	-
Transfer to STC iro Other Subsidies	200	-	-	-	-
MRA: Subsidy of 9 cents per scheduled bread	150	110	-	-	-
Prime a L'Emploi (Women)	1,100	2,000	-	-	- <i>f(1)</i>
Digital Eyeglass to all Blind and Low Vision Learners of Primary and Secondary Schools	3	-	-	-	-
Overseas Treatment Scheme	175	180	-	-	- <i>f(1)</i>
SEN Schools operated by NGOs	300	428	-	-	- <i>f(1)</i>
Equal Chance Allowance	300	240	-	-	- <i>f(1)</i>
Free Pads to Girls in Schools (Grade 6 to Grade 13)	100	-	-	-	-
Other fees	1	1	-	-	-
Closing Balance	13	-	-	-	-

f(1) Projects now financed under the Performance Based Budget

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Table C7: Climate and Sustainability Fund

	Rs Million				
	2024/25 Estimates	Revised Estimates 2024/25	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Opening Balance	-	-	-	58	10
Add Receipts	3,252	-	4,105	4,596	4,610
Grant from Foreign States	-	-	61	61	110
Contribution from International Organisations	52	-	44	35	-
Contribution from Government	3,200	-	4,000	4,500	4,500
	3,252	-	4,105	4,654	4,620
Less Payments	3,202	-	4,047	4,644	4,620
Closing Balance	50	-	58	10	-
Details of Payments					
Coastal Erosion Adaptation Programme	101	-	75	185	234 <i>f(1)</i>
<i>of which</i>					
Coastal Protection, Landscaping and Infrastructural Works	93	-	74	180	229
Coral Reef Rehabilitation Programme	52	-	45	43	11 <i>f(1)</i>
<i>of which</i>					
Restoration of Coral Reefs - Adaptation Fund	35	-	35	30	-
Coral Farming and Marine Bio-diversity for Coastal Resilience	5	-	2	2	2
Control Measures Against Proliferation of Crown of Thorns Starfish	5	-	5	5	5
Assistance Scheme for Coral Farming and Fish Breeding	5	-	2	5	3
Promotion of Circular Economy	51	-	269	1,109	1,180 <i>f(1)</i>
<i>of which</i>					
National Waste Recycling Programme for Segregation of Waste at Source	46	-	262	1,096	1,170
Consultancy Services for Upgrading of Transfer Station	1	-	4	4	3
Disaster Risk Reduction	49	-	70	10	- <i>f(1)</i>
<i>of which</i>					
National Multi-Hazard Emergency Alert System Phase 1	9	-	6	-	-
High Volume Water Pump	25	-	57	-	-
Sustainable Economy	37	-	138	91	110 <i>f(1)</i>
<i>of which</i>					
Technical Assistance on Climate Finance Strategy	-	-	61	61	110
Rain Water Harvesting Scheme for Households	5	-	25	-	-
Procurement of Oil Spill Combat Equipment	10	-	44	30	-

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	Rs Million				
	2024/25 Estimates	Revised Estimates 2024/2025	2025/26 Estimates	2026/27 Planned	2027/28 Planned
Environmental Monitoring, Sanitation and Awareness Programme	304	-	59	3	1 <i>f(1)</i>
<i>of which</i>		-			
Negative Excise Duty Scheme for Electric Vehicles	125	-	50	-	-
Management Instruments to Limit Impact of Plastic Pollution on Marine Life	-	-	2	2	-
Upliftment of Public Beaches	28	-	30	18	14 <i>f(1)</i>
Beach Management Plans	10	-	14	6	6
Beach Amenities	18	-	16	12	9
Clean-Up Mauritius Programme	1,302	-	220	119	114 <i>f(1)</i>
<i>of which</i>					
Cleaning & Embellishment of Public Sites	81	-	153	111	111
Mainstreaming Invasive Alien Species (IAS) Prevention, Control and Management	5	-	5	5	-
Modern Equipment for Cleaning and Desilting of Drains and Rivers	35	-	59	-	-
Solid Waste Management Programme	-	-	339	331	323 <i>f(1)</i>
<i>of which</i>	-				
Solid Waste Disposal Facilities at Mare Chicose Landfill	-	-	330	322	315
(i) Creation of Void Space on existing cells at the Landfill	-	-	15	7	-
(ii) Consultancy Services for Supervision of Vertical Expansion Works and Operation of the Landfill	-	-	15	15	15
(iii) Works for Vertical Expansion of the Landfill	-	-	300	300	300
Landslide Management Programme	178	-	103	135	134 <i>f(1)</i>
<i>of which</i>					
Landslide Management Works at Morcellement Hermitage, Coromandel	10	-	18	11	15
Consultancy Services for Design of Countermeasure Works at Crève Coeur	1	-	6	5	15
Stabilisation Works at Choisy	10	-	25	12	4
Compensation for relocation of families affected by landslide and/or flooding	-	-	35	100	100
National Flood Management Programme	1,000	-	2,700	2,600	2,500 <i>f(1)</i>
Other Projects	100	-	-	-	-
Total Payments	3,202	-	4,047	4,644	4,620

Note: For FY 2024-2025, projects have been financed under the National Environment Fund, except for National Flood Management Programme which has been financed under the Projects Development Fund, as the committee was constituted after a long period of time