

**MINISTRY OF FINANCE, ECONOMIC PLANNING AND  
DEVELOPMENT**

**Circular No. 01 of 2024**

**My Ref: BUDGT/CALL/CIRCL**

**To: Supervising Officers-in-Charge of Ministries/Departments**

**2024-2025 Budget Circular**

You are kindly requested to submit your budget proposals, both expenditure and revenue, for financial year 2024-2025 and indicative estimates for FY 2025-2026 and FY 2026-2027 by **29 March 2024**, at latest.

2. As you are aware, the measures taken in successive budgets following the outbreak of the COVID-19 pandemic have enabled a strong recovery of the Mauritian economy. Real GDP grew by 8.9% in 2022 and 7.1% in 2023. Investment and exports have exceeded their pre-pandemic levels. Furthermore, there has been a constant drop in unemployment. Headline inflation has declined to 6.5% in January 2024 and income distribution among the population has also improved.

3. The Budget Strategy for FY 2024-2025 will, therefore, be geared towards sustaining this momentum and enhancing our economic and social resilience. The budget will focus on further diversifying the economy and enhancing the growth potential, expanding exports, boosting investments and creating more jobs.

4. Moreover, greater emphasis will be laid on further modernising the physical infrastructure of the country as well as addressing issues such as environment protection and climate change. In addition, due consideration will be given for greater social inclusiveness and for improving the living conditions of the population, particularly those among the lower income and vulnerable groups.

5. Concurrently, we will continue to ensure sound fiscal management by reducing both the budget deficit and the public sector debt to GDP ratio.

6. In this context, while formulating your budget proposals, you are requested to:

- (i) give priority to projects and schemes that are in line with the Government Programme and the above Budget Strategy;
- (ii) ensure that all projects and schemes are properly prepared for timely implementation and to avoid cost overruns;
- (iii) implement tighter control in respect of recurrent expenditure by eliminating wastage and addressing issues raised by the Director of Audit; and
- (iv) prioritise staff requirements for effective implementation of projects and schemes and improved service delivery.

7. The detailed guidelines for the preparation and submission of your budget proposals are set out at Annex 1.

8. Kindly relay the contents of this Circular to all public sector bodies falling under your responsibility.



**D. D. Manraj, GOSK  
Financial Secretary  
23 February 2024**

**CC to:**

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Director of Audit
- (iii) Accountant-General
- (iv) Officer-in-Charge, Finance Section of Ministries and Departments

**Encl.:**

Annex I: Guidelines for Preparation and Submission of Budget Proposals

- Appendix I: Format for Strategic Overview
- Appendix II: Format for Expenditure Proposals
- Appendix III: Format for Human Resource Proposals
- Appendix IV: Format for New Scheme/Measure
- Appendix V: Financial Information on Public Sector Bodies
- Appendix VI: Format for On-going/New Capital Projects
- Appendix VII: Format for Revenue Estimates
- Appendix VIII: MOFEPD Sector Ministry Support Teams (SMSTs)

## **Guidelines for Preparation and Submission of Budget Proposals**

### **A. Strategic Overview**

1. Ministries/Departments should update their Note on Strategic Overview in light of recent developments and achievements. They should also include new policies and strategies for the next three financial years consistent with the Government Programme and the objectives of Government.

2. The Note, as per format at **Appendix I**, will be included in the Budget Estimates document. As such, it should be clear, concise and consistent. It should include the following 5 sections:

- (i) **Mission Statement;**
- (ii) **Current Situation and Challenges** - this section should include key realisations, strengths, challenges and opportunities;
- (iii) **Strategic Direction 2024-2027** - this section should contain strategies and policy actions for next financial year and for the medium term;
- (iv) **Key Deliverables and Key Performance Indicators** - this section should focus on the main deliverables of the Ministry/Department, including any new service. Each strategy/policy action must have at least one measurable and monitorable performance indicator with targets for financial year 2024-2025 and subsequent years; and
- (v) **Human Resource & Gender Distribution** - this section should cover staff in Ministries/Departments as well as main public bodies under the purview of the Ministry that are financially dependent on the National Budget.

3. Ministries/Departments should scrutinise the above submissions as they will facilitate discussions on policy issues and strategies for the sector during the Estimates Committee Meetings. They will also be helpful in determining priorities and allocating budgetary resources across sectors.

4. The Sector Ministry Support Teams (SMSTs) of this Ministry will assist Ministries/Departments in preparing and updating the Strategic Overview.

### **B. Expenditure Proposals**

5. Ministries/Departments should submit their expenditure proposals as per format at **Appendix II**. The submission should include realistic revised estimates for both recurrent and capital expenditure for the current financial year. These revised estimates should take into account the amount already spent, progress of work, commitments and expected spending up to end June 2024.

6. Regarding expenditure proposals for financial year 2024-2025 and the subsequent two years, Ministries/Departments should make provisions for implementation of new measures, schemes and projects being proposed for the forthcoming budget. They should also earmark funds in respect of contractual

obligations and other commitments for which financial clearance has already been conveyed.

7. All Ministries/Departments should ensure judicious use of budgetary resources while preparing their budget proposals by, *inter-alia*:

- (i) give priority to projects and schemes that are in line with the Government Programme and Budget Strategy for FY 2024-2025;
- (ii) ensure that all projects and schemes are properly prepared for timely implementation and to avoid cost overruns;
- (iii) implement tighter control in respect of recurrent expenditure by eliminating wastage and addressing issues raised by the Director of Audit; and
- (iv) prioritise staff requirements for effective implementation of projects and schemes and improved service delivery.

8. Once all the proposals are examined and discussed, allocation of budgetary resources will be made to Ministries/Departments on basis of priorities and the overall fiscal constraint.

### **C. Recurrent Expenditure**

9. Ministries/Departments should, as far as possible, contain recurrent expenditure and ensure optimal use of budgetary resources by eliminating wastage and unproductive expenditure, controlling overtime, improving fleet and procurement management, optimising energy consumption, prioritising human resource requirements, leveraging on ICT and exploring other possibilities for efficiency gains.

### ***Human Resource Budgeting***

10. Ministries/Departments should make full provision in respect of staff already in post. The provision should include the following:

- (i) annual salary increments payable to officers with effect from January of each year; and
- (ii) salary compensations already awarded by Government.

11. As regards filling of vacancies and additional posts, Ministries/Departments should prioritise their requests and submit the following key information:

- (i) the expected timing for filling of approved funded vacancies;
- (ii) justifications for request for filling of unfunded promotional posts and unfunded entry grade posts;
- (iii) the annual financial implications for filling of vacancies and additional posts as per Appendix III; and
- (iv) the number of personnel, both permanent and contractual, as at end February 2024.

12. Ministries/Departments should make provision for filling of vacancies and additional posts in their expenditure proposals. The provision should be based on the stage reached in the recruitment process and a realistic timeframe for completion of the exercise.

13. Ministries/Departments should also update the proposed funded positions for human resources for financial year 2024-2025 as per Appendix II.

### ***Centralised Provisions***

14. Ministries/Departments **should not make** provisions for the following purposes in their budget proposals:

- (i) Contribution Sociale Généralisée (CSG) in respect of public sector employees;
- (ii) Contribution towards Defined Contributory Pension Schemes;
- (iii) Service to Mauritius Programme;
- (iv) Refund of Passage Benefits;
- (v) Overseas Training; and
- (vi) Overseas Mission Expenses.

15. As per current policy, provisions in respect of the above purposes will be made under the Votes Centrally Managed Expenses/Initiatives of Government.

16. Public Bodies, other than Ministries/Departments, **should earmark** funds for the above purposes, if required, in their respective budget submissions.

### ***New Schemes/Measures***

17. Ministries/Departments should provide a brief as per format at **Appendix IV** in respect of all new schemes and measures proposed for the forthcoming budget. The brief should include a realistic cost estimate for each scheme and measure.

18. Ministries/Departments should also ensure that the proposed measures are in line with Government priorities and avoid duplication of service across Government.

19. Besides, any item of expenditure that requires exceptional increase must be supported by a need and an impact assessment. The assessment should include information such as purpose of the spending, expected benefits, target groups, basis of calculation and justification for exceptional expenditure.

### ***Maintenance of Assets***

20. Ministries are advised to make necessary provision for maintenance of assets falling under their responsibility so as to optimise the useful life of those assets and avoid disruption in service delivery.

## ***Statutory Bodies***

21. Ministries should ensure that statutory bodies falling under their purview comply with the guidelines in this Circular.
22. They should also scrutinise and review the revenue and expenditure plans of those statutory bodies seeking funding from Government so as to ensure greater efficiency and lower dependency on budgetary resources.
23. A copy of the revised budget proposals of the statutory bodies as well as updated information on their financial standing as per **Appendix V** should be submitted to this Ministry.

## **D. Capital Expenditure**

24. Proposals for capital expenditure should include both on-going projects and new projects irrespective of their source of financing.
25. For on-going projects, Ministries/Departments should take into account the current implementation status, payments up to June 2024, any proposal for carry-over of capital expenditure and expected progress in next year. This is necessary to avoid over provisioning and ensure efficient use of budgetary resources.
26. As for new capital projects, including projects currently under preparation, Ministries/Departments should:
  - (i) prioritise their requests taking into account state of preparedness of projects;
  - (ii) explore alternative mode of financing such as Public Private Partnership and Build Operate Transfer; and
  - (iii) submit their requests for funding based on a realistic implementation plan and disbursement schedule.
27. Where projects are at an early stage of preparation, provision, if required, should only be made for studies and consultancy services.
28. Funding requirements in respect of all capital projects that are financed from the budget should be included in expenditure proposals as per Appendix II. In addition, Ministries/Departments should submit information as per **Appendix VI** for both ongoing and new capital projects.
29. As regards projects and schemes being financed under Special Funds, Ministries/Departments should separately submit an updated expenditure plan in respect of those projects to the relevant SMST of this Ministry through email. The plan should include expected spending in the current financial year, projections for subsequent years and any contribution expected from donor agencies to finance those projects.
30. For all new projects with a **project value above Rs 25 million**, a copy of the Project Request Form should also be submitted to the Public Investment Management Unit (PIMU) of this Ministry for consideration and eventual inclusion in the Public Sector Investment Programme (PSIP).

## ***Carry-Over of Capital Expenditure***

31. Ministries/Departments should submit their requests for carry-over provision for financial year 2023-2024 in respect of capital expenditure, if any, together with their expenditure proposals. Those requests should be in conformity with Financial Instructions No.1 of 2016.

32. Ministries should also take such requests into account while preparing their expenditure proposals for next year's budget so as to avoid over provisioning.

## **E. Revenue Estimates**

33. Wherever applicable, Ministries/Departments should submit estimates of revenue in respect of taxes, duties, fees, charges, sales and other revenues falling under their purview, as per **Appendix VII**.

34. All external grants accruing to the Consolidated Fund should be recorded under Revenue Category 13 (Grant). Where the grants are for the implementation of a specific project/scheme, necessary provision (including taxes to be paid, if any) should be made under the appropriate expenditure item in line with the principles of good public financial management.

35. Ministries/Departments should explore all avenues to collect revenue arrears to Government and include an estimate of the amount to be recovered in respect of each revenue item in their submissions.

36. Any proposal for adjustment of fees and charges should be incorporated in the revenue estimates. Moreover, Ministries/Departments should indicate the assumptions and basis of computation of the revenue estimates. Where applicable, Ministries/Departments should highlight any change in respective legislation that has impacted on the amount of revenue collected during the current financial year and/or would affect revenue in the following financial years.

37. Ministries are requested to closely monitor statutory bodies and SOEs under their purview to ensure that they settle their debt obligations to Government, if any, to avoid accumulation of arrears.

38. Parent Ministries of statutory bodies and SOEs which have accumulated arrears should come up with appropriate policy measures to redress the financial situation of these entities.

## **F. Implementation Plans**

39. For all infrastructure projects and non-infrastructure measures approved in the Budget, Ministries/Departments will have to submit the appropriate Implementation Plans, through the Executive Management System (EMS) of the Project Monitoring and Implementation Agency (PIMA) of this Ministry.

40. The EMS will be used to monitor milestones and timelines for projects and measures implementation. This will ensure that any bottleneck is addressed in a timely manner.

## **G. Submission of Proposals**

41. Ministries/Departments should submit their expenditure proposals and revenue estimates by **29 March 2024**, at latest, to the relevant officer responsible for the SMST specified at **Appendix VIII**.

42. The submissions should include a soft copy of the following information:

- (i) Strategic Overview (Appendix I);
- (ii) Expenditure Proposals (Appendix II);
- (iii) Human Resource Proposals (Appendix III);
- (iv) New Scheme/Measure (Appendix IV);
- (v) Financial Information on Public Sector Bodies (Appendix V);
- (vi) On-going/New Capital Projects (Appendix VI);
- (vii) Revenue Estimates (Appendix VII);
- (viii) Revised Budget proposals of Statutory Bodies (as per paragraph 23);
- (ix) Updated expenditure plans and grant projection in respect of projects implemented under Special Fund (as per paragraph 29);
- (x) Project Request Form (as per paragraph 30); and
- (xi) Proposals for Carry-over of Capital Expenditure (as per paragraph 31).

43. Customised Excel Files will be provided to Ministries/Departments to facilitate submission of expenditure proposals as per Appendix II.

## **H. Estimates Committee Meetings**

44. Following receipt of budget proposals, the relevant SMST and other officers of this Ministry will hold technical working sessions with Ministries/Departments to prepare for the Budget Estimates Committee meetings.

45. The date, time and venue for the Estimates Committee meetings will be communicated in due course.



## STRATEGIC OVERVIEW

### I. Mission Statement

- .....
- .....

### II. Current Situation & Challenges

*(Kindly provide current situation & key challenges in a brief format)*

#### Key Challenges

- .....
- .....

### III. Strategic Direction 2024-2027

Strategic Direction	Enabler
	▪
	▪
	▪
	▪

### IV. Key Deliverables & Key Performance Indicators

Outcome							
.....							
Outcome Indicator				Actual 2023/24 (Prov.)	Target 2024/25	Target 2026/27	Target 2030
Delivery Unit	Main Service	Key Performance Indicator	Actual 2023/24 (Prov.)	Target 2024/25	Target 2025/26	Target 2026/27	

### V. Human Resource & Gender Distribution

Staff in Post (February 2024)	Number	Male	Female
Top Management (Salary ≥ Rs 110,000)			
Middle Management (Rs 47,000 ≤ Salary < Rs 110,000)			
Support (Salary < Rs 47,000)			
<b>Overall</b>			

Staff in Statutory Bodies / Public Bodies (Feb 2024)	Number	Male	Female
.....			
.....			
.....			

## Format For Expenditure Proposals

**VOTE XX: .....**

### FINANCIAL RESOURCES

#### Summary by Economic Categories

Rs 000

Code	Economic Categories	2023/24 Estimates	2023/24 Revised Estimates	2024/25 Estimates	2025/26 Planned	2026/27 Planned
<b>VOTE XX: .....</b>						
<b>Recurrent Expenditure</b>						
20	Allowance to Minister					
21	Compensation of Employees					
22	Goods and Services					
24	Interest					
25	Subsidies					
26	Grants					
27	Social Benefits					
28	Other Expense					
<b>Capital Expenditure</b>						
26	Grants					
28	Other Expense					
31	Acquisition of Non-Financial Assets					
32	Acquisition of Financial Assets					

#### Summary by Sub-Heads

Rs 000

Details	2023/24 Estimates	2023/24 Revised Estimates	2024/25 Estimates	2025/26 Planned	2026/27 Planned
Sub-Head XX1: .....					
Sub-Head XX2: .....					
Sub-Head XX3: .....					
<b>TOTAL</b>					

#### Sub-Head XX1: .....

Rs 000

Item No.	Details	2023/24 Estimates	2023/24 Revised Estimates	2024/25 Estimates	2025/26 Planned	2026/27 Planned
<b>Recurrent Expenditure</b>						
<b>20</b>	<b>Allowance to Minister</b>					
20100	Annual Allowance					
<b>21</b>	<b>Compensation of Employees</b>					
21110	Personal Emoluments					
.001	Basic Salary					
.002	Salary Compensation					
.009	End-of-year Bonus					
21111	Other Staff Costs					
.002	Travelling and Transport					
.100	Overtime					
21210	Social Contributions					

**VOTE XX: .....**

Rs 000

Item No.	Details	2023/24 Estimates	2023/24 Revised Estimates	2024/25 Estimates	2025/26 Planned	2026/27 Planned
<b>22</b>	<b>Goods and Services</b>					
22010	Cost of Utilities					
.002	Telephone					
22020	Fuel and Oil					
.001	Vehicles					
22030	Rent					
.001	Rental of Building					
.002	Rental of Parking Slots					
22040	Office Equipment and Furniture					
.001	Office Equipment					
22050	Office Expenses					
.003	Office Sundries					
22060	Maintenance					
.001	Building					
22090	Security					
.001	Security Services					
22900	Other Goods and Services					
.001	Uniforms					
<b>25</b>	<b>Subsidies</b>					
25210	Non Financial Private Enterprises					
.xxx	.....					
<b>26</b>	<b>Grants</b>					
26313	Extra-Budgetary Units					
.xxx	.....					
<b>27</b>	<b>Social Benefits</b>					
27210	Social Assistance Benefits in cash					
.xxx	.....					
<b>28</b>	<b>Other Expense</b>					
28211	Transfers to non profit Institutions					
.xxx	.....					
<b>Capital Expenditure</b>						
		Project Value Rs 000				
<b>26</b>	<b>Grants</b>					
26323	Extra-Budgetary Units					
.xxx	.....					
<b>28</b>	<b>Other Expense</b>					
28221	Transfers to Non-Profit Institutions					
.xxx	.....					
<b>31</b>	<b>Acquisition of Non-Financial Assets</b>					
31112	Non-Residential Buildings					
.xxx	.....					
<b>32</b>	<b>Acquisition of Financial Assets</b>					
32155	Shares and Other Equity Purchase (Asset)					
.xxx	.....					
<b>TOTAL</b>						

**VOTE XX: .....**

**Sub-Head XX2: .....**

Rs 000

Item No.	Details	2023/24 Estimates	2023/24 Revised Estimates	2024/25 Estimates	2025/26 Planned	2026/27 Planned
<b>Recurrent Expenditure</b>						
<b>21</b>	<b>Compensation of Employees</b>					
21110	Personal Emoluments					
.001	Basic Salary					
.002	Salary Compensation					
.009	End-of-year Bonus					
21111	Other Staff Costs					
.002	Travelling and Transport					
21210	Social Contributions					
<b>22</b>	<b>Goods and Services</b>					
22010	Cost of Utilities					
.001	Electricity and Gas Charges					
22040	Office Equipment and Furniture					
.001	Office Equipment					
22900	Other Goods and Services					
.001	Uniforms					
<b>26</b>	<b>Grants</b>					
XXXXX	.....					
.XXX	.....					
<b>Capital Expenditure</b>						
<b>26</b>	<b>Grants</b>					
26323	Extra-Budgetary Units					
.XXX	.....					
<b>TOTAL</b>						

**Sub-Head XX3: .....**

Rs 000

Item No.	Details	2023/24 Estimates	2023/24 Revised Estimates	2024/25 Estimates	2025/26 Planned	2026/27 Planned
<b>Recurrent Expenditure</b>						
<b>21</b>	<b>Compensation of Employees</b>					
21110	Personal Emoluments					
.001	Basic Salary					
.002	Salary Compensation					
21111	Other Staff Costs					
.002	Travelling and Transport					
.200	Staff Welfare					
21210	Social Contributions					
<b>22</b>	<b>Goods and Services</b>					
22010	Cost of Utilities					
.001	Electricity and Gas Charges					
22030	Rent					
.001	Rental of Building					
<b>Capital Expenditure</b>						
<b>31</b>	<b>Acquisition of Non-Financial Assets</b>					
31122	Other Machinery and Equipment					
.802	Acquisition of IT Equipment					
<b>TOTAL</b>						

# HR Funded Positions

## HUMAN RESOURCES

SN	Position Titles	In Post	Funded	
		Feb-24	2023/24	2024/25
<b>VOTE XX: .....</b>				
<b>Sub-Head XX1: .....</b>				
1	Minister			
2	Permanent Secretary			
3	Deputy Permanent Secretary			
4	Assistant Permanent Secretary			
	.....			
	.....			
	.....			
	.....			
	.....			
	.....			
<b>Sub-Head XX2: .....</b>				
1	Permanent Secretary			
2	Deputy Permanent Secretary			
3	Assistant Permanent Secretary			
	.....			
	.....			
	.....			
	.....			
	.....			
	.....			
<b>Sub-Head XX3: .....</b>				
1	Permanent Secretary			
2	Deputy Permanent Secretary			
3	Assistant Permanent Secretary			
	.....			
	.....			
	.....			
	.....			
	.....			
	.....			
<b>TOTAL</b>				

Format for Human Resource Proposals 2024/25

Position Titles	State: Entry (E) or Promotional (P) Grade	No. of Posts as per CEO 2023	Funded 2023/24	Additional Posts Approved during the year	In Post February 2024		No. of Officers retiring (up to June 2025)	Unfilled Funded Positions (29 February 2024)				Vacancy Status	New Requests				Total Proposed Funded Positions (A+B+C+D+E)
					Number (A)	Costing (Rs)		Promotional Grade		Entry Grade			Promotional Grade		Entry Grade		
								Number (B)	Costing (Rs)	Number (C)	Costing (Rs)		Number (D)	Costing (Rs)	Number (E)	Costing (Rs)	
<b>VOTE XX</b>																	
<b>Sub-Head XX -101</b>																	
<u>A. Staff on Establishment</u>																	
<b>Total (on Establishment)</b>																	
<u>B. Others</u>																	
<b>Total (Others)</b>																	
<b>Sub-Head XX-102</b>																	
<u>A. Staff on Establishment</u>																	
<b>Total (on Establishment)</b>																	
<u>B. Others</u>																	
<b>Total (Others)</b>																	

- Notes:**
1. All **costing** should be on an **annual** basis (13 months). For promotional grades (both unfilled funded and new requests) **only annual topping** should be included.
  2. Others include staff employed on contractual basis, STM, YEP, Advisers, etc.
  3. Funded 2023/24 should include **only** positions approved in Budget 2023/24.
  4. Additional Posts Approved during the year should include only those for which financial clearance were provided during FY 2023/24.
  5. No. of Officers In Post as at 29 February 2024 should also **include** Officers on leave without pay and under interdiction.
  6. Vacancy status - state only the date when vacancy reported/expected to be reported **or** advertised **or** interview carried out.

**Format for New Scheme/Measure**

- **Scheme/Measure:**
- **Objective/Purpose:**
- **Expected Economic and Social Benefits:**
- **Eligibility Criteria/Targeted Beneficiaries:**
- **Financial Implications and Financing Options:**
- **Implementing Agency:**
- **Implementation Timeframe:**
- **Monitorable Milestones:**
- **Proposal for Legislative Amendments (*if any*):**

## Financial Information on Public Sector Bodies

Name of Public Body:.....

Rs Million

## Financial Performance

	Actual	Estimates	Revised	Estimates		
	2022/23	2023/24	2023/24	2024/25	2025/26	2026/27
<b>Revenue</b>						
Income from Operations						
Income from Investments						
Grants from Government						
Other Revenue						
<b>Total Revenue (A)</b>	-	-		-		-
<b>Expenditure</b>						
<b>Recurrent Expenditure</b>	-	-	-	-	-	-
<i>Staff cost (Wage bill)</i>						
<i>Operating Expenses</i>						
<b>Capital Expenditure</b>						
<b>Total Expenditure (B)</b>	-	-	-	-	-	-
<b>Surplus/(Deficits) (A-B)</b>	-	-	-	-	-	-

## Financial Position

	Actual	Revised	Estimates
	2022/23	2023/24	2024/25
<b>Non-Current Assets</b>			
Property, Plant and Equipment			
Other Non-Current Assets			
<b>Current Assets</b>			
Cash and Cash Equivalents			
Others Current Assets			
<b>Total Assests</b>	-	-	-
<b>Liabilities</b>			
Borrowing from Government			
Employee Benefits Obligations			
Others Non-Current Liabilities			
<b>Capital and Reserves</b>			
Share capital/General Fund			
Retained earnings			
Other Reserves			
<b>Total Equity and Liabilities</b>	-	-	-
<b>Other Information:</b>			
No. of Employees (February 2024)			
Pension Obligations (Rs Million)			





## Format for Revenue Estimates

MINISTRY/DEPARTMENT .....

## Recurrent Revenue Estimates

Rs 000

Item No./ Sub-item	Description	2023/24		O/w arrears as at Feb 2024	Estimates	Planned		Main assumptions (Note 1)
		Estimates	Revised Estimates		2024/25	2025/26	2026/27	

## Recurrent Revenue Estimates (Grants from Foreign Countries, International Organisations and Other General Government Units)

Rs 000

Item No./ Sub-item	Description	2023/24		Estimates	Planned		Main assumptions (Note 1)
		Estimates	Revised Estimates	2024/25	2025/26	2026/27	
1311 1321 1331							

## Capital Revenue Estimates (Grants from Foreign Countries, International Organisations and Other General Government Units)

Rs 000

Item No./ Sub-item	Description	2023/24		Estimates	Planned		Main assumptions (Note 1)
		Estimates	Revised Estimates	2024/25	2025/26	2026/27	
1312 1322 1332							

Note (1):

Estimates of revenue for FY 2024/25 and subsequent two years should be worked out for revenue item and the assumptions used in arriving at your estimates should be clearly stated.

Officer-in-Charge of Finance Section:

Signature:

Tel. No.:

Supervising Officer of Ministry/Department

Signature:

Date:

**MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT**  
**SECTOR MINISTRY SUPPORT TEAMS (SMSTs)**

Sector	Responsible Officer & Contact Details Tel No. 260 1300	Team member	Tel No. 260 1300 Ext No.	Email Address
<b>SOCIAL PROTECTION AND ECONOMIC EMPOWERMENT</b>				
Social Security Social Integration	<b>Mrs R. Ramchurn (LA)</b> Ext 5281 rramchurn@govmu.org	Ms M. Seetaram [A] Mr V. Boodoo [A] Mrs T. Pahladi [AMFO]	Ext 5242 Ext 5053 Ext 5323	masetaram@govmu.org vboodoo@govmu.org tpahladi@govmu.org
<b>EDUCATION &amp; PUBLIC SERVICE, ADMINISTRATIVE AND INSTITUTIONAL REFORMS</b>				
Education, Tertiary Education, Science and Technology, Public Service, Administrative and Institutional Reforms	<b>Mrs N. Veeramootoo (Ag LA)</b> Ext 0803 nveeramootoo@govmu.org	Ms R. Docile [A] Mrs S. Gowrydoss [A] Mr M. Marimootoo [A] Mrs D. Chaton [AMFO] Mr R. Jugroop [AMFO]	Ext 5291 Ext 5392 Ext 3213 Ext 5290 Ext 5372	pdocile@govmu.org swgowrydoss@govmu.org mmarimootoo@govmu.org mpedaloo@govmu.org rjugroop@govmu.org
<b>LABOUR INDUSTRIAL RELATIONS AND EMPLOYMENT</b>				
Labour, Human Resources Development and Training	<b>Mr. D. Trilok (LA)</b> Ext 0102 ltrilok@govmu.org	Mrs P. Ramjutton-Ramsurrun [A] Mrs. N. Seebaluck-Sungum [A] Mrs S. Bissoon [AFOO]	Ext 3112 Ext 3112 Ext 5422	pramjutton@govmu.org neseebaluck@govmu.org shbissoon@govmu.org
Youth Empowerment		Mrs P. Bhantooa [A] Mrs F. Codabux [FOO/SFOO]	Ext 5270 Ext 5381	pbhantooa@govmu.org fcodabux@govmu.org
<b>HEALTH AND WELLNESS &amp; LOCAL GOVERNMENT</b>				
Health and Wellness	<b>Mr R. Sultoo (LA)</b> Ext 1358 rsultoo@govmu.org	Mr Y. Fakoo [A] Mrs I. Udhin [AMFO]	Ext 5331 Ext 3110	yfakoo@govmu.org iudhin@govmu.org
Local Government & Fire Services		Mr S. Aukhjee [A] Mrs T. Pahladi [AMFO]	Ext 5157 Ext 5323	saukhjee@govmu.org tpahladi@govmu.org
Disaster and Risk Management Meteorological Service		Ms R. Bissoon [A] Mrs A. Isserbeeah [AFOO]	Ext 3070 Ext 5343	rabissoon@govmu.org aisserbeeah@govmu.org
<b>HOUSING, LAND USE PLANNING, RODRIGUES AND AGALEGA</b>				
Housing and Land Use Planning	<b>Mr P. Benee (LA)</b> Ext 1304 pbenee@govmu.org	Mr S. Majie [A] Ms K. Ramrecha [A] Ms N. Neeliah [A] Mrs S. Bissonauth [PFOO]	Ext 5303 Ext 5174 Ext 2028 Ext 5292	smajie@govmu.org kramrecha@govmu.org nneeliah@govmu.org sbissonauth@govmu.org
Rodrigues and Regional Assembly (RRA), Agalega and Outer Islands		Mrs J. Govinden [A] Mr V. Kallychurn [Ag FOO/SFOO]	Ext 5048 Ext 2082	jpgovinden@govmu.org vkallychurn@govmu.org
<b>ENVIRONMENT &amp; SUSTAINABLE DEVELOPMENT</b>				
Environment, Solid Waste Management and Climate Change	<b>Mrs W. Elahee-Doomun (LA)</b> Ext 3091 welahee-doomun@govmu.org	Ms P. Ujoodha [A] Mr T. Tangman [A] Mr V. Dilchand [Ag FOO/SFOO]	Ext 3093 Ext 5272 Ext 2095	pujoodha@govmu.org jtangman@govmu.org vdilchand@govmu.org
<b>ENERGY &amp; PUBLIC UTILITIES AND PROCUREMENT</b>				
Energy & Public Utilities Procurement including IRP Issues	<b>Mrs P. Rojoa (LA)</b> Ext 5224 projoa@govmu.org	Mr H.R. Urdhin [A] Ms N. Jory [A] Mrs M. Mohesowa [FOO/SFOO] Mr K. Purayag [FOO/SFOO]	Ext 2083 Ext 2081 Ext 5346 Ext 5401	hurdhin@govmu.org njory@govmu.org mmohesowa@govmu.org kpurayag@govmu.org
<b>NATIONAL INFRASTRUCTURE &amp; LAND TRANSPORT</b>				
Land Transport and Light Rail	<b>Mr A. Ramdhany (LA)</b> Ext 1420 aramdhany@govmu.org	Ms N. Gopal [A] Mrs T. Gopaul [PFOO]	Ext 0200 Ext 8312	nsgopal@govmu.org tgopaul@govmu.org
National Infrastructure & Community Development		Mrs J. Oogur-Kawol [A] Mr S. Cheetoo [A]	Ext 0201 Ext 2091	jkoogur@govmu.org scheetoo@govmu.org
NDU		Mrs C. Clair [A] Mrs S. Bissoon [AFOO]	Ext 0201 Ext 5422	cclair@govmu.org shbissoon@govmu.org
<b>FOREIGN AFFAIRS AND EXTERNAL RELATIONS</b>				
SMST Foreign Affairs, Human Rights Division, External Relations (IMF, World Bank)	<b>Mrs N. Teeluckdary (LA)</b> Ext 1024 nnotee@govmu.org	Mrs H. Rojoa [A] Mr A. Dookhee [A] Ms M. Tse Sik Sun [FOO/SFOO]	Ext 1022 Ext 1023 Ext 5349	bhrojoa@govmu.org adookhee@govmu.org mtsesiksun@govmu.org
<b>ARTS &amp; CULTURAL HERITAGE AND GENDER EQUALITY</b>				
Arts & Creative Industry, Ministry of Gender Equality and Family Welfare	<b>Mrs T. Nathoo (Ag LA)</b> Ext 3151 tnathoo@govmu.org	Mrs S. Mamode Hosmun [A] Ms B. Rughoonundun [A] Mr V. Pandoo [AFOO]	Ext 3210 Ext 5100 Ext 5423	sbmamodehosmun@govmu.org brughoonundun@govmu.org vpandoo@govmu.org

Sector	Responsible Officer & Contact Details Tel No. 260 1300	Team member	Tel No. 260 1300 Ext No.	Email Address
<b>FINANCIAL SERVICES, AML/CFT AND CBRD</b>				
Banking, Financial Services & Good Governance Corporate & Business Registration Dept. Office of the Ombudsperson for Financial Services	<b>Mr L. Ghoorah (LA)</b> Ext 5325 lghoorah@govmu.org	Mrs M. Ghoorah [A] Miss S. Chinasamban [A] Ms M. Tse Sik Sun [FOO/SFOO] Mr K.Purayag [FOO/SFOO] Mrs L. Baichoo [FOO/SFOO]	Ext 1021 Ext 3094 Ext 5349 Ext 5401 Ext 5060	meramsamy@govmu.org schinasamban@govmu.org mtsesiksun@govmu.org kpurayag@govmu.org lbaichoo@govmu.org
<b>COMMERCE &amp; CONSUMER PROTECTION</b>				
Commerce and Consumer Protection (including STC & CCM issues)	<b>Mrs R. Nohur (LA)</b> Ext 3192 rnohur@govmu.org	Mrs S. Bedacee [A] Ms Y. Dobir-Bolaky [A] Ms A. Rampersad [AFOO]	Ext 5091 Ext 5424 Ext 5341	sbedacee@govmu.org ydobir@govmu.org arampersad@govmu.org
<b>BUSINESS FACILITATION</b>				
Ease of doing business (including Freeport Sector) Economic Development Board	<b>Miss H. Choolhye (Ag LA)</b> Tel: 2601168 Ext 5332 hchoolhye@govmu.org	Mr S. Doorgaparsand [A]	Ext 3203	sdoorgaparsand@govmu.org
<b>TOURISM &amp; INTERNATIONAL AFFAIRS &amp; REGIONAL ECONOMIC DEVELOPMENT</b>				
Tourism	<b>Mr S. Allykhan (Ag LA)</b> Ext 1015 saallykhan@govmu.org	Ms M. Tse Sik Sun [FOO/SFOO]	Ext 5349	mtsesiksun@govmu.org
International Affairs & Regional Economic Development (SADC, COMESA, African Union), Afreximbank, Africa Strategy	<b>Mrs L. Kalloo-Munnohur (Ag LA)</b> Ext 0901 lkaloo@govmu.org	Ms S. Ramprosand [A]	Ext 0903	sramprosand@govmu.org
<b>INDUSTRIAL DEVELOPMENT, SMEs AND COOPERATIVES AND DIGITAL TECHNOLOGY AND ARTIFICIAL INTELLIGENCE</b>				
Industrial Development, SME's and Cooperatives Digital Technology, Information Technology, Communication and Innovation	<b>Mrs P.Oogarah-Bonomaully (LA)</b> Ext 5334 poogarah-bonomaully@govmu.org	Mrs H. Kishtoo-Chelmiah [A] Ms S. Nahaboo [A] Mrs A. Muslun [A] Mrs S. Bissoon [AFOO] Mr V. Dilchand [Ag FOO/SFOO]	Ext 3182 Ext 5335 Ext 5304 Ext 5422 Ext 2095	hkishtoo@govmu.org samnahaboo@govmu.org amuslun@govmu.org shbissoon@govmu.org vdilchand@govmu.org
<b>AGRO INDUSTRY &amp; BLUE ECONOMY</b>				
Agro-Industry and Food Security	<b>Mr V. Ramkelawon (LA)</b> Ext 3191 viramkelawon@govmu.org	Mrs G. Nunkoo-Moorut [A] Mr V. Kallychurn [Ag FOO/SFOO]	Ext 3152 Ext 2082	gnunkoo@govmu.org vkallychurn@govmu.org
Blue Economy, Marine Resources, Fisheries and Shipping		Mrs N. Codadeen [Ag LA] Mrs Y. Lallchand- Banarsee [A] Mrs A. Canagareddy [FOO/SFOO]	Ext 3200 Ext 3093 Ext 5342	bncodadeen@govmu.org - adcanagareddy@govmu.org
<b>PORT AND AIRPORT &amp; EXTERNAL COMMUNICATION</b>				
Port and Airport (incl. ARL) External Communications, Civil Aviation	<b>Mrs P. Rojoa (LA)</b> Ext 5224 projoa@govmu.org	Mrs S. Dilmamode [A] Ms M. Tse Sik Sun [FOO/SFOO]	Ext 2080 Ext 5349	bdilmamode@govmu.org mtsesiksun@govmu.org
<b>PUBLIC ORDER</b>				
Police Service FSL	<b>Mrs R. Rumzan-Maudarbaccus (Ag LA)</b> Ext 0202 rarumzan@govmu.org	Mrs Y. Madarbukus [A] Mr A. Muttu [Ag FOO/SFOO]	Ext 1011 Ext 5002	ymadarbukus@govmu.org ajmutter@govmu.org
<b>SECURITY &amp; JUSTICE</b>				
Prime Minister's Office, Govt Printing, Reform Institutions and Rehabilitation, Continental Shelf and Maritime Zones Administration and Exploration, Prison Service	<b>Miss H. Choolhye (Ag LA)</b> Tel: 2601168 Ext 5332 hchoolhye@govmu.org	Mrs Y. Madarbukus [A] Mrs S. Bissonauth [PFOO] Mr V. Dilchand [Ag FOO/SFOO] Mr A. Muttu [Ag FOO/SFOO]	Ext 1011 Ext 5292 Ext 2095 Ext 5002	ymadarbukus@govmu.org sbissonauth@govmu.org vdilchand@govmu.org ajmutter@govmu.org
<b>CONSTITUTIONAL BODIES AND AGO</b>				
Bodies under Vote 1 (excluding Office of the Ombudsperson for Financial Services), Attorney-General Office	<b>Mr H. K. Bachoo (Ag LA)</b> Ext 3021 hbachoo@govmu.org	Ms P. Sookoowareea [A] Ms Y. Chooraman [A] Ms H. Jaypaul [A] Mrs L. Baichoo [FOO/SFOO] Mr A. Muttu [Ag FOO/SFOO]	Ext 1010 Ext 3090 Ext 5426 Ext 5060 Ext 5002	psookoowareea@govmu.org ychooraman@govmu.org hjapaul@govmu.org lbaichoo@govmu.org ajmutter@govmu.org
<b>Note: LA - Lead Analyst; A - Analyst / Senior Analyst; AMFO - Assistant Manager, Financial Operations; PFOO - Principal Financial Operations Officer; FOO/SFOO - Financial Operations Officer / Senior Financial Operations Officer; AFOO - Assistant Financial Operations Officer</b>				

**MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT**  
**CENTRAL TEAMS**

Sector	Responsible Officer & Contact Details Tel No. 260 1300	Team member	Tel No. 260 1300 Ext No.	Email Address
<b>PUBLIC DEBT STRATEGY &amp; MANAGEMENT</b>				
Debt Management Unit	<b>Mr S. Mohajur (LA)</b> Ext 2016 smohajur@govmu.org	Mr M. Ramen [Ag LA] Mr K. Domah [A] Mr H. Panchoo [A] Ms T. Soomaroo [A] Mr Y. Mudhoo [A] Mr S. Jeeneea [AFOO] Mrs R. Sunkur [FOO/SFOO]	Ext 2014 Ext 2012 Ext 2013 Ext 2018 Ext 2021 Ext 2011 Ext 2015	mramen@govmu.org kdomah@govmu.org hapanchoo@govmu.org tsoomaroo@govmu.org ymudhoo@govmu.org sjeeneea@govmu.org rsunkur@govmu.org
<b>EXPENDITURE MANAGEMENT</b>				
Appropriations & Supplementary Appropriations, Expenditure Monitoring & Management Centrally Managed Expenditure Medium Term Expenditure Framework (MTEF)	<b>Mr J. Ramyed (LA)</b> Ext 3024 jramyed@govmu.org	Mrs L. Mohit-Hooper [Ag LA] Mr R. Gopall [A] Mr V. Chakouree [A]	Ext 3023 Ext 3230 Ext 3028	lhooper@govmu.org rgopall@govmu.org vchakouree@govmu.org
<b>HR BUDGETING &amp; MONITORING</b>				
HR Monitoring & Issues HR Budgeting HR Proposal Committees Expert Skills Assistance to State Owned Enterprises	<b>Mr H. K. Bachoo (Ag LA)</b> Ext 3021 hbachoo@govmu.org	Ms P. Sookoowareea [A] Ms H. Jaypaul [A] Mr S. Gaujee [A]	Ext 1010 Ext 5426 Ext 5426	psookoowareea@govmu.org hjapaul@govmu.org sgaujee@govmu.org
<b>PUBLIC FINANCIAL MANAGEMENT</b>				
Public Financial Management Reforms Audit Report & Public Account Committee Implementation of IPSAS Annual report on Performance	<b>Mrs N. Aubdoolah-Suhootoorah (Ag LA)</b> Ext 3130 nsuhootoorah@govmu.org	Mr A. Mooteea [Ag LA] Mr K. Gunessee [A] Mrs S. Bhaukaurally [A]	Ext 3131 Ext 5043 Ext 5040	rmooteea@govmu.org kgunessee@govmu.org shabhaukaurally@govmu.org
<b>MACRO- FISCAL POLICIES &amp; FRAMEWORK</b>				
Macro Fiscal & Statistics Fiscal Reporting	<b>Mrs N. Teeluckdary (LA)</b> Ext 1024 nmotee@govmu.org	Mrs N.Hingah-Suhootoorah [Ag LA] Mr P.Sobrun [A]	Ext 3180 Ext 5306	bhingah@govmu.org psobrun@govmu.org
Statistics Macro Economics Fundamentals (Excl. National Accounts)	<b>Mr A. Yearoo (LA)</b> Ext 3101 myearoo.govmu.org	Mr A. Ramgoolam [A] Mr A. Baganee [A]	Ext 5429 Ext 2020	akramgoolam@govmu.org abaganee@govmu.org
<b>BUDGET SYSTEM AND CODING</b>				
E-budget Financial Operations and Coding (TAS)	<b>Mrs D. Lan Hing Po (Ag Director)</b> Tel: 260 1326 (Ext 3222) dlan-hing-po@govmu.org	Mr M. Allagapen [A]	Ext 3224	mallagapen@govmu.org
<b>PUBLIC INVESTMENT MANAGEMENT UNIT</b>				
PIMU	<b>Mr C. Ramchurn (LA)</b> Ext 5710 cramchurn@govmu.org	Mr K. Santchurn [LE] Mrs T.Abdoolcurim [Ag LA] Mr D.Ramkissoon [A]	Ext 3070 Ext 5707 Ext 5703	ksantchurn@govmu.org babdoolcurim@govmu.org dramkissoon@govmu.org
<b>PUBLIC SECTOR INVESTMENT PROGRAMME</b>				
Public Sector Investment Programme Capital Projects Monitoring	<b>Mr P. Buchoo (LA)</b> Ext 0100 pbuchoo@govmu.org	Mr D. Mathoora [A] Mr S. Khodabux [A] Mrs N. Gungabeesoan [A] Mr G. Conhye [A] Mrs A. Shunker [AFOO]	Ext 5090 Ext 3113 Ext 5132 Ext 2019 Ext 2090	dmathoora@govmu.org smkhodabux@govmu.org ngnunkoo@govmu.org gconhye@govmu.org ashunker@govmu.org
<b>DIRECT TAXATION POLICIES AND MANAGEMENT</b>				
Direct Taxation Property Taxation Land Development Issues	<b>Mr G. Sokeechand (Ag LA)</b> Ext 3170 gsokeechand@govmu.org	Mr K. Suddason [Ag LA] Mr A. Andoo [A] Mr N. Tayelamay [A] Mr K.Purayag [FOO/SFOO]	Ext 3171 Ext 3175 Ext 3022 Ext 5401	ksuddason@govmu.org aandoo@govmu.org - kpurayag@govmu.org

Sector	Responsible Officer & Contact Details Tel No. 260 1300	Team member	Tel No. 260 1300 Ext No.	Email Address
<b>INDIRECT TAXATION AND MANAGEMENT AND NON-TAX REVENUE</b>				
Indirect Taxation and Management (incl. Green taxation) Non Tax Revenues (incl. Gambling Regulatory Authority), Revenue Policy	<b>Miss H. Choolhye (Ag LA)</b> Tel: 2601168 Ext 5332 hchoolhye@govmu.org	Ms R. Goolamamode [Ag LA] Mr S. Doorgaparsand [A]	Ext 3201 Ext 3203	rgoolamamode@govmu.org sdoorgapersand@govmu.org
<b>RESOURCE MOBILISATION AND INTERNATIONAL TECHNICAL ASSISTANCE</b>				
External Relations (China, India, Agence Francois de Developpement) Resource Mobilisation and International Technical Assistance (UN, UNDP)	<b>Mrs R. Ramsurn (LA)</b> Ext 0203 rramsurn@govmu.org	Mr A. Ramsarrun [A] Ms S. Jootnah [A] Mrs W. Elaheebux [A]	Ext 1012 Ext 2017 Ext 5428	aramsarrun@govmu.org sjootnah@govmu.org welaheebux@govmu.org
<b>PUBLIC PENSIONS</b>				
Public Pensions	<b>Ms C. Gopaul (LA)</b> Ext: 2027 cgopaul@govmu.org	Mrs K. Vyapooree-Ponin [A]	Ext 3111	kvyapooree-ponin@govmu.org
<b>INTERNATIONAL TAXATION (BEPS/DTA/OECD/EU)/REGIONAL CAPACITY BUILDING</b>				
Bilateral Agreements, OECD Matters, International Taxation & International Investment Agreements (ATI, RMCE, PTA, FSA, AFRITAC, African Countries, Middle East Countries (incl. Saudi Arabia & United Arab Emirates) Japan, JICA, BADEA, Kuwait Fund, Saudi Fund)	<b>Mr N. Armoogum (LA)</b> Ext 1043 narmoogum@govmu.org	Mrs K. Nunkoo- Puttur [Ag LA] Mr S. Damree [A] Mrs A. Appadu [A] Mr Y. Bhudaye [A]	Ext 5101 Ext 1013 Ext 1031 Ext 1031	snunkoo@govmu.org sdamree@govmu.org aappadu@govmu.org ybhudaye@govmu.org
<b>RESOURCE MOBILISATION (DEVELOPMENT FINANCIAL INSTITUTION - DFI)</b>				
Resource Mobilisation & International Technical Assistance (EU, AFDB, GEF, GCF), Commonwealth Secretariat, SGP, EU Bilateral, UK	<b>Mrs U. Beegun-Ramduny (LA)</b> Ext 0315 ubeegun-ramduny@govmu.org	Mrs A. Velappa-Naiken [Ag LA] Mrs S.Kesso-Ujoodah [A] Mr A. Bochowwa [A]	Ext 1041 Ext 0312 Ext 3231	avelappa@govmu.org skujoodah@govmu.org abochowwa@govmu.org
<b>Note: LA - Lead Analyst; A - Analyst/Senior Analyst; LE - Lead Engineer; AMFO - Assistant Manager, Financial Operations; FOO/SFOO - Financial Operations Officer/Senior Financial Operations Officer; AFOO - Assistant Financial Operations Officer</b>				