



MINISTRY OF FINANCE,
ECONOMIC PLANNING &
DEVELOPMENT

Annual Report

Financial Year
2022-2023



About this report

The Annual Report on Performance of the Ministry is prepared in compliance with the statutory requirement of Section 4B of the Finance & Audit Act.

Annual Report 2022-23 provides information on the Ministry's performance, achievements and targets set for the financial year in relation to the resources approved by the National Assembly and its strategic direction for the next three years. It also provides for remedial actions taken on issues highlighted by the Director of Audit in his report.

The Annual Report provides information about this Ministry for our stakeholders and the public at large.

Part I - About MOFEPD

Part II - Achievements

Part III - Financial Performance

Part IV - Way Forward



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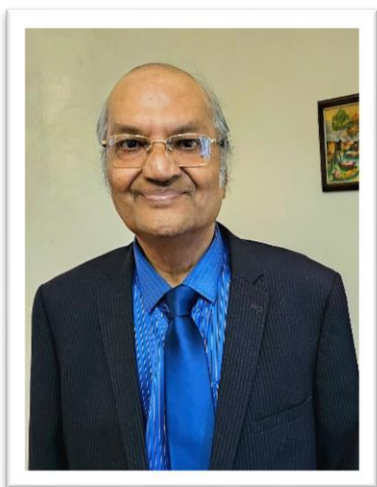
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Statement from Financial Secretary



I am pleased to present the Annual Report of the Ministry of Finance, Economic Planning and Development for the FY 2022-2023.

It covers our achievements in what has been another busy and productive year, operating in a complex and uncertain economic environment.

At the heart of this Ministry is the government's ambition to grow the economy and improve our country's regulatory, institutional, and governance frameworks to enhance growth of businesses and attract investors to our country.

The positive effects of measures taken by Government in response to the global crisis caused by the pandemic and the war in Ukraine are reflected in a general improvement in the main macroeconomic indicators.

The Mauritian economy expanded by 8.9 per cent in 2022, driven mainly by the tourism, manufacturing, financial services, and wholesale and retail trade sectors spending.

Tourist arrivals in the FY 2022-2023 exceeded 1.2 million arrivals. The level of investment has recovered fully and exceeded the pre-pandemic levels. FDI inflows reached Rs 31.1 billion for FY 2022-23.

Labour market conditions have improved with the recovery in economic activities. The unemployment rate dropped to 7.7 per cent in 2022 from 9.1 per cent in 2021.

I would also like to congratulate the Minister of Finance, Economic Planning and Development, Dr The Honourable Renganaden Padayachy on being conferred the African Finance Minister of the Year Award for 2023 at the African Business Leadership Awards (ABLA) presentation ceremony 2023 at the House of Lords of the United Kingdom in the context of the African Summit held between 10 – 11 July 2023.

I am proud of our brilliant team at the Ministry, who have demonstrated their resilience and agility over the course of the year and who I believe will continue to provide high-quality advice to transform Mauritius as one of the most prosperous countries in the region.

Dharam Dev MANRAJ, G.O.S.K

Financial Secretary

Part I - ABOUT MOFEPD

Part 1 sets out the vision, mission and objectives of the Ministry, its roles and functions as well as its organisational structure and a Gender Statement

VISION, MISSION & OBJECTIVES

VISION

- To be a forward-looking and innovative organisation that promotes **strong economic growth** and equitable social development while ensuring **fiscal sustainability** to ultimately transform Mauritius into an **inclusive, high-income** country.

MISSION

- To promote **sustainable economic and social development** of the country, and improve the standard of living of the population.
- To ensure **optimal revenue mobilisation** and **allocation of funds** while providing the right incentives for economic growth and social development.

OBJECTIVES

- Steer the economy to a higher plane of development to achieve the high income country status with **greater equality** and social justice for one and all.
- Maintain **macro-economic stability** and sound public finances.
- Increase investment and employment level in productive sectors.
- Enhance **productivity** and competitiveness in the global market.
- Modernise public financial management for enhanced **transparency** and **accountability**

ROLE AND RESPONSIBILITIES

The Ministry of Finance, Economic Planning and Development (MOFEPD) is responsible for formulating policies for the economic and social development of the country and for the economic management of the affairs of Government of Mauritius.

MOFEPD is also responsible for ensuring financial soundness of Government's socio-economic policies for effective mobilization of revenue and for the proper control of expenditure. The Financial Secretary, as Supervising Officer has the responsibility to ensure that the objectives of MOFEPD are achieved in the most economical, efficient and effective manner.



Figure 1: National Budgeting

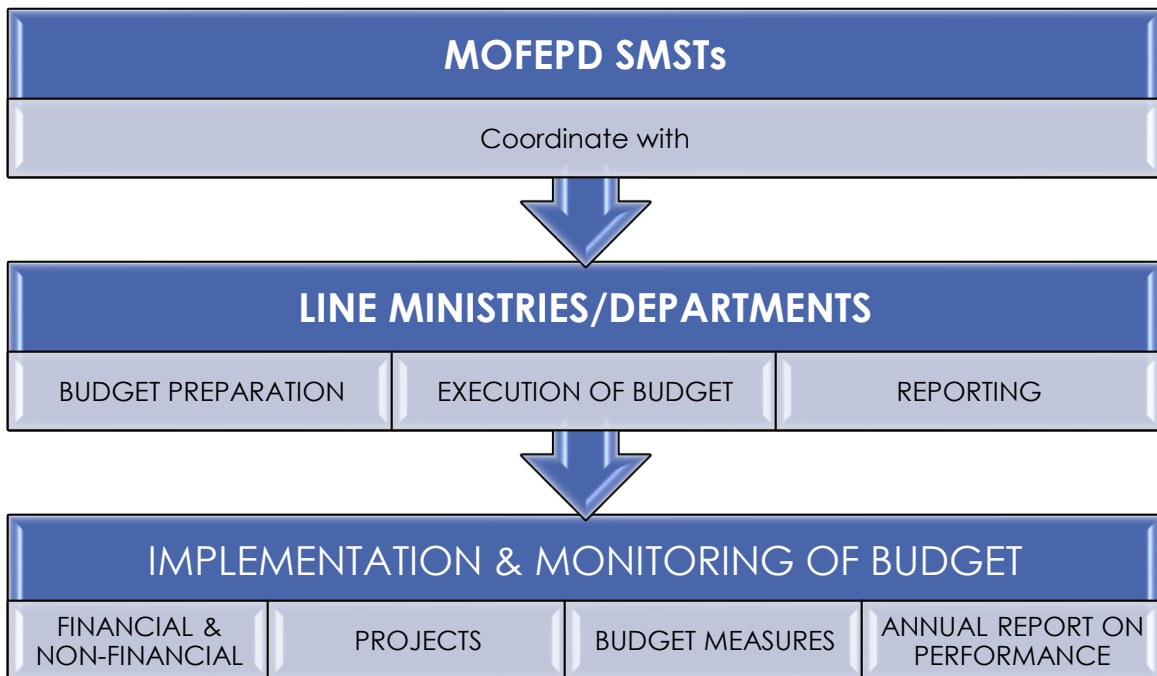


Figure 2: Key responsibilities of MOFEPD

KEY FUNCTIONS



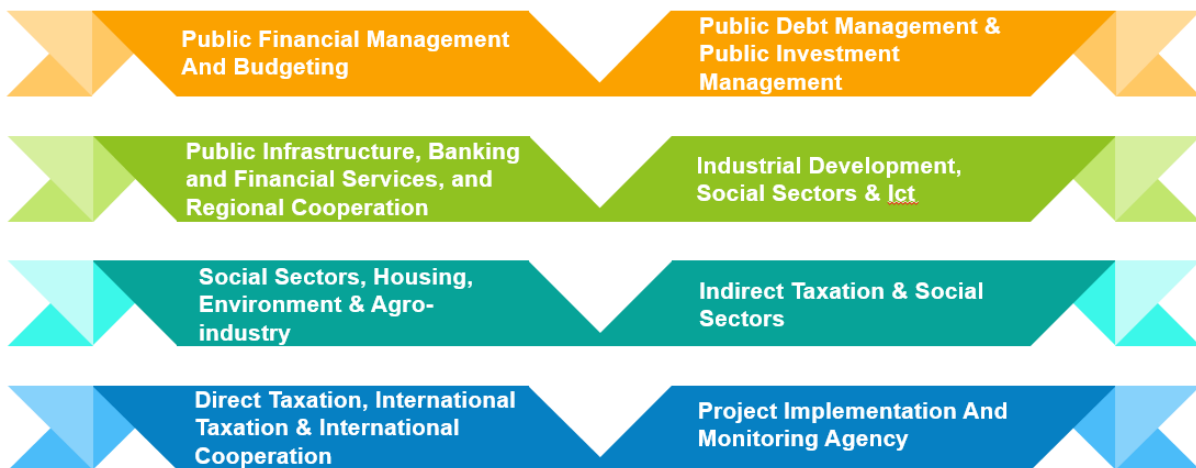
- Formulate Government economic reform strategy and coordinate its implementation
- Develop the macro-fiscal framework and formulate fiscal policy
- Prepare the annual Budget Estimates in collaboration with Ministries/Departments
- Work out, in consultation with Ministries/Departments, a Public Sector Investment Programme (PSIP)
- Provide support, through SMSTs, to Ministries/ Departments in the formulation of their strategic plans and the preparation, execution and monitoring of their budget
- Carry out systematic appraisal of project proposals, make appropriate recommendations and monitor implementation of major projects through the Public Investment Management Unit (PIMU) so as to ensure value for money of capital projects
- Ensure the smooth and timely implementation of projects, programmes and budgetary measures through the Project Implementation and Monitoring Agency (PIMA).
- Develop and implement debt management strategies whilst supporting the development of a well-functioning market for Government securities
- Coordinate with the Bank of Mauritius and the Financial Services Commission to ensure the soundness and stability of the financial system
- Develop cooperation with international financial institutions and mobilise financial resources and seek technical assistance

ORGANISATIONAL STRUCTURE

OUR PEOPLE

The Financial Secretary is the head of the Ministry. He is assisted in his functions and duties by four Deputy Financial Secretaries, the Permanent Secretary and officers from the various cadres namely; Analyst Cadre, Administrative Cadre, Human Resources Management Cadre, Financial Operations Cadre, Procurement and Supply cadre, Internal Control Cadre as well as officers belonging to the general services grades. He is also responsible for the overall administration and general supervision of all Departments and other Bodies falling under the aegis of the Ministry.

The technical arm manned by the Analyst cadre of the Ministry consists of eight (8) directorates namely:



The organisational structure of MOFEPD is presented at Figure 3.

The Corporate Services are responsible for, inter-alia, Parliamentary Affairs, Boards and Committees and Budget Proposals; Office Operations and Facilities Management; Human Resources matters and policy issues; financial operations, procurement and supply and Internal control.

MOFEPD is also responsible to provide, to all Ministries, human resources in three main areas namely, Financial Operations, Procurement & Supply and Internal Control to facilitate the smooth running of their core businesses.

ORGANIGRAM

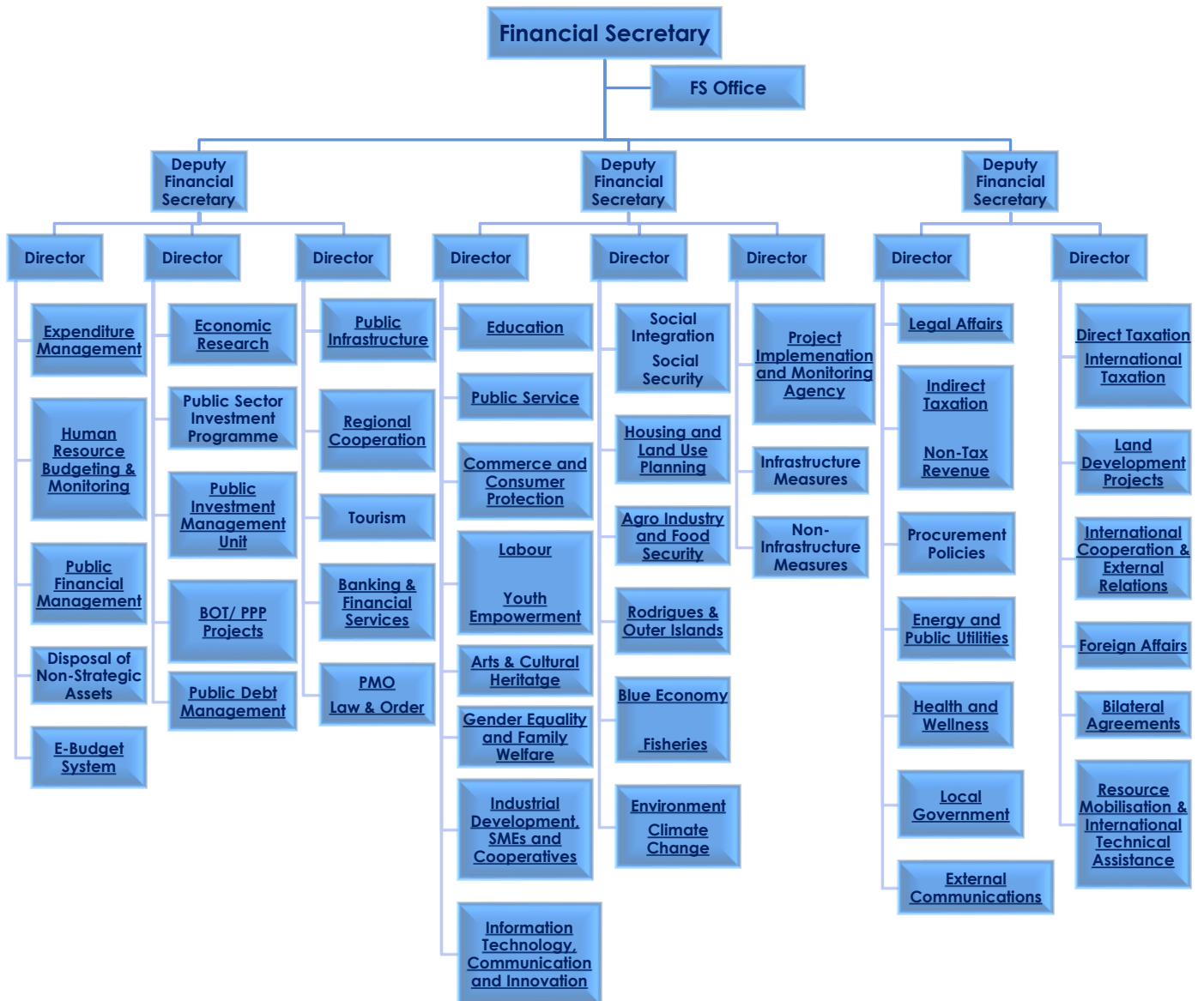


Figure 3: Organisational Structure

HUMAN RESOURCES OF MOFEPD

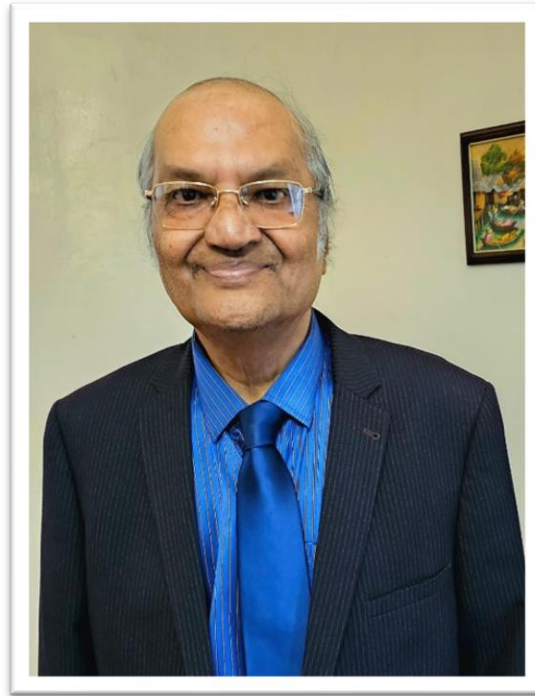
During FY 2022-23, the composition of MOFEPD staff was as follows:

| JOB TITLE | NUMBER OF STAFF |
|--|-----------------|
| FINANCIAL SECRETARY | 1 |
| DEPUTY FINANCIAL SECRETARY | 3 |
| PERMANENT SECRETARY | 1 |
| DIRECTOR (ECONOMIC & FINANCE) | 6 |
| DEPUTY PERMANENT SECRETARY | 2 |
| LEAD ANALYST | 41 |
| SENIOR ANALYST | 1 |
| ASSISTANT PERMANENT SECRETARY | 3 |
| ANALYST/SENIOR ANALYST | 135 |
| STRATEGIC POLICY AND PLANNING OFFICER/SENIOR STRATEGIC POLICY AND PLANNING OFFICER | 2 |
| FINANCIAL OPERATIONS CADRE | 605 |
| INTERNAL CONTROL CADRE | 95 |
| PROCUREMENT AND SUPPLY CADRE | 453 |
| HR CADRE | 9 |
| GENERAL SERVICES CADRE | 114 |
| ASSESSMENT REVIEW COMMITTEE TECHNICAL CADRE | 16 |
| INDEPENDENT REVIEW PANEL TECHNICAL CADRE | 3 |
| PROCUREMENT POLICY OFFICE | 1 |
| CENTRAL PROCUREMENT CADRE | 18 |
| ADVISERS | 5 |
| CONTRACTUAL OFFICERS | 24 |
| SERVICE TO MAURITIUS PROGRAMME INTERNS | 166 |
| PIMU | 2 |
| TOTAL | 1706 |

Table 1: Number of Staff in post in MOFEPD as at 30 June 2023

*Officers in the Financial Operations, Internal Control and Procurement & Supply Cadres are out-posted in all Ministries and Departments to perform operational duties.

SENIOR MANAGEMENT TEAM



Financial Secretary
Mr D. D. Manraj, G.O.S.K

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Mr Manraj has an extensive experience, developed from the start of his career, predominantly within the public and semi-governmental spheres in Mauritius. He occupied various positions within the Ministry of Finance, ranging from Senior Accountant to Financial Secretary.



Deputy Financial Secretary
Mr G. Bussier

On leave without pay since 1st August 2022.



Deputy Financial Secretary
Mr V. Soondram

Contact Details

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Deputy Financial Secretary
Mr A. Acharuz

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Deputy Financial Secretary
Dr D. Paligadu

Dr. D. Paligadu was appointed Director of Audit on 10th May 2023



Ag. Deputy Financial Secretary
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Permanent Secretary
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RAMAN AHMED

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Director (Economic & Finance)

Mrs V. Pareatumbee

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Director (Economic & Finance)

Mr R. Sokappadu

Mr R. Sokappadu retired on 1st May 2023.



Director (Project Implementation and Monitoring Agency)

Mr Gilles L'Ent  t  

Contact Details

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✉: gilleslentete.pima@govmu.org

DIRECTORATES & CORE TEAMS

| DIRECTORATES | CORE FUNCTIONS |
|--|---|
| PUBLIC FINANCIAL MANAGEMENT AND BUDGETING | <ul style="list-style-type: none"> ❖ Expenditure Management ❖ Human Resource Budgeting and Monitoring ❖ Public Financial Management ❖ Disposal of Non-Strategic Assets ❖ E-Budget System |
| PUBLIC DEBT MANAGEMENT & PUBLIC INVESTMENT MANAGEMENT | <ul style="list-style-type: none"> ❖ Economic Research ❖ Public Sector Investment Programme ❖ Public Investment Management Unit ❖ BOT/PPP Projects ❖ Public Debt Management |
| PUBLIC INFRASTRUCTURE, BANKING AND FINANCIAL SERVICES, AND REGIONAL COOPERATION | <ul style="list-style-type: none"> ❖ Public Infrastructure ❖ Regional Cooperation ❖ Tourism ❖ Banking & Financial Services ❖ PMO ❖ Law & Order |
| INDUSTRIAL DEVELOPMENT, SOCIAL SECTORS & ICT | <ul style="list-style-type: none"> ❖ Education ❖ Public Service ❖ Commerce and Consumer ❖ Labour & Youth Empowerment ❖ Arts & Cultural Heritage ❖ Gender Equality and Family Welfare ❖ Industrial Development, SMEs and Cooperatives ❖ Information Technology, Communication and Innovation |
| SOCIAL SECTORS, HOUSING, ENVIRONMENT & AGRO-INDUSTRY | <ul style="list-style-type: none"> ❖ Social Integration & Social Security ❖ Housing and Land Use Planning ❖ Agro Industry and Food Security ❖ Rodrigues & Outer Islands ❖ Blue Economy, Fisheries and Shipping ❖ Environment and Climate Change |
| INDIRECT TAXATION & SOCIAL SECTORS | <ul style="list-style-type: none"> ❖ Legal Affairs ❖ Indirect Taxation ❖ Non-Tax Revenue ❖ Procurement Policies ❖ Energy and Public Utilities ❖ Health and Wellness ❖ Local Government ❖ External Communications |

| DIRECTORATES | CORE FUNCTIONS |
|--|---|
| DIRECT TAXATION, INTERNATIONAL TAXATION & INTERNATIONAL COOPERATION | <ul style="list-style-type: none"> ❖ Direct Taxation ❖ International Taxation ❖ Land Development Projects ❖ International Cooperation & External Relations ❖ Foreign Affairs ❖ Bilateral Agreements ❖ Resource Mobilisation & International Technical Assistance |
| PROJECT IMPLEMENTATION AND MONITORING AGENCY | <ul style="list-style-type: none"> ❖ Project Implementation and Monitoring Agency ❖ Infrastructure Measures and Non-Infrastructure Measures |

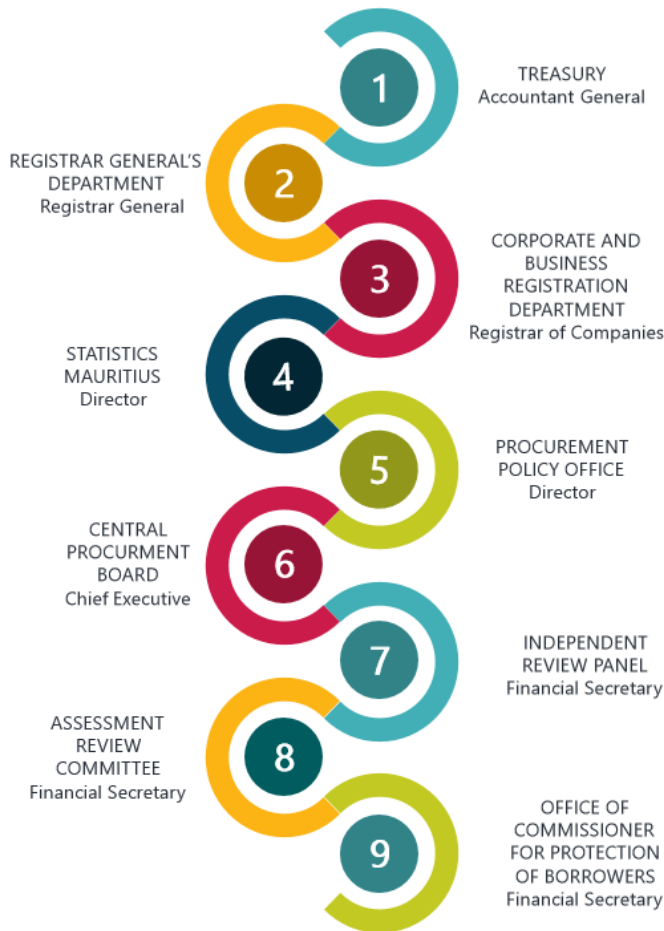
Table 2: Directorates & Core Functions

OPERATING ENVIRONMENT

DEPARTMENTS & OTHER BODIES

The following Departments/Bodies operate under the aegis of MOFEPD:

9 Departments/Bodies under the aegis of MOFEPD and respective Accounting Officers



TREASURY

- Prepare financial statements of Government
- Monitor cash flows
- Manage the dispensing of public service benefits

REGISTRAR – GENERAL'S DEPARTMENT

- Register information such as:
 - Land ownership and obligations
 - Deeds and documents

CORPORATE AND BUSINESS REGISTRATION DEPARTMENT

- Incorporation, registration and striking-off of companies
- Registration of Businesses

STATISTICS MAURITIUS

- Central depository for all statistics
- Collection, compilation, analysis and dissemination of official statistics

Figure 4: Departments and other Bodies under the aegis of MOFEPD

The Financial Secretary is also responsible for the overall administration of the various Cadres and Divisions as well as for the general supervision of the Departments under the aegis of MOFEPD.

STATUTORY BODIES & COMPANIES

MOFEPD has six (6) Statutory Bodies and ten (10) companies under its jurisdiction as listed below. These Bodies operate as autonomous entities and have their own goals and objectives. They are the Executive arm of the Ministry in supporting and promoting Government’s vision, mission and objectives. Each Statutory Body is managed by a Board of Directors, appointed by the Government, which sets the policies and directions of its operations. The Board appoints the Officer-in-Charge under different types of denomination according to the Act. The Officer-in-Charge is responsible for the day-to-day management of the organisation.



Figure 5: Statutory Bodies under the aegis of MOFEPD

The key responsibilities of the above-mentioned Statutory Bodies are described at Annex I.



Figure 6: Companies under the aegis of MOFEPD

GENDER POLICY STATEMENT



MOFEPD Gender Policy

Introduction

There is growing awareness and acceptance that gender equality is a critical and cross-cutting issue for development. Gender equality is achieved when women and men enjoy the same rights, entitlements and opportunities across all sectors of the society, including economic participation and decision making, and when the different behaviours, aspirations and needs of men and women are equally valued and favoured.

However, Mauritius has made considerable progress on the status and advancement of women. There is a lot more that can be achieved in regard to women's economic empowerment. The widening of economic opportunities for women depends largely on the nature of macroeconomic policy making as well as the engendering of budgets.

Government's aim is to move to a high-income economy, which necessitates accelerating economic development, whereby the whole spectrum of genders of the Mauritian population are taken on board. Consequently, Government ambition is to design frameworks and policies that promote inclusion and empowerment in a sustainable and equitable manner.

The Government of Mauritius is committed to the principles of gender equality. The

Beijing Platform for Action (1995) urged Government into action to establish an efficient institutional mechanism aimed at integrating a gender perspective in all policies and programmes.

Rationale

Mauritius by virtue of Section 3 (2) of its Constitution which stipulates that "in Mauritius there have existed and shall continue to exist without discrimination by reason of race, place of origin, political opinions, colour, creed or sex...", and in line with the Sustainable Development Goals - Goal 5 "Achieve Gender Equality and Empower all women and girls" as adopted by the United Nations in September 2015, Mauritius strives to create equal opportunities for both men and women across all spheres of life, including economic and political fronts so that they can both exercise their full rights in the national development process.

Respective development policies and programmes are designed and implemented in ways consistent with gender equality. To achieve this, sound financial management practices and budgetary processes will need to be 'gender responsive' and based on a differentiated approach that will boost economic empowerment of the individuals – men and women, alike.

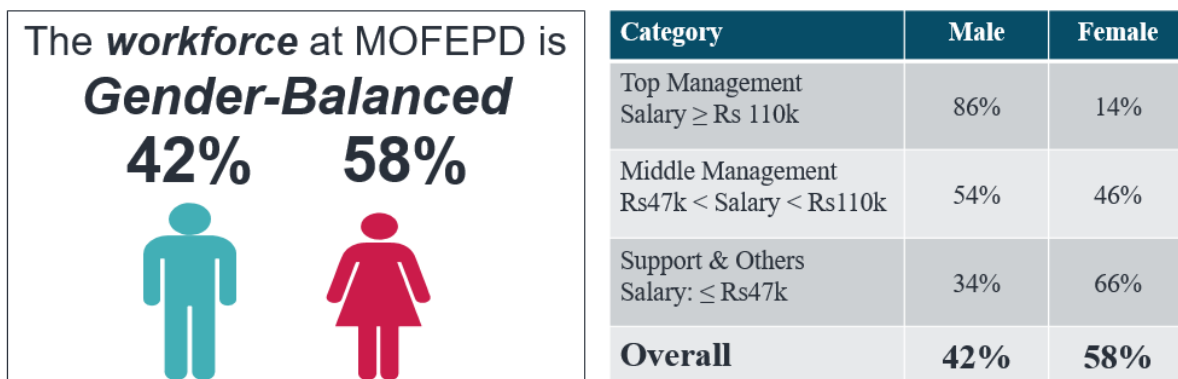
Thus, a number of flagship measures have been enumerated that consolidate efforts to help eliminate gender gaps, foster the role of women in economic activities and that would ultimately enable Mauritius to graduate from a middle to high income economy in an inclusive manner. These measures are:

- Gender Mainstreaming as a pillar in the development process
- Implementation of Gender Responsive Budgeting
- Addressing Gender Issues in the three-year Strategic Plan
- Budgetary provision to implement the gender mainstreaming programme in Government ministries and departments.
- Amendment to the Statutory Bodies (Accounts and Audit) Act requiring Statutory Bodies to have at least one woman on their board of directors.
- The restriction to 3 confinements in the public service on maternity leave on full has been removed.

To promote gender-oriented welfare within its own workplace, MOFEPD has set up a Gender Cell to help address any gender gap and bring in gender balance in its decision making process. The Cell provides a platform for dialogue where views and concerns on gender mainstreaming issues are shared. The gender focal point is responsible to ensure that gender is mainstreamed in all programmes, policies and activities of the Ministry.

As regards staffing structure at MOFEPD, it would be noted that out of 503 officers, there are 211 males (representing 42%), whilst 292 are female representing 58% of the Ministry’s population as at date. These statistics demonstrate an overall gender balance at the level of MOFEPD.

MOFEPD - Demographic Analysis



Women representation in MOFEPD top management stood at 14 percent compared to 86 percent for men. With regards to middle management women representation is 46 percent. There is therefore need to provide opportunities for an increased number of women to operate at higher management levels.

In view of the above and also to be in line with the National Gender Policy Framework (NGPF) of Mauritius, MOFEPD proposes to take the following actions: -

- To further integrate gender perspectives in the Budget Speech & Budget Call Circular;
- To allocate to all Ministries and Departments, during each fiscal year, a percentage of the national budget to support activities relating to gender mainstreaming.
- Reinforce performance budgeting by putting emphasis on a more gender equitable allocation of resources;
- Reinforce the ‘gender lense’ of Monitoring and Evaluation on implementation outcomes of policies and programmes and, through feedback, further reduce gender-biased policies and programmes;
- Address lags in training needs of MOFEPD staff from a gender perspective;
- Provide training in ‘Gender Aware Economics’ with particular focus on ‘Budgeting with gender lenses’ to equip staff of MOFEPD with appropriate tools and expertise to successfully engender the policies and programmes of the Ministry;
- Ensure an equal opportunity for male and female staff to be represented on Boards and Committees or any other forum; and
- To ensure gender disaggregated data in terms of target groups and amount of money spent on all genders are available for informed decision-making.

To conclude, MOFEPD will, through the formulation of policies and strategies and budgetary allocation process, give due consideration to the issue of gender in the pursuit of sustainable socio-economic development. The Ministry will also continue to foster a working environment free of any gender discrimination.

GENDER DISTRIBUTION OF MOFEPD STAFF

The gender distribution of human resources at MOFEPD is as follows:

| CADRE | NUMBER OF STAFF | | TOTAL |
|---------------------------|-----------------|------------|------------|
| | Male | Female | |
| INTERNAL CONTROL | 6 | 4 | 10 |
| ARC | 5 | 11 | 16 |
| IRP | 1 | 2 | 3 |
| PPO | 1 | - | 1 |
| COMMISSIONER OF BORROWERS | 1 | - | 1 |
| FINANCIAL OPERATIONS | 17 | 22 | 39 |
| PROCUREMENT AND SUPPLY | 15 | 12 | 27 |
| ANALYST | 82 | 97 | 179 |
| ADVISER | 5 | 1 | 6 |
| OFFICERS ON CONTRACT | 19 | 5 | 24 |
| OA/SOA | 13 | 12 | 25 |
| DRIVER | 15 | - | 15 |
| STORE ATTENDANT | 1 | 1 | 2 |
| HOA | 3 | - | 3 |
| GENERAL WORKER | 2 | - | 2 |
| RECEPTIONIST | 1 | 2 | 3 |
| ADMINISTRATIVE CADRE | 2 | 5 | 7 |
| HR CADRE | - | 9 | 9 |
| GENERAL SERVICE | 15 | 99 | 114 |
| PIMU | 2 | - | 2 |
| STM | 6 | 9 | 15 |
| TOTAL | 212 | 291 | 503 |

Table 3: Gender Distribution at MOFEPD

PART II - ACHIEVEMENTS

Part II highlights the major achievements of MOFEPD and the status on implementation of budget measures for FY 2022-2023.

MAJOR ACHIEVEMENTS FOR FY 2022-23

Macroeconomic Management

- The world economy continues to recover slowly from the blows of the pandemic, Russia-Ukraine war, and the cost-of-living crisis. According to the latest projections of the IMF, global growth is forecast to slow from 3.5% in 2022 to 3.0% in 2023. Global inflation is forecast to decline steadily, from 8.7% in 2022 to 6.9% in 2023.
- As regards the Mauritian economy, the main macroeconomic indicators are showing clear signs of improvement. The Mauritian economy grew by 8.9% in 2022, this growth was mainly driven by the tourism, manufacturing, transportation and financial services sectors.

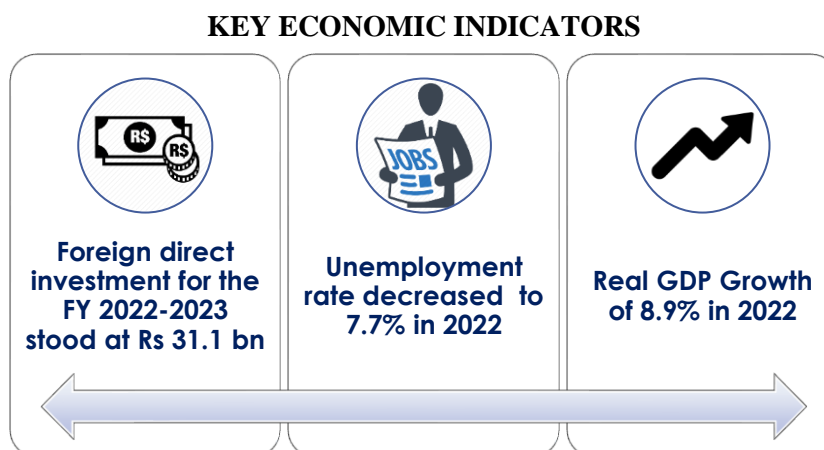


Figure 7: key Economic Indicators (2022-2023)

- Tourist arrivals reached 1,217,200 in the FY 2022-2023. The average expenditure per tourist has increased from Rs 44,000 during the pre-COVID period to around Rs 66,800 during the period, i.e., higher by 52%. The average length of stay increased from 10.4 to 11.5 nights.
- The level of investment has recovered fully and exceeded the pre-pandemic levels. Total investment amounted to Rs 112.8 billion in 2022. The investment rate went up slightly from 19.7% in 2022 to 19.6% in 2021. Total consumption expenditure increased by 13.8% in 2022 to reach Rs 492 billion. There was a surge in both private and public consumption expenditure.
- The recovery in the domestic economy stimulated an upsurge in employment. Total employment increased by 37,700 to reach 519,600 in 2nd quarter of 2023 compared to the same period in 2022. The unemployment rate dropped to 6.4% in the 2nd quarter of 2023 from 8.1% in the corresponding quarter of 2022. Youth unemployment rate also went down from 26.1% to 18.1% during the same period - the lowest since 2010.

- The headline inflation rate in 2022 was 10.8% mainly due to the significant increase in global prices of commodities and energy, and freight costs. For the year ended June 2023, the inflation rate moderated to 10.5%.
- Foreign direct investment flows in Mauritius amounted to Rs 27.7 bn in 2022. For the 1st quarter of 2023, it amounted to Rs 7.2 bn compared to Rs 5.2 bn for the same period of 2022.
- Deficit in the current account of the balance of payments declined from 13.1% of GDP in 2021 to 11.5% in 2022, mainly explained as a result of a surplus in the services account, driven by the recovery in the tourism sector, and a surplus in the primary income account.
- The level of safety provided by the gross official international reserves remained at a comfortable level. The level of gross official international reserves of the country stood at Rs 306 billion (USD 6.7 billion) as at end June 2023, representing 10.3 months of imports.

Enhancing Competitiveness for Growth and Job Creation

- **Economic Freedom Report 2023 – Fraser Institute**

Mauritius ranks 16th globally with an overall score of 7.82 out of 165 countries.

Mauritius has sustained its first position as the most-economically free country in Sub-Saharan Africa.

- **Mo Ibrahim’s Governance Index 2022**

In terms of good corporate governance, the country ranks 1st in Africa on Mo Ibrahim’s Governance Index for the 10th year in a row with an overall score of 77.2.

- **Democracy Index 2022 (published by The Economist Intelligence Unit)**

On the Democracy Index 2022 (published by The Economist Intelligence Unit), Mauritius maintains its “Full Democracy” status, ranking 1st in Africa and 21st worldwide with a score of 8.14. Mauritius is the only African country to be classified as a “full democracy”, featuring in the same league as G20 member countries Australia, Canada, Germany, Japan, South Korea, and the United Kingdom.

- **2022 Social Progress Index**

On the 2022 Social Progress Index, Mauritius ranks 47th worldwide, and 1st in Africa, with a score of 75.44.

- **2023 Global Peace Index**

On the 2023 Global Peace Index, Mauritius improved its ranking from 28th in 2022 to 23rd in 2023 worldwide, and maintained its 1st position in Africa.

Improving Public Financial Management

- The implementation of the government financial reporting framework incorporating accrual accounting consistent with international standards is in progress. The Government has continued with the implementation of accrual-based IPSAS, since 2016, as per the established roadmap. The financial statements of Government for FY 2021-22 recognised most assets and liabilities on accrual basis and continuous incremental enhancements are being made to existing items and disclosures where relevant.
- The first set of accrual-based IPSAS Consolidated Financial Statements of the General Government is being finalised to include the accounts of Budgetary Central Government, Statutory Bodies and Local Authorities for FY 2021-22.
- The apex of the reform, *i.e. full compliance with IPSAS*, is expected to be achieved shortly with the preparation of Consolidated Financial Statements of the Public Sector for FY 2022-23. The Public Sector consists of the general government sector, state owned/controlled non-financial public corporations and financial public corporations.
- To facilitate the collection of all IPSAS related information of the entities within the scope of the consolidation, a ‘Consolidation Package’ has been developed and circulated to all Public Sector Institutions listed on the Digest of Public Finance. Furthermore, several meetings and workshops have been organized with Public Sector Entities on the reform, Accounting Policies & Format, and the Consolidation Package.
- With a view to facilitating establishment of formal risks management structures and processes in the public sector, guidelines have been circulated to Accounting Officers in developing a risk management framework according to the specificities of Ministries/Departments. The Internal Control Cadre of the Ministry has provided support to 17 Ministries in developing their Risk Management Framework by carrying out workshops and brainstorming sessions on Risk Management.
- For more transparency in the Public Sector and enhanced access to information, the centralised dashboard setup through the website of the Ministry of Finance, Economic Planning and Development, allows the public to have access to the Annual Report on Performance submitted by all Ministries and Departments.
- The Project Implementation and Monitoring Agency (PIMA) ensures the smooth and timely implementation of projects, programmes and budgetary measures. Since January 2022, the monitoring is done through an online Project Information and Monitoring Platform (known as the e-PMIS).
- A Memorandum of Understanding was signed with the Infrastructure and Projects Authority of the UK to provide technical assistance on how to address delays and bottlenecks in the implementation of capital projects at all levels of the project life cycle, including Public-Private Partnership (PPP) projects.
- A computerized inventory management system (e-IMS) is gradually being implemented in Ministries/Departments to automate stock management system in Government warehouses. As at date, the e-IMS has been rolled out in 231 out of 332 sites, representing 70% of implementation. Phase I of e-IMS comprising 228 sites has been completed. Currently 933 users are connected to the e-IMS for warehousing operations and stock management. It is expected that by June 2024 the system will be extended across all Ministries and Departments.

- 112 public bodies have on-boarded on e-Procurement system with registration of 5,536 suppliers on the system. As at end of October 2023, 34,259 electronic Invitation for Bids have been published by e-PS.

Enhanced Revenue Management & Taxation Policies

- For the FY2022-23, the Mauritius Revenue Authority (MRA) collected a total of Rs 137 billion, of which Rs 128.2 billion was remitted to the Consolidated Fund.
- Tax yields from assessment raised on non-compliant taxpayers by MRA was Rs 11.7 billion in FY 2022-23, almost 75% increase as compared to the same period last year.
- Tax arrears recovered was Rs 3.5 billion, nearly Rs 1 billion above the amount of Rs 2.6 billion collected in FY 2021-22.
- Narcotics seizure valued at Rs 391.7 million seized by MRA Customs during FY 2022-23.
- CSG allowance totalled Rs 4.3 billion in FY2022-23 and was paid to 395,060 beneficiaries.
- Payment of Prime à l'Emploi to 1,072 employers in respect of 3,299 newly recruited employees amounting to Rs 166 million in FY 2022-23.
- With the government decision to grant an additional subsidy to bakeries producing scheduled breads, 92 beneficiaries were paid Rs 16 million.
- A Tax Governance Guide was published for large taxpayers to sensitize Board of Directors and Top management to take cognizance of the tax compliance matters within their respective entities.
- Launching of the E-Invoicing Developer's platform, the first phase for the introduction of a nationwide e-invoicing system in Mauritius, to require businesses to issue fiscalized invoices through an Electronic Billing System (EBS).
- Installed a Passenger Luggage Scanner in the port in Rodrigues to scan passenger's luggage landing from and embarking on vessels as well as any suspicious cargo. The scanner will enhance control at Port Mathurin and reduce the risk of illegal goods moving into and from the island.
- Set up MRA Customs' Central Control Room for CCTV and introduced Scanning and Body-Worn Camera to help enhance the capabilities to protect the border from illicit trafficking.

Development in Business Facilitation

- For the FY 2022-23, the Registrar-General's Department (RGD) has collected a total amount of Rs 8.5 billion which was remitted to the Consolidated Fund
- Payment effected to beneficiaries under the Community Support Programme on a monthly basis for the following schemes:
 - Home Ownership Scheme – **9,407 beneficiaries** for an amount of Rs 1.37 billion
 - Home Loan Payment Scheme – **7,162 beneficiaries** for an amount of Rs 353.9 million
- The Côte d'Or Data Technology Park project is being developed by Landscape (Mauritius) Ltd on a gross area of some 145 arpents of land in the vicinity of Redit. Infrastructure works to service the site will be completed by August 2023.

Strengthening Regional Integration and International Cooperation

Regional Economic Development

Eastern and Southern African Trade and Development Bank (TDB Group)

Organisation of the 38th Annual Meetings of the TDB Group

- The 38th Annual Meetings of the Board of Governors of the Eastern and Southern African Trade and Development Bank (TDB Group), was held in Mauritius on the 24th and 25th August 2022. The 38th AGM meeting was presided by the Hon. Minister of Finance, Economic Planning and Development of Mauritius.

Donation Agreement with the TDB for the implementation of the Canotte Scheme

- A Donation Agreement between the National Resilience Fund and the TDB for the Canotte Scheme was signed on 22 August 2022. TDB, has donated USD 200,000 (approx. Rs 9 million) for implementing a grant scheme to provide financial assistance to registered fishermen to increase local fish production. A registered fisherman is eligible to receive a grant representing 50% of the cost of a canotte (a fishing boat of 7-12 meters length) and engine up to maximum Rs 200, 000 per canotte.

Cooperation with the African Development Bank

- The Bank provided a grant of USD 104,037 (approximately MUR 4.7M), as Technical Assistance for the Electronic Procurement System (E-PS) in October 2022, with a view to improve public procurement performance and enhance accountability and transparency of the procurement system.
- In December 2022, the African Development Bank (AfDB) provided an additional grant assistance to the tune of UA 50,000 (approx. MUR 2.9 M) under the Middle-Income Country Technical Assistance Fund (MIC-TAF) in connection with the feasibility study of the Regional Agro Industrial Processing Zone Project. This assistance will be used to finance the procurement of a consultant to carry out an Environment and Social Impact Assessment.
- On 15 December 2022, the African Development Bank's Board of Directors approved the Mauritius Country Strategy Paper (CSP) 2022-2027 as part of its strategic framework for engagement in Mauritius. The CSP has two strategic priority areas:
 - (i) Enhancing Economic Resilience Through Improved Business Environment and High-Value Production; and
 - (ii) Investing in Sustainable Infrastructure and Safeguarding the Environment.
- The AfDB provided a budget support loan of USD 250M for the Economic Competitiveness Resilience Support Programme, with a view to bridge our financing gap. The loan was disbursed on 18 May 2023.

International Cooperation

Japan

Grant of JPY 300 Million (Rs 102 Million)

A Grant Agreement was signed between the Government of Mauritius and the Government of Japan, for an amount of JPY300M (approx. Rs 102M) on 2 March 2023. The grant proceed is intended to finance the Coastal Surveillance Radar System project being implemented by the Prime Minister's Office.

Australia

Assistance from Australia for the funding of Projects under the Australian Food Aid Counterpart Fund Account

An Exchange of Letters between the Government of Mauritius and the Government of Australia, was signed on 13 May 2023 for a grant amount of Rs 4.7 million to be provided to Mauritius for the acquisition of Supply of Oil Spill (OILMAP) and Search and Rescue (SARMAP) Modelling Software and Training Project, implemented by the Ministry of Blue Economy, Marine Resources, Fisheries and Shipping.

Global Environment Facility

On 26th June 2023, the Global Environment Facility (GEF) has approved two Project Concept Notes for Mauritius entitled as follows:

- ***Net-Zero Nature-Positive Accelerator (NZNPA) Integrated Program***

This project, to the tune of USD 3.6 million, aims at accelerating the greening of the manufacturing sector through a carbon neutral development pathway. It would contribute to mitigate greenhouse gas emissions, decrease dependency on fossil fuels, increase adoption of green and sustainable initiatives, and uptake of renewable energy technologies as well as promote the use of circularity practices through material efficiency and waste minimisation at enterprise level. The main components of the project include the conduct of energy audits in manufacturing enterprises, the conduct of material audits in manufacturing enterprises and the setting up of a funding mechanism, namely the 'Green Manufacturing Scheme'. The implementing entity for this Project is the Ministry of Industrial Development, SMEs and Cooperatives and the technical support of the United Nations Environment Programme.

- ***Blue and Green Islands (BGI) Integrated Program***

This project, to the tune of USD 9.44 million, aims at reducing ecosystem degradation and facilitate a nature positive investment, by applying Nature Based Solution in key ecosystem that support eco-systems development in SIDS with specific application to the Food Sector.

The project will catalyze existing national policies and plans to transform land-use systems, including the Food Systems Transformation Strategy and National Food Systems Dialogue, and the National Agri-Food Development Program. The implementing entity for this Project is the Ministry of Agro Industry and Food Security with the technical support of the Food and Agriculture Organisation of the United Nations.

It is to be noted that the initial total System for Transparent Allocation of Resources (STAR) Country Allocation was USD 9.7 million. Given that Mauritius has been selected in both the IPs, we have benefited for an additional grant of USD 3.26 million thus, increasing our initial allocation from USD 9.7 million to USD 13.04 million

Green Climate Fund (GCF)

- ***GCF - Readiness Project***

On 25 August 2023, the Green Climate Fund (GCF) has approved a Readiness Project to the tune of USD 590,000 entitled “Strengthening science-based and climate-informed decision-making processes in Mauritius climate-sensitive sectors for impactful and cost-effective climate change programming” with the Organization of African, Caribbean, and Pacific States (OACPS) as Delivery Partner. The main objective of the Readiness Project is to strengthen the production, availability, delivery, and application of science-based information following these objectives namely:

- (i) Support the development of scientific-based decision-making processes;
- (ii) elaboration and mainstreaming the latest climate science in developing policies and programmes; and
- (iii) enabling the country to develop and implement bankable projects to reduce its vulnerability to climate change.

- ***GCF - National Adaptation Plan - Health Sector***

The GCF has approved a grant of USD 429,127 to finance the project ‘*Building climate-resilient health systems in Mauritius*’. The objectives of the project are as follows:

- (i) Developing an institutional framework and operational strategy for mainstreaming climate change adaptation in the health sector;
- (ii) Enhancing the capacity of climate change and health decision-makers to better understand and integrate climate change risks into health planning and programmes;
- (iii) Strengthening the enabling environment to support building of a climate-resilient health system, including the development of a Health National Adaptation Plan; and
- (iv) Enhancing the evidence base to inform health adaptation planning with context-specific assessment and research on the health impacts of climate change.

The World Health Organisation (WHO) is the delivery partner which will be responsible for the overall management of the grant, contracting of the experts, implementation of activities, as well as project monitoring and reporting. The Ministry of Health and Wellness (MoH) will provide all the necessary technical inputs and guidance and support the implementation of activities.

United Kingdom

Small Island Developing States Capacity and Resilience (SIDAR) Programme

On 23 June 2023, the UK government has approved a grant of USD 250,000 under the Small Island Developing States Capacity and Resilience (SIDAR) Programme to finance a project, to support the Government of Mauritius with institutional strengthening for climate disclosure, Carbon pricing and Taxation Mechanism. To date, Mauritius has relied upon a system of temporary and ad-hoc institutional arrangements to undertake National Communications and their associated inventories, whereby ministries and other institutions have supplied staff members to technical working groups for limited periods of time. The project has two main components which aims at:

- (i) formulating a Framework for Climate Disclosure and reporting; and
- (ii) develop Long-term Climate strategy including a Carbon Pricing and Taxation Mechanism.

The implementing entity will be the Ministry of Environment, Solid Waste Management and Climate Change with the technical support of the United Nations Development Programme (UNDP)

Taskforce on access to Climate Finance

In response to the COP26, the Taskforce on Access to Climate Finance was established in March 2021. The Taskforce is focused mainly on Small Island Developing States (SIDs) and Least Developed Countries (LDCs) given that these two groups of countries are the most affected by climate change and need access to climate finance. Mauritius has joined the Taskforce on Access to Climate Finance as the sixth so-called pioneer country in December 2022 together with Bangladesh, Fiji, Jamaica, Rwanda and Uganda.

The first step of this support will consist of working with a strategic advisor who will work in Mauritius for a period of six months to examine what needs to be done from the outset to meet the parameters of the Mauritian government's priority areas. The Taskforce Strategic Adviser for Mauritius was appointed in August 2023 and is supporting the initial stages of scoping and design. The Strategic Advisor is working with the Government of Mauritius mainly the Ministry of Finance, the Ministry of Environment and relevant line Ministries. The initial focus work will involve identifying the potential tools, models and/or ways of working capable of tackling the identified barriers to improved climate finance access.

Cooperation with India

- A Line of Credit of USD 300 M was signed in October 2022, for the extension of the Metro Express Project Phase IV in Mauritius.
- A grant of USD 10 M was provided in November 2022, by the Indian Authorities, for the implementation of the Phase III of the Metro Express.
- A grant of USD 25 M was also offered in November 2022, by the Indian Authorities, for the implementation of the phase IV of the Metro Express.

World Bank

- The World Bank provided the services of a consultant, Mr. Michael Tharkur, financed under the Chief Economists of Government Presidential Fellowship (CEoG Fellowship) to support the formulation of socio-economic policies, for a period of six months. The total WB package for this assignment was USD 100,000.
- Technical assistance on “Mauritius Variable Renewable Energy Integration” was funded by the Bank to the tune of \$700,000, and was launched in February 2023.
- Technical Assistance (TA) from the World Bank has been secured in June 2023 under the Reimbursable Advisory Services (RAS) for an amount of USD 375,000 to develop the 10-year Blueprint for the Tourism Sector. The objective of the Blueprint is to develop a long-term roadmap which will provide a framework and strategic direction for tourism stakeholders to ensure the sustainable growth of the industry.

Double Taxation Avoidance Agreements (DTAA) and Investment Promotion and Protection Agreement (IPPA)



Mauritius is committed towards its strategy of expanding its worldwide tax and investment Agreements network with a special focus on Africa in order to promote cross-border trade and investment.

Mauritius firmly believes that the expansion of its network of the Double Taxation Avoidance Agreements (DTAAs) and Investment Promotion Agreements (IPPA) has contributed significantly towards attracting cross-border investment flows into various sectors of our economy and towards the reinforcement of our International Financial Centre. The negotiation and signature of these agreements with partner countries has provided an adequate framework which is conducive to the cross-border flow of investment and trade, by removing the impediments to investment flows and providing certainty to investors.

As at date, Mauritius has signed 52 DTAAs out of which 23 are with African countries. There are 44 DTAAs currently in force and the remaining in process of ratification. In

relation to Investment Promotion and Protection Agreements (IPPA), Mauritius has signed 45 IPPAs out of which 24 are with African Countries. There are 29 IPPAs currently in force and the remaining in process of ratification.

Through timely implementation of reforms, Mauritius continuously ensures compliance to the latest international tax standards in terms of substance requirements, transparency and fair taxation. The fact that Mauritius does not appear in any tax blacklist or greylist which are established by international standard-setters such as the Organisation for Economic Cooperation and Development (OECD) and the European Union (EU), further confirms the good standing of Mauritius in terms of compliance to international tax standards.

During FY 2022-2023, the following agreements were signed:

- A new DTAA with **Hong Kong** was signed in September 2022 and came into force on 23 June 2023;
- A new DTAA with **Guyana** has been finalized in April 2023 and is now ready for signature;
- A revised DTAA with **Botswana** has been finalized in August 2022 and is now ready for signature;
- Protocols amending DTAAAs with **Bangladesh & Jersey** have been finalized in January 2023 and March 2023, respectively;
- Mauritius has joined in the **OECD Inclusive Forum on Carbon Mitigation Approaches** in January 2023 which is an initiative of the G20 for closer international co-ordination on climate action. Mauritius has also been nominated in the Steering Group of the IFCMA.
- Significant consensus was achieved among the 138 members of the **OECD Inclusive Framework** (including Mauritius) on the remaining issues relating implementation of the Two-Pillar solution (which includes reallocation of profits of large MNEs to the market jurisdiction and the taxation of large MNEs, with the adoption of a Global Minimum Tax of 15%). Mauritius has already started establishing the framework which would allow implementation of the Two-pillar solution.
- The Income Tax (Common Reporting Standard) (Amendment No 2) Regulations 2023 was promulgated in June 2023, to provide assurance to the **OECD Global Forum** that Mauritius has taken concrete steps to address its recommendations and that Mauritius remains an appropriate partner for Automatic Exchange of Information for tax purposes, thereby avoiding any potential blacklist or greylist for tax purposes.
- Mauritius has been participating in the discussions at the level of the **WTO** for the development of Multilateral Framework for Investment Facilitation. Significant progress has been made this year and the agreement is nearly finalized;
- Significant progress has been made towards the conclusion of the Protocol on Investment of the **African Continental Free Trade Area Agreement (AfCFTA)** of the African Union. The Protocol on Investment which will provide a conducive framework to protect, promote and facilitate investments between Mauritius and the rest of Africa.



NEGOTIATIONS

The following negotiations were held during the year:

- **DTAAs with Botswana and Guyana:** held in Mauritius in August 2022 and April 2023 respectively and successfully concluded;
- **Protocols amending DTAAs with Bangladesh and Jersey:** held in Mauritius in January 2023 and virtually in March 2023 respectively. Both negotiations were successfully concluded;
- **DTAA with Tanzania:** A second round was held in January 2023 in Mauritius;
- **IPPA with Pakistan:** A first round was held virtually in May 2023 virtually;
- **Global Minimum Tax and related issues:** discussions are on-going at the level of the OECD to develop a solution regarding the adoption of a global minimum tax for large multinational enterprise groups and to address the tax challenges arising from the digitalization of the global economy. Mauritius is participating actively in the discussions;
- **Multilateral Framework for Investment Facilitation:** Mauritius participates actively in the discussions at the level of the WTO for the development of Multilateral Framework for Investment Facilitation. Following discussions on remaining issues this year, the Agreement is nearly finalised;
- **EU-Eastern and Southern Africa Economic Partnership Agreement (EPA):** Negotiations are ongoing and Mauritius participates actively in discussions with the EU on the different chapters of the Agreement which include Investment Liberalisation and Investment Facilitation chapters amongst others; and
- **Protocol on Investment of the African Continental Free Trade Area Agreement (AfCFTA):** Significant progress has been made with the main context finalised, only the annexes remain to be finalised.

Status on Implementation of Budget Measures FY 2022-23

Measures Implemented

| Budget para | Budget Measures | Status Update | Effective Date |
|-------------|---|---|----------------|
| 43 | Setting up of 'Maurice Stratégie', an economic research and planning bureau to formulate socio-economic policies will be set up. | The institution has been set-up in April 2023. | April 2023 |
| 51 | Abandoned land to be brought back under cultivation through a "Crop Replantation Fund" at the DBM at an annual preferential rate of 2.5 percent | Measure is operational. | August 2022 |
| 59 | To finance this Agri-Transformation Programme, the IFCM will offer (a) a preferential lease of 2.5 percent to Cooperatives for the purchase of mini-tractors; (b) leasing facilities of up to Rs 25 million with an annual interest rate of 3.5 percent. | Measure is already operational. As at 30 June 2023: 7 applications totalling Rs 91.1 million were approved. | July 2022 |
| 60 | An Integrated Modern Agricultural Morcellement Scheme on a plot of land exceeding 2 arpents will be introduced to encourage innovative agricultural practices with the following incentives: (a) An 8-year tax holiday on income; and (b) An exemption from payment of Registration Duty. | Scheme is operational | August 2022 |
| 61 | Under the Integrated Modern Agricultural Morcellement Scheme, Developers can convert up to 15 percent of that land for residential or commercial use and be exempted from payment of land conversion tax. | Scheme is operational. | July 2022 |

| Budget para | Budget Measures | Status Update | Effective Date |
|-------------|--|--|---|
| 62 | An 8-year income tax holiday will be granted to planters engaged in sustainable agricultural practices registered with the Economic Development Board (EDB). | Scheme is Operational. | July 2022 |
| 82 | Cooperatives in the fishing industry will benefit from leasing facilities offered by the IFCM Ltd. | Measure is already operational. | July 2022 |
| 94 | The Freight Rebate Scheme (FRS) and the Trade Promotion and Marketing Scheme (TPMS) will be extended up to June 2023. | For period 1st July 2022 to 30 th June 2023 No. of Beneficiaries: 287 (82 non-agro exporters, 17 agro exporters, 188 producers/planters) Amount disbursed: Rs 319.8 million | July 2022 |
| 95 | SMEs will benefit from the Freight Rebate Scheme on the South African market. | Scheme is operational. | July 2022 |
| 96 | Exporting agents of locally manufactured products will also be eligible to the Trade Promotion and Marketing Scheme (TPMS). | Measure is operational. | July 2022 |
| 98 | The SME International Fairs Refund Scheme will be opened to freeport operators | Scheme is operational. | July 2022 |
| 107 | To improve competitiveness of local construction companies: - (a) Public contracts below Rs 20 million will be reserved for small contractors; and (b) Government will reinstate the margin of preference for local contractors. | Measures are operational. Regulation 47C has been added to the Public Procurement Regulations. | (a) November 2022 (b) September 2022 |
| 116 | To support hotels in their refurbishment, the 50 percent lease rent waiver is being extended up to June 2023 | Measure is operational. | August 2022 |

| Budget para | Budget Measures | Status Update | Effective Date |
|-------------|---|---|----------------|
| 117 | Events with a minimum of 50 participants will be eligible to benefit from VAT refund under the Meetings, Incentives, Conferences and Exhibitions (MICE) scheme. | Measure is operational. | August 2022 |
| 139 | On the occasion of the 55th anniversary of the Bank of Mauritius, a 5-Year Emerald Jubilee Bond will be issued at an annual interest rate of 4 percent. | The issuance of the Bond was closed on 30 September 2022. | July 2022 |
| 141 | BOM and the FSC will renew their one-year graduate training programme on AML, targeting 100 graduates with a monthly stipend of Rs 15,000. | The first three months of the programme ended on 15 April 2023. As from 16 April 2023, the two batches were swapped between the Bank of Mauritius and the Financial Services Commission for another period of 3 months. The programme is ongoing, as per plan. | January 2023 |
| 159 | The DBM will extend the SME interest free loan scheme and the Covid-19 Special Support Scheme up to June 2023. | As at 30 June 2023: (i) SME Interest Free Loan Scheme 11,141 applications were approved for an amount of Rs 1.1 billion. 109 applications were being processed. (ii) COVID-19 Special Support Scheme 2,203 applications were approved for an amount of Rs 1.2 million and 22 applications were being processed. | July 2022 |
| 166 | It will henceforth not cost a single rupee to start a business and incorporate a company in Mauritius. | Measure is operational. | July 2022 |
| 167 | The Bank of Mauritius will ensure that a bank account can be opened within 1 week, be it for an individual or a business. | Measure is operational. | July 2022 |

| Budget para | Budget Measures | Status Update | Effective Date |
|--------------------|---|--|-----------------------|
| 168 | An Inter-Ministerial Committee chaired by the Prime Minister will oversee the streamlining of licenses and permits in the construction, tourism, healthcare and logistics sectors. | The Inter-Ministerial Committee has approved the recommendations for streamlining of licenses and permits in the tourism, trade & logistics, and health sectors. Further discussions were being held on the land use and construction sectors. A technical committee has been set up to fine-tune the recommendations. | March 2023 |
| 170 | Support businesses by enabling them to recruit talents under the young professional occupation permit. | Measure is operational. | July 2022 |
| 174 | To continue building on the silver economy strategy to attract more foreign retirees in Mauritius, the EDB will organise the first edition of the Mauritius International Silver Economy Festival. | Mini Silver Economy events are being organised instead. | Ongoing |
| 203 | To promote the electrification of the public transport system, the IFCM will provide leasing facilities of 3 percent per annum over 10 years to transport operators to acquire electric vehicles and charging infrastructure. | Measure is operational. One application received from the National Transport Corporation for the purchase of 200 electric buses. An Expression of Interest was also received from Vivo Energy to participate in the project. | July 2022 |
| 206 | IFCM will provide concessionary leasing at 3.5 percent per annum to companies renewing their company fleet to electric only. | Measure is operational. One application for Rs 9.5 million received and is under process. | July 2022 |
| 207 | DBM will provide a 0.5 percent loan of up to Rs 3 million to taxis and van operators over a period of 7 years for the purchase of electric vehicles. | Measure is operational. | July 2022 |
| 208 | As from 1 st July 2022, all hybrid and electric vehicles will be duty-free. | Measure is operational. | July 2022 |

| Budget para | Budget Measures | Status Update | Effective Date |
|-------------|--|--|----------------|
| 209 | Introducing a negative excise duty scheme of 10 percent for the purchase of electric vehicles by individuals up to a maximum of Rs 200,000. | Scheme is operational. | July 2022 |
| 230 | An International Sustainable City Summit will be organised by the EDB this year. | Event organised. | September 2023 |
| 332 | Exports from Rodrigues to Mauritius will also benefit from the Freight Rebate Scheme (FRS) and the Trade Promotion & Marketing Scheme (TPMS). | Scheme is Operational. | July 2022 |
| 380 | Provision of a monthly Prime à l'Emploi of Rs 15,000 for the first year of employment of 10,000 youths between 18 and 35 years and women up to 50 years. | Measure is operational. No. of employers benefited -1,142 No. of employees benefited – 3,377 No. of male 18 to 35 years benefited – 1,333 No. of female 18 to 35 years benefited - 1,473 No. of female 36 to 50 years benefited - 571 | July 2022 |
| 383 | Provision of Rs 500 million for the recruitment of 2,000 employees at Mauri-Facilities Ltd for cleaning services. | Measure is operational. 1,442 Cleaning Technicians in post as at June 2023. | July 2022 |
| 473 | Income tax rate shall be at 10 percent for those earning between Rs 25,000 to Rs 53,846 monthly, that is Rs 700,000 annually. | Measure is operational. | July 2022 |
| 474 | Reducing the income tax rate from 15 percent to 12.5 percent for those earning more than Rs 53,846 and up to Rs 75,000 monthly, that is Rs 975,000 annually. | Measure is operational. | July 2022 |
| 476 | Petrol and travelling allowance will be increased by 10 percent up to a maximum of Rs 2,000. | Measure is operational. | July 2022 |

| Budget para | Budget Measures | Status Update | Effective Date |
|-------------|---|--|----------------|
| 477 | The exemption of travelling allowances deductible from income tax will be increased from Rs 11,500 currently to Rs 20,000. | Measure is operational. | July 2022 |
| 485 | Provision of a direct monthly income allowance of Rs 1,000 to those earning a gross income of up to Rs 50,000. | Measure is operational. Allowance paid to 314,043 eligible beneficiaries. | July 2022 |
| 65 (b) | A “Cane Replantation Revolving Fund” will be introduced by the DBM to provide loans at an annual preferential rate of 2.5 percent. | Measure is operational. 16 applications for Rs 363.5 million approved. 2 Applications for Rs 7 million being processed. | July 2022 |
| 92 (a) | The Virtual Exhibition Platform for locally manufactured goods at the EDB will be operational as from October 2022. | Measure is operational. | July 2023 |
| 92 (c) | EDB will identify products to obtain geographical indication and its label. | Measure is operational. The products that have been identified to obtain Geographical Indications, based on the readiness of the producers to elaborate and implement their respective Codes of Practice are: 1.Mauritian Rums/ Rhums de Maurice 2.Special Sugars of Mauritius / Sucres Speciaux de Maurice 3.Rodriguan Honey / Miel de Rodrigues 4.Rodriguan Limes / Limons de Rodrigues | March 2023 |
| 107 (c) | To improve competitiveness of local construction companies: - DBM Ltd will offer a loan facility of up to Rs 25 million at a concessional rate of 3.5 percent per annum. | Measure is operational. | August 2022 |

| Budget para | Budget Measures | Status Update | Effective Date |
|-------------|--|--|----------------|
| 108 (a) | EDB will introduce a Transit Oriented Scheme (TOS) to create vibrant, walkable and mixed-use areas within a radius of 100 metres of metro stations. Under the Scheme, property developers: - (a) will be exempted from payment of registration duty on lease or acquisition of land to develop an approved project | Scheme is operational. One application received. | October 2022 |
| 108 (b) | Under scheme 108 (a), property developers will be eligible for accelerated annual allowance on “green technology equipment” expenditure. | | |
| 136 (a) | To promote the financial services sector - The Bank of Mauritius together with the Bank of China will launch a regional Renminbi Clearing Centre this year. | Measure is operational. Operation of the RMB Clearing Centre has already started with commercial banks entering into agreement with the Bank of China (Mauritius) Ltd and opening RMB accounts with the bank. | September 2022 |
| 190 (b) | Loan facility of up to Rs 250,000 will be made available by the DBM to domestic consumers at a concessional rate of 2 percent per annum to finance the acquisition of solar PV systems. | Scheme is operational. 56 applications approved for Rs 12.8 million. 26 applications are being processed. | July 2022 |
| 196 (d) | Introduction of a Carbon Neutral Loan Scheme by the IFCM over 7 years at a preferential rate of 3 percent. | Scheme is operational. Two (2) companies have made an Expression of Interest. | July 2022 |
| 240 (d) | DBM will provide a loan of Rs 100,000 at a concessionary interest rate of 3.5 percent for the upgrading and embellishment of the SEN school infrastructure. | Measure is operational. | August 2022 |

| Budget para | Budget Measures | Status Update | Effective Date |
|---------------|---|--|----------------|
| 388 (a) | Maintaining the Home Ownership and Home Loan Schemes with a 5 percent refund up to Rs 500 000 for another year. | Schemes are operational. No. of beneficiaries - 26, 680, of which 16,287 under the Home Ownership Scheme and 10,393 under the Home Loan Scheme. | July 2022 |
| 388 (b) | Enabling each spouse married under the regime “corps et bien” to benefit from the exemption of registration duty for first time buyers. | Measure is operational. No. of cases/deeds registered: 2,404 | July 2022 |
| 431 (a) & (b) | For charitable and religious institutions: - (a) Increase by 5 percent the grant under the Per Capita Subsidy Scheme and the Fixed Grant Scheme; (b) Provide a one-off assistance of Rs 10 million to religious bodies given the sanitary restrictions at places of worship | Measure is operational. A sum of Rs 10 million was provided under the National Resilience Fund and disbursed in one tranche to all religious bodies and non-affiliated equitably, as follows: (i) Rs 9,891,600 to religious bodies/federations (ii) Rs 108,400 to non-affiliated organisations. | July 2022 |
| 471 (a) | Increasing the maximum tax exemption in respect of a child pursuing tertiary education from Rs 225,000 to Rs 500,000 | Measure is operational. | July 2022 |
| 471 (b) | Increasing the maximum deduction for medical insurance premiums from: i. Rs 20,000 to Rs 25,000 for an individual and his first dependent; and ii. Rs 15,000 to Rs 20,000 for every other dependent. | Measure is operational. | July 2022 |
| 471 (c) | Increasing the exemption in respect of donations made to an approved religious body or charitable NGO from Rs 30,000 to Rs 50,000 | Measure is operational. | July 2022 |
| 471 (d) | Increasing the exemption in respect of an individual pension scheme from Rs 30,000 to Rs 50,000. | Measure is operational. | July 2022 |

Table 4: Status on Implementation of Budget Measures FY 2022-2023

Budget Measures - Work in Progress

| Budget Para | Budget Measures | Overall Progress Remark |
|-------------|--|---|
| 138 | With regards to actions against tax base erosion and profit shifting, the Government will introduce a domestic minimum top-up tax to ensure that resident companies of large multinationals are taxed at a minimum rate of 15 percent. | Legislative amendments in respect of the measure were included in the Finance (Miscellaneous Provisions) Act 2022. Measure to become effective upon proclamation of relevant section of the Income Tax Act. |
| 145 | The Digital Industries Academy will provide training to 1,000 individuals in Data Communications, 5G, Cloud Computing, Artificial Intelligence and Cyber-Security as from July 2022. | Some 350 participants trained on the ICT courses following sponsorship by HUAWEI Technologies and 23 by Polytechnics Mauritius on soft skills courses. 3 rd batch for soft skills courses started on 19 th June with 103 participants. |
| 169 | Introduction of a Business Regulatory Reform Bill as apex legislation on business facilitation. | Given that the Business Regulatory Review Council has already been set up under the Economic Development Board Act, the existing legislations are being consolidated instead of introducing a separate Business Regulatory Reform Bill. A Consultant is working on the consolidation of the functions of the Council under the EDB Act and introduce a code for regulatory reform which includes principles of good regulatory practice. |
| 171 | Enabling entrepreneurs and students completing their studies to benefit from the premium visa. | Consultations are being held to implement the measure. |
| 229 | A Sustainable City Scheme is being introduced for the development of a new concept of sustainable living built for people and nature. | Discussions are being held for the finalisation of the regulations for the implementation of the Scheme. |

| Budget Para | Budget Measures | Overall Progress Remark |
|---------------------|--|---|
| 136 (b) | The Bank of Mauritius will collaborate with the National Payments Corporation of India for the issuance of 'RuPay' cards and Indian QR Code in Mauritius | UPI Phase I: Completed UPI Phase II: 40% completed. Testing has started and banks are finalising development of their mobile apps. RuPay Card: Pilot testing completed. |
| 136 (c) | A National Payment Card will be introduced for customers | This project is dependent on the completion of the RuPay Card project. |
| 146 &147 | The Digital Industries Academy will set-up a DIA Incubator for high-end ICT product development. It will partner with telco providers, banks and international players to provide mentoring and financing to 50 incubatees. | Concept Paper prepared and approved. Further consultations are being held with key representatives from the public and private sector to set up the Incubator. |
| 172 &173 | Holders of Residence Permits will be given the opportunity, upon applications, to acquire a residential property of a minimum of USD 350 000 outside the existing schemes, subject to a 10 percent contribution made to the Solidarity Fund. A Committee chaired by the Prime Minister will examine the applications on a monthly basis. | Legislative amendments in respect of the measure were made through the Finance (Miscellaneous Provisions) Act 2022. Guidelines for implementation of the measures are being finalised. |
| 218 (b) | A margin of preference will be provided for products manufactured from recycled materials. | The mechanism for implementation is under discussion between PPO and Ministry of Environment, Solid Waste Management and Climate Change. |

Table 5: Budget Measures - Work in Progress

Status on Implementation of Key Actions – FY 2022-2023

Table 6 below shows the status of the Key Actions and the Key Performance Indicators (KPIs) pertaining to MOFEPD which were included in the Budget 2022-23.

Status of Key Actions and KPIs

| Outcome | Outcome Indicator | Target 2022/23 | Achievement | Remarks |
|---|----------------------|----------------|-------------|--|
| Inclusive and sustainable economic growth | Real GDP Growth Rate | 8.5% | 8.9% (2022) | Achievement for calendar year 2022 as per National Accounts September 2023, Statistics Mauritius |
| Sustainable public finances | | | | |

| Main Service | Key Performance Indicator | Target 2022/23 | Achievement as at 30 June 2023 | Remarks |
|--|--|----------------|--------------------------------|--|
| Development of sound economic and fiscal policies and effective budget execution and monitoring | Percentage of Key Budget measures implemented | ≥ 90% | 79.4% | 50 measures out of 63 are operational. The remaining measures are at the stage of Work in Progress |
| Improve Accountability through effective public financial management | Percentage of Ministries/Depts submitting Annual Report on Performance | ≥ 90% | 81% | 52 out of 64 Ministries/ Departments have submitted their Annual Report as at end June 2021. As at September, 54 Annual Reports have been submitted. |
| Strengthen internal audit and risk management in the Public Sector | Percentage of Ministries establishing a Risk Management Framework | 25% | 37% | 10 out of 27 Ministries have implemented the Risk Management Framework |
| Application of financial rules and regulations and budgetary discipline | Average working days for processing payments | 6 | 6 | Generally, payments are processed on an average of 6 working days |
| Improve stock/inventory management system in Government warehouses | Percentage of Ministries/ Dept. where E- Inventory Management System has been deployed | 100% | 70% | e-IMS has been implemented in 231 out of 332 sites |

| Main Service | Key Performance Indicator | Target 2022/23 | Achievement as at 30 June 2023 | Remarks |
|---|---|------------------------|--------------------------------|--|
| Advise on procurement and contract management to Public Bodies | Number of compliance audits conducted | 12 | 12 | |
| Award of contracts for major projects | Percentage of procurement exercises completed within the established lead time | 50% | 53% | |
| Collection of tax revenue | Arrears collected as a percentage of total collectible arrears at the start of the year | 19% | 31.6% | Increase in collections due to very successful Tax Arrears Settlement Scheme |
| Accounting and reporting on Government financial transactions | Preparation of Financial Statements in line with accrual IPSAS in a phased manner | Central/ General Govt. | CFS General Govt. | A first draft of Consolidated Financial Statements (CFS) for General Government for FY 2021-22 has been prepared. It includes Ministries and Departments, Extra Budgetary Units (including Special Funds), Rodrigues Regional Assembly and Local Authorities. Entities not consolidated within the General Government have been disclosed by way of notes to the CFS |
| Provide useful, timely and reliable data | Operationalisation of modern statistics e-Platform | Jun-23 | - | The modern statistics e-Platform is co-funded by SM and UNDP. Implementation of project has started in April 2023 and is expected to be completed in FY 2023/24. |
| Registration of companies and businesses | Percentage of entities registered in real time | 100% | 99% | CBRD has already achieved its target for online incorporation which is 99 %. The 1 % of incorporation is for Rodrigues and other contingencies. |
| Registration of property transactions | Percentage implementation of enhanced system to speed up registration of motor vehicles | 100% | 70% | Consultations are being held with relevant stakeholders to provide information through InfoHighway for the full implementation of the system. As at September 2023, the implementation stands at 85%. |

| Main Service | Key Performance Indicator | Target 2022/23 | Achievement as at 30 June 2023 | Remarks |
|---|---------------------------------------|-----------------------|---------------------------------------|--|
| Promote Mauritius as an investment and trade destination | FDI inflows (Rs bn) | 25.6 | 31.1 | According to the release by Bank of Mauritius in October 2023, foreign direct investment for the FY 2022-2023 stood at Rs 31.1 bn. |
| | Exports of goods and services (Rs bn) | 201.5 | 352.8 | Figures as per National Accounts Estimates, Statistics Mauritius |

Table 6: Status of Key Actions and KPIs

Other Internal Key Performance Indicators

Table 7 below provides status for other Key Performance Indicators developed by MOFEPD for improving service delivery.

Other Internally developed KPI's

| KEY ACTION | KEY PERFORMANCE INDICATOR | STATUS |
|---|---|---|
| MODERNISING PUBLIC FINANCIAL MANAGEMENT | | |
| Strengthening accountability and transparency | Circular No. 9 of 2022 – Call for Submission of Capital Project Intentions | 28 September 2022 |
| | Circular No. 120 of 2022 – Preparation of Consolidated Financial Statements | 8 November 2022 |
| | Circular No 3 of 2023 – Financial Instructions No 1 of 2023 – Building Plans Committee | 20 June 2023 |
| Modernising Accounting & Reporting Framework | Technical Assistance from the IMF/AFRITAC South to advise Government on accounting framework in line with best practices. | Technical Assistance received in March 2023 |
| STRENGTHENING REGIONAL INTEGRATION & INTERNATIONAL COOPERATION | | |
| Expand network of DTAA's & IPPAs | Conclude at least 4 agreements | <ul style="list-style-type: none"> ○ A new DTAA with Hong Kong was signed in September 2022 and came into force on 23 June 2023. ○ DTAA's with Botswana and Guyana was concluded and are in process of being signed. ○ Protocols amending DTAA's with Bangladesh and Jersey were concluded and are now in process of being signed. |
| Maintain reputation of our tax jurisdiction | Ensure compliance with international standards on tax practices | <ul style="list-style-type: none"> ○ All our tax regimes which are subject to continuous scrutiny and monitoring by the OECD and EU, have been assessed as compliant with international tax standards of the OECD and the EU. |

| KEY ACTION | KEY PERFORMANCE INDICATOR | STATUS |
|---|---|--|
| | | <ul style="list-style-type: none"> ○ Mauritius has already started establishing the framework which would allow implementation of the Two-pillar solution of the OECD. ○ The Income Tax (Common Reporting Standard) (Amendment No 2) Regulations 2023 was promulgated in June 2023, to provide assurance to the OECD Global Forum that Mauritius has an effective framework for Automatic Exchange of Information for tax purposes, thereby avoiding any potential blacklist or greylist for tax purposes. |
| FINANCIAL OPERATIONS CADRE | | |
| Capacity Building in Financial Operations and Financial Management | Number of Officers of the Financial Operations Cadre enrolled on or completed Course leading to a Diploma or BSc in Financial Management with specialization in Public Finance. | <ul style="list-style-type: none"> ○ 30 officers - completing BSc in 'Financial Management with Specialization in Public Finance' in September 2023. ○ 38 officers - Diploma in Financial Management with Specialization in Public Finance. |
| Virtual Archives for digitalized Payroll Reports and associated working documents | Cloud Application (FinCloud) developed for archiving of Payroll Reports and associated working documents. | <ul style="list-style-type: none"> ○ FinCloud fully operational ○ Finance Officers archive all monthly payroll documents of the public service on FinCloud. ○ Internal Controllers and External Auditors are provided access to FinCloud to facilitate auditing exercise. |
| Upgrading of e-Payslip and easing of accessibility to the document by employees of the public service | <ul style="list-style-type: none"> ● E-payslips uploaded on MoKloud Platform. ● E-payslips to bear a unique Quick Response identification (QR Code) giving information on; issuer, date generated, and validity period ● Inclusion of Digital Signature on payslips. | <ul style="list-style-type: none"> ○ Procedures to upload epayslips on MoKloud completed ○ employees of the public service have access to their epayslip through MoKloud. ○ The e-Payslips of employees of the public service now bear a QR Code and are also Digitally signed. |

| KEY ACTION | KEY PERFORMANCE INDICATOR | STATUS |
|---|--|---|
| INTERNAL CONTROL CADRE | | |
| Strengthening internal control mechanisms in Ministries/Departments | Percentage Annual Internal Audit Plans of Ministries/Departments completed | 75% |
| | Percentage agreed recommendations in the Internal Audit Reports implemented | 73% |
| PROCUREMENT AND SUPPLY CADRE | | |
| Capacity Building for Procurement and Supply Officers | Advance Training in Procurement and Supply Management organized in collaboration with the Civil Service College, Mauritius and conducted to senior officers of the Procurement and Supply Cadre. | Training conducted to senior Assistant Managers Procurement and Supply for appointment as Manager Procurement and Supply to 20 officers in May 2023 (10 days training). |
| | Induction Course organized by the Directorate Procurement and Supply and conducted to newly recruited Assistant Procurement and Supply Officers (APSOs) | Induction course was conducted to the newly recruited APSOs in two batches. |
| | Training in Bid Rigging organized in collaboration with the Competition Commission of Mauritius and conducted to officers of Procurement and Supply Cadre. | Training conducted to Procurement Officials in three batches. |

Table 7: Other Internally developed KPI's

Risk Management, Citizen Oriented Initiatives & Good Governance

Risk Management

A Risk Management Framework has been developed in response to the requirements for the establishment of formal risks management structures or processes in the public sector. A set of guidelines (*MOFEPD Circular No. of 2021*) of the Framework has been issued to support Ministries/Departments to improve and sustain their performance by enhancing their systems of risk management to protect against adverse outcomes and optimise opportunities through the maintenance of the Risk Register by Ministries/Departments.

These guidelines aim to assist Accounting Officers to develop a risk management framework according to the specificities of Ministries/Departments and facilitate the following processes:

- (i) risk identification;
- (ii) risk assessment;
- (iii) risk response;
- (iv) designing control activities to mitigate risks;
- (v) risk monitoring; and
- (vi) risk communication and reporting.

The approach adopted by the Internal Audit Unit of MOFEPD is to identify areas of significant operational or financial risks. The process to manage those risks is as follows:

- A risk-based approach is adopted to identify areas of high risk or problem areas.
- Audit resources are directed to high risk areas.
- Risks are reassessed during the audit assignments and control measures in place are evaluated to assess their effectiveness.
- The attention of management is drawn on material weaknesses observed and recommendations for improvement are made.
- Follow up are made on a regular basis to ascertain status of actions initiated on all agreed recommendations in the action plan.

In line with the MOFEPD's circular letter and guidelines for establishment of Risk Management in the Public Sector the Internal Control Cadre of the Ministry has provided support to 17 Ministries in developing their RMF by carrying out workshops and brainstorming sessions on Risk Management. Out 27 Ministries, 10 have already approved their Risk Management Policy and their Risk Management Framework.

Moreover, at 10 departments and 1 parastatal body, workshops and brainstorming sessions were carried out and two of them have already embarked on risk management.

Public Financial Management Kit

A Public Financial Management (PFM) Kit is being prepared to consolidate all public financial management legislations, rules, procedures and Financial Instructions. In this context, the composition of the Financial Management Review Committee has been enlarged and enhanced.

Since the review of the Committee, the following financial instructions were issued:

- Financial Instructions– Salaries, Wages and Payroll
- Financial Instructions - Project Implementation and Monitoring Agency
- Financial Instructions - Remittance of Surplus Cash Balances
- Financial Instructions - Building Plans Committee

Moreover, financial instructions on warehousing has reached an advanced stage and is expected to be issued shortly.

Adoption of accrual IPSAS in the Public Sector

To modernise the financial and reporting framework, Government has embarked on a gradual implementation of accrual based International Public Sector Accounting Standards (IPSAS) with the main objective to improving transparency, accountability and decision-making through the preparation and publication of Financial Statements benchmarked with international standards.

Assistance has been provided to Statutory Bodies, Local Authorities and other Public Sector entities through trainings/workshops. 2 Missions were conducted to Rodrigues to provide guidance on the implementation of accrual IPSAS by the Rodrigues Regional Assembly, as per the established roadmap.

A first draft of accrual-based IPSAS Consolidated Financial Statements for the General Government has been prepared to include the accounts of Budgetary Central Government, Statutory Bodies and Local Authorities for FY 2021-22.

The gradual implementation of accrual IPSAS is expected to culminate with the preparation of Consolidated Financial Statements of the Public Sector for FY 2022-23 and onwards.

Asset Management in the Public Sector

To ensure that assets of the State are managed and utilised in the most efficient and effective way, Accounting Officers will be required to develop and implement an appropriate asset management strategy.

With the implementation of the electronic inventory management system (e-IMS), all movements of stock, i.e. receipts and issues, warehousing operations and stock management will be performed electronically by using the barcode technology. Non-Financial Assets will be tracked through the e-IMS to facilitate recording in the Government Asset Register.

Internal Audit

For the period 1 July 2022 to 30 June 2023, out of 289 internal audit exercises planned, 218 were completed as shown in Fig 1.1. This represents 75% of Annual Internal Audit Plans. It is to be noted that in addition to the coverage of planned audit, 87 special assignments have been completed at the request of Accounting Officers.

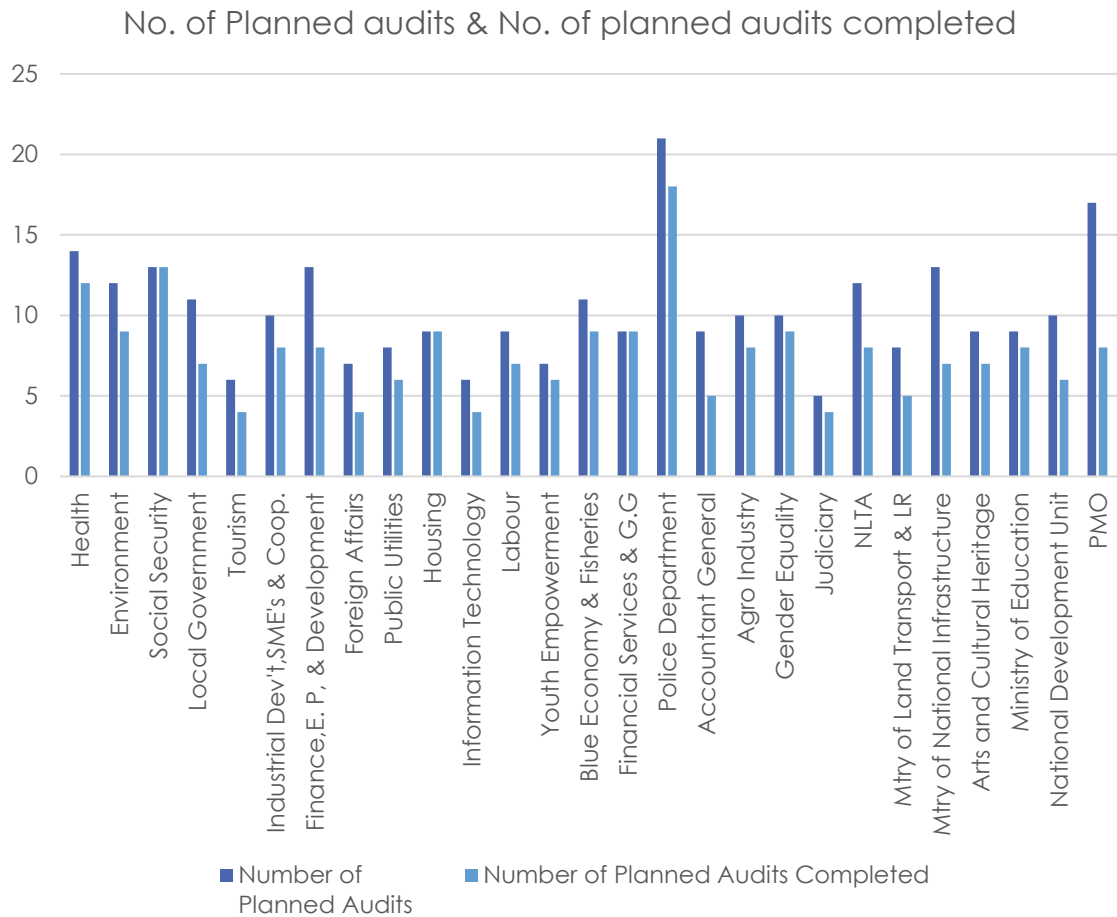


Figure 8: Planned internal audit exercises and completed internal audit exercises

Implementation of agreed recommendations in the Internal Audit Reports

Follow up exercises have been carried out to ascertain the degree of implementation on 2192 recommendations made in Internal Audit Reports. As at 30 June 2023, 1603 recommendations have already been implemented. This represents 73% of the total recommendations.

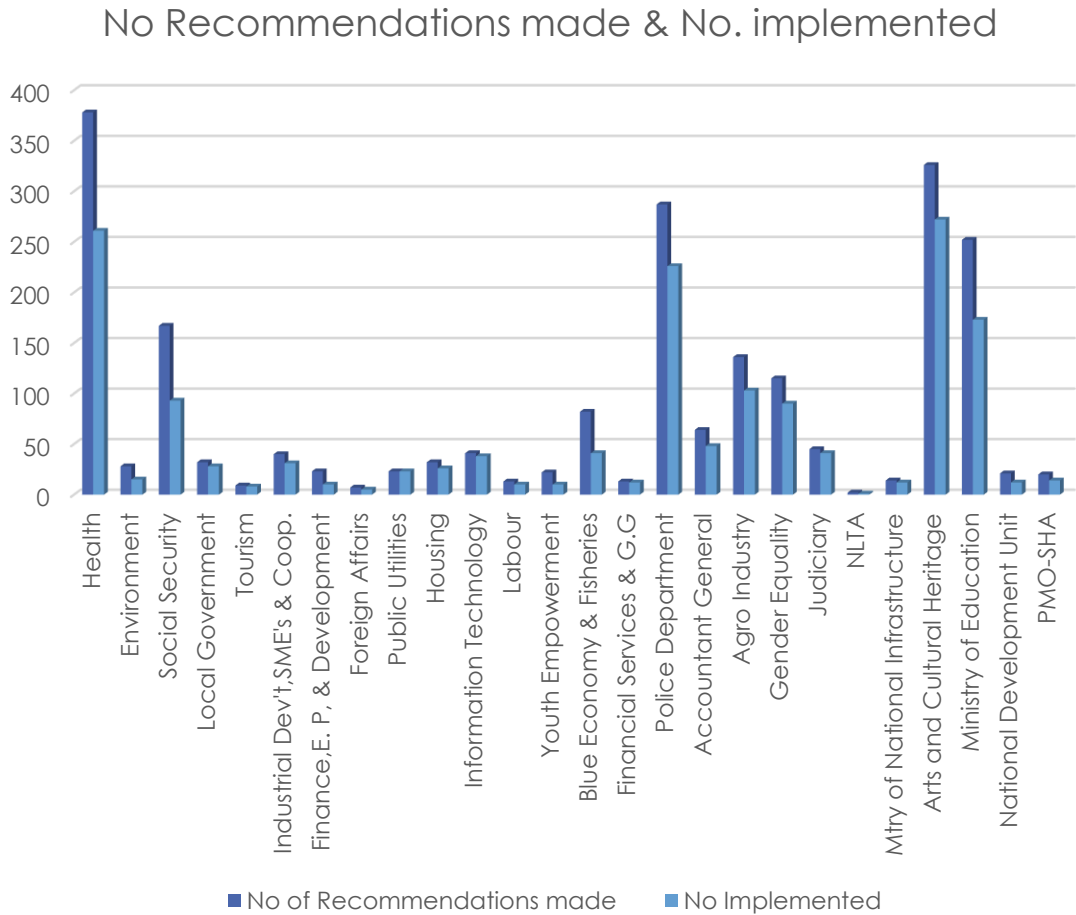


Figure 9: Implementation of agreed recommendations in the Internal Audit Reports

Audit Committee

- *Composition of Committee*

The Audit Committee (AC) set up in MOFEPD is constituted as follows:

| Name | Designation | Position in the AC |
|-------------------|--------------------------------|---|
| Mr. A. Acharuz | Deputy Financial Secretary | Chairperson |
| Mr. S. Lalmahomed | Lead Analyst | Member <i>(Retired on 24.06.2023)</i> |
| Mrs V.D. Appadoo | Deputy Permanent Secretary | Member <i>(Transferred to Ministry of Agro-Industry w.e.f. 18.07.2022)</i> |
| Mr. D. Davasgaium | Ag. Deputy Permanent Secretary | Member <i>(w.e.f 02.09.2022)</i> |
| Mr. A. Mooteea | Analyst/Senior Analyst | Secretary |

Table 8: Constitution of the Audit Committee

- The Audit Committee (AC) has had two meetings during FY 2022-2023. Specific meetings were held with MOFEPD management and departments falling under MOFEPD, to discuss issues reported by the Director of Audit. The issues discussed at the level of Audit Committee are as follows:
 - review of the Internal Audit Plan for MOFEPD and the works carried out by the Internal Audit team;
 - review of queries raised by the Director of Audit and follow up on his recommendations.

Implementation Plan - Director of Audit Comments

The Director of Audit issued his report on the accounts of the Government of Mauritius for the FY ending 30 June 2022 in February 2023. Included in his report were shortcomings noted at the level of Ministry of Finance, Economic Planning and Development. The actions/measures taken or being undertaken to address the shortcomings are shown in the table below.

| Issues (Report Ref) | DOA Comments | Status of Actions taken/ Implementation Date |
|------------------------|--|---|
| MOFEPD | | |
| 9.1.1 | Supplementary Appropriations – transfers to Special Funds | <ul style="list-style-type: none"> All sums have been transferred to the Fund are committed for implementation of approved projects. |
| 9.1.2 | Assessment Review Committee – cases involving Taxes of Rs 8.1 billion pending for more than 5 years | <ul style="list-style-type: none"> In many cases there are Counsel appearing and the cases can only be held when they are available. The hearing of cases had to be reduced post-COVID-19. Measures were taken in successive budgets to allow ARC to expedite cases. |

Table 9: Director of Audit Comments - Implementation Plan

Events Hosted by MOFEPD in FY 2022-23

- Budget Speech Day 2023-2024 - 2 June 2023



- Pre-Budget Consultations – Budget 2023-24



Pre-Budget Consultations 2023-2024 kickstart with representatives of the Confederations of Trade Unions – March 2023



Pre-budget consultations 2023-2024: Representatives of the SME and Women's Associations submit proposals to Finance Minister – March 2023



Pre-budget Consultations 2023-2024: Fishermen Associations put forth proposals – March 2023

- Events hosted by MOFEPD during FY 2022-23



Mauritius/Japan: Signature of a Grant Assistance to the tune of some Rs. 174 million for the procurement of medical equipment – September 2022



Mauritius receives additional grant of 300 million Japanese Yen for the procurement of new Coastal Surveillance Radar System – March 2023



Mauritius cooperates with the UK in the pharmaceuticals and biotechnology fields – January 2023

Activities organized by the MOFEPD Staff Welfare Association

- Contribution to farewell parties of staff going on retirement
- One-night stay at Hotel RIU, Le Morne – 30 & 31 October 2022
- Participation by MOFEPD Officers in activities organized by Public Officers Welfare Council such as:
 - Scrabble Competition;
 - Domino Competition;
 - Literary Activities; and
 - Quiz Competition.



Kermesse at Gymkhana – 27 November 2022



Foot-5 Football Festival - June 2023



Pacific March Against Drugs – June 2023

PART III - Financial Performance

Part III provides the financial highlights for the FY 2022-2023 and an analysis of significant changes in financial results. It also includes statements of revenue and expenditure.

Financial Highlights

Revenue collected by MOFEPD and its Departments and Statutory Bodies can be classified into two broad categories: -

- Taxes (including licence fees); and
- Non-Tax Revenue (sales of goods and services, dividends, interest on loan to parastatal bodies and fines)

There are presently six Expenditure Votes under MOFEPD as follows:

- 7-1 Finance Economic Planning and Development (Ministry only)
- 7-2 Central Procurement Board
- 7-3 Treasury
- 7-4 Statistics Mauritius
- 7-5 Corporate and Business Registration Department
- 7-6 Registrar-General's Department

Appropriation of funds is made by the National Assembly through these Votes.

Revenue

Figure 10 below is an illustration of revenue collected in FY 2022-23 by MOFEPD, its Departments and Statutory Bodies. Total collection was Rs 128.7 billion out of which revenue collected by the Mauritius Revenue Authority (MRA) represents 92.1 %.

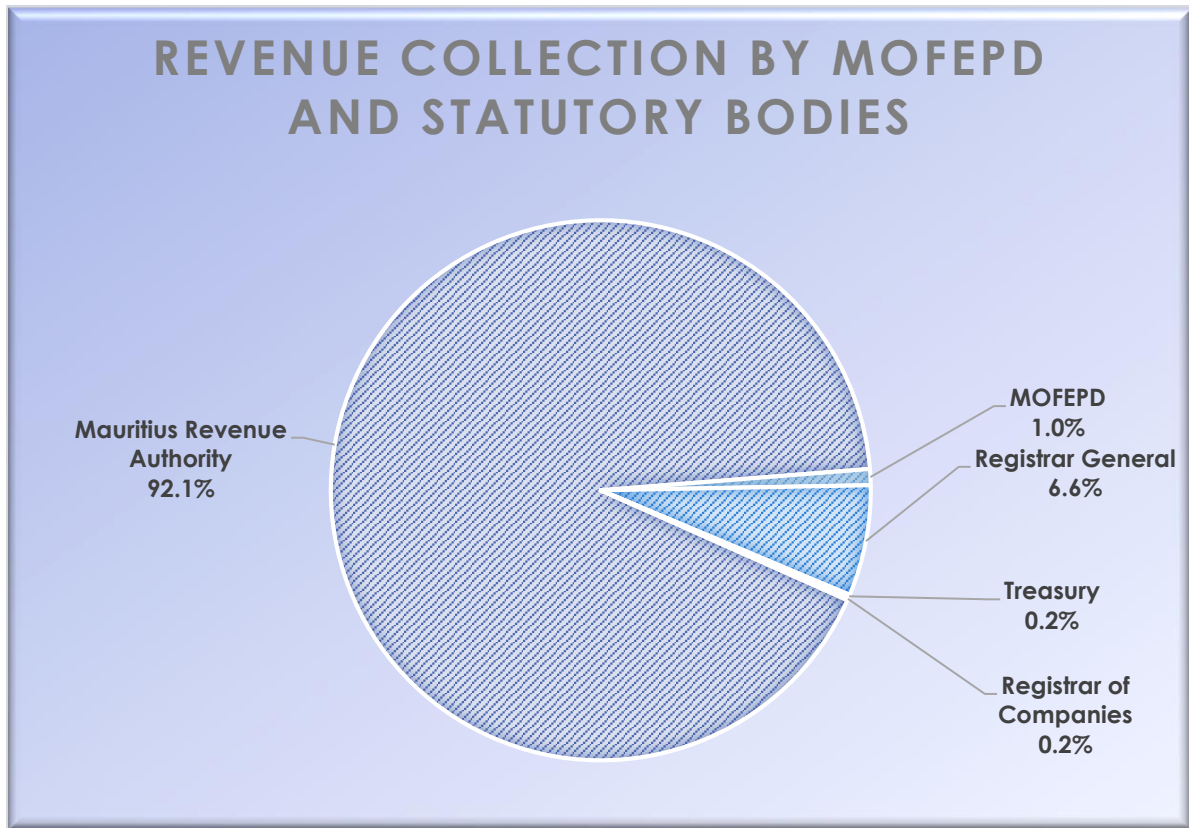


Figure 10: Revenue collection by MOFEPD and its statutory bodies

Expenditure

The pie chart below provides an illustration of expenditure incurred by MOFEPD in FY 2022-23 under Vote 7-1 by economic classification. Around 90 % of total expenditure were incurred as grants whereas 8.3 % as compensation to employees in terms of personal emoluments, other staff costs and social contributions.

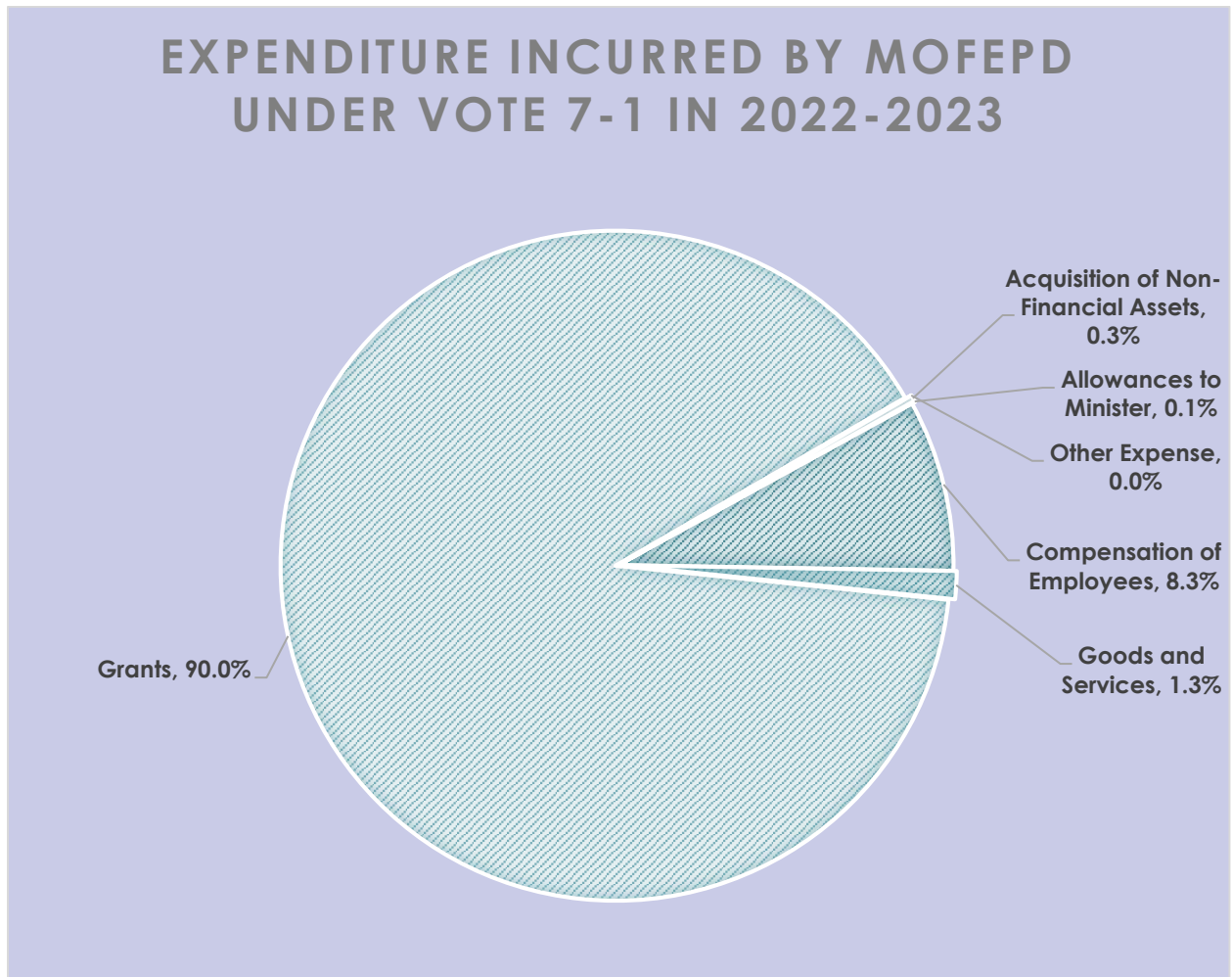


Figure 11: Expenditure incurred by MOFEPD under Vote 7-1

Analysis of Major Changes

Revenue

Figure 12 shows the breakdown of revenue collected by the Mauritius Revenue Authority in FY 2022-23 as compared to collections for preceding year, that is FY 2021-22.

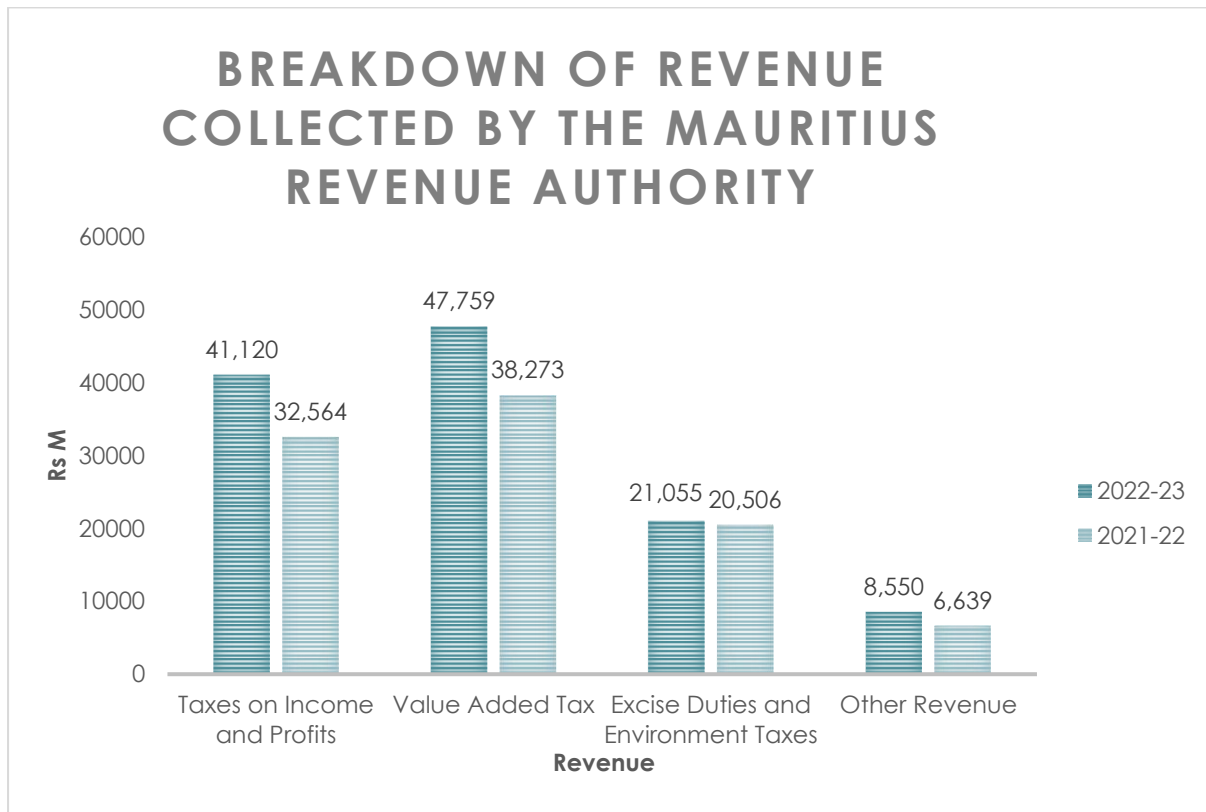


Figure 12: Comparison of revenue collected by MRA in FY 2022-2023 and FY 2021-2022

Out of a total revenue collection of Rs 118.5 billion by the MRA in FY 2022-23, Taxes on Income & profits, Value Added Tax, and Excise duties and Environment Taxes represented 35%, 40% and 18% respectively. Other revenue representing 7% of total revenue comprises Taxes on Specific Services & Gambling, Taxes on International Trade & Transactions, Other Taxes, License Fees and User Fees & Charges. Compared to 2021-22, there was 21% increase in total revenue by MRA.

Expenditure

Generally, expenditure under MOFEPD includes Compensation of Employees, Goods and Services, Grants and Acquisition of Non-Financial Assets.

Grants are normally provided to Extra-Budgetary Units to meet their operating costs and capital expenditure. In the FY 2022-23, around 90% of Expenditure under Vote 7-1 was incurred under Grants which are provided as Current and Capital Grants to the Mauritius Revenue Authority, Gambling Regulatory Authority, Economic Development Board and Contribution to local and International Organisations. Compared to 2021/22 there was an increase of around 19% in total grants paid in 2022-23 for MOFEPD under Vote 7-1.

An annual comparison of expenditure on grants to the Mauritius Revenue Authority (MRA), Gambling Regulatory Authority (GRA), Economic Development Board (EDB), Mauri-Facilities Management Co Ltd and Contribution to Collaborative Africa Budget Reform Initiative (CABRI) is shown in Figure 13 below.

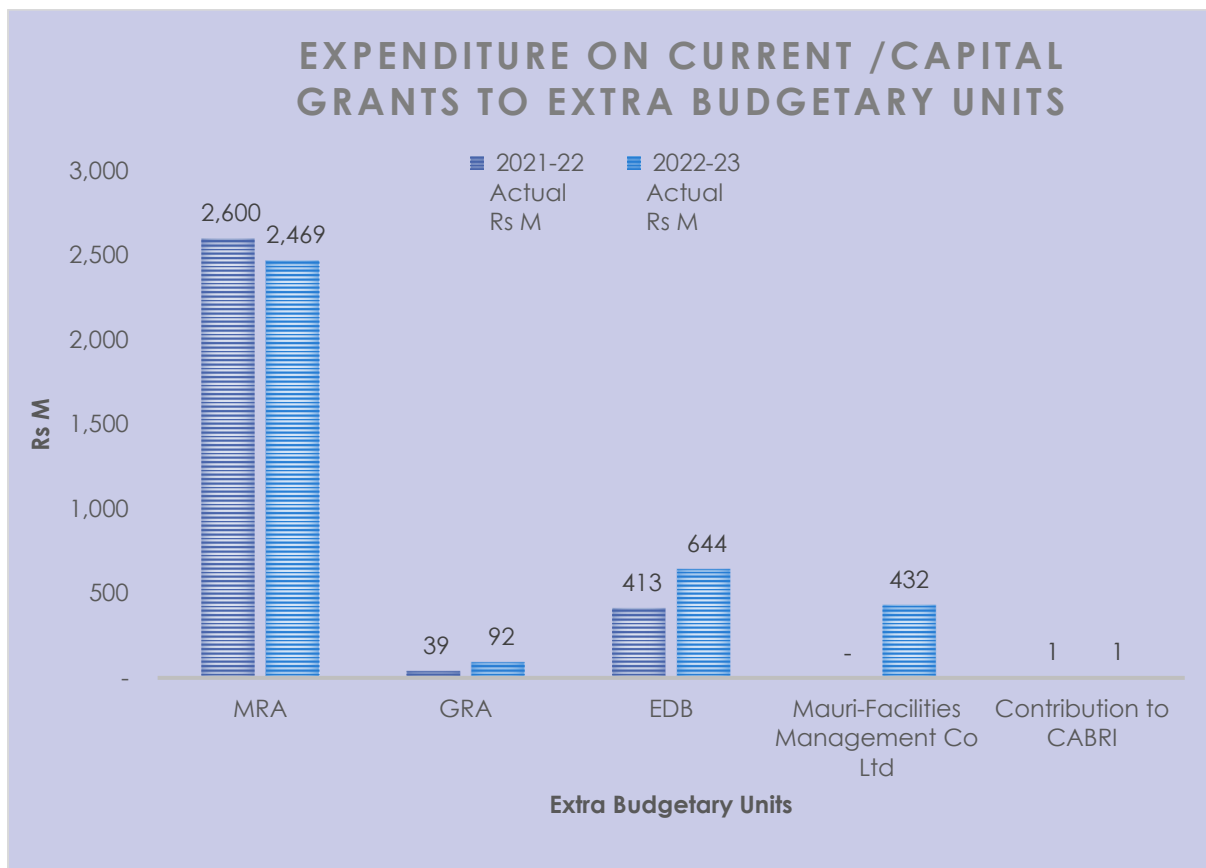


Figure 13: Comparison of Expenditure on current/capital grants to Extra Budgetary Units

Statements of Revenue and Expenditure

The Statements of Revenue¹ have been prepared from data captured from the Treasury Accounting System (TAS).

Table 10 below provides a summary of total revenue from property income, user fees and other sources which were collected by the MOFEPD and its Departments.

| STATEMENT OF REVENUE FROM PROPERTY INCOME, USER FEES & OTHER SOURCES | | | |
|---|--------------------------------------|---|--------------------------------------|
| DEPARTMENT / HEAD OF REVENUE | 2020-21 Actual Rs'000 | 2022-23 Estimates Rs'000 | 2022-23 Actual Rs'000 |
| Mauritius Revenue Authority | | | |
| <i>Taxes on Income and Profits</i> | 32,563,559 | 38,525,000 | 41,120,270 |
| <i>Taxes on Goods and Services</i> | 61,344,004 | 73,060,500 | 73,195,729 |
| <i>Value Added Tax</i> | 38,272,969 | 45,300,000 | 47,758,654 |
| <i>Excise Duties and Environment Taxes</i> | 20,505,628 | 23,155,000 | 21,055,265 |
| <i>Taxes on Specific Services and Gambling</i> | 2,542,961 | 4,580,000 | 4,359,861 |
| <i>Licence Fees - Liquor</i> | 22,445 | 25,500 | 21,950 |
| <i>Taxes on International Trade and Transactions</i> | 1,528,314 | 1,830,000 | 1,825,158 |
| <i>Other Taxes</i> | 2,425,913 | 2,910,000 | 2,217,153 |
| User Fees and Charges | 119,802 | 116,000 | 125,585 |
| Total Revenue from MRA | 97,981,591 | 116,441,500 | 118,483,895 |
| Registrar General | | | |
| <i>Recurrent Taxes on Immovable Property</i> | 3,237 | 5,000 | 2,292 |
| <i>Taxes on Financial and Capital Transaction</i> | 6,992,769 | 9,683,000 | 8,371,988 |
| <i>Other Non Recurrent Taxes on Property</i> | 30,128 | 100,000 | 38,121 |
| <i>Administrative Fees</i> | 121,088 | 130,000 | 124,090 |
| Total Revenue from Registrar General | 7,147,222 | 9,918,000 | 8,536,491 |
| Registrar of Companies | | | |
| <i>Licences</i> | 216,644 | 230,000 | 192,271 |
| <i>Incorporation and Lodging fee, search duty, etc</i> | 11,957 | 15,000 | 12,278 |
| Total Revenue from Registrar of Companies | 228,601 | 245,000 | 204,549 |

¹ Revenue figures as at 13 October 2023

| Treasury | | | |
|--|--------------------|--------------------|--------------------|
| <i>Interest</i> | 182,605 | 267,000 | 189,195 |
| <i>Pension Contribution reimbursements</i> | 1,033 | 950 | 478 |
| <i>Compensation iro Government-owned vehicles</i> | 2,749 | 3,000 | 4,214 |
| <i>Sale of store</i> | 7,520 | 16,000 | 7,851 |
| <i>Miscellaneous</i> | 139 | 1,700 | 145 |
| <i>Fines, Penalties and Forfeits</i> | 21,789 | 28,000 | 22,999 |
| Total Revenue from Treasury | 215,835 | 316,650 | 224,883 |
| Ministry of Finance, Economic Planning and Development | | | |
| <i>Dividends</i> | 675,679 | 434,000 | 437,967 |
| <i>Withdrawals</i> | 8,444,795 | 1,565,000 | 798,589 |
| Total Revenue from MOFEPD | 9,120,474 | 1,999,000 | 1,236,556 |
| Total Revenue from Property Income, User Fees & other Sources | 114,693,724 | 128,920,150 | 128,686,374 |

Table 10: Statement of Revenue from Property Income, User Fees and Other Sources

Total revenue collected by MOFEPD and its Departments and statutory Bodies amounted to Rs 128.7 billion in FY 2022-23 compared to 114.7 billion in FY 2021-22. The actual revenue figures were lower by 0.18% compared to estimated figures.

This is mainly explained by lower Tax revenue from Excise duties & Environmental Taxes and Taxes on Financial and Capital Transaction.

Statements of Expenditure

The Statements of Expenditure² have been prepared from data captured from the Treasury Accounting System (TAS).

Table 11 below provides a summary of total expenditure incurred by MOFEPD under Vote 7-1 (Headquarters) which comprises Sub-Heads 7-101: General, 7-102: Procurement Policy Office, 7-103: Independent Review Panel, 7-104: Assessment Review Committee and Vote 7-105: Economic Research and Planning Bureau.

| Head of Expenditure 7-101 General | 2021-22 Actual Rs'000 | 2022-23 Estimates Rs'000 | 2022-23 Actual Rs'000 |
|---|--------------------------------------|---|--------------------------------------|
| 7-1 FINANCE, ECONOMIC PLANNING AND DEVELOPMENT | | | |
| 7-101: General | 3,414,398 | 4,235,200 | 4,042,027 |
| <i>Allowances to Minister</i> | 2400 | 2,400 | 2,400 |
| <i>Compensation of Employees</i> | 305,973 | 373,900 | 334,334 |
| <i>Goods and Services</i> | 40,812 | 50,400 | 54,501 |
| <i>Grants</i> | 3,053,721 | 3,790,100 | 3,638,336 |
| <i>Other Expense</i> | 452 | 800 | 569 |
| <i>Acquisition of Non-Financial Assets</i> | 11,040 | 17,600 | 11,887 |
| 7-102: Procurement Policy Office | 29,264 | 45,500 | 38,254 |
| <i>Compensation of Employees</i> | 12,682 | 15,500 | 14,101 |
| <i>Goods and Services</i> | 16,582 | 25,200 | 24,153 |
| <i>Acquisition of Non-Financial Assets</i> | - | 4,800 | - |
| 7-103: Independent Review Panel | 8,466 | 12,100 | 10,067 |
| <i>Compensation of Employees</i> | 3,213 | 3,900 | 3,178 |
| <i>Goods and Services</i> | 4,988 | 6,200 | 5,497 |
| <i>Acquisition of Non-Financial Assets</i> | 264 | 2,000 | 1,392 |
| 7-104: Assessment Review Committee | 38,119 | 41,900 | 38,617 |
| <i>Compensation of Employees</i> | 27,614 | 30,700 | 28,840 |
| <i>Goods and Services</i> | 9,584 | 10,700 | 9,777 |
| <i>Acquisition of Non-Financial Assets</i> | 921 | 500 | - |
| 7-105: Economic Research and Planning Bureau | - | 15,300 | 2,291 |
| <i>Compensation of Employees</i> | - | 4,500 | 2,291 |
| <i>Goods and Services</i> | - | 10,800 | - |
| TOTAL EXPENDITURE FOR VOTE 7-1 | 3,490,247 | 4,350,000 | 4,131,256 |

Table 11: Statement of Expenditure under Vote 7-1 (MOFEPD Headquarters)

² Expenditure figures as at 13 October 2023

Summary of Expenditure incurred by MOFEPD Departments

| Head of Expenditure | 2021-22 Actual Rs'000 | 2022-23 Estimates Rs'000 | 2022-23 Actual Rs'000 |
|---|-----------------------------|--------------------------------|-----------------------------|
| 7-2 Central Procurement Board | 58,543 | 74,900 | 62,414 |
| <i>Compensation of Employees</i> | 37,824 | 45,600 | 39,218 |
| <i>Goods and Services</i> | 18,977 | 23,800 | 20,785 |
| <i>Social Benefits</i> | 396 | 1,700 | 1,475 |
| <i>Acquisition of Non-Financial Assets</i> | 1,346 | 3,800 | 937 |
| 7-3 The Treasury | 151,467 | 175,000 | 165,774 |
| <i>Compensation of Employees</i> | 84,951 | 98,070 | 93,198 |
| <i>Goods and Services</i> | 62,342 | 67,800 | 64,628 |
| <i>Grants</i> | 1,075 | 1,100 | 1,125 |
| <i>Acquisition of Non-Financial Assets</i> | 3,098 | 8,430 | 6,824 |
| 7-4 Statistics Mauritius | 244,703 | 477,500 | 419,592 |
| <i>Compensation of Employees</i> | 111,678 | 121,950 | 114,670 |
| <i>Goods and Services</i> | 111,790 | 324,500 | 294,893 |
| <i>Grants</i> | 35 | 50 | 34 |
| <i>Acquisition of Non-Financial Assets</i> | 21,201 | 31,000 | 9,995 |
| 7-5 Corporate and Business Registration Department | 132,451 | 144,300 | 134,038 |
| <i>Compensation of Employees</i> | 68,202 | 72,930 | 67,127 |
| <i>Goods and Services</i> | 38,818 | 69,800 | 65,300 |
| <i>Grants</i> | 44 | 70 | 59 |
| <i>Acquisition of Non-Financial Assets</i> | 25,386 | 1,500 | 1,552 |
| 7-6: Registrar-General's Department | 98,663 | 156,300 | 109,520 |
| <i>Compensation of Employees</i> | 77,578 | 92,900 | 84,389 |
| <i>Goods and Services</i> | 19,693 | 23,600 | 18,760 |
| <i>Acquisition of Non-Financial Assets</i> | 1,391 | 39,800 | 6,371 |
| TOTAL EXPENDITURE FOR VOTE 7-2 TO 7-6 | 685,827 | 1,028,400 | 891,339 |
| TOTAL EXPENDITURE FOR VOTE 7-1 TO 7-6 | 4,176,074 | 5,378,400 | 5,022,595 |

Table 12: Summary of Expenditure incurred by MOFEPD and its Departments

Total expenditure under the different votes of MOFEPD amounted to Rs 5.0 billion in FY 2022-23 compared to actual expenditure of Rs 4.2 billion in FY 2021-22, that is around Rs 0.8 million more. Also, compared to the budgeted amount, there was underspending in FY 2022-23 by 0.4 million.

Centralised Services of Government

Vote 23-1 Centrally Managed Expenses of Government

| Vote of Expenditure | 2021-22 Actual Rs'000 | 2022-23 Estimates Rs'000 | 2022-23 Actual Rs'000 |
|--|-----------------------------|--------------------------------|-----------------------------|
| <i>Compensation of Employees</i> | 2,461,508 | 2,585,000 | 3,029,810 |
| <i>Goods and Services</i> | 65,001 | 57,000 | 152,981 |
| <i>Grants</i> | 146,719 | 203,000 | 173,619 |
| <i>Other Expense</i> | - | - | 1,405 |
| TOTAL EXPENDITURE FOR VOTE 23-1 | 2,673,228 | 2,845,000 | 3,357,814 |

Table 13: Summary of Expenditure incurred under Centralised Services of Government

As per the table 13 above there was an increase of around Rs 0.7 billion in total expenditure in 2022-23 in Vote 23-1: Centrally Managed Expenses of Government compared to FY 2021-22. It was mainly due to higher expenditure in compensation of employees.

24-1 Centrally Managed Initiatives of Government

| Vote of Expenditure | 2021-22 Actual Rs'000 | 2022-23 Estimates Rs'000 | 2022-23 Actual Rs'000 |
|--|-----------------------------|--------------------------------|-----------------------------|
| <i>Compensation of Employees</i> | 4,472,634 | 1,585,000 | 1,439,023 |
| <i>Goods and Services</i> | 17,459 | 35,000 | 19,155 |
| <i>Subsidies</i> | 10,956 | 13,000 | 9,761 |
| <i>Grants</i> | 13,021,827 | 2,251,000 | 8,616,135 |
| <i>Social Benefits</i> | 853,839 | 5,551,000 | 5,593,115 |
| <i>Other Expense</i> | 176,669 | 474,000 | 110,939 |
| <i>Acquisition of Non-Financial Assets</i> | 5,605,307 | 1,909,000 | 1,368,778 |
| <i>Acquisition of Financial Assets</i> | 4,472,634 | 1,585,000 | 1,439,023 |
| TOTAL EXPENDITURE FOR VOTE 24-1 | 24,158,691 | 11,818,000 | 17,156,908 |

Table 14: Summary of Expenditure incurred under Centrally Managed Initiatives of Government

Actual expenditure under Vote 24-1: Centrally Managed Initiatives of Government in FY 2022-23 was lower than in FY 2021-22 and also compared to estimated figures mainly due to expenses in compensation of employees, grants and acquisition of financial assets.

PART IV - WAY FORWARD

Part IV provides a situational analysis of the environment in which MOFEPD operates and which impacts on its service delivery. It also includes the strategic directions to realise MOFEPD's vision, objectives and desired outcomes.

Trends and Challenges

The diagram below shows a SWOT Analysis, which takes into account the conditions under which MOFEPD is operating and trends and challenges it is facing.



Figure 14: SWOT Analysis of MOFEPD

Strategic Direction

This part provides the strategic direction of the Ministry for the next three years. To consolidate the economic fundamentals and improve the effectiveness of Government in service delivery, the following strategies will be implemented:

Consolidate the economic recovery and maintain macroeconomic stability

- Implement new policies and measures to unlock private investment and boost exports
- Improve the business environment by further consolidating Public-Private Partnership
- Further diversify the economy with the development of new sectors such as the green energy industry, the circular economy, the biotechnology and pharmaceutical industry, the blue economy and the knowledge industry
- Accelerate the implementation of the import substitution strategy particularly with regard to energy security and food self-sufficiency

Maintain sound public finances

- Review tax policies to improve tax buoyancy and increase fairness in the tax system
- Enhance collection of revenue arrears
- Review expenditure management to ensure judicious use of taxpayers' money
- Secure alternative modes of financing to modernise key infrastructure of the country
- Meet the borrowing requirements of Government at the least cost and within an acceptable level of risk

Improve tax system

- Strengthen tax administration and enforcement by MRA and other revenue collecting departments
- Ease taxpayer's compliance through the use of IT
- Improve services to taxpayers through effective use of social media and e-services
- Improve and automate the registration and data capture of motor vehicles
- Set up an electronic platform for the registration of loan documents using movable assets as collateral

Improve investment climate

- Attract more FDI in emerging and existing productive sectors through more targeted investment promotion and facilitation campaigns
- Diversify the export product and market base by leveraging on opportunities from trade agreements through more targeted export promotion and trade facilitation activities

Modernise public financial management

- Enhance and embed planning in budgeting by adopting the principles of performance-based budgeting
- Implement accrual-based accounting framework consistent with International Public Sector Accounting Standards (IPSAS) in the Public Sector as per the roadmap
- Enhance public procurement policy and process
- Strengthen internal audit functions and establish risk management frameworks in Ministries/Departments
- Optimise the use of technology by enhancing e-payment, e-procurement, e-IMS and e-payroll
- Review legislations to strengthen accountability and reporting

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Annex I: Key Responsibilities of the Departments falling under the purview of MOFEPD

Treasury

- Preparation of the statutory financial statements of the government and ensure that accounting systems fully respond to government's needs for proper recording and accounting of financial transactions;
- Monitor the cash flows of government and ensure availability of cash for meeting government's payment obligations; and
- Manage the dispensing of public service benefits – civil service pensions, passage benefits and advances for the purchase of motor vehicles – and to ensure payments are effected in a timely manner and according to prescribed rules and regulations.

Registrar-General's Department

- Registering information regarding land ownership and obligations and to provide publicity for the safeguard of interests of creditors and of parties in sales and leases of immovable properties;
- Registration of particulars of deeds and documents presented by members of the legal profession and the public including transfer of vehicles;
- Follow up action after reassessment of values of immovable properties by the Chief Government Valuer, including representation before the Tax Appeal Tribunal; and
- Collection of annual tax payable by campement site owners and campement owners.

Corporates and Business Registration Department

- Incorporation, registration and striking-off of companies
- Registration of documents that must be filed under the Companies Act 2001
- Provision of company information to the public
- Enforcement of compliance with the legal requirements
- Registration of Businesses
- Insolvency Services
- Registration of Limited Partnerships and Foundations

Statistics Mauritius

- Act as the central depository for all statistics produced in Mauritius; and
- Collect, compile, analysis and disseminate official statistics relating to all aspects of the economic and social activities with a few exceptions like fisheries and health statistics which fall under the responsibility of the respective Ministry, and banking and balance of payment statistics for which the Bank of Mauritius is responsible.

Statistics Board

- Offering guidance to Statistics Mauritius and other official producers of statistics on the directions and priorities for official statistic

Procurement Policy Office

- Provision of a mechanism for conducting oversight and monitoring of the performance and progress of the procurement system in Mauritius, and to guide and promote its continuing development and improvement.
- formulate policies relating to procurement, including directives, procedures, instructions, technical notes and manuals, for the implementation of the Act.

Central Procurement Board

- Promote economy, efficiency, effectiveness, transparency, fairness and accountability by government ministries and public bodies and prevent any corrupt practice in public procurement and thus achieve best value for money in terms of price, quality and delivery having regard to set specifications; and
- Provide assistance to the public sector through training and other interactions in the field of procurement.

Independent Review Panel

- Upholding and maintaining confidence of suppliers and contractors as well as the general public in the public procurement process;
- Ensuring and promoting transparency and good governance in the public procurement process; and
- Hearing and determining appeals against procurement decisions by a Public Body and/or the Central Procurement Board in compliance with the Public Procurement Act 2006 and Regulations as well as other Laws of Mauritius, and in the respect of the principles of best practice.

Assessment Review Committee

- Processing of representations lodged; schedule representations made in terms of Pro Forma, Informal Meetings, Hearings or Argument as the case may be; convene Appellants and other related stakeholders to meetings/cases when scheduled; hear representations made; and determine such representations.

Mauritius Revenue Authority

- Management of an effective and efficient revenue-raising system; and
- Administration and collection of taxes due in Mauritius within an integrated organisational structure.

Economic Development Board

- Promoting and facilitating of investment in Mauritius;
- Assisting investors in the growth, nurturing and diversification of their business; and
- Working in close collaboration with Government bodies, institutions and private sector companies with a view to facilitating the implementation of investment projects and more importantly, to continuously improve the investment and business climate.

Employees Welfare Fund

- Manage the financial and other resources of the Fund;
- Set up and operate schemes and projects for the welfare of employees and their families; and
- Give loans or financial assistance to employees or their families for such purpose as may be determined by the Board.

Civil Service Family Protection Scheme Board

- Provision of protection to dependents of deceased contributors by way of a monthly surviving spouse's pension and/or children's pension.