

# **MINISTRY OF FINANCE**

## **Circular No. 01 of 2025**

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

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

### **2025-2026 Budget Circular**

You are kindly requested to submit by **28<sup>th</sup> March 2025** the Performance-Based Budget (PBB) proposals of your Ministry/Department for FY 2025-2026 and the indicative estimates for FY 2026-2027 and FY 2027-2028.

2. As highlighted in the State of the Economy report, the Mauritian economy is faced with a number of challenges, such as weak macroeconomic fundamentals, including high levels of budget deficit and public sector debt, and persistent structural constraints. In addition, we must balance the urgent need for fiscal consolidation with long-term challenges such as climate change and demographic trends, and deal with the uncertainties on the global scene.

3. In response, the Government Programme 2025-2029 has announced a number of policies and measures, including the implementation of a programme for economic reforms and fiscal consolidation, that will usher in a New Economic Order.

4. The objectives of the reforms will be to broaden and diversify the investment space, optimise the use of resources, foster innovation, research and development, rebuild institutional strengths and strengthen macroeconomic fundamentals, including fiscal consolidation.

5. Budget 2025-2026 will constitute a major stride in Government's endeavour to build "*A Bridge to the Future*".

6. You are, therefore, required to align your budget proposals with the above policy priorities of Government and the guidelines for budget preparation and submission set out in **Annex I**. While formulating your budget proposals, you are requested to:

- (a) review or discontinue low-impact schemes and programmes;
- (b) re-engineer your internal processes to improve operational efficiency and cut down operating expenses;
- (c) prioritise your staff requirements;
- (d) restructure and consolidate public bodies under your purview to enhance their efficiency, productivity and effectiveness as well as to reduce their dependence on the National Budget; and

- (e) ensure that public bodies do not enter into financial obligations in excess of their financial capacity, which will generate contingent liabilities for Government.

7. As announced in the Government Programme, Government is re-introducing Performance-Based Budgeting (PBB). The PBB will systematically link funding with results and outcomes, and help to reduce wastage. It will also allow for a wise and judicious allocation of public resources.

8. You are, therefore, requested to prepare your budget proposals in line with the principles of PBB as elaborated in the Annex. The relevant SMST of this Ministry will work together with you in the formulation of Programmes and the relevant Outcomes, Outputs and Key Performance Indicators.

9. In view of the daunting challenges ahead of us, we must remain steadfast in our commitment to reforms in order to turn around the economic situation, redynamise and further diversify the economy, put public finances on a sustainable path and secure a better future for all and for next generations.

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



**A. Acharuz**  
**Ag. Financial Secretary**  
**28 February 2025**

**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 Performance-Based Budget (PBB) Proposals
- Appendix II: Format for Human Resource Proposals
- Appendix III: Format for New Scheme/Measure
- Appendix IV: Financial Information on Public Sector Bodies
- Appendix V: Format for On-going/New Capital Projects
- Appendix VI: Format for Revenue Estimates
- Appendix VII: MOF Sector Ministry Support Teams (SMSTs)

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

### **A. Performance-Based Budget**

1. As announced in the Government Programme 2025-2029, Government is re-introducing Performance-Based Budgeting (PBB) as from Financial Year 2025-2026. The rationale behind the re-introduction of the PBB is to:

- (i) systematically link funds with results and outcomes;
- (ii) improve operational efficiency in government administration and reduce wastage; and
- (iii) enforce greater fiscal responsibility, accountability and transparency.

2. Under Performance-Based Budgeting, the budget of Ministries/Departments will be presented in terms of Programmes and Sub-Programmes. A Programme is a set of activities or interventions, of both a recurrent and capital nature, contributing to the achievement of a common outcome. A Sub-Programme, on the other hand, is a distinct set of activities or interventions within a Programme.

3. A Programme must have at least one Outcome. An Outcome is the impact that the Programme intends to achieve in the short- and medium-term (e.g., *Enhanced Control of Non-Communicable Diseases - NCDs*). The Outcome must be measured by an Outcome Indicator (e.g., *Mortality Rate due to NCDs per 100,000 population*).

4. A Programme must also have Outputs (e.g., *Education and early detection of NCDs and their risk factors in targeted population*), which are defined as the services to be provided in order to achieve its Outcome. The Services/Outputs should be measured by Key Performance Indicators (e.g., *Number of adults screened for NCDs*).

5. Outcome Indicators and Key Performance Indicators are essential for informed decision-making and performance monitoring. They should, therefore, be specific, measurable, achievable, relevant and time-bound.

### **B. Formulation of the Performance-Based Budget**

6. Ministries/Departments should work out the appropriate Programmes in line with their mandate and priority objectives as set out in the Government Programme. Relevant SMSTs of this Ministry will work together with Ministries/Departments in the formulation of Programmes, Outcomes, Outputs and Indicators.

7. The 2024-2025 Budget Estimates was prepared on the basis of Votes of Expenditure. With the re-introduction of PBB, Ministries/Departments will have to

recast their 2024-2025 Budget Estimates on the basis of Programmes. The Estimates must be apportioned to reflect the cost of the Programme. Where necessary, appropriate basis of apportionment, such as floor area and number of employees, may be used.

8. Ministries/Departments should, thereafter, prepare their budget proposals for Financial Year 2025-2026 and the two subsequent years as per the PBB format at **Appendix I**, that includes the following:

- (i) Mission Statement;
- (ii) Current Situation (Including Main Achievements and Key Challenges);
- (iii) Strategic Directions, Outcomes and Outputs;
- (iv) Financial Resources; and
- (v) Human Resources.

### **C. Green Budgeting**

9. Government is introducing the concept of Green Budgeting to ensure that public finances contribute to greater environmental and economic resilience. By integrating environmental and climate considerations into the budgeting process, Government spending, taxation and investment decisions will be aligned with environmental sustainability goals.

10. As a first step, the Green Budget Tagging, with focus on climate-related expenditure, will be introduced on a pilot basis in six key Ministries, that will identify and categorise budget items that contribute to environmental sustainability. The Ministries concerned, that will be supported through technical assistance and training by the Agence Française de Développement, are as follows:

- (i) Ministry of Environment, Solid Waste Management and Climate Change;
- (ii) Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries;
- (iii) Ministry of National Infrastructure;
- (iv) Ministry of Health and Wellness;
- (v) Ministry of Energy and Public Utilities; and
- (vi) Ministry of Land Transport.

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

11. Ministries/Departments should use the following guidelines to prepare their budget proposals, both expenditure and revenue, on a three-year rolling basis.

## **Recurrent Expenditure**

12. Ministries/Departments should work out realistic revised estimates for the current financial year taking into account the amount already spent, commitments and expected spending up to end June 2025.

13. The tight budgetary situation and the objective of Government to reduce the budget deficit and public sector debt to sustainable levels warrant major fiscal consolidation efforts. Therefore, in the formulation of their budget proposals for Financial Year 2025-2026 and the subsequent two years, Ministries/Departments must:

- (i) eliminate wastage by, amongst others, addressing inefficiencies highlighted in the Director of Audit's Report;
- (ii) review or discontinue low-impact schemes and programmes, and address any policy inconsistencies;
- (iii) prioritise their staff requirements;
- (iv) re-engineer their internal processes to cut down operating expenses such as overtime, electricity and fuel consumption;
- (v) leverage on ICT and explore other possibilities for efficiency gains; and
- (vi) restructure and consolidate public bodies under their purview to enhance their effectiveness and reduce their dependence on the National Budget.

## ***Human Resource Budgeting***

14. The scope for additional recruitment in the next Financial Year is very limited.

15. Therefore, Ministries/Departments should, in their budget proposals, make provision **only** for staff that are currently in post. The provision should include:

- (i) the annual salary increments payable to officers with effect from January of each year;
- (ii) the salary compensations already awarded by Government; and
- (iii) the Interim Allowance i.c.w salary relativity adjustment.

16. Furthermore, requests for filling of both funded and unfunded vacancies as well as any additional post will be entertained strictly on a needs basis. In this regard, Ministries/Departments should submit full justifications for their human resource proposals, including for funded vacancies, to the Ministry of Public Service and Administrative Reforms. A copy of the proposals should be submitted to the relevant SMSTs at the Ministry of Finance.

17. Ministries/Departments should also submit information on human resource proposals as per **Appendix II**.

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

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

19. Ministries/Departments should, therefore, submit a brief as per the format at **Appendix III** in respect of all new schemes and measures proposed for the forthcoming budget. The brief must include information on, amongst others, the purpose and justifications for the scheme/measure in terms of the expected economic and social benefits.

### ***Statutory Bodies/Local Authorities/RRA***

20. The Performance-Based Budgeting system will be re-introduced in statutory bodies, local authorities and the Rodrigues Regional Assembly as from FY 2026-2027. As such, these bodies must submit their budget proposals for FY 2025-2026 based on the current budgeting framework.

21. Nevertheless, Ministries should ensure that statutory bodies and local authorities falling under their purview comply with the guidelines in this Circular.

22. Ministries should scrutinise and review the revenue and expenditure plans of those bodies **seeking funding from Government**, taking into account their current cash balances, so as to reduce their dependence on the National Budget.

23. A copy of the revised budget proposals of the statutory bodies and local authorities as well as updated information on their financial standing as per **Appendix IV** should be submitted to the relevant SMSTs.

24. Ministries should also ensure that the operations and actions of public bodies, irrespective of their dependence on the National Budget, do not lead to any contingent liability that would impact on public finances.

### ***Centralised Programmes***

25. For administrative convenience, provision will be made under Centralised Programmes for expenses that cut across Ministries/Departments. In this regard, Ministries/Departments **should not make** provisions for the following purposes in their budget proposals:

- (i) Contribution Sociale Généralisée (CSG);
- (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.

26. However, public bodies, other than Ministries/Departments, **should, if required, earmark** funds for the above purposes in their respective budget submissions.

### **Capital Expenditure**

27. With the re-introduction of Performance-Based Budgeting, the Public Sector Investment Programme (PSIP) will now be prepared on a five-year rolling basis. The objective is to provide greater visibility on the projects that will be implemented during the next five years and their estimated resource requirements.

28. Ministries/Departments should, therefore, formulate their proposals for capital expenditure, including both on-going projects and new projects, irrespective of their source of funding, for each Programme over a five-year horizon.

29. An on-going project is a project for which the contract has already been awarded while a new project is where the contract is yet to be awarded.

30. For on-going projects, Ministries/Departments should take into account the current implementation status, payments expected up to June 2025, any proposal for carry-over of capital expenditure and expected progress in the next year. This is necessary to avoid over-provisioning and ensure efficient use of budgetary resources.

31. As for new capital projects, including those currently under preparation, Ministries/Departments should:

- (i) prioritise their requests taking into account the state of preparedness of the projects;
- (ii) indicate how the project is aligned with the Government Programme and its main benefits to the public at large;
- (iii) explore alternative modes of financing, such as Public Private Partnerships; and
- (iv) submit their requests for funding based on a realistic implementation plan and disbursement schedule.

32. Where projects are at an early stage of preparation, provision, if required, should only be made for studies and consultancy services.

33. Funding requirements in respect of all capital projects that are financed from the budget should be included in expenditure proposals as per **Appendix I** (Part IV:

Financial Resources). In addition, Ministries/Departments should submit information as per **Appendix V** for both ongoing and new capital projects.

34. 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 as per **Appendix V**. 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.

35. For all new projects, Ministries/Departments should submit the duly filled-in Project Proposal Form (PPF), both in hard and soft copies, to the Public Investment Management Unit ([pimu@govmu.org](mailto:pimu@govmu.org)) of this Ministry for consideration and eventual inclusion in the Public Sector Investment Programme (PSIP). **The PPF can be downloaded from the website of this Ministry.**

36. Once the budget is approved, Ministries/Departments should submit the Implementation Plans for all capital projects and budget measures, through the Electronic Project Monitoring Information System (e-PMIS) of this Ministry.

37. Ministries/Departments should also exercise due diligence during the implementation phase of a project so as to ensure proper project management and contract administration as well as to avoid cost and time overruns.

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

38. Ministries/Departments should submit their requests for carry-over provision for FY 2024-2025 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.

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

### **Revenue Estimates**

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

41. 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.

42. Ministries/Departments should explore all avenues to collect revenue arrears to Government and review existing and/or introduce new fees and charges. The estimates of the amount to be collected should be included in each relevant revenue item. Ministries/Departments should also indicate the assumptions and basis of computation of the revenue estimates.

43. Where applicable, Ministries/Departments should highlight any change in 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.

44. Ministries are requested to closely monitor statutory bodies and SOEs under their purview, and where necessary, come up with appropriate policy measures to redress their financial situation, in order to ensure that they settle their debt obligations to Government, if any, to avoid accumulation of arrears.

#### **E. Submission of Proposals**

45. Ministries/Departments should submit their expenditure proposals and revenue estimates by **28 March 2025**, at latest to the relevant officer responsible for the SMST specified at **Appendix VII**.

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

- (i) Performance Based Budget (PBB) Proposals (**Appendix I**);
- (ii) Human Resource Proposals (**Appendix II**);
- (iii) New Scheme/Measure (**Appendix III**);
- (iv) Financial Information on Public Sector Bodies (**Appendix IV**);
- (v) On-going/New Capital Projects (**Appendix V**);
- (vi) Updated expenditure plans and grant projection in respect of projects implemented under Special Funds (**Appendix V**);
- (vii) Revenue Estimates (**Appendix VI**);
- (viii) Revised Budget Proposals of Statutory Bodies (**as per paragraph 23**);
- (ix) Project Proposal Form (**as per paragraph 35**); and
- (x) Proposals for Carry-over of Capital Expenditure (**as per paragraph 38**).

**F. PBB Estimates Committee Meetings**

47. 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 PBB Estimates Committee meetings.

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

Format for Performance-Based Budget (PBB) Proposals

Ministry/Department:.....

I. Mission Statement

• .....

II. Current Situation (Including Main Achievements and Key Challenges)

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

III. Strategic Directions, Outcomes and Outputs

Programme XX1: .....

Accounting Officer: .....						
Strategic Directions			Key Actions			
• .....			• ..... • .....			
• .....			• ..... • .....			
Outcome: .....						
Outcome Indicator			Actual 2024/25 (Prov.)	Target 2025/26	Target 2027/28	Target 2030
.....			.....	.....	.....	.....
Delivery Unit	Outputs (Services to be Provided)	Key Performance Indicator	Actual 2024/25 (Prov.)	Target 2025/26	Target 2026/27	Target 2027/28
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....



**IV. FINANCIAL RESOURCES****Summary by Programmes**

Rs 000

Programmes	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
XX1: .....					
XX2: .....					
<b>TOTAL</b>					

**Summary by Economic Categories**

Rs 000

Code	Economic Categories	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<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					
<b>TOTAL</b>						

**Programme XX1: .....**

Rs 000

Item No.	Details	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 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					
21111	Other Staff Costs					
21210	Social Contributions					

**Ministry/Department:..... - Continued**

Rs 000

Item No.	Details	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>22</b>	<b>Goods and Services</b>					
22010	Cost of Utilities					
22020	Fuel and Oil					
22030	Rent					
22900	Other Goods and Services					
<b>28</b>	<b>Other Expense</b>					
28211	Transfers to non profit Institutions					
.xxx	.....					
<b>Capital Expenditure</b>						
<b>28</b>	<b>Other Expense</b>					
28221	Transfers to Non-Profit Institutions					
.xxx	.....					
<b>32</b>	<b>Acquisition of Financial Assets</b>					
32155	Shares and Other Equity Purchase (Asset)					
.xxx	.....					
<b>TOTAL</b>						

**Programme XX2: .....**
**Summary by Sub-Programmes**

Rs 000

Sub-Programmes	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
XX201: .....					
XX202: .....					
<b>TOTAL</b>					

**Sub-Programme XX201: .....**

Rs 000

Item No.	Details	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 Planned
<b>Recurrent Expenditure</b>						
<b>21</b>	<b>Compensation of Employees</b>					
21110	Personal Emoluments					
21111	Other Staff Costs					
21210	Social Contributions					
<b>22</b>	<b>Goods and Services</b>					
22010	Cost of Utilities					
22900	Other Goods and Services					
<b>26</b>	<b>Grants</b>					
26313	Extra-Budgetary Units					
.xxx	.....					
<b>Capital Expenditure</b>						
<b>26</b>	<b>Grants</b>					
26323	Extra-Budgetary Units					
.xxx	.....					
<b>TOTAL</b>						

**Ministry/Department:..... - Continued**

**Sub-Programme XX202: .....**

**Rs 000**

Item No.	Details	2024/25 Estimates	2024/25 Revised Estimates	2025/26 Estimates	2026/27 Planned	2027/28 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</b>					
31122	Other Machinery and Equipment					
.802	Acquisition of IT Equipment					
<b>TOTAL</b>						

**Ministry/Department:..... - *Continued***

**V. HUMAN RESOURCES**

**FUNDED POSITIONS**

SN	Position Titles	In Post	Funded	
		Mar-25	2024/25	2025/26
TOTAL				
Programme XX1: .....				
1	Minister			
2	Permanent Secretary			
3	Deputy Permanent Secretary			
4	Assistant Permanent Secretary			
5	.....			
6	.....			
7	.....			
Programme XX2: .....				
Sub-Programme XX201: .....				
1	.....			
2	.....			
3	.....			
4	.....			
5	.....			
6	.....			
Sub-Programme XX202: .....				
1	.....			
2	.....			
3	.....			
4	.....			
5	.....			
6	.....			
TOTAL				

**GENDER DISTRIBUTION - STAFF IN POST AS AT MARCH 2025**

Category	Number	Male	Female
Top Management (Salary ≥ Rs 110,000)			
Middle Management (Rs 55,000 ≤ Salary < Rs 110,000)			
Support (Salary < Rs 55,000)			
<b>Overall</b>			

*Note: Top Management normally refers to staff involved in strategic management issues of the organisation. Middle management level generally refers to heads of sections/divisions/units who contribute to and execute policies.*



Format for Human Resource Proposals 2025-2026

(Annual Costing)

Ministry/Department: .....

Position Titles	State: Entry (E) or Promotiona l (P) Grade	No. of Posts as per CEO 2024	Funded 2024/25	Additional Posts Approved during the year	In Post March 2025		No. of Officers retiring (up to June 2026)	Unfilled Funded Positions (March 2025)					New Requests				Total Proposed Funded Positions (A+B+C+D+E)
					Number	Costing		Promotional Grade		Entry Grade		Vacancy Status	Promotional Grade		Entry Grade		
								(A)	(Rs)	Number (B)	Costing (Rs)		Number (C)	Costing (Rs)	Number (D)	Costing (Rs)	
Ministry/Department																	
Programme XX1																	
A. Staff on Establishment																	
Total (on Establishment)																	
B. Others																	
Total (Others)																	
Programme XX2																	
Sub-Programme XX201																	
A. Staff on Establishment																	
Total (on Establishment)																	
B. Others																	
Total (Others)																	
Sub-Programme XX202																	
A. Staff on Establishment																	
Total (on Establishment)																	
B. Others																	
Total (Others)																	

- Notes:
1. All **costing** should be on an **annual** basis (13 months). However, 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 2024/25 should include **only** positions approved in Budget 2024/25.
  4. Additional Posts approved during the year should include only those for which financial clearances were provided during FY 2024/25.
  5. No. of Officers In Post as at March 2025 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:.....

## Financial Performance

Rs Million

	Actual	Estimates	Revised	Estimates	Planned	
	2023/24	2024/25	2024/25	2025/26	2026/27	2027/28
<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>	-	-	-	-	-	-
Staff cost (Wage bill)						
Operating Expenses						
<b>Capital Expenditure</b>						
<b>Total Expenditure (B)</b>	-	-	-	-	-	-
<b>Surplus/(Deficits) (A-B)</b>	-	-	-	-	-	-

## Financial Position

	Actual	Revised	Estimates
	2023/24	2024/25	2025/26
<b>Non-Current Assets</b>			
Property, Plant and Equipment			
Other Non-Current Assets			
Investment in Securities			
Investment in Properties			
Investment in Subsidiary			
<b>Current Assets</b>			
Cash and Cash Equivalents			
Others Current Assets			
<b>Total Assests</b>	-	-	-
<b>Non Current Liabilities</b>			
Borrowing from Government			
Lease Liabilities			
Employee Benefits Obligations			
<b>Current Liabilities</b>			
Trade and Other Payables			
Employee Benefits Obligations			
Other 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 (March 2025)			
Pension Obligations			

### Format For On-going Capital Projects

Ministry/Department

**Rs 000**[illegible]

## Format For New Capital Projects

**Rs 000**[illegible]

## Format for Revenue Estimates

MINISTRY/DEPARTMENT .....

## Recurrent Revenue Estimates

Rs 000

Item No./ Sub-item	Description	2024/25		O/w arrears as at Feb 2025	2025/26	2026/27	2027/28	Main assumptions (Note 1)
		Estimates	Revised Estimates		Estimates	Planned	Planned	
11								
12								
14								

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

Rs 000

Item No./ Sub-item	Description	2024/25		2025/26	2026/27	2027/28	Main assumptions (Note 1)
		Estimates	Revised Estimates	Estimates	Planned	Planned	
1311							
1321							
1331							

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

Rs 000

Item No./ Sub-item	Description	2024/25		2025/26	2026/27	2027/28	Main assumptions (Note 1)
		Estimates	Revised Estimates	Estimates	Planned	Planned	
1312							
1322							
1332							

Note (1): Estimates of revenue for FY 2025/26 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**  
**SECTOR MINISTRY SUPPORT TEAMS (SMSTs)**

Sector	Responsible Officer & Contact Details Tel No. 260 1300	Team Member	Tel No. 260 1300 Ext No.	Email Address
SOCIAL PROTECTION AND ECONOMIC EMPOWERMENT				
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# MINISTRY OF FINANCE

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