

APPENDIX H: GREEN BUDGETING

H1: Green Budgeting

Climate and Green budget tagging is the identification and categorisation of climate and environment-related expenditures. In the first phase, climate tagging has been carried out for 6 key Ministries and 2 Special Funds. The tagging is in respect of expenditures supporting climate change mitigation and adaptation outcomes by more than 75%.

In the next phase, tagging will be extended to green and disaster-related expenditures in all public institutions, including revenue items.

The outcome of the climate tagging exercise for financial year 2025-2026 is summarised in the table below:

Climate Change Expenditure - Estimates FY2025/26

Rs 000

Ministry/Special Fund	Climate Change Expenditure Results				
	Adaptation	Mitigation	Mixed *	Total	% Expenditure
Ministry of Environment, Solid Waste Management and Climate Change	27,000	33,040	37,850	97,890	3.6%
Ministry of Agro-industry, Food Security, Blue Economy and Fisheries	236,200	275,000	-	511,200	11.5%
Ministry of National Infrastructure	306,701	-	-	306,701	12.2%
Ministry of Health and Wellness	22,000	3,000	-	25,000	0.1%
Ministry of Energy and Public Utilities	1,784,410	76,000	-	1,860,410	39.2%
Ministry of Land Transport	-	45,000	-	45,000	1.1%
Special Funds					
Climate and Sustainability Fund (CSF)	3,098,520	312,000	62,000	3,472,520	85.8%
Projects Development Fund (PDF)	114,000	267,970	-	381,970	6.4%
TOTAL	5,588,831	1,012,010	99,850	6,700,691	
% of Appropriated Expenditure, CSF and PDF	2.4%	0.4%	0.04%	2.9%	

* Mixed refers to actions which have both mitigation and adaptation impacts

Climate-related spending of the Government in 6 key Ministries and 2 Special Funds is estimated at Rs 6.7 billion, representing 2.8% of the Appropriated Expenditure, including the Climate Sustainability Fund and the Project Development Fund.

Adaptation spending amounts to around Rs 5.6 billion (83%), most of which is related to water conservation, coastal rehabilitation and flood management, highlighting the need for increasing spending on consolidating infrastructure resilience for Mauritius as a SIDS. Mitigation spending is estimated at Rs 1 billion (17%) representing mainly investment in clean energy and forest conservation actions. The remaining Rs 100 million addresses both climate mitigation and adaptation actions, comprising capacity building and consultancy services.