

APPENDIX B - EXPENDITURE

Table B1: Authority to incur expenditure

The Minister of Finance, Economic Planning and Development has in accordance with section 21(1) of the Finance and Audit Act designated the Public Officer specified against the Vote/Sub-Head set out below to be the Accounting Officer to control expenditure and to be the receiver and collector of revenue under that specified Vote/Sub-Head in compliance with financial instructions issued under section 22 of that Act.

Vote	Sub-Head	Ministry/Department	Accounting Officer
1-1		Office of the President	The Secretary to the President
1-2		Office of the Vice-President	The Secretary to Cabinet and Head of the Civil Service
1-3		National Assembly	The Clerk of the National Assembly
1-4		Electoral Supervisory Commission and Electoral Boundaries Commission	The Secretary, Electoral Supervisory Commission and Electoral Boundaries Commission
1-5		Office of the Electoral Commissioner	The Electoral Commissioner
1-6		Judicial and Legal Service Commission	The Secretary, Judicial and Legal Service Commission
1-7		The Judiciary	The Judge in Bankruptcy and Master & Registrar
1-8		Public Service Commission and Disciplined Forces Service Commission	The Secretary, Public Service Commission and Disciplined Forces Service Commission
1-9		Public Bodies Appeal Tribunal	The Secretary, Public Bodies Appeal Tribunal
1-10		Office of Ombudsman	The Senior Investigations Officer, Ombudsman's Office
1-11		National Audit Office	The Director of Audit
1-12		Employment Relations Tribunal	The President, Employment Relations Tribunal
1-13		Local Government Service Commission	The Secretary, Local Government Service Commission
1-14		Independent Commission Against Corruption	The Secretary to Cabinet and Head of the Civil Service
1-15		National Human Rights Commission	The Secretary for Home Affairs
1-16		Office of Ombudsperson for Children	The Secretary, Ombudsperson for Children's Office
1-17		Independent Police Complaints Commission	The Secretary for Home Affairs

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Vote	Sub-Head	Ministry/Department	Accounting Officer
1-18		Financial Crime Commission	} The Secretary to Cabinet and Head of the Civil Service
1-19		Office of Ombudsperson for Financial Services	
2-1		Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity Prime Minister's Office	} The Secretary to Cabinet and Head of the Civil Service
	<i>2-101</i>	<i>Cabinet Office</i>	
	<i>2-102</i>	<i>Private Office and Ceremonials</i>	
	<i>2-103</i>	<i>Defence and Home Affairs</i>	} The Secretary for Home Affairs
	<i>2-104</i>	<i>National Security Services</i>	
	<i>2-105</i>	<i>Equal Opportunities Commission</i>	
	<i>2-106</i>	<i>Government Information Service</i>	The Secretary to Cabinet and Head of the Civil Service
	<i>2-107</i>	<i>Pay Research Bureau</i>	The Director
<i>2-108</i>	<i>Civil Status Division</i>	The Secretary for Home Affairs	
	<i>2-109</i>	<i>Citizen Support Unit</i>	The Secretary to Cabinet and Head of the Civil Service
2-2		External Communications	The Permanent Secretary
2-3		Civil Aviation	The Director of Civil Aviation
2-4		Government Printing	The Government Printer
2-5		Police Service	The Commissioner of Police
2-6		Rodrigues, Outer Islands and Territorial Integrity	} The Permanent Secretary
2-7		Reform Institutions and Rehabilitation	
2-8		Continental Shelf and Maritime Zones Administration and Exploration	
2-9		Forensic Science Laboratory	The Director, Forensic Science Laboratory
2-10		Prison Service	The Commissioner of Prisons
3-1 3-2		Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning, and Tourism Housing and Land Use Planning Valuation Department	} The Senior Chief Executive
	3-3	Tourism	

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Vote	Sub-Head	Ministry/Department	Accounting Officer
4-1		Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology	The Senior Chief Executive
5-1		Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management Local Government	} The Senior Chief Executive
5-2		National Disaster Risk Reduction	
5-3		Mauritius Fire and Rescue Service	The Chief Fire Officer
5-4		Mauritius Meteorological Services	The Director
6-1		Ministry of Land Transport and Light Rail, and Foreign Affairs, Regional Integration and International Trade Land Transport and Light Rail	} The Permanent Secretary The Road Transport Commissioner
	6-101	<i>General</i>	
	6-102	<i>Traffic Management and Road Safety</i>	
	6-103	<i>National Land Transport Authority</i>	
6-2		Foreign Affairs, Regional Integration and International Trade	The Secretary for Foreign Affairs
6-3		Human Rights Division	The Permanent Secretary
7-1		Ministry of Finance, Economic Planning and Development Finance, Economic Planning and Development	} The Financial Secretary The Director, Procurement Policy Office } The Financial Secretary
	7-101	<i>General</i>	
	7-102	<i>Procurement Policy Office</i>	
	7-103	<i>Independent Review Panel</i>	
	7-104	<i>Assessment Review Committee</i>	
	7-105	<i>Economic Research and Planning Bureau</i>	
7-2		Central Procurement Board	The Chief Executive, Central Procurement Board
7-3		Treasury	The Accountant-General
7-4		Statistics Mauritius	The Director of Statistics
7-5		Corporate and Business Registration Department	The Registrar of Companies
7-6		Registrar-General's Department	The Registrar-General
8-1		Ministry of Energy and Public Utilities	The Permanent Secretary
9-1		Ministry of Social Integration, Social Security and National Solidarity Social Integration	} The Senior Chief Executive
9-2		Social Security and National Solidarity	
10-1		Ministry of Industrial Development, SMEs and Cooperatives	The Senior Chief Executive

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Vote	Sub-Head	Ministry/Department	Accounting Officer
11-1		Ministry of Environment, Solid Waste Management and Climate Change Environment and Climate Change	The Permanent Secretary
11-2		Solid & Hazardous Waste and Beach Management	The Permanent Secretary
12-1		Ministry of Financial Services and Good Governance	The Permanent Secretary
13-1		Attorney-General's Office, Ministry of Agro-Industry and Food Security Office of the Solicitor-General	} The Chief Legal Secretary
13-2		Office of the Director of Public Prosecutions	
13-3		Office of the Parliamentary Counsel	
13-4		Ministry of Agro-Industry and Food Security	The Senior Chief Executive
14-1		Ministry of Youth Empowerment, Sports and Recreation	The Permanent Secretary
15-1		Ministry of National Infrastructure and Community Development National Infrastructure	The Permanent Secretary
15-2		National Development Unit	The Permanent Secretary
16-1		Ministry of Information Technology, Communication and Innovation	The Permanent Secretary The Director, Central Informatics Bureau The Director, Central Information Systems Division
	<i>16-101 General</i>		
	<i>16-102 Central Informatics Bureau</i>		
	<i>16-103 Central Information Systems Division</i>		
17-1		Ministry of Labour, Human Resource Development and Training, and Commerce and Consumer Protection Labour, Human Resource Development and Training (Labour Division)	} The Permanent Secretary
	<i>17-101 General</i>		
	<i>17-102 Labour and Employment Relations Management</i>		
	<i>17-103 Registration of Associations and Trade Unions</i>	(Human Resource Development and Training Division)	} The Permanent Secretary
	<i>17-104 Employment Facilitation</i>		
	<i>17-105 Technical and Vocational Education and Training</i>		
	<i>17-106 Human Resource Development</i>		
17-2		Commerce and Consumer Protection	The Permanent Secretary

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Vote	Sub-Head	Ministry/Department	Accounting Officer
18-1		Ministry of Health and Wellness	The Senior Chief Executive
	<i>18-101</i>	<i>General</i>	
	<i>18-102</i>	<i>Hospital and Specialised Services</i>	
	<i>18-103</i>	<i>Primary Health Care and Public Health</i>	
	<i>18-104</i>	<i>Treatment and Prevention of HIV, AIDS and Drug Abuse</i>	
	<i>18-105</i>	<i>Prevention of Non-Communicable Diseases and Promotion of Quality of Life</i>	The Director, Health Services
19-1		Ministry of Blue Economy, Marine Resources, Fisheries and Shipping Blue Economy, Marine Resources and Shipping	The Permanent Secretary
19-2		Fisheries	The Permanent Secretary
	<i>19-201</i>	<i>Fisheries Development</i>	
	<i>19-202</i>	<i>Certification of Seafood Products for Exports: Competent Authority</i>	
20-1		Ministry of Gender Equality and Family Welfare Gender Equality and Family Welfare	The Permanent Secretary
20-2		Social Welfare and Community-Based Activities	
21-1		Ministry of Arts and Cultural Heritage	The Permanent Secretary
22-1		Ministry of Public Service, Administrative and Institutional Reforms	The Secretary for Public Service
23-1		Centralised Services of Government Centrally Managed Expenses of Government	The Accountant-General
24-1		Centrally Managed Initiatives of Government	The Financial Secretary
25-1		Contingencies and Reserves	

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Vote	Sub-Head	Ministry/Department	Accounting Officer
18-1	<i>18-101</i>	Ministry of Health and Wellness <i>General</i>	The Senior Chief Executive
	<i>18-102</i>	<i>Hospital and Specialised Services</i>	The Director, Health Services
	<i>18-103</i>	<i>Primary Health Care and Public Health</i>	
	<i>18-104</i>	<i>Treatment and Prevention of HIV, AIDS and Drug Abuse</i>	
	<i>18-105</i>	<i>Prevention of Non-Communicable Diseases and Promotion of Quality of Life</i>	
19-1	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping Blue Economy, Marine Resources and Shipping	The Permanent Secretary	
19-2		Fisheries	The Permanent Secretary
	<i>19-201</i>	<i>Fisheries Development</i>	
	<i>19-202</i>	<i>Certification of Seafood Products for Exports: Competent Authority</i>	
20-1		Ministry of Gender Equality and Family Welfare Gender Equality and Family Welfare	The Permanent Secretary
20-2		Social Welfare and Community-Based Activities	
21-1		Ministry of Arts and Cultural Heritage	The Permanent Secretary
22-1		Ministry of Public Service, Administrative and Institutional Reforms	The Secretary for Public Service
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24-1		Centrally Managed Initiatives of Government	The Financial Secretary
25-1		Contingencies and Reserves	

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Table B2: Expenditure by Function of Government

Function Code	Rs Million				
	2022/23 Estimates	2022/23 Revised Estimates	2023/24 Estimates	2024/25 Planned	2025/26 Planned
701 - GENERAL PUBLIC SERVICES	43,371	51,328	59,453	65,011	69,925
70111 Executive and Legislative Organs	2,306	2,469	2,325	2,426	2,265
70112 Financial and Fiscal Affairs	13,715	20,046	24,113	26,115	30,562
70113 External Affairs	1,305	1,281	1,503	1,425	1,410
70131 General Personnel Services	721	617	729	644	594
70132 Overall Planning and Statistical Services	500	432	298	264	267
70133 Other General Services	1,783	1,532	1,886	1,951	2,005
70160 General Public Services n.e.c.	489	315	577	930	338
70170 Public Debt Transactions	13,100	15,010	17,800	20,500	21,600
70180 Transfers to different levels of Government	9,452	9,626	10,222	10,756	10,885
<i>Local Government</i>	<i>4,822</i>	<i>4,719</i>	<i>5,226</i>	<i>5,523</i>	<i>5,578</i>
<i>Rodrigues Regional Assembly</i>	<i>4,630</i>	<i>4,907</i>	<i>4,996</i>	<i>5,233</i>	<i>5,307</i>
702 - DEFENCE	978	855	1,005	1,160	1,247
70220 Civil Defence	978	855	1,005	1,160	1,247
703 - PUBLIC ORDER AND SAFETY	14,007	13,595	15,246	16,643	18,028
70310 Police Services	10,612	10,436	11,802	13,001	14,177
70320 Fire Protection Services	839	775	771	851	943
70330 Law Courts	848	783	925	974	959
70340 Prisons	1,013	982	1,043	1,111	1,218
70360 Public Order and Safety n.e.c.	695	620	704	706	731
704 - ECONOMIC AFFAIRS	12,154	10,705	12,999	13,535	12,865
70411 General Economic and Commercial Affairs	505	471	553	562	551
70412 General Labour Affairs	651	566	623	631	657
70421 Agriculture	2,157	2,020	2,326	2,271	2,259
70422 Forestry	182	175	203	230	219
70423 Fishing and Hunting	410	320	484	462	467
70435 Fuel and Energy	97	119	101	105	110
70442 Manufacturing	15	15	18	20	22
70443 Construction	611	422	609	626	504
70451 Road Transport	5,101	4,667	5,536	6,158	5,613
70452 Water Transport	72	66	153	166	126
70454 Air Transport	479	344	376	393	413
70473 Tourism	355	343	385	366	371
70474 Multipurpose Development Projects	803	510	875	784	779
70490 Economic Affairs n.e.c.	717	667	756	761	775
705 - ENVIRONMENTAL PROTECTION	1,395	1,330	1,430	1,528	1,553
70510 Waste Management	827	797	805	829	850
70520 Waste Water Management	3	3	3	3	3
70530 Pollution Abatement	129	123	131	137	143
70540 Protection of Biodiversity and Landscape	112	89	151	175	164
70560 Environmental Protection n.e.c.	324	318	340	384	392

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Function Code	Rs Million				
	2022/23 Estimates	2022/23 Revised Estimates	2023/24 Estimates	2024/25 Planned	2025/26 Planned
706 - HOUSING AND COMMUNITY AMENITIES	2,823	2,686	3,358	5,659	7,817
70610 Housing Development	847	526	921	1,053	1,510
70620 Community Development	874	1,202	1,007	1,113	1,285
70630 Water Supply	948	817	1,270	3,326	4,848
70660 Housing and Community Amenities n.e.c.	154	142	160	166	174
707 - HEALTH	15,141	15,751	16,271	16,607	16,619
70730 Hospital Services	14,285	14,987	15,347	15,583	15,688
70740 Public Health Services	127	122	118	121	128
70760 Health n.e.c.	730	641	805	904	803
708 - RECREATION, CULTURE AND RELIGION	1,298	1,218	1,432	1,260	1,232
70810 Recreational and Sporting Services	708	678	793	609	595
70820 Cultural Services	301	274	333	334	315
70830 Broadcasting and Publishing Services	54	43	53	57	54
70840 Religious and Other Community Services	108	103	124	124	124
70860 Recreation, Culture and Religion n.e.c.	127	120	129	136	144
709 - EDUCATION	18,891	19,253	20,402	21,129	21,953
70911 Pre-Primary Education	358	377	695	1,048	1,051
70912 Primary Education	4,950	4,986	5,025	5,066	5,307
70920 Secondary Education	9,970	10,218	10,874	11,233	11,790
70940 Tertiary Education	1,688	1,829	1,850	1,856	1,877
70950 Education not definable by level	1,246	1,213	1,248	1,244	1,245
70980 Education n.e.c.	679	631	711	682	683
710 - SOCIAL PROTECTION	61,833	60,746	67,583	77,081	84,042
71012 Disability	4,490	4,000	4,400	5,350	5,600
71020 Old Age	42,790	42,595	47,679	55,033	60,762
71030 Survivors	4,226	4,201	4,515	4,968	5,275
71040 Family and Children	575	534	615	633	658
71070 Social Exclusion n.e.c.	2,326	2,215	2,739	3,059	2,888
71090 Social Protection n.e.c.	7,426	7,201	7,635	8,038	8,860
SUB-TOTAL	171,891	177,468	199,178	219,614	235,281
Infrastructure Projects in Preparation	200	-	200	500	2,500
Contingencies & Reserves	800	-	800	1,200	3,700
TOTAL	172,891	177,468	200,178	221,314	241,481

n.e.c. not elsewhere classified

Note: Figures may not add up to totals due to rounding

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Table B3: Summary by Staffing Position

Ministries/Departments	In Post May-23	Funded 2023/24
Constitutional Bodies	1,556	1,768
<i>o/w Office of the President</i>	103	119
<i>National Assembly</i>	129	140
<i>The Judiciary</i>	680	787
Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity	16,211	19,156
<i>o/w Civil Aviation</i>	255	296
<i>Police Service</i>	13,447	15,945
<i>Prison Service</i>	1,377	1,475
Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning, and Tourism	680	789
Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology	11,074	12,228
Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management	1,491	1,656
<i>o/w Mauritius Fire and Rescue Service</i>	1,134	1,240
<i>Mauritius Meteorological Services</i>	130	157
Ministry of Land Transport and Light Rail, and Foreign Affairs, Regional Integration and International Trade	786	903
Ministry of Finance, Economic Planning and Development	1,268	1,466
Ministry of Energy and Public Utilities	178	212
Ministry of Social Integration, Social Security and National Solidarity	892	984
Ministry of Industrial Development, SMEs and Cooperatives	319	348
Ministry of Environment, Solid Waste Management and Climate Change	878	960
Ministry of Financial Services and Good Governance	91	113
Attorney-General's Office, Ministry of Agro-Industry and Food Security	2,231	2,525
<i>o/w Attorney General's Office</i>	330	371
<i>Ministry of Agro-Industry and Food Security</i>	1,901	2,154
Ministry of Youth Empowerment, Sports and Recreation	350	372
Ministry of National Infrastructure and Community Development	1,340	1,436
Ministry of Information Technology, Communication and Innovation	374	472
Ministry of Labour, Human Resource Development and Training, and Commerce and Consumer Protection	756	869
Ministry of Health and Wellness	14,504	15,890
Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	473	570
Ministry of Gender Equality and Family Welfare	434	470
Ministry of Arts and Cultural Heritage	274	328
Ministry of Public Service, Administrative and Institutional Reforms	340	367
Total	56,500	63,882

Gender Distribution of Staff	Male	Female
Top Management	65%	35%
Senior/Middle Management	49%	51%
Support Services	57%	43%
Overall	56%	44%

% of staff as per CISD figures as at May 2023

Note:

The categorisation of staff is broadly based on the salary levels in the PRB Report 2021. ‘Top Management’ normally refers to staff involved in strategic management issues of the organisation. Senior/Middle management level generally refers to heads of sections/divisions/units who contribute to and execute policies.

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Table B4: Total Financial Resources for Rodrigues for FY 2023/2024

Items	Rs Million	
	2022/23 Estimates	2023/24 Estimates
TOTAL ALLOCATIONS	6,638	7,274
<u>A: From Prime Minister's Office (Rodrigues, Outer Islands and Territorial Integrity Division)</u>	4,900	5,285
(i) Grant to Rodrigues Regional Assembly (RRA)	4,790	5,156
(a) Current Grant	3,765	4,031
(b) Capital Grant	1,025	1,125
1. RRA Budget	865	965
2. COVID 19- Projects Development Fund	100	130
3. National Environment and Climate Change Fund (NECCF)	60	30
(ii) Rodrigues Holiday Package and Subsidy on Airfare	91	110
of which:		
(a) Special Holiday Package	67	80
(b) Subsidy on Airfare from Rodrigues	24	30
(iii) Small Development Projects (Indian Grant)	19	19
<u>B: From Other Ministries & Organisations</u>	297	728
(i) Social Integration, Social Security and National Solidarity- NEF Corporate Services	22	25
(ii) Police Force - Staff Cost, Station & Equipment	250	298
(iii) Schemes and projects funded by Ministry of Agro Industry and Food Security from its budget, NRF and NECCF	25	30
(iv) Ministry of Education, Tertiary Education, Science and Technology- Grant to REDCO and RODCO	-	375
<u>C: From Funds</u>	340	268
(i) Land Drainage Projects	83	62
(ii) Training Programmes under National Resilience Fund	77	20
(iii) Rodrigues Subsidy Account	180	186
(a) Subsidy on ration Rice and Flour	30	36
(b) Subsidy on LPG & Petroleum Products	108	110
(c) Subsidy on Cement	42	40
<u>D: From Centrally Managed Expenses</u>	504	466
(i) Pensions paid by Accountant General's Office	405	426
(ii) Passage Benefits paid by Accountant General's Office	40	40
(iii) Contribution Social Generalise (CSG)	59	-
<u>E: From Parastatal Bodies and Others</u>	597	527
(i) Human Resource Development Council (Training)	1	1
(ii) Mauritius Shipping Corporation Ltd (Freight Rebate)	70	45
(iii) Mauritius Shipping Corporation Ltd (Subsidy on passenger fare)	-	6
(iv) Cargo Handling Corporation Ltd (Subsidy for handling charges)	65	75
(v) Central Electricity Board (Tariff Subsidy Cost - Same tariff as in Mauritius)	286	247
(vi) Air Mauritius (Subsidy on airfare)	76	60
(vii) Mauritius Broadcasting Corporation	54	60
(viii) EU Grant for the Agriculture Sector	4	5
(ix) EU Grant for Revamping of SIDPR	15	16
(x) AFD Grant for the Water Sector	26	13

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Table B5: Grant-in-Aid from Central Government to Local Authorities

LOCAL AUTHORITIES	2022/23 Estimates	2023/24 Estimates	of which refund of					Rs Million
			Trade Fees	Local Rate	Advertising Structure Fees	Tourism Enterprise Licence Fees	GRA* Gaming Licence Fees	
Total	4,100	4,355	287	130	108	87	95	
Municipal Councils	2,206	2,339	132	130	51	23	43	
Municipal City Council of Port Louis	695	760	40	17	10	7	20	
Municipal Council of Curepipe	317	334	25	24	10	7	8	
Municipal Council of Vacoas/Phoenix	423	440	17	23	11	5	3	
Municipal Council of Beau Bassin/Rose-Hill	453	470	30	43	8	-	7	
Municipal Council of Quatre Bornes	318	335	20	23	12	4	5	
District Councils	1,894	2,016	155	-	57	64	52	
District Council of Black River	250	268	17	-	6	10	5	
District Council of Pamplemousses	300	317	19	-	11	17	9	
District Council of Rivière du Rempart	305	323	25	-	7	13	9	
District Council of Moka	259	277	20	-	7	-	7	
District Council of Flacq	292	310	33	-	12	9	6	
District Council of Grand Port	287	302	23	-	7	8	9	
District Council of Savanne	201	219	18	-	7	7	7	

*GRA: Gambling Regulatory Authority (GRA)