



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

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**ANNUAL  
REPORT  
2020-2021**

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**OCTOBER 2021**

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# ABOUT THIS REPORT

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

Annual Report 2020-2021 provides information on the Ministry's performance, achievements and targets set for the financial year in relation to the resources approved by the National Assembly and its strategic direction for the next three years.

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



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## STATEMENT FROM MINISTER



I am pleased to present the Annual Report of the Ministry of Finance, Economic Planning and Development for FY 2020-2021.

Indeed, FY 2020-2021 has been a year of many challenges but, at the same time, of numerous opportunities. The COVID-19 pandemic continued to impact negatively on our economy. We had to face another lockdown in March/April 2021. Our borders remained closed which means that we had no tourist visiting Mauritius. Many of our trading partners experienced second and third waves of the spread of the virus, thereby impeding our exports. As a result, our GDP contracted by 5.2% in FY 2020-2021.

Government has been bold in its interventions to turn the challenges into opportunities. We supported businesses and people to limit defaults, prevent bankruptcies and most importantly preserve jobs and livelihoods. The Wage Assistance Scheme and the Self-Employed Assistance Scheme were introduced to support businesses and individuals that were adversely affected by the pandemic.

The Bank of Mauritius, the SIC and the DBM Ltd implemented additional measures to complement Government support.

The 2020-2021 Budget set out our “New Normal” that is to be the Economy of Life. The Budget focussed on rolling out the ‘Plan de Relance de l’investissement et de l’économie’, on engaging in major structural reforms and on securing sustainable and inclusive development. In October 2020, we implemented a new package of measures through the Economic Recovery Programme, aimed at boosting GDP growth, protecting jobs and creating new ones, reducing dependence on imports and improving the wellbeing of the population.

Had it not been for Government’s response, the impact of the pandemic on our economy and population would have been worse. According to the World Bank, Mauritius’ COVID-response was the fourth largest in the world, amounting to 32% of the 2020 GDP, after Germany (40%), Italy (39%) and Japan (35%). Without the unprecedented Government support, there would have been some 100,000 unemployed people, that is, 20% of our labour force. Yet, we managed to keep the unemployment rate at 9.2%.

This year was also marked by two major developments. First, the roll out of the vaccination programme as from January 2021. It is a game changer that will allow us to emerge stronger. Government has procured and continues to procure vaccines

from different producers to ensure the inoculation of the population. Today, some 850,000 of our citizens have been fully vaccinated. The successful implementation of the vaccination programme has enabled us to reopen our borders with some restrictions as from 1st July 2021 and fully as from 1st October 2021. Since then, the number of tourist arrivals is on the rise and the level of reservations continues to increase. These are encouraging signs for the strong recovery of the tourism sector and the economy as a whole.

The second major development is that Mauritius is no longer on the list of countries subject to the increased monitoring process of the Financial Action Task Force (FATF). It has been a major challenge to address the strategic deficiencies that the FATF identified in February 2020. We have all worked assiduously to make this happen. It is now only a matter of time when Mauritius will be removed from the European Union's list of high-risk third countries. We will continue to work closely with the Eastern

and Southern Africa Anti-Money Laundering Group (ESAAMLG) to protect the integrity of our financial system, including the global business sector. The prospects for the financial services sector have increased considerably.

Going forward, we are confident that the economy will have a strong recovery in the years to come. In fact, most economic observers are forecasting a GDP growth rate for Mauritius in the range of 5.0-5.5% for calendar year 2021. It is important that we ensure the effective implementation of the budget measures in order to put the economy on a higher growth path.

To conclude, let me thank the Financial Secretary and all the staff of the Ministry and the various institutions under its purview for their hard work, dedication and professionalism, and the special efforts put in during FY 2020-2021.

**Dr. the Honourable Renganaden  
PADAYACHY**

**Minister of Finance, Economic Planning  
and Development**

## STATEMENT FROM FINANCIAL SECRETARY



I am pleased to present to you the Annual Report of the Ministry of Finance, Economic Planning and Development for the FY 2020-2021.

This Ministry has once again been equal to the task to effectively address the challenges facing the country following the outbreak of the COVID-19 pandemic. We have come up with a series of measures following wide consultations with Ministries/Departments, the business community and the civil society. In March 2020, we implemented the 'Plan de Soutien'. The Budget 2020-2021 was focussed on the 'Plan de Relance de l'investissement et de l'économie'. And in October 2020, an Economic Recovery Programme was introduced. All these measures were geared towards mitigating the negative impact of the pandemic on the economy, safeguarding lives and livelihoods, and maintaining the productive capacity of the economy to ensure effective recovery.

These measures have necessitated the mobilisation of significant financial resources. For example, from March 2020 up to now, Government has disbursed more than Rs 25 billion to support enterprises and individuals under the Wage Assistance Scheme, the Self-Employed Assistance Scheme and the Special Support Programme for Self-Employed Individuals and SMEs. Around Rs 4.4 billion were spent for the acquisition of medical supplies and equipment, vaccines, and for the cost of quarantine and other related costs. Some Rs 400 million were paid as allowance to frontliners.

This Ministry has ensured a balance between the costs and risks associated with the funds raised. In addition, the objective has always been to allocate resources to priority projects and programmes that would deliver the most in terms of economic growth and the improvement of the standard of living of the population. The judicious allocation of scarce resources has enabled Government procure vaccines and implement an effective vaccination programme. This has paved the way for the reopening of our borders and for the increase in the number of tourist arrivals. A strong pick up in the tourism sector will give a philip to investment and the overall economic recovery.

The removal of Mauritius from the list of countries under FATF's increased monitoring process is another major step for the economy to emerge stronger. Different institutions, both public and



private, have worked together under the guidance of the Inter-Ministerial Committee on FATF Listing chaired by the Honourable Prime Minister and the High-Level Multi-Stakeholder Core Group under my chairmanship, to address the deficiencies identified by FATF.

These positive developments, along with other policies to boost private investment, should deliver a GDP growth rate of 5% and higher in 2021. In fact, the IMF has in its October World Economic Outlook Report projected a GDP growth rate of 5% for 2021 and 6.7% for 2022 for Mauritius. Improvements are also expected in the labour market, our external balances as well as in public finances.

In these testing times, we must come together to steer our economy back on a sustainable growth path that will ultimately improve the well-being of the population. It is crucial to implement the measures announced in the 2021-2022 Budget speech that will take us to a 'New Normal' – one where we can grow and prosper along with the virus.

I wish to take this opportunity to extend my appreciation to the staff of the Ministry and other public bodies for their continued efforts, commitment and dedication to the public service.

**Dharam Dev MANRAJ, G.O.S.K**

**Financial Secretary**

# **PART I**

## **ABOUT MOFEPD**

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

## VISION, MISSION & OBJECTIVES

### VISION

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

### MISSION

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

### OBJECTIVES

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

## ROLE AND RESPONSIBILITIES

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

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



*Figure 1: National Budgeting*

For the purpose of the budget exercise, MOFEPD Sector Ministry Support Teams (SMSTs) work in close collaboration with the respective line ministries and departments to, inter alia, review performance and prepare budget estimates and budget measures.

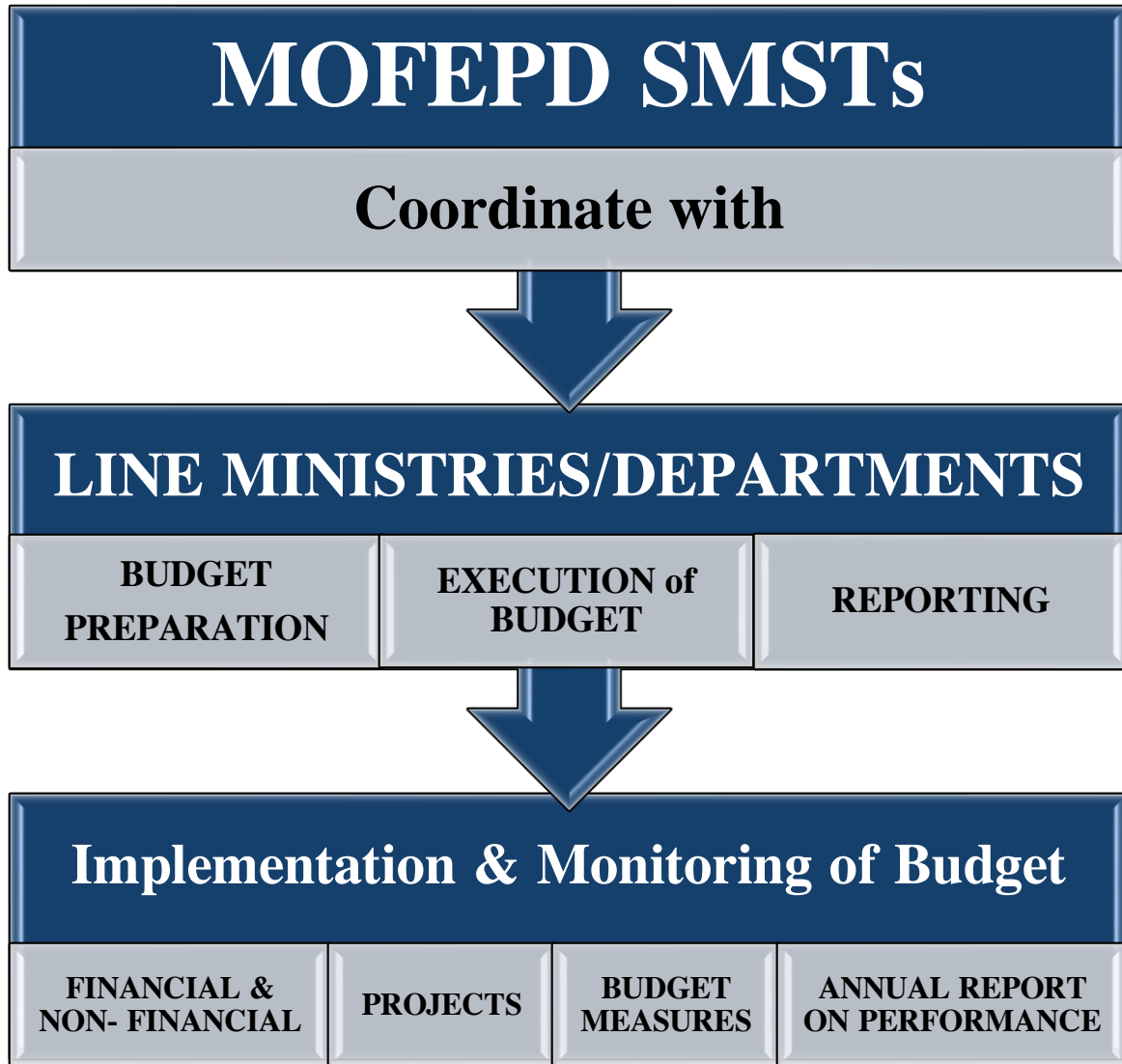
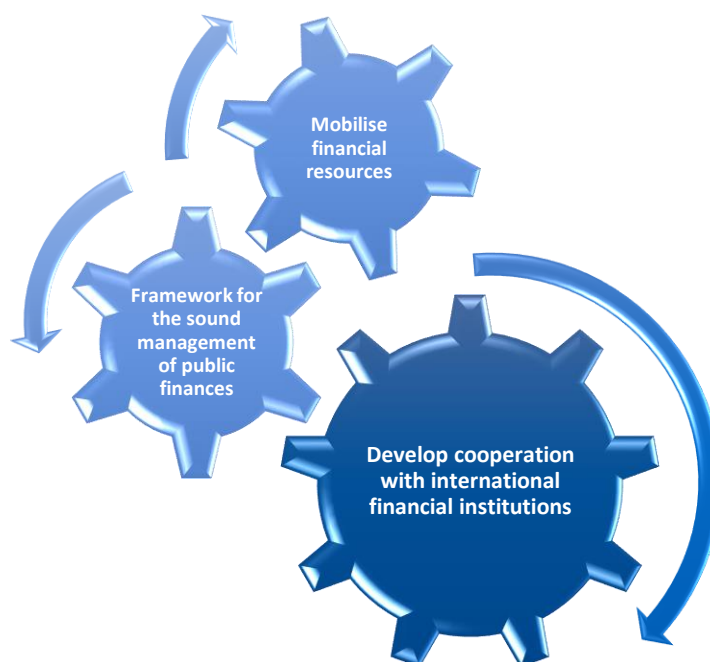


Figure 2: Key responsibilities of MOFEPD

## KEY FUNCTIONS



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

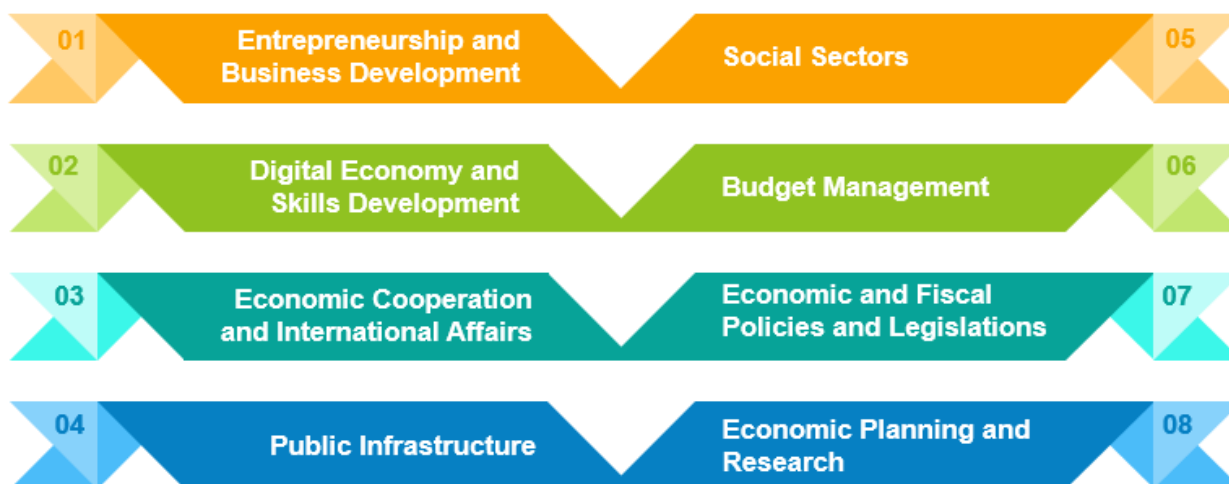
- Extend the frontiers of economic development through regional and international cooperation including the implementation of the Africa Strategy
- Develop the framework for sound public finance management, update Financial Management Kit, issue financial instructions and ensure adherence thereto
- Implement reforms in the public sector accounting with adoption of accrual International Public Sector Accounting Standards (IPSAS)
- Ensure the preparation of the Annual Accounts of Government
- Oversee, through the parent Ministry, performance of public bodies and compliance with legal financial reporting requirements
- Monitor the performance of Mauritius Revenue Authority (MRA) and other major revenue collecting Departments
- Provide support to Ministries and Departments for effective and efficient Financial Operations, Procurement & Supply and Internal Audit activities
- Promote gender-oriented welfare within its own workplace and bring in gender balance in its decision-making process and help address any gender gap

# ORGANISATIONAL STRUCTURE

## OUR PEOPLE

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

The technical arm of the Ministry consists of eight (8) directorates namely:



The organisational structure of MOFEPD is presented at Figure 3.

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

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



# ORGANIGRAM

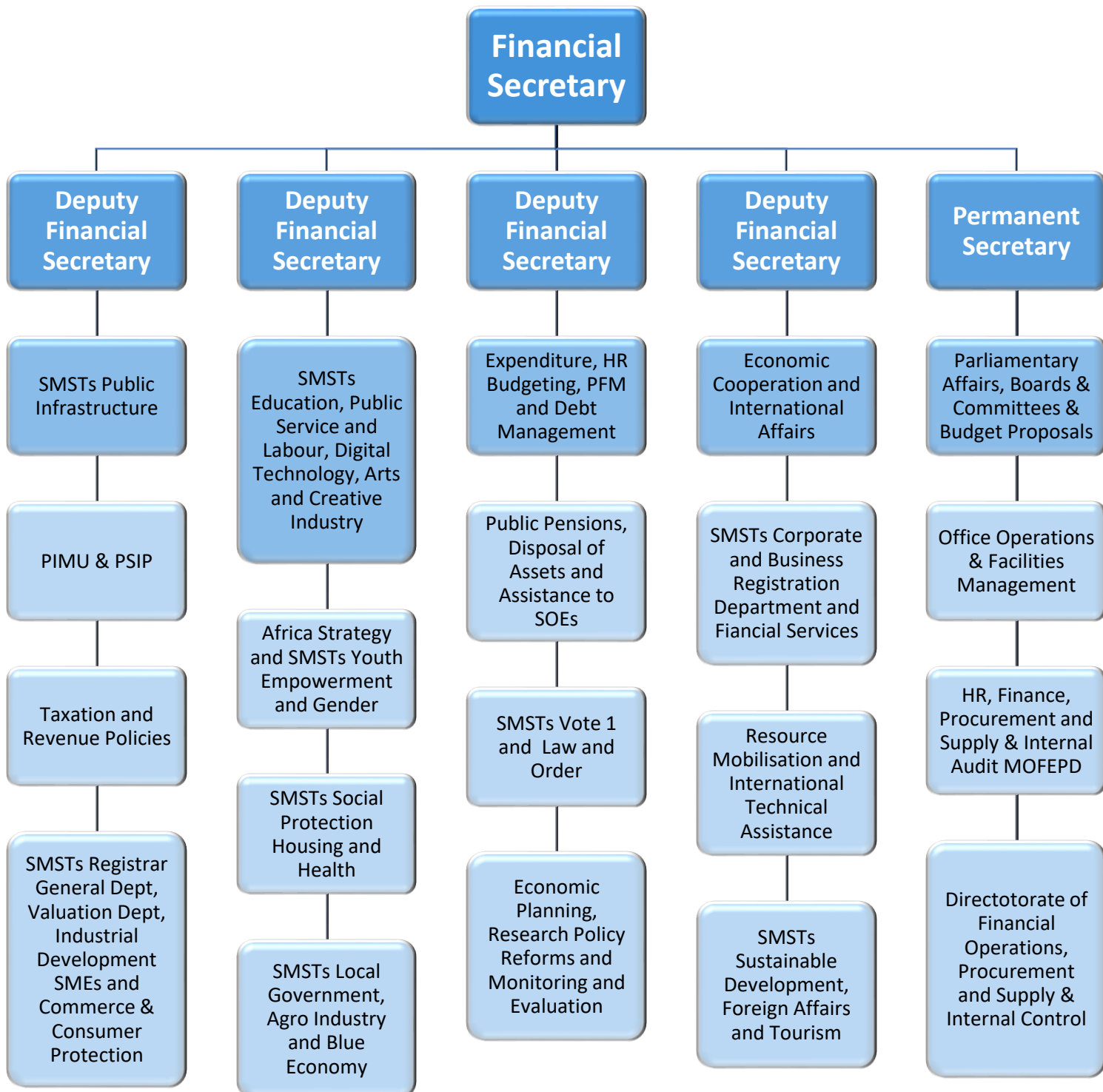


Figure 3: Organizational Structure of MOFEPD as at 30 June 2021

## HUMAN RESOURCES OF MOFEPD

During FY 2020-21, the composition of MOFEPD staff was as follows:

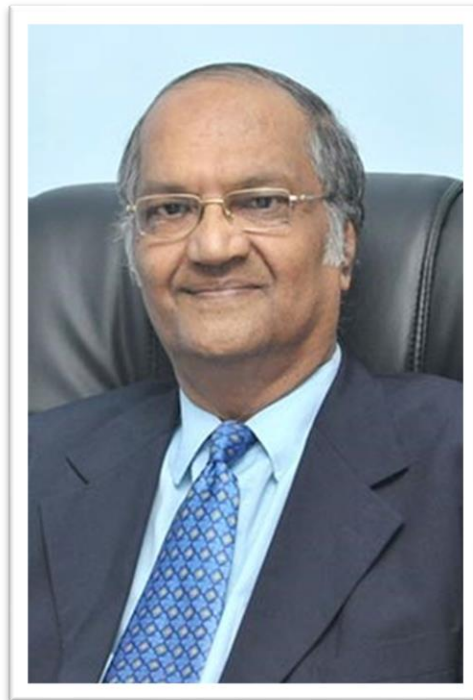
<b>JOB TITLE</b>	<b>NUMBER OF STAFF</b>
FINANCIAL SECRETARY	1
DEPUTY FINANCIAL SECRETARY	4
DIRECTOR (ECONOMIC & FINANCE)	7
LEAD ANALYST	55
LEAD STRATEGIC POLICY AND PLANNING OFFICER	1
SENIOR ANALYST	1
ANALYST/SENIOR ANALYST	126
STRATEGIC POLICY AND PLANNING OFFICER/ SENIOR STRATEGIC POLICY AND PLANNING OFFICER	2
FINANCIAL OPERATIONS CADRE*	658
INTERNAL CONTROL CADRE*	106
PROCUREMENT & SUPPLY CADRE*	516
ADMINISTRATIVE CADRE	7
HR CADRE	9
GENERAL SERVICES STAFF	159
ASSESSMENT REVIEW COMMITTEE TECHNICAL CADRE	14
INDEPENDENT REVIEW PANEL TECHNICAL CADRE	3
PROCUREMENT POLICY OFFICE	1
CENTRAL PROCUREMENT CADRE	15
ADVISERS <sup>1</sup>	9
CONTRACTUAL OFFICERS	36
SERVICE TO MAURITIUS PROGRAMME INTERNS	169
PIMU	1
<b>TOTAL</b>	<b>1,900</b>

*Table 1: Number of Staff in post in MOFEPD as at 30 June 2021*

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

<sup>1</sup> Includes 1 commissioner for protection of borrowers and 1 Assistant Parliamentary Counsel

## SENIOR MANAGEMENT TEAM



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

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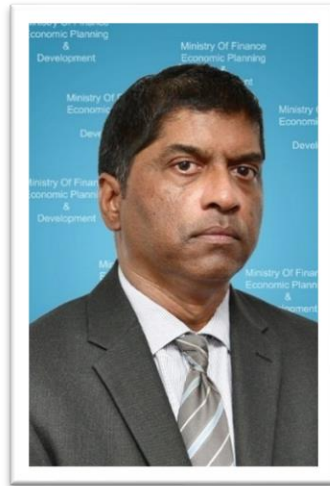
**Mr Manraj has an extensive experience, developed from the start of his career, predominantly within the public and semi-governmental spheres in Mauritius. He occupied various positions within the Ministry of Finance, ranging from Senior Accountant to Financial Secretary.**



**Deputy Financial Secretary  
Mr G. Bussier**

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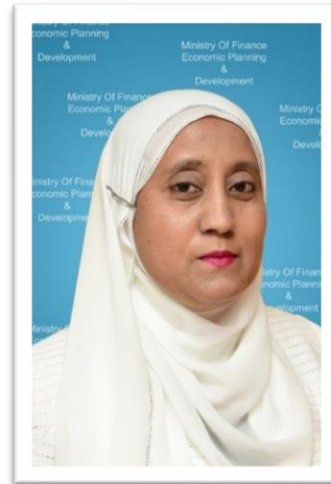
**Director (Economic & Finance)**  
**Mr A. Ponnusawmy**

*Retired from service as from - 9th August 2021*



**Permanent Secretary  
Mr V. Boodhna**

*Change in posting since 1<sup>st</sup> July 2021*



**Permanent Secretary  
Mrs Z. Auladin - Auckburally**

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**Ag. Director (Economic & Finance)  
Mr R. Sokappadu**

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*Deputy Financial Secretary, Mr R. Chellapermal retired from service on 1<sup>st</sup> August 2020*

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**Figure 4: Senior Management Team**

## DIRECTORATES & CORE TEAMS

DIRECTORATES	CORE FUNCTIONS
ENTREPRENEURSHIP & BUSINESS DEVELOPMENT	<ul style="list-style-type: none"> <li>❖ SME, Manufacturing &amp; Commerce</li> <li>❖ Agri - Business</li> <li>❖ Tourism &amp; Film Industry</li> <li>❖ Blue Economy &amp; Freeport</li> <li>❖ Private Investments</li> </ul>
PUBLIC FINANCIAL MANAGEMENT & BUDGETING	<ul style="list-style-type: none"> <li>❖ Public Debt Management</li> <li>❖ Budget Expenditure Management &amp; HR Budgeting</li> <li>❖ Public Financial Management</li> <li>❖ Medium Term Macro Fiscal Framework</li> <li>❖ E-Budgeting</li> </ul>
SOCIAL SECTORS	<ul style="list-style-type: none"> <li>❖ Social Protection</li> <li>❖ Housing</li> <li>❖ Health</li> <li>❖ Regional &amp; Local Government</li> <li>❖ Family, Youth &amp; Culture</li> </ul>
TAXATION POLICIES & MANAGEMENT	<ul style="list-style-type: none"> <li>❖ Direct Taxation</li> <li>❖ Indirect Taxation</li> </ul>
BANKING & FINANCIAL SERVICES	<ul style="list-style-type: none"> <li>❖ Financial Services</li> <li>❖ International Agreement relating to Tax</li> </ul>
PUBLIC INFRASTRUCTURE	<ul style="list-style-type: none"> <li>❖ PSIP</li> <li>❖ Infrastructure</li> <li>❖ Environment Protection</li> <li>❖ Public Utilities</li> <li>❖ External Communication &amp; Innovative Financing</li> <li>❖ Monitoring &amp; Evaluation</li> </ul>
ECONOMIC CO-OPERATION & INTERNATIONAL AFFAIRS	<ul style="list-style-type: none"> <li>❖ International Affairs &amp; Trade</li> <li>❖ Resource Mobilization</li> <li>❖ Bilateral Agreements and Economic Cooperation</li> </ul>
DIGITAL ECONOMY AND SKILLS DEVELOPMENT	<ul style="list-style-type: none"> <li>❖ Digital Economy</li> <li>❖ Employment &amp; Training</li> <li>❖ Education</li> <li>❖ Business Facilitation</li> <li>❖ Research, Development and Innovation</li> </ul>

*Table 2: Directorates & Core Functions*

## OPERATING ENVIRONMENT DEPARTMENTS & OTHER BODIES

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



### TREASURY

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

### REGISTRAR – GENERAL’S DEPARTMENT

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

### CORPORATE AND BUSINESS REGISTRATION DEPARTMENT

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

### STATISTICS MAURITIUS

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

*Figure 5: Departments and other Bodies under the aegis of MOFEPD*

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



## STATUTORY BODIES & COMPANIES

MOFEPD has four (4) Statutory Bodies and nine (9) companies under its jurisdiction as listed below. These Bodies operate as autonomous entities and have their own goals and objectives. They are the Executive arm of the Ministry in supporting and promoting Government’s vision, mission and objectives. Each Statutory Body is managed by a Board of

Directors, appointed by the Government, which sets the policies and directions of its operations. The Board appoints the Officer-in-Charge under different types of denomination according to the Act. The Officer-in-Charge is responsible for the day-to-day management of the organisation.

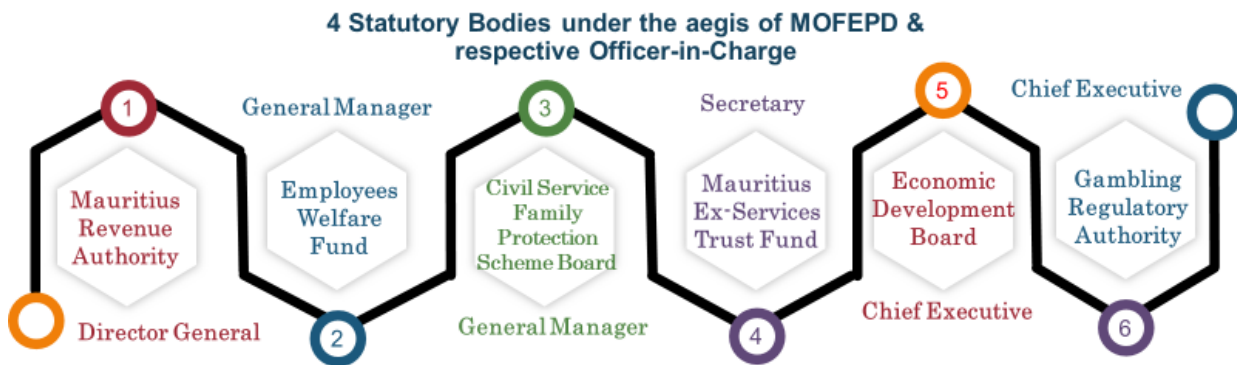


Figure 6: Statutory Bodies under the aegis of MOFEPD

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



Figure 7: Companies under the aegis of MOFEPD

# GENDER POLICY

## GENDER POLICY STATEMENT

### Introduction

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

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

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

The Government of Mauritius is committed to the principles of gender equality. The Beijing Platform for Action (1995) urged Government into action to establish an efficient institutional mechanism aimed at integrating a gender perspective in all policies and programmes.

### Rationale

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

Respective development policies and programmes are designed and implemented in ways consistent with gender equality. To achieve this, sound financial management practices and budgetary processes will need to be ‘gender responsive’ and based on a differentiated approach that will boost

economic empowerment of the individuals – men and women, alike.

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

- Gender Mainstreaming as a pillar in the development process
- Implementation of Gender Responsive Budgeting
- Addressing Gender Issues in the three-year Strategic Plan
- Budgetary provision to implement the gender mainstreaming programme in Government ministries and departments.

- Amendment to the Statutory Bodies (Accounts and Audit) Act requiring Statutory Bodies to have at least one woman on their board of directors.
- The restriction to 3 confinements in the public service on maternity leave on full has been removed.

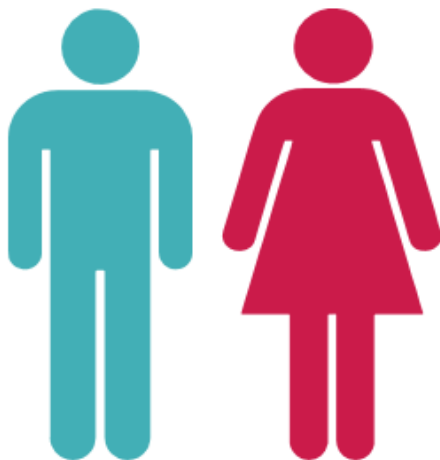
To promote gender-oriented welfare within its own workplace, MOFEPD has set up a Gender Cell to help address any gender gap and bring in gender balance in its decision making process. The Cell provides a platform for dialogue where views and concerns on gender mainstreaming issues are shared. The gender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

## MOFEPD - Demographic Analysis

43%

57%

MOFEPD has achieved a gender-balanced workforce



	Male	Female
Top Management Salary ≥ Rs 100k	94%	6%
Middle Management Rs40k < Salary < Rs100k	64%	36%
Support & Others Salary: ≤ Rs40k	35%	65%
Overall	43%	57%

As regards staffing structure at MOFEPD, it would be noted that out of 484 officers, there are 208 males (representing 43%), whilst 276 are female representing 57% of the Ministry's population as at date. These statistics demonstrate an overall gender balance at the level of MOFEPD.

Women representation in MOFEPD top management stood at 6 percent compared to 94 percent for men. However, with regards to middle management women representation is 49 percent. There is therefore need to provide opportunities for an increased number of women to operate at higher management levels.

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

- To further integrate gender perspectives in the Budget Speech & Budget Call Circular;
- To allocate to all Ministries and Departments, during each fiscal year, a percentage of the national budget to support activities relating to gender mainstreaming.
- Reinforce performance budgeting by putting emphasis on a more gender equitable allocation of resources;
- Reinforce the 'gender lense' of Monitoring and Evaluation on implementation outcomes of policies and programmes and, through feedback, further reduce

gender-biased policies and programmes;

- Address lags in training needs of MOFEPD staff from a gender perspective;
- Provide training in 'Gender Aware Economics' with particular focus on 'Budgeting with gender lenses' to equip staff of MOFEPD with appropriate tools and expertise to successfully engender the policies and programmes of the Ministry;
- Ensure an equal opportunity for male and female staff to be represented on Boards and Committees or any other forum; and
- To ensure gender disaggregated data in terms of target groups and amount of money spent on all genders are available for informed decision-making.

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

## GENDER DISTRIBUTION OF MOFEPD STAFF

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

CADRE	NUMBER OF STAFF		TOTAL
	Male	Female	
INTERNAL CONTROL	6	11	17
ARC	2	12	14
IRP	1	2	3
PPO	1	-	1
CPB	4	11	15
FINANCIAL OPERATIONS	16	18	34
PROCUREMENT AND SUPPLY	11	9	20
ANALYST	65	64	129
ADVISER	8	1	9
OFFICERS ON CONTRACT	27	9	36
OA/SOA	12	12	24
DRIVER	14	-	14
STORE ATTENDANT	1	1	2
HOA	3	-	3
GENERAL WORKER	2	-	2
RECEPTIONIST	-	3	3
ADMINISTRATIVE	4	3	7
HR CADRE	-	9	9
GENERAL SERVICE	20	91	111
STM	11	20	31
<b>TOTAL</b>	<b>208</b>	<b>276</b>	<b>484</b>

Table 3: Gender Distribution at MOFEPD

# **PART II**

# **ACHIEVEMENTS**

**Part II highlights the major achievements of the MOFEPD and the status on implementation of budget measures for FY 2020-2021.**

## MAJOR ACHIEVEMENTS FOR FINANCIAL YEAR 2020-21

### Macroeconomic Management

- The outbreak of the COVID-19 pandemic had an unprecedented impact on the world economy in 2020 and continues to constrain global activities in 2021. Lockdowns, restrictions on mobility, and disruptions in production and distribution chains contributed to a contraction of 3.1% in global GDP. This is the highest negative growth rate ever registered in the post-war era. Investments plummeted, international trade constricted and unemployment rose to unprecedented levels.
- Mauritius was not spared by this global health and economic crisis. There were two lockdowns – one in March/May 2020 and another in March/April 2021. Borders remained closed since March 2020 only to open with some restrictions in July 2021 and fully in October 2021. Domestic economic activities were severely affected, particularly with almost no tourist arrivals during the past 18 months.
- As a result, GDP contracted by 14.9% in 2020. All sectors of the economy registered negative growth, except the financial services and ICT sectors. The tourism sector was most affected with a contraction of around 80% in value added. In FY 2020-2021, the Mauritian economy contracted by 5.2%, after registering a negative growth of 6.9% in FY 2019-2020.

#### KEY ECONOMIC INDICATORS

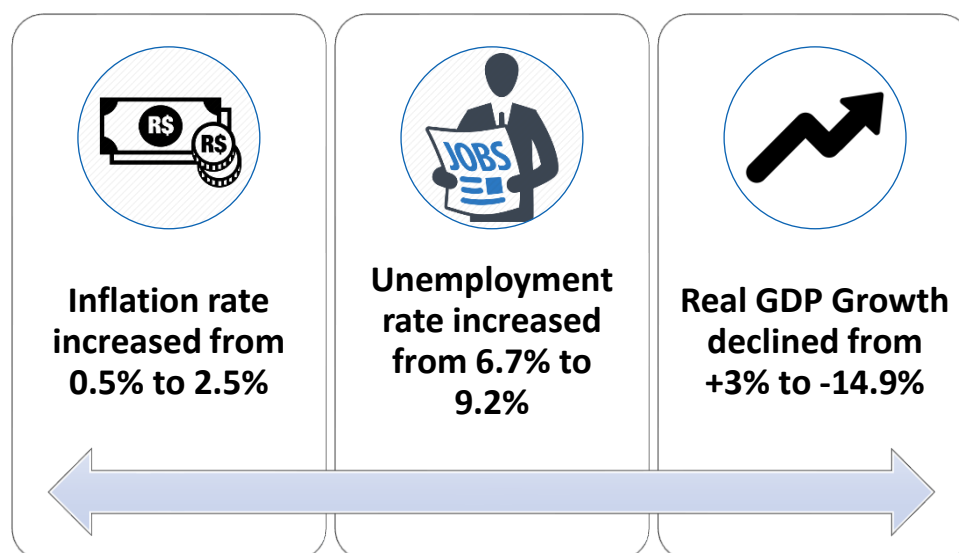


Figure 8: key Economic Indicators (2019-2020)

- The unprecedented crisis warranted unprecedented measures to mitigate the negative impact of the virus on lives, livelihoods and the economy as a whole. Government introduced a first set of measures under the “Plan de Soutien” in March 2020 to give the necessary support to economic operators so as to minimise the adverse impact of COVID-19 and thereby build more resilience in the country’s GDP growth. The Plan was supplemented by other support measures introduced by the Bank of Mauritius.

- A second set of measures was implemented through the “Plan de Relance de L’Investissement et de l’Économie” in the 2020-2021 Budget. The main strategies were to protect the jobs of thousands of men and women, secure the means of livelihood for thousands of small businesses, reviving traditional sectors, facilitating the emergence of new sectors, fostering entrepreneurship and ideas, engaging in structural reforms, and securing sustainable and inclusive development.
- In October 2020, Government came up with a third package of measures through the Economic Recovery Programme, aimed at boosting GDP growth, protecting jobs and creating new ones, reducing dependence on imports and improving the wellbeing of the population. The 2021-2022 Budget announced a number of measures aimed at accelerating economic recovery, triggering revival and strengthening resilience by giving an exceptional boost to investment, shaping a new economic architecture, and restoring confidence.
- These measures have contributed significantly in mitigating the negative impact of the pandemic on the economy and the labour market. The unemployment rate in 2020 was 9.2%. However, it was lower than what was initially expected when the pandemic hit Mauritius. Measures taken by Government such as the Wage Assistance Scheme and the Self-Employed Assistance Scheme have been effective in preventing major disruptions in the labour market. In fact, from March 2020 to June 2021, Government has disbursed some Rs 22 billion under these schemes.
- Inflationary pressures remained broadly contained. In 2020, the inflation rate was 2.5% compared to 0.5% in 2019. For the 12 months ended June 2021, the inflation rate stood at 2.2% against 1.8% in June 2020.
- The deficit in the current account of the balance of payments amounted to Rs 54.4 billion (12.7% of GDP) in 2020 compared to Rs 25.7 billion (5.1%) in 2019. This is mainly explained by the sharp decline in tourism earnings. However, this compares favourably to the initial projections of a current account deficit of more than Rs 60 billion.
- Gross official international reserves of the country increased from Rs 289.5 billion (USD 7.2 billion) in June 2020 to Rs 309.9 billion (USD 7.3 billion) in June 2021. In terms of import cover, it increased from 16.9 months to 18.1 months during the same period.
- The monetary policy stance remained accommodative during FY 2020-2021, after the Bank of Mauritius reduced the key repo rate from 3.35% to 2.85% in March 2020 and further to 1.85% in April 2020.
- As a result of the impact of the pandemic on GDP growth and Government revenue, and the additional expenditure incurred by Government, the budget deficit in FY 2020-2021 amounted to Rs 25.6 billion. However, it was much lower than the deficit of Rs 53.9 billion in FY 2019-2020. As a percentage of GDP, the deficit went down to 5.9% as against 11.8% in FY2019-2020. The deficit in the recurrent budget fell significantly from Rs 35.3 billion to Rs 9.0 billion during the period. Thus, the recurrent budget deficit was brought down to a more manageable level of 1.9% of GDP compared to 7.7% in FY 2019-2020.

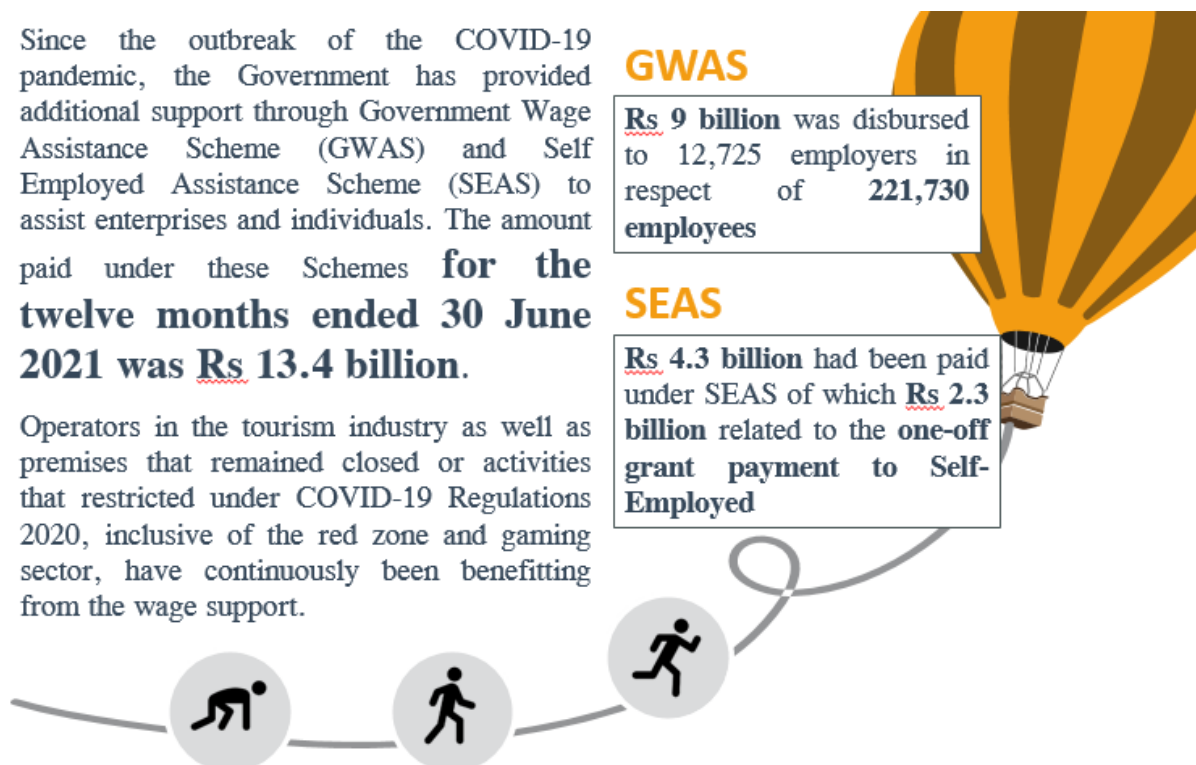


- With the combined effect of the contraction in GDP and higher budget deficit, public sector gross debt amounted to Rs 419.3 billion at end June 2021 compared to Rs 381.8 billion at end June 2020. As a percentage of GDP, public sector gross debt works out to 96.3% compared to 83.4% at end June 2020. Public sector net debt, which is calculated by netting out cash and cash equivalent and equity investment held by Government and public sector bodies in private entities from the gross debt, amounted to Rs 344.9 billion at end June 2021 compared to Rs 322.2 billion at end June 2020. As a percentage of GDP, it was 79.2% against 70.4%.

## Income Support provided in view of the COVID-19 Pandemic

Since the outbreak of the COVID-19 pandemic, the Government has provided additional support through Government Wage Assistance Scheme (GWAS) and Self Employed Assistance Scheme (SEAS) to assist enterprises and individuals. The amount paid under these Schemes **for the twelve months ended 30 June 2021 was Rs 13.4 billion.**

Operators in the tourism industry as well as premises that remained closed or activities that restricted under COVID-19 Regulations 2020, inclusive of the red zone and gaming sector, have continuously been benefitting from the wage support.



GWAS		
	FY 2019-2020	FY 2020-2021
Employers	14,925	12,725
Employees	27,800	221,730
Amount Disbursed	Rs 7,603m	Rs 9,083m

SEAS		
	FY 2019-2020	FY 2020-2021
Number of Self Employed	195,573	231,052
Amount Disbursed	Rs 2,382m	Rs 4,301m

## Enhancing Competitiveness for Growth and Job Creation

- The reforms implemented by Government to facilitate business development in recent years have moved Mauritius amongst the top-ranking countries in the world for ease of doing business. Mauritius is ranked 13<sup>th</sup> out of 190 countries by the World Bank's Doing Business Report 2020.
- In the same report, Mauritius is ranked 5<sup>th</sup> on the Paying Taxes ranking.
- During FY 2020-2021, a number of measures were taken to further improve the business climate. These include:
  - (a) the development of an Integrated Single Window for Trade to connect all stakeholders within the port community;
  - (b) the introduction of a Maritime Single Window by the Mauritius Ports Authority to facilitate vessel clearances and reduce administrative bottlenecks at the port;
  - (c) the development of a new online system for services delivered by the National Land Transport Authority; and
  - (d) the fast-tracking of the implementation of the Centralised-KYC project by the Bank of Mauritius.
- Mauritius ranked 52<sup>nd</sup> worldwide and 1<sup>st</sup> in Sub-Saharan Africa in the Global Competitiveness Report 2019 on the basis of better macroeconomic environment and the transitioning of Mauritius to the innovation-driven stage of development.
- Mauritius maintained its top ranking in the Ibrahim Index of African Governance, which assesses governance performance in terms of the delivery of public goods and services and public policy outcomes.

**1<sup>st</sup>**

**2020 Mo Ibrahim Index of African Governance**

(Out of 54 Countries)

**13<sup>th</sup>**  
\*1<sup>st</sup> in Africa

**The Wall Street Journal & The Heritage Foundation  
Index of Economic Freedom 2021**

(Out of 178 Countries)

**52<sup>nd</sup>**  
\*1<sup>st</sup> in Sub-Saharan Africa

**Global Competitiveness Index 2019**

(Out of 141 countries)

# World Bank Doing Business Report 2020

(Out of 190 countries)

## Overall Ranking – 13<sup>th</sup>



## Improving Public Financial Management and Strategic Planning

- In line with the strategy of the Government to adopt accrual-based IPSAS, significant progress has been made on this front during this financial year, be it in relation to first time recognition of items, enhancements to existing items or improvements regarding disclosure requirements. The main enhancements are listed hereunder:
  - *Items recognised for the first time*
    - (i) Employee Benefits Obligation which includes defined pension plan and other benefits such as passage, sick leave and vacation leave; and
    - (ii) Receivables from Non-Exchange Transaction (excluding corporate taxes).
  - *Enhancements to existing items* - Valuation of the following categories of assets and liabilities has been refined as follows:
    - (i) Government debt (except for silver retirement/savings bond) has been recognised at amortised cost instead of historical cost;
    - (ii) Roads and bridges have been stated at deemed cost instead of historical cost; and
    - (iii) Investments (Quoted Investments, Unquoted Investments, Equity Participation) have been measured at fair value instead of cost.
  - *Improvements to disclosure notes*

- With a view to further strengthening accountability and transparency in Statutory Bodies, the Statutory Bodies (Accounts & Audit) Act has been amended to require all statutory bodies specified in the act to prepare their Financial Statements on accrual IPSAS as for FY 2020-21 onwards. To facilitate the transition to accrual IPSAS, a query form has been included on the website of MOFEPD and a dedicated email account has been created for Statutory Bodies to communicate on the transitional
- A computerized inventory management system (e-IMS) has been introduced to automate stock management system in Government warehouses. The e-IMS has already been deployed on 85 sites and It is expected that by June 2022, the system will be extended across all Ministries and Departments.
- 95 public bodies have on-boarded on e-Procurement system with registration of some 4,079 suppliers on the system. As at end of October 2021, some 12,587 electronic Invitation for Bids published by e-PS.

## Enhanced Revenue Management & Taxation Policies

MRA introduced e-appointment facilities (through WhatsApp) as a safe and secured means of assisting taxpayers to file their income tax returns during September/October 2021

- MRA has initiated two key projects to improve tax compliance and tax collections going forward namely the e-invoicing and CEMS projects
- Mauritius has consistently improved its ranking to reach the 5th position in the Paying Taxes Index of the World Bank Doing Business Report 2020.
- The e-filing and e-payment facilities have been improved and extended over the years in such a way that e-filing is now almost 100% and e-payment has reached 97% of total MRA collections
- Government/MRA has implemented the Social Contribution in FY 2020/21 which is yielding more contributions than under the NPF and yet 77% of employers and 88% of employees are paying less than in previous years
- The Organisational Integrity Index (OII), obtained by the MRA through a national survey conducted by an external agency among MRA stakeholders shows an improvement in integrity perception from 73.9 in 2016 to 76.3 in 2019/2020
- 94% of personal income tax refunds are being made within 10 days
- 97 % of large taxpayers were refunded VAT within 10 days and almost all small and medium taxpayers refunded within 20 days

## Development in Business Facilitation

- The streamlining of the property registration process and improvements in the Mauritius e-Registry System (MERS) has helped Mauritius to move from the 99<sup>th</sup> position in 2017 to the 23rd position in the Registering Property indicator.
- The Registrar-General's Department (RGD) is continually upgrading its digitalised system to further improve service delivery. IT Network Monitoring Task transferred

from Government Online Centre to RGD IT Unit for timely detection of Traffic jam in the dedicated Internet Line (EVLL) through access to its bandwidth and determination of the cause thereof as an initiation to knowledge transfer from our Supplier to our IT Staff.

- RGD enhanced its Online Payment system to propose new modes of payment to Accountant General e.g. MyT Money, and relaunching the Direct Debit Scheme.
- Implementation of mandatory online submission of deeds as from 01/11/2020 in line with legislative amendment in Finance act 2020.
- Online access to the movable property database of the RGD was granted to public notaries and other relevant stakeholders.
- In the context of Anti Money Laundering and Combatting Financing of Terrorism and Proliferation (AML/CFT), MOFEPD has out-posted staff of the Analyst Cadre to the Ministry for Financial Services and Good Governance, the Financial Intelligence Unit, the Corporate and Business Registration Department and the Police Department to reinforce their internal capacity to help implementing measures to ensure compliance to FATF Recommendations.

## Strengthening Regional Integration and International Cooperation

### China

- A grant agreement of RMB 40 M was signed with the Chinese Government on 18 March 2021.
- A partial debt remittance of interest free loan of RMB 32 M has been accorded to the Government of Mauritius in March 2021.
- The Chinese Authorities have offered a support of MUR 1.1 M as humanitarian cash aid, in order to help the Mauritian Government, combat the oil spill caused by the MV Wakashio.
- The Free Trade Agreement between Mauritius and China was signed in October 2019 and entered into force on 01st January 2021. It is China's first FTA with an African country. The FTA comprises of four main components which pertain to Trade in Goods, Trade in Services, Investment and Economic Cooperation.
- Donation of 100,000 doses of COVID-19 vaccines (Sinopharm) was made to the Mauritian Government in 1st quarter of 2021.

### India

- The Government of India extended a line of Credit to the tune of USD 100 M along with a grant of USD 5M to the Mauritian Government in February 2021. The proceeds of the LOC will be used to procure defense related equipment from India, which include New Coastal Surveillance Radar System, Passenger Variant

Dornier among others.

- Mauritius and India signed a Comprehensive Economic Cooperation and Partnership Agreement (CECPA) on 22 February 2021, during the visit of the External Affairs Minister Dr. Subrahmanyam Jaishankar. It came into force on 1 April 2021. The India-Mauritius CECPA is the first free trade agreement signed by India with an African country. CECPA will cover Trade in Goods, Rules of Origin, Trade in Services, Technical Barriers to Trade (TBT), Sanitary and Phytosanitary (SPS) measures, Dispute Settlement, Movement of Natural Persons, Telecom, Financial Services, Customs Procedures and cooperation in other areas.
- Donation of 100,000 doses of COVID-19 vaccines was made to the Government of Mauritius in January 2021.

### Japan

- A Grant Agreement was signed between the Government of Mauritius and the Government of Japan, for an amount of JPY300M (approx. Rs 113M) on 5 August 2020 for acquisition of medical equipment in the context of COVID-19 by the Ministry of Health and Wellness.
- A Grant Agreement was signed between the Government of Mauritius and the Government of Japan, for an amount of JPY600M (approx. Rs 226M) on 13

December 2020 for procurement of equipment in relation to natural disaster prevention, project being implemented by the Ministry of National Infrastructure and Community Development.

- A Grant Agreement was signed between the Government of Mauritius and the Government of Japan, for an amount of JPY600M (approx. Rs 226M) on 22 February 2021. The grant proceed is intended to finance the Coastal Surveillance Radar System project being implemented by the Prime Minister’s Office.
- A Budget Support Loan for an amount of JPY 30 Billion (Rs 11.5 Billion) was signed between the Government of Japan and Government of Mauritius on 22 February 2021 to assist Government of Mauritius in its efforts to deal with the negative impacts of COVID-19 pandemic and boost economic recovery.

### **Agence Française de Développement**

- On 29 July 2021, the Ministry of Finance, Economic Planning and Development signed a FAPS (Facilité d’Amorçage, de Préparation et de Suivi de projets) agreement to the tune of EUR 210,000. This facility will be used to fund feasibility studies or technical assistance related to preservation of biodiversity, fight against climate change, the management of marine protected areas or scientific studies of

biodiversity in marine parks, amongst others.

### **European Union**

- On 30th September 2021, the EU approved a financial support to Mauritius in the fight against COVID-19 pandemic to the tune of MUR 9,745,666 under the 11<sup>th</sup> European Development Fund (EDF) Technical Cooperation Facility (TCF) Programme Estimate (PE). It will be used mainly for the procurement of:
  - (i) ultra cold chain freezers for storage of vaccines;
  - (ii) laptops for digital entry of details of persons to be vaccinated; and
  - (iii) surgical masks for use by health officers.
- As part of the new EU programming cycle 2021-2024, the EU conducted an updated gender country profile for Mauritius to the tune of MUR 450,000 under the 11th EDF/TCF Programme Estimate envelope.

### **Global Environment Facility**

- On 28 June 2021, the United Nations Development Programme (UNDP) has informed that the project “Strengthening the national greenhouse gas inventory of the Republic of Mauritius to improve climate reporting and transparency” to the tune of USD 1.4 million has been endorsed by the GEF for implementation.

- On 02 July 2020, the UNDP has informed that the project “Mainstreaming Sustainable Land Management and Biodiversity Conservation in the Republic of Mauritius” to the tune of USD 8.7 million has been endorsed by the GEF for Implementation.
- It is to be noted that all GEF 7 Star Allocation for GEF 7 has been earmarked which include projects related to electric bus, ISLANDS regional project for Chemicals and Waste, Review and Update of National Implementation Plan for the Stockholm Convention on Persistent Organic Pollutants, amongst others.



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



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

- Through the ongoing negotiation of the Double Taxation Avoidance Agreements (DTAAs) and Investment Promotion Agreements (IPPA) which remove impediments to facilitate flow of investment and provide certainty to investors, Mauritius has created the right environment for cross-border trade and investment. As at date, Mauritius has signed 52 DTAAs out of which 23 are with African countries. There are 43 DTAAs currently in force and the remaining in process of ratification.
- In relation to Investment Promotion and Protection Agreements (IPPA), Mauritius has signed 45 IPPAs out of which 24 are with African Countries. There are 29 IPPAs currently in force and the remaining in process of ratification.
- Significant reforms have also been implemented to comply with international tax standards in terms of substance requirements, transparency and fair taxation. Mauritius can proudly affirm that its fiscal regimes are compliant with international tax standards as prescribed by international standard-setters such as the Organisation for Economic Cooperation and Development (OECD) and the European Union (EU). This further consolidates our reputation as a well-regulated centre for trade and Investment.
- Achievements for the financial year 20/21:
  - A revised DTAA with Lesotho was signed in January 2021.
  - A new DTAA was signed with Estonia in February 2021.
  - A Protocol amending DTAA with Eswatini was signed in August 2020.
  - Protocols amending the DTAAs with Mozambique and with Germany have been finalised in August 2020 and Jul 2020 respectively.

- The following negotiations were held during the year:
  - A first round of negotiation on a revised DTAA with Pakistan was held virtually in October 2020;
  - A second round of negotiation on a Protocol amending the DTAA with Uganda was held virtually in April 2021;
  - Negotiations at the level of the OECD, where Mauritius participated, to develop a solution regarding the adoption of a global minimum tax for large multinational enterprise groups and to address the tax challenges arising from the digitalization of the global economy;
  - Negotiations at the level of the WTO for the development of Multilateral Framework for Investment Facilitation into which Mauritius participated actively;
  - Negotiations on the EU-Eastern and Southern Africa Economic Partnership Agreement (EPA) were launched in October 2019 where Mauritius participated actively in discussions with the EU on the Investment Liberalisation and Investment Facilitation chapters; and
  - Negotiations at the level of the African Union, where Mauritius participated to develop an Investment Chapter under the African Continental Free Trade Area Agreement (AfCFTA) to which Mauritius is a signatory. The investment chapter will provide a conducive framework to protect, promote and facilitate investments between Mauritius and the rest of Africa.
- Although negotiations were held virtually, a number of DTAAAs could not be negotiated and finalised during the FY 20/21 due to the COVID-19 pandemic, where Mauritius experienced a second lockdown in March 2021, this had disruptive effects on negotiation plans during FY 20/21.

## Status on Implementation of Budget Measures - FY 2020-2021

### Measures Implemented

Budget para	Budget Measures	Status Update	Effective Date
35	Setting up of a High-Level Committee chaired by the Prime Minister to expedite processing and approvals of projects at the EDB	Ongoing committee; meeting on a regular basis	Ongoing
36 (c)	Extension of the Construction of Housing Estate Scheme and Acquisition of Newly Built Dwellings Scheme for another period of two years; and raising the eligibility threshold under these schemes from Rs 6 million to Rs 7 million	Land (Duties and Taxes) Act amended through Finance Act 2020 Number of beneficiaries as at end Jan 2021 i) Construction of Housing Estate Scheme: 17 ii) Acquisition of Newly Built Dwellings Scheme: 69	07-Aug-20
38	For Government projects of up to Rs 300 Million, contractors to be paid within a shorter period of 28 days instead of 56 days; any retention amount to be paid fully within six months instead of twelve months	Directive No.48 effective as from 16 Oct 2020 reviewing payment deadlines as follows: (a) Works contracts Up to Rs 300 M - Contractors must be paid no later than 28 days (b) Works contracts above Rs 300 M - Contractors must be paid no later than 42 days Any retention money for Works Contracts up to Rs 300 M must be paid fully 6 months after completion instead of 12.	16-Oct-20
41	Public projects with investments of less than Rs 300 million and where pre-qualification is not required by Central Procurement Board, to be opened to Mauritian companies only	Public Procurement (Amendment No.2) Regulations 2020 made on 22 October 2020	22-Oct-20
60	Provision of loans at the concessional rate of 0.5 percent p.a by Development Bank of Mauritius (DBM) to distressed companies affected directly by the Covid-19 pandemic in the agricultural sector	Scheme operational as from 12 Aug 2020. Scheme finances up to 90% of the project cost up to a maximum of Rs 10 Million. Number of applications received as at end Jan 2021: Nil	12-Aug-20
66	Increase in the rate of customs duty on imported sugar from 80% to 100%	Financial resolution passed on 4 Jun 2020	05-Jun-20
71	Ministries and Government Bodies will be required to have a minimum domestic content of 30 percent in their purchases of goods	Directive No.50 effective as from 22 Oct 2020 The 30% target shall be measured as percentage of value of locally manufactured goods out of the total amount spent for the procurement of goods by a public body during a financial year	22-Oct-20

Budget para	Budget Measures	Status Update	Effective Date
72	Provision for a Margin of Preference of 20 percent on public purchases to all local manufacturing companies and 30 percent for manufacturing SMEs	Directive No.49 effective as from 22 Oct 2020a) SMEs shall benefit from a margin of preference of 30% on their locally manufactured goods not having the “Made in Moris” certification.b) Local manufacturers, which are not SMEs shall benefit from a margin of preference of 20% on their locally manufactured goods.	22-Oct-20
74	Extension of investment tax credit of 15 percent over 3 years to all manufacturing companies	Income Tax Act amended through Finance Act 2020	07-Aug-20
75	Provision of a double deduction on the cost of acquisition of patents and franchises and also the costs incurred to comply with international quality standards and norms	Income Tax Act amended through Finance Act 2020. Measure to come into operation iro year of assessment starting on 1 July 2021	07-Aug-20
79	Extension of the Freight Rebate Scheme for exports to Africa; and Trade Promotion and Marketing Scheme for exports to Japan, Australia, Canada and the Middle East	As at end June 2021: i) FRS - Rs 22.5 M has been disbursed to 51 beneficiaries (1,759 claims) ii) TPMS - Rs 192.2M has been disbursed to 279 beneficiaries (4,359claims)	01-Jul-20
80	Extension of the Export Credit Insurance Scheme to cover all the exports	Scheme operational - As at June 2021, Rs 3.6 M has been disbursed to 12 beneficiaries (17 claims)	01-Jul-20
81	Support the first two years of operation of a "Made in Mauritius" warehouse set-up in Tanzania and Mozambique	Tanzania: Scheme operational - Africa Warehousing Scheme for Tanzania has been introduced on a cost sharing (60% Govt - 40% private sector); effective as from 12 Oct 2020. Scheme is operated and managed by EDB on a refund basis. As at end Mar 2021, 4 companies are using warehouse facility in Tanzania. Mozambique: No confirmed interest foll. EOI exercises of Dec 2020 & Jan 2021	12-Oct-20
88 (c)	A commercial partnership with the Liverpool Football Club (LFC) for the promotion of the Mauritius destination, starting September 2020	Contract signed by LFC Board on 12 June 2020 Implementation started as from September 2020. Mauritius to benefit from a range of LFC digital, social media and marketing assets (e.g Advert on Liverpool Official magazine, logo on LFC's official website, LED display during LFC's domestic games)	01-Sep-20

Budget para	Budget Measures	Status Update	Effective Date
93 (d)	Up to December 2021, companies operating under the Deferred Duty and Tax Scheme as well as the Mauritius Duty Free Paradise will be allowed to sell their goods on the local market, provided they pay the taxes	Customs Act amended through Finance Act 2020; Customs regulations with retrospective effect	05-Jun-20
125	Waiving of registration duty on acquisition of immovable property in the life sciences sector	Registration Duty Act amended through Finance Act 2020 Number of beneficiaries as at end Jan 2021: Nil	07-Aug-20
131	Introduction of an inland aquaculture scheme with the following incentives: (a) an 8-year tax holiday (b) duty and VAT exemption on equipment	Customs Act, Income Tax Act and Value Added Tax amended through Finance Act 2020. Scheme operational as from Sep 2020 2 applications received, out of which 1 was approved as at end Feb 2021	Sep-20
141/142	Rs 10 billion by DBM Ltd to support distressed SMEs and Cooperative societies; Provision of loans of up to Rs 10 million per enterprise at a concessional rate of 0.5 percent p.a	Scheme operational as from 12 Aug 2020. Scheme finances up to 90% of the project cost up to a maximum of Rs 10 Million. Number of applications received as at end Jan 2021: 17	12-Aug-20
143	Provision of loan facilities to taxi operators based at hotels	Scheme operational as from 1 July 2020. Loan facilities up to Rs 100,000 at 2% interest rate p.a Number of applications received as at end Jan 2021: 358, Rs 31.2M disbursed to 318 beneficiaries	01-Jul-20
145	SMEs holding the 'Made in Moris' label will benefit from a Margin of Preference of 40 percent instead of 30 percent under Public Procurement.	Directive No.49 effective as from 22 Oct 2020; SMEs would benefit from a margin of preference of 40% on their locally manufactured goods bearing the "Made in Moris" label.	22-Oct-20
150	The Procurement Policy Office will require Public Bodies to procure specific goods and services from SMEs only	Public Procurement (Amendment No.2) Regulations 2020 made on 22 October 2020. Goods & Services reserved for SMEs: Office stationery, Cleaning materials, Cleaning services & Catering services (contract value: Rs 1 M), & School furniture (contract value: Rs 5 M)	22-Oct-20
151	Public Bodies will pay SMEs within 14 days from date of invoices in respect of supply of goods and services	Directive No.48 effective as from 16 Oct 2020 reviewing payment deadlines as follows: Payment for Goods and services contracts: i) SMEs must be paid within 14 days; and	16-Oct-20

Budget para	Budget Measures	Status Update	Effective Date
		ii) Suppliers, other than SMEs, must be paid no later than 21 days.	
152	SMEs and cooperative societies will benefit from a grant of 15 percent on cost of assets of up to a maximum of Rs 150,000 under the DBM Enterprise Modernisation Scheme	MoU signed between DBM and SME Mauritius Ltd/ISP Ltd. Scheme operational; communique issued Number of applications received as at end Jan 2021: Nil	01-Jul-20
165-172	Introduction of the Contribution Sociale Généralisée (CSG) to provide for increases in benefits to our elderly. The new mechanism will ensure an additional guaranteed monthly income to citizens above the normal retirement age of 65 years. The first payment of benefits under the CSG will be in July 2023. New system will be effective as from 1 September 2020.	National Pensions Act amended through Finance Act 2020 The Contribution Sociale Généralisée Regulations 2020 under the National Pensions Act made on 8 Sep 2020 to charge and collect the CSG as from 1 September 2020. As at end December 2020, no of CSG participants stood at 387,071 (public/ private sector employees & self-employed), with some Rs 2.1 billion collected.	01-Sep-20
187	Introduction of the Service Employment Cheque as from September 2020 for workers of the informal sector	Workers in the domestic service and self-employed covered under CSG contributions	01-Sep-20
190	An amount of Rs 150 will be paid by Self-Employed individuals to the CSG	As per CSG regulations	01-Sep-20
196c	The Corporate and Business Registration Department (CBRD) will become the central repository for all business information and licences through a digital platform	Business Registration Act amended through Finance Act 2020	07-Aug-20
196d	All deeds for registration of property shall be submitted through the Mauritius e-Registry System	Registration Duty Act amended through Finance Act 2020 Measure is operational as from 1 Nov 2020	01-Nov-20
196i	The e-Procurement System will become mandatory for all public sector bodies	Directive No.47 issued on 21 Aug 2020; requiring 55 public bodies to undertake their procurement exercises through the eProcurement System while remaining public bodies have up to 31 Dec 2020 to be fully on board the e-Procurement System	21-Aug-20
197b	The fees for re-instating companies will be reviewed downwards from Rs 15,000 to Rs 5,000 and the requirements for giving notice shall be done online	Companies (Payment of Fees to Registrar) (Amendment) Regulations 2020 made on 1 September 2020	01-Sep-20

Budget para	Budget Measures	Status Update	Effective Date
205 (b-h)	<p>(b) Lengthening the validity of an Occupation Permit (OP) and a Residence Permit for retirees to 10 years renewable.</p> <p>(c) The minimum investment amount for obtaining an OP will be reduced from USD 100,000 to USD 50,000.</p> <p>(d) The minimum turnover and investment requirement for Innovator Occupation Permit are being removed.</p> <p>(f) OP holders will also be allowed to bring their parents to live in Mauritius.</p> <p>(h) Professionals with an OP and foreign retirees with a Residence Permit will be able to invest in other ventures without any shareholding restriction</p>	<p>Immigration Act and Economic Development Board Act through Finance Act 2020 New Guidelines for application for Occupation Permit and Residence Permit published. Effective as from 2 Sept 2020</p>	02-Sep-20
205 (i)	<p>Non-citizens who have a residence permit under the various real estate schemes will no longer require an Occupation or Work Permit to invest and work in Mauritius</p>	<p>Non-citizens (Employment Restriction) Act amended through the Finance Act 2020</p>	07-Aug-20
205 (j,k)	<p>(j) The Permanent Residence Permit will be extended from 10 to 20 years.</p> <p>(k) OP and Residence Permit holders will be eligible to apply for a Permanent Residence Permit if they have held the permit for three consecutive years</p>	<p>Immigration Act amended through the Finance Act 2020 Measure Effective as from 2 Sept 2020</p>	02-Sep-20
213	<p>Ministers and Private Parliamentary Secretaries will be allowed to renew their official cars every 5 years instead of 4 years, irrespective of the fuel type, but in accordance with authorised purchase price ceilings</p>	<p>An Inter-Ministerial Committee chaired by the DPM had submitted its recommendations to Cabinet in July 2020. Circular issued by the Secretary to Cabinet and Head of Civil Service on 3 August 2020</p>	01-Jul-20
223-224	<p>The solidarity levy of 5 percent on the excess amount of chargeable income plus dividends of a resident Mauritian citizen will now be 25 percent and applicable as from Rs 3 Million annually. The solidarity levy will be payable on a Pay As You Earn (PAYE) basis</p>	<p>Income Tax Act amended through Finance Act 2020. The Income Tax (Amendment No. 6) Regulations 2020 sets out the PAYE withholding formula for employees who have submitted an EDF and is subject to the Solidarity Levy For the period Aug 2020 to Dec 2020, 2,209 unique number of employees were subject to PAYE on Solidarity Levy.</p>	01-Jul-20

Budget para	Budget Measures	Status Update	Effective Date
233	Increasing income exemption thresholds for all categories of taxpayers. The thresholds for the income year 2020-2021 are being raised by – · Rs 15,000 for a taxpayer with up to two dependents; · Rs 50,000 for a taxpayer with three dependents; and · Rs 80,000 for a taxpayer with four or more dependents.	Income Tax Act amended through Finance Act 2020	01-Jul-20
249	All recycling activities will be classified as a manufacturing activity and will benefit from the various fiscal and other incentive schemes.	Income Tax Act amended through Finance Act 2020	07-Aug-20
290	Doubling the existing sugar tax of 3 cents per gram of sugar.	Financial resolution passed on 4 Jun 2020	05-Jun-20
296 (c)	Provision of financing facilities to households for acquisition of IT equipment for educational purpose	Loan facilities of up to Rs 50,000 at an interest rate of 3% p.a Number of applications received as at end Jan 2021: 110, Rs 3.3 M disbursed to 74 beneficiaries	01-Jul-20
304	A taxpayer will be allowed to claim as dependent a bedridden next of kin who is in his care	Income Tax Act amended through Finance Act 2020	01-Jul-20
322	Provision of Rs 200 million for loans at a concessional rate of 0.5 percent p.a for women entrepreneurs	Loan of up to Rs 500,000 @ 0.5% p.a financing 90% of project cost Number of applications received as at end Apr 2021: 202, Rs 33.9 M disbursed to 201 beneficiaries.	01-Jul-20
337	Setting up of an EDB office in Rodrigues	EDB office in Rodrigues launched by the Minister of Finance, Economic Planning and Development and Chief Commissioner of Rodrigues on 07 Dec 2020. MoU between EDB and RRA was signed accordingly.	07-Dec-20
356	An exemption allocation of Rs 15,000 to the Police Officers and Hospital staff who have been mobilised during the confinement period	Allowance paid to some 23,600 Police Officers and Hospital employees end August 2020	Aug-20



Budget para	Budget Measures	Status Update	Effective Date
362	<p>Rs 80 billion will be invested through the Mauritius Investment Corporation Ltd (MIC) to:</p> <p>(a) Support important and viable companies in Mauritius, which are financially distressed as a result of the COVID-19 pandemic;</p> <p>(b) Promote Food and pharmaceutical production towards self-sufficiency;</p> <p>(c) Assist companies geared towards a smart and innovative- driven future Mauritius; and</p> <p>(d) Invest in projects of strategic national importance</p>	<p>The MIC is investing in eligible companies through a number of investment tools including equity/ quasi-equity instruments. As at end Jun 2021, the MIC has approved applications for some Rs 22 Bn from operators in the hospitality, agricultural, manufacturing, real estate and entertainment sectors. Some Rs 9.14 Bn disbursed as at end Jun 2021</p>	Aug-20

**Table 4: Completed 2020-2021 Budget Non-Infrastructure Measures**

**Measures in progress/not yet implemented**

Budget para	Budget Measures	Implementing Min /Agency
82	Conduct a comprehensive review of our export model by a reputable international firm to transform the textile industry	EDB/ M/Industrial Devt/ ISP
83	Refund of 50 percent on the costs of certification, testing and accreditation of local laboratories for technical textile	EDB/ M/Industrial Devt
89	Introduction of the Aparthotels Scheme to enable existing hotels to convert part of their accommodation units into serviced apartments that can be sold individually	EDB
90	Review the Invest Hotel Scheme to allow owners to occupy their units for a total period of 90 days instead of 45 days in a year	EDB
100 (a)	Introduction of the Central Bank digital currency	BoM
100 (d)	An inaugural Sukuk issuance by the Bank of Mauritius	BoM
100 (e)	Green and Blue Bond frameworks by the Bank of Mauritius	BoM
101	BoM will come up with new frameworks for digital banking, private banking and wealth management by banks	BoM
108	An Online Fine Art Gallery to host art exhibitions and facilitate sales to the public	EDB/MoACH
134	Introduction of a single licence for chartered yacht calls in Mauritius will be introduced encompassing multiple berthing options, rights for helicopter flights and gaming	EDB
147	Financing the first 10 best projects under the Campus Entrepreneur Challenge competition at a concessional rate of 0.5 percent p.a for an amount of up to Rs 500,000	DBM
148	Encourage the broadening of access to factoring facilities through Maubank	Maubank
196a	An Integrated Single Window for Trade will be developed to connect all stakeholders within the port community	EDB/ MRA
196g	The implementation of the Centralised-KYC project by the Bank of Mauritius will be expedited	BoM
196h	The Mauritius Credit Information Bureau will also be upgraded to provide credit score of potential borrowers	BoM
197a	The Mauritius Revenue Authority will regulate fees charged by freight forwarders for Groupage cargo	MRA
212	Provision for overseas mission will be reduced by 60% and the rates for Per-Diem and entertainment allowances will be revised downwards accordingly	MoFEPD
291	The coverage of the tax will be extended to a number of locally manufactured and imported non-staple sweetened products	MoFEPD/MRA

*Table 5: 2020-2021 Budget Non-Infrastructure- Measures in progress*

## Status on Implementation of Key Actions – FY 2020-2021

Table 6 below shows the status of the Key Actions and the Key Performance Indicators (KPIs) pertaining to MOFEPD which were included in the Budget 2018-19

Status of Key Actions and KPIs				
Action	KPI	Target	Achievement- June 2021	Remarks
Improving coordination of monetary and fiscal policies	Budget deficit as a percentage of GDP	≤ 3.5%	5.9%	Provisional Actual The higher deficit is due to lower than expected revenue (mainly tax revenue) and higher expenditure particularly for the Wage Assistance Scheme and the Self-Employed Assistance Scheme.
Improving Accountability	Percentage of Ministries submitting Annual Report on Performance	60%	44%	14 out of 32 Ministries/Divisions have submitted their Annual Reports for the FY 2019/20
Improving debt recovery by MRA	Debt collected as a percentage of total collectible debt at the start of the year	10 %	19.6%	
Improving efficiency in procurement and contract management in Public Bodies	Number of public bodies audited	12	8	8 public bodies audited during the financial year
Modernising accounting and reporting framework	Preparation of Financial Statement in line with accrual IPSAS in a phased manner	Budgetary Central Government	Partial Budgetary Central Government	The Financial Statements for FY 2019-2020 have included various assets and liabilities on IPSAS basis. The preparation of Financial Statements for FY 2020-2021, which is in progress, will include most of the remaining items.

Action	KPI	Target	Achievement- June 2021	Remarks
	Percentage of non-financial assets recorded in the Government Asset Register	100%	74%	The methodology adopted is value of Non-Financial Assets recorded in the Government Asset Register compared to the value of Non-Financial Assets recognised in the financial statements of 2019/20. Slow progress on recording of assets is owing to the low response rate of Ministries/Department.
Promoting Mauritius as an investment destination and facilitation of projects to attract higher levels of foreign direct investment	FDI inflows (Rs bn)	10	10.4	Data refers to FDI figures for Jul 2020 to Mar 2021; data for 2 <sup>nd</sup> quarter of 2021 not yet published
	Percentage of FDI in manufacturing sector	10%	0.7%	
Improving the ease of doing business	Number of film projects qualifying under scheme	20	8	8 film productions completed during the period Jul 2020-Jun 2021. Qualifying Production Expenditure spent by the said 8 film productions in Mauritius amount to some MUR 812 Million

*Table 6: Status of Key Actions and KPIs*

## Other Internal Key Performance Indicators

Table 10 below provides status for other Key Performance Indicators developed by MOFEPD for improving service delivery.

### Other Internally developed KPI's

KEY ACTION	KEY PERFORMANCE INDICATOR	STATUS
<b>MODERNISING PUBLIC FINANCIAL MANAGEMENT</b>		
Strengthening accountability and transparency	Circular 5 of 2020 – Expenditure Management i.c.w MV WAKASHIO	11 August 2020
	Circular 6 of 2020 – Implementation of accrual IPSAS in the Public Sector	25 August 2020
	Circular 1 of 2021 – Late Submission of Amended Financial Statements by Statutory Bodies to National Audit Office	16 February 2021
	Circular 4 of 2021– Financial Instructions No 1 of 2021 – Salaries, Wages and Payroll	25 August 2021
Modernising Accounting & Reporting Framework	Technical Assistance from the IMF to advise Government on accounting framework in line with best practices.	Remote Technical Assistance received in October 2020
<b>STRENGTHENING REGIONAL INTEGRATION &amp; INTERNATIONAL COOPERATION</b>		
Expand network of DTAA's & IPPAs	Conclude at least 4 agreements	<ul style="list-style-type: none"> <li>• DTAA's with Lesotho and Estonia were concluded and Signed.</li> <li>• A Protocol amending DTAA with Eswatini was signed.</li> <li>• protocols amending DTAA with Mozambique and with Germany were concluded and are now in process of being signed.</li> </ul>
Maintain reputation of our tax jurisdiction	Ensure compliance with international standards on tax practices	<ul style="list-style-type: none"> <li>• All our tax regimes which are subject to continuous scrutiny and monitoring by the OECD and EU, have been assessed as compliant with international tax standards of the OECD and the EU.</li> <li>• Mauritius has also improved its ranking on the Financial Secrecy Index which was published by the Tax Justice Network.</li> </ul>

<b>FINANCIAL OPERATIONS CADRE</b>		
Capacity Building in Financial Operations and Management	Number of officers of the Financial Operations Cadre enrolled and/or completed course in Financial Management with specialization in Public Finance	<ul style="list-style-type: none"> <li>○ 27 officers Financial Operations Cadre have completed the course leading to the BSc (Top Up) in Financial Management with Specialisation in Public Finance.</li> <li>○ 35 officers are currently following the Diploma course in Financial Management.</li> </ul>
Following new insights gained in the management of payroll during the COVID-19 lockdown, a new e-Payroll System has been developed and implemented in collaboration with the CISD and Treasury	<ul style="list-style-type: none"> <li>○ Cost effectiveness and smart operations</li> <li>○ Enhanced Security and safety of payroll data.</li> <li>○ Audit Trail for all Payroll transactions.</li> <li>○ Reduction in the cost of paper usage and other printing materials</li> <li>○ A new application designed in collaboration with CISD and CIB for the archiving of Payroll reports and Working documents in Fin Cloud.</li> </ul>	<ul style="list-style-type: none"> <li>○ Reduce cost of archiving, binding and storage of payroll documents</li> <li>○ Accessibility outside GINS and providing possibility for Working from Home.</li> <li>○ Integrated users' access control mechanism through the allocation of access by independent E-payroll monitoring unit.</li> <li>○ E-Payroll monitoring unit already set up under the Directorate Financial Operations</li> </ul>
An e-Payslip System has been created in collaboration with CISD	Reduction in cost of paper usage as the system allows officers to view their payslips on any digital devices (PC, tablets or smart phones(androids)) for previous 12 months.	Hard copies of pay slips will be delivered to all officers up to December 2021. Pamphlets will be designed to motivate officers to use the system.
Implementation of the Contribution Sociale Generalisee (CSG) effective as from September 2020, in the public sector, in collaboration with Mauritius Revenue Authority, Treasury And CISD.	Ensure e-filing of CSG returns and payments iro Public Officers in Ministries/ Departments are effected to MRA in a timely manner.	<ul style="list-style-type: none"> <li>• Training on CSG done with Officers-in-Charge Finance of all Ministries/Departments in November 2020.</li> </ul>
<b>INTERNAL CONTROL CADRE</b>		
Strengthening internal control mechanisms in Ministries/Departments	Percentage Annual Internal Audit Plans of Ministries/Departments completed	62%
	Percentage agreed recommendations in the Internal Audit Reports implemented	76%

PROCUREMENT AND SUPPLY CADRE		
Introduction of computerised Inventory Management System (e-IMS)	Implementation of Electronic Management System across Ministries and Departments	During the financial year 2020-21 the e-IMS has been implemented in 16 ministries/department
Capacity Building for Procurement and Supply Officers	Advance Training in Procurement and Supply Management by Civil Service College, Mauritius, conducted for senior officers of the Procurement and Supply Cadre.	<ul style="list-style-type: none"> <li>• Training conducted from 24 Nov – 16 Dec 2020 (10-day training) to a batch of 20 officers.</li> <li>• Training conducted from 11 May– 04 June 2021 (10-day training) to a batch of 20 officers.</li> </ul>

*Table 7: Other Internally developed KPI's*

## Risk Management, Citizen Oriented Initiatives & Good Governance

With a view to strengthening Transparency, internal audit and risk management in the public sector, the following measures were provided in the Annex to Budget Speech 2021/22:

- i. the structure, effectiveness and function of internal audit to be improved so as to provide quality internal audit services to Government ion meeting its objectives;
- ii. a formal risk management framework will be established in the Public Sector to support Ministries/Departments in setting out the overall architecture for the management and mitigation of risks; and
- iii. the Internal Control Cadre and the Audit Committees to assist Accounting Officers in establishing the risk management framework.

The system of internal control at MOFEPD is therefore being reviewed and re-organised to provide reasonable assurance regarding:

- the effectiveness and efficiency of operations in the Department;
- safeguard of assets and data of the Department;
- reliability of financial and non-financial reporting;
- prevention of fraud and irregularities; and
- compliance with applicable laws, regulations and instructions as well as policies and established procedures.

In this context, a Risk Management Framework has been developed in response to the requirements for the establishment of formal risks management structures or processes in the public sector. The Framework aims to support Ministries/Departments to improve and sustain their performance by enhancing their systems of risk management to protect against adverse outcomes and optimise opportunities through the maintenance of the Risk Register by Ministries/Departments.

The Financial Secretary is accordingly responsible for –

- exercising care, skill and diligence in identifying, assessing and monitoring risks;
- carrying out, with the assistance of the Officer-in-Charge Internal Control (OIC Internal Control), a risk assessment exercise to identify areas where internal audit has to focus upon; and
- ensuring the preparation of an Internal Audit Operational Plan.



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

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

## Internal Audit

For the period 1 July 2020 to 30 June 2021, out of 370 internal audit exercises planned 229 were completed as shown in Fig 1.1. This represents 62% of Annual Internal Audit Plans. It is to be noted that in addition to the coverage of planned audit, 94 special assignments have been completed at the request of Accounting Officers.



**Figure 9: Internal Audit Plan FY 2020-21**

Follow up exercises have been carried out to ascertain the degree of implementation on 1,615 recommendations made in Internal Audit Reports. As at 30 June 2021, some 1,230 recommendations have already been implemented. This represents 76% of the total recommendations.

## Audit Committee

- *Composition of Committee*

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

<b>Name</b>	<b>Designation</b>	<b>Position in the AC</b>
<b>Mr. A. Acharuz</b>	Deputy Financial Secretary	Chairperson
<b>Mr. S. Lalmahomed</b>	Lead Analyst	Member
<b>Mrs C. Ramah</b>	Deputy Permanent Secretary	Member (Retired in March 2020)
<b>Mr. A. Mooteea</b>	Analyst/Senior Analyst	Secretary

*Table 8: Constitution of the Audit Committee*

- The Audit Committee (AC) has had two meetings during FY 2020-21. Specific meetings were held with MOFEPD management and departments falling under MOFEPD, to discuss issues reported by the Director of Audit. The issues discussed at the level of Audit Committee are as follows:
  - Review of the Internal Audit Plan for MOFEPD and the works carried out by the Internal Audit team;
  - Review of queries raised by the Director of Audit and follow up on his recommendations; and
  - Remedial actions to be taken to enhance revenue collection and recover arrears of revenue.

## Implementation Plan - Director of Audit Comments

The Director of Audit issued his report on the accounts of the Government of Mauritius for the FY ending 30 June 2020 in February 2021. Included in his report were shortcomings noted at the level of Ministry of Finance, Economic Planning and Development. The actions/measures taken or being undertaken to address the shortcomings are shown in the table below.

Issues (Report Ref)	DOA Comments	Proposed Measures	Status of Actions taken/ Implementation Date
<b>MOFEPD</b>			
5.5.1	Transfer of Rs 18 billion from the Special Reserve Fund of the Bank of Mauritius - Funds Not Totally Utilised in 2019-20	<ul style="list-style-type: none"> <li>The budgeted amount for financial year 2020-21 of Rs 4.7 bn comprised scheduled repayments of Rs 4.46 billion and early repayments of Rs 0.27 bn only.</li> <li>The cancellation of the remaining early repayments scheduled in 2020-21 was due to the outbreak of COVID-19.</li> <li>Government considered that it was not appropriate to, on the one hand contract loans from development partners, and at the same time, to effect early repayments, particularly when there were pressures on the foreign exchange reserves.</li> <li>The remaining funds of Rs 9.8 billion are being used to meet scheduled repayments of Rs 4.7 billion in 2020-21 and Rs 5.06 billion in 2021-22, as provided for in the Budget Estimates 2020-21</li> </ul>	Measures are being implemented
5.5.2	Electronic Inventory Management System Project - Delay in Implementation Due to Lack of Proper Planning	Due to constraints related with COVID-19, the deployment of e-IMS had been delayed. Nevertheless, it is planned to extend the e-IMS across all Ministries and Departments by 30 June 2023 instead of December 2021, as initially scheduled.	A computerised inventory management system (e-IMS) has been introduced to automate stock management system in Government Warehouses. The e-IMS has already been deployed on 80 sites during the first phase. Following on-site assessments of the deployment of the system, it is expected that the e-IMS will be extended across all Ministries and Departments by 30 June, 2022 instead of June 2023.

5.5.3	Annual Report on Performance – low level of compliance on the part of Ministries and Government Departments	To ensure greater transparency in the management of public funds, the Annex to the Budget Speech 2021/22 provides for the setting up of a centralised dashboard on the website of this ministry to capture the Annual Report on Performance of all Ministries/Departments	<p>A Dashboard is being created on MOFEPD website to give an overview of the financial and non-financial performance of each Ministry/Department. The Dashboard will display a summary of information already included in the Annual Report through data visualization and graphics. It will also act as a central repository of Annual Reports on Performance of all Ministries.</p> <p>MOFEPD Circular No 7 of 2021 has been issued to all Ministries/Departments with a view to ensuring strict compliance with Section 4B of the Finance and Audit Act for the submission of Annual Report on performance by the statutory deadline, i.e. 31st October 2021</p>
5.5.4	<p>MauBank Holdings Ltd – Equity Participation in MauBank Holdings Ltd Reaching Rs 5.2 billion as at 30 June 2020</p> <p>(i) No Return on Investment – over the years and up to 30 June 2020;</p>	<p>Distribution of dividend to equity shareholders is possible only if the Bank generates distributable profits.</p> <p>The Bank will pay dividend to Government once it starts generating distributable profits.</p>	<p>The Bank's performance has improved significantly and it has been able to clear its accumulated losses. The Bank is expected to generate sustainable profits in future and thus qualify for dividend payment to its shareholders.</p> <p>In line with the “Transitional arrangements for regulatory Capital Treatment of IFRS 9 provisions for expected credit losses” scheme introduced by the Bank of Mauritius with a view to alleviate the impact of the COVID-19 pandemic on the provisioning level of financial institutions, the Bank will not be able to distribute dividend until the end of December 2022.</p>
	(ii) Recovery of Non-Performing Loans.		<p>MauBank Holdings Ltd established a subsidiary, EAMC Ltd on July 1, 2018 to carve off Rs 5.1 billion in non-performing loans. A dedicated and competent team at the MauBank is pursuing aggressive recovery operations, and a total of Rs 1.722 billion has already been recovered between July 1, 2018 and June 30, 2021.</p>

**Table 9: Director of Audit Comments - Implementation Plan**

## Events Hosted by MOFEPD in FY 2020-2021

- Budget Speech Day 2021-2022 on 11 June 2021



- Signature of Grant Agreement between the Government of Mauritius and the Government of Japan for acquisition of medical equipment in the context of COVID-19 - August 2020
- Workshop with Statutory Bodies and State Companies on implementation of accrual IPSAS - October 2020

- Signature of Grant Agreement between the Government of Mauritius and the Government of Japan for procurement of equipment in relation to natural disaster prevention - December 2020

### Activities organized by the MOFEPD Staff Welfare Association

- Kermesse 2020 on Sunday 06 December 2020.



- Team Building at Maritim Crystals Beach Hotel, Belle Mare - July 2020
- “Vaccination Anti-grippe” by a team from the Ministry of Health and Wellness on Wednesday - June 2021.
- Contribution to farewell parties of staff going on retirement

# **PART III**

## **Financial Performance**

**Part III provides the financial highlights for the FY 2020-2021 and an analysis of significant changes in financial results. It also includes statements of revenue and expenditure.**



## Financial Highlights

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

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

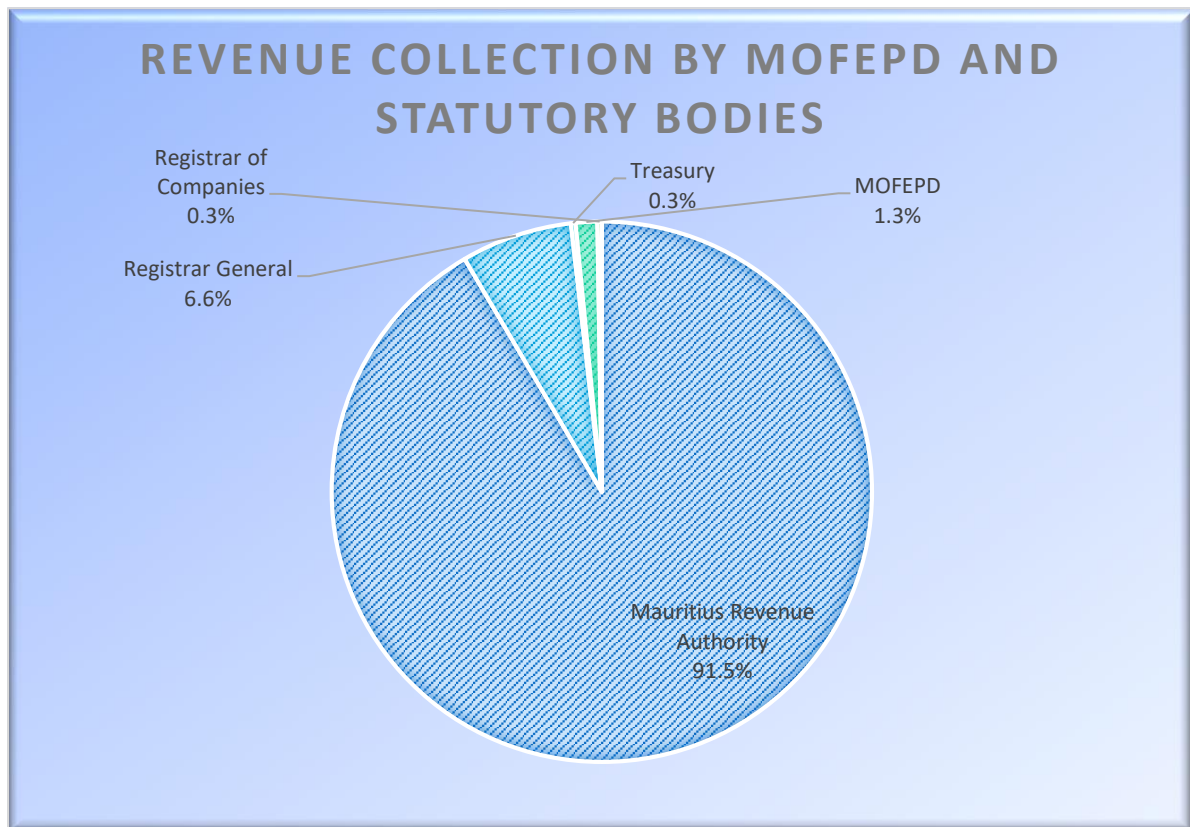
There are presently six Expenditure Votes under MOFEPD as follows:

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

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

## Revenue

Figure 10 below is an illustration of revenue collected in FY 2020-21 by MOFEPD, its Departments and Statutory Bodies. Total collection was Rs 85.2 billion<sup>2</sup> out of which revenue collected by the Mauritius Revenue Authority (MRA) represents 91.5 %.



*Figure 10: Revenue collection by MOFEPD and its statutory bodies*

<sup>2</sup> Revenue Figures as at 11 October 2021

## Expenditure

The figure below provides an illustration of expenditure incurred by MOFEPD in FY 2020-21 under Vote 7-1 by economic classification. Around 88 % of total expenditure were incurred as grants whereas 10 % as compensation to employees in terms of personal emoluments, other staff costs and social contributions.

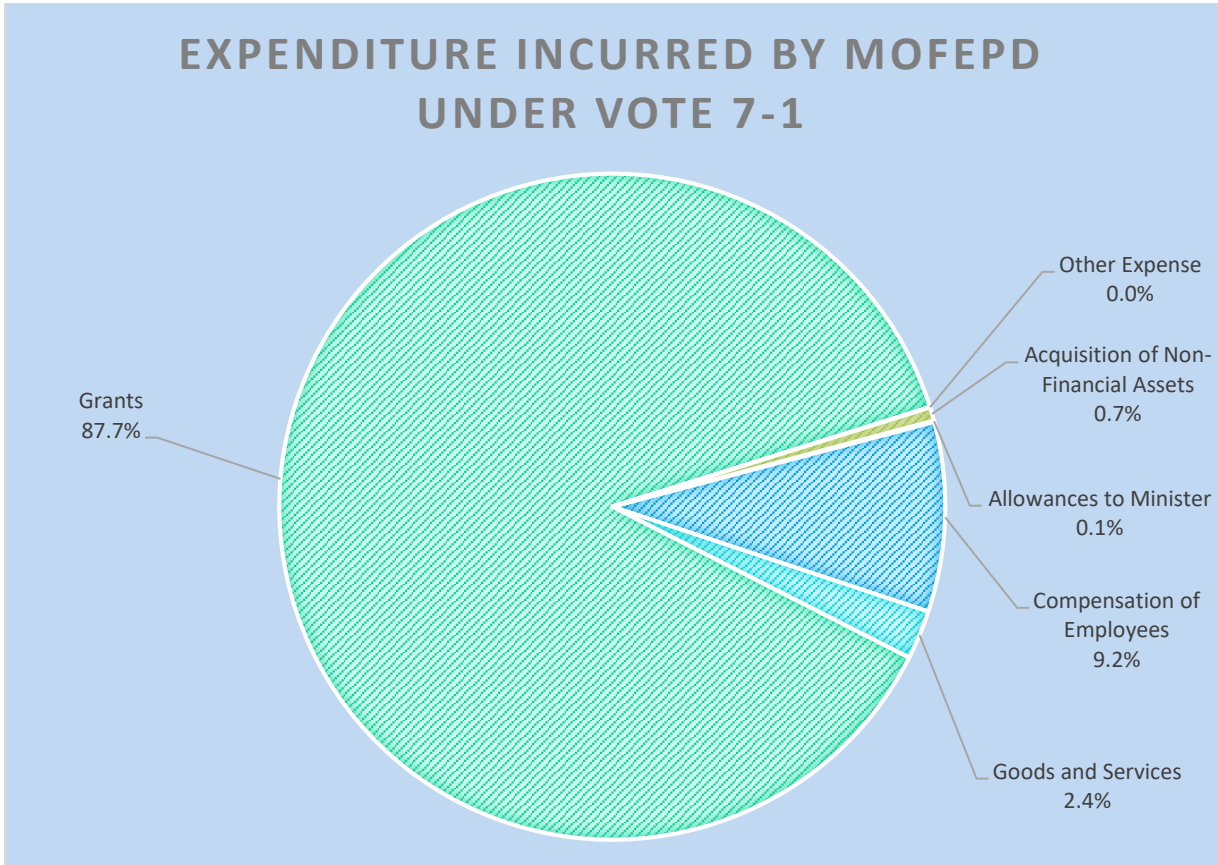
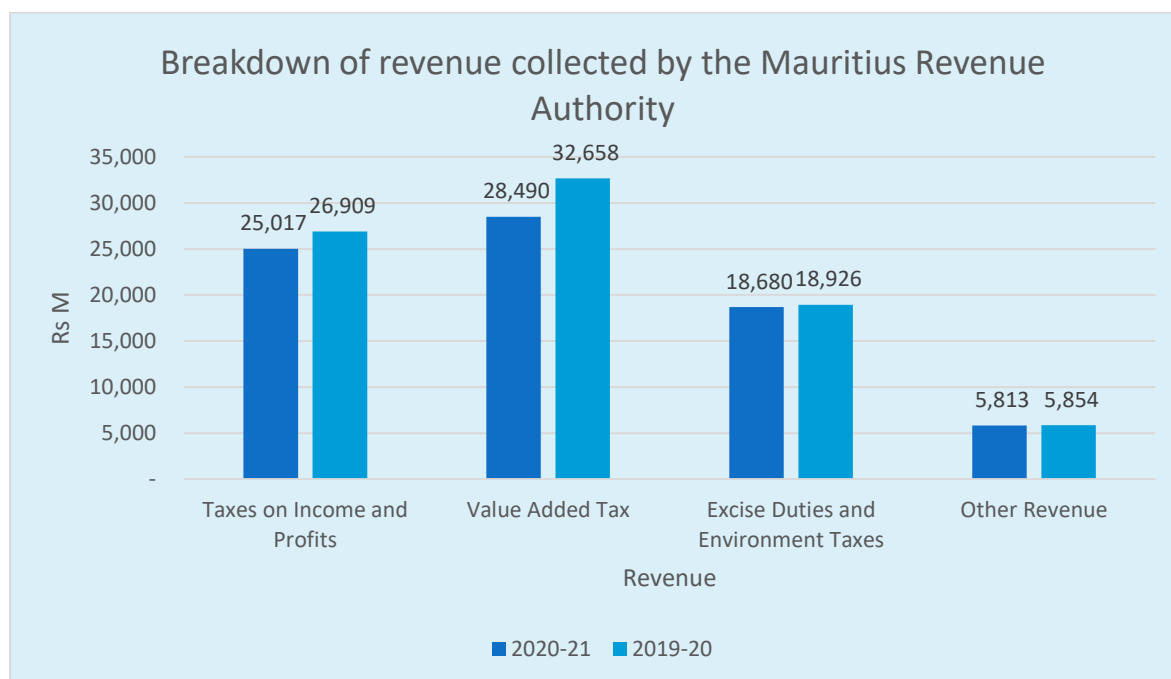


Figure 11: Expenditure incurred by MOFEPD under Vote 7-1

## Analysis of Major Changes

### Revenue

Figure 12 shows the breakdown of revenue collected by the Mauritius Revenue Authority in FY 2020-2021 as compared to collections for the preceding year, that is FY 2019-2020.



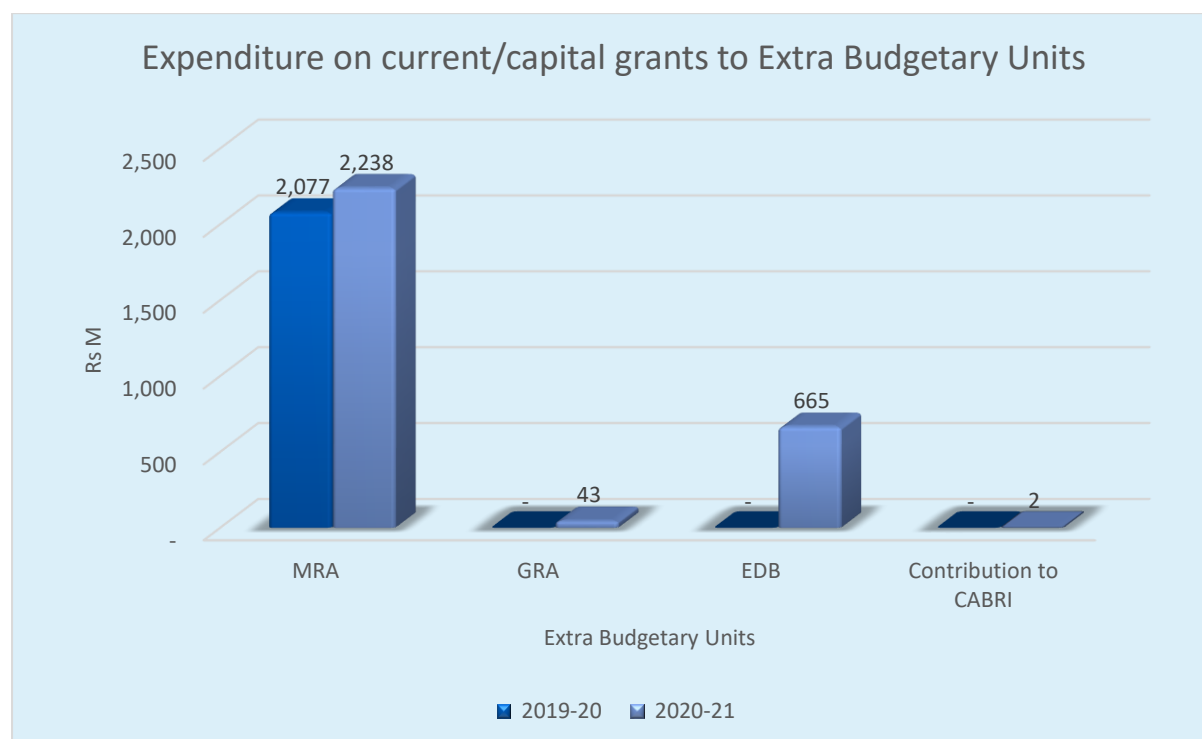
*Figure 12: Comparison of revenue collected by MRA in FY 2019-2020 and FY 2020-2021*

Out of a total revenue collection of Rs 78 billion by the MRA in FY 2020-21, Taxes on Income & profits, Value Added Tax, and Excise duties and Environment Taxes represent 39 percent, 32 percent and 22 percent respectively. Other revenue representing 7 percent of total revenue comprises Taxes on Specific Services & Gambling, Taxes on International Trade & Transactions, Other Taxes, License Fees and User Fees & Charges. Compared to 2019-20, there was 8 percent decrease in total revenue by MRA.

## Expenditure

Grants are normally provided to Extra-Budgetary Units to meet their operating costs and capital expenditure. In the FY 2020-21, around 88 percent of Expenditure under Vote 7-1 was incurred under Grants which are provided as Current and Capital Grants to the Mauritius Revenue Authority, Gambling Regulatory Authority, Economic Development Board and Contribution to International Organisations. Compared to 2019/20 there was an increase of around 42 percent in total grants paid in 2020-21 for MOFEPD under Vote 7-1.

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



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

## Statements of Revenue and Expenditure

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

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

<b>STATEMENT OF REVENUE FROM PROPERTY INCOME, USER FEES &amp; OTHER SOURCES</b>			
<b>DEPARTMENT / HEAD OF REVENUE</b>	<b>2019-20 Actual Rs'000</b>	<b>2020-21 Estimates Rs'000</b>	<b>2020-21 Actual Rs'000</b>
<b>Mauritius Revenue Authority</b>			
<i>Taxes on Income and Profits</i>	26,908,918	23,341,000	25,016,890
<i>Taxes on Goods and Services</i>	54,589,653	53,003,200	48,992,955
<i>Value Added Tax</i>	32,658,338	29,250,000	28,490,203
<i>Excise Duties and Environment Taxes</i>	18,925,503	21,110,000	18,679,811
<i>Taxes on Specific Services and Gambling</i>	2,983,868	2,620,000	1,800,452
<i>Licence Fees - Liquor</i>	21,944	23,200	22,489
<i>Taxes on International Trade and Transactions</i>	1,216,330	1,140,000	1,180,020
<i>Other Taxes</i>	1,529,205	4,934,000	2,703,731
User Fees and Charges	102,988	95,000	106,316
<b>Total Revenue from MRA</b>	<b>84,347,094</b>	<b>82,513,200</b>	<b>77,999,912</b>
<b>Registrar General</b>			
<i>Recurrent Taxes on Immovable Property</i>	7,980	6,000	2,775
<i>Taxes on Financial and Capital Transaction</i>	5,008,973	5,471,000	5,636,182
<i>Other Non Recurrent Taxes on Property</i>	45,234	50,000	25,105
<b>Total Revenue from Registrar General</b>	<b>5,062,187</b>	<b>5,527,000</b>	<b>5,664,062</b>
<b>Registrar of Companies</b>			
<i>Licences</i>	202,288	220,000	212,689
<i>Incorporation and Lodging fee, search duty, etc</i>	12,071	12,000	9,935
<b>Total Revenue from Registrar of Companies</b>	<b>214,359</b>	<b>232,000</b>	<b>222,624</b>
<b>Treasury</b>			
<i>Interest</i>	231,557	424,000	197,632
<i>Pension Contribution reimbursements</i>	365	200	965
<i>Compensation iro Government-owned vehicles</i>	671	1,000	3,135
<i>Sale of store</i>	10,494	9,000	9,894
<i>Miscellaneous</i>	882	600	715
<i>Fines, Penalties and Forfeits</i>	14,227	13,000	20,628
<b>Total Revenue from Treasury</b>	<b>258,196</b>	<b>447,800</b>	<b>232,969</b>

<b>Ministry of Finance, Economic Planning and Development</b>			
<i>Dividends</i>	552,340	150,000	110,897
<i>Withdrawals</i>	2,152,003	1,220,000	992,103
<b>Total Revenue from MOFEPD</b>	<b>2,704,343</b>	<b>1,370,000</b>	<b>1,103,000</b>
<b>Total Revenue from Property Income, User Fees &amp; other Sources</b>	<b>92,586,179</b>	<b>90,090,000</b>	<b>85,222,567</b>

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

Total revenue collected by MOFEPD and its Departments and statutory Bodies amounted to Rs 85.2 billion in FY 2020-21 compared to 92.6 billion in FY 2019-20. Also, the actual revenue figures were lower by 5 percent compared to estimated figures.

This is mainly explained by lower Taxes on Goods and Services, Taxes on Financial and Capital Transaction, and Dividends.

## Statements of Expenditure

The Statements of Expenditure<sup>3</sup> have been prepared from data captured from the Treasury Accounting System (TAS).

Table 11 below provides a summary of total expenditure incurred by MOFEPD under Vote 7-1 (Headquarters) which comprises Sub-Heads 7-101: General, 7-102: Procurement Policy Office, 7-103: Independent Review Panel, and 7-104: Assessment Review Committee. Provisions for Sub-Head 7-605: Strategic Policy and Planning has been included in Sub-Head 7-101: General for FY 2020-2021.

Head of Expenditure	2019-20 Actual Rs'000	2020-21 Estimates Rs'000	2020-21 Actual Rs'000
<b>7-101 General</b>			
<b>7-1 FINANCE, ECONOMIC PLANNING AND DEVELOPMENT</b>			
7-101: General	<b>2,432,471</b>	<b>3,391,200</b>	<b>3,287,584</b>
<i>Allowances to Minister</i>	1,527	2,400	2,400
<i>Compensation of Employees</i>	287,956	292,720	269,303
<i>Goods and Services</i>	55,129	53,480	48,852
<i>Grants</i>	2,077,296	3,009,950	2,947,732
<i>Other Expense</i>	165	650	537
<i>Acquisition of Non-Financial Assets</i>	10,398	32,000	18,760
	<b>27,825</b>	<b>30,100</b>	<b>30,124</b>
7-102: Procurement Policy Office			
<i>Compensation of Employees</i>	12,143	11,525	12,198
<i>Goods and Services</i>	15,682	18,375	17,926
<i>Grants</i>		200	-
	<b>10,844</b>	<b>9,700</b>	<b>7,436</b>
7-103: Independent Review Panel			
<i>Compensation of Employees</i>	2,817	3,115	2,868
<i>Goods and Services</i>	4,502	5,385	4,309
<i>Acquisition of Non-Financial Assets</i>	3,525	1,200	259
7-104: Assessment Review Committee	<b>38,708</b>	<b>37,000</b>	<b>37,039</b>
<i>Compensation of Employees</i>	24,697	26,535	24,765
<i>Goods and Services</i>	9,410	9,765	9,357
<i>Acquisition of Non-Financial Assets</i>	4,601	700	2,917
7-105: Strategic Policy and Planning	<b>6,237</b>		
<i>Compensation of Employees</i>	5,920	-	-
<i>Goods and Services</i>	317	-	-
<b>TOTAL EXPENDITURE FOR VOTE 7-1</b>	<b>2,516,085</b>	<b>3,468,000</b>	<b>3,362,183</b>

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

<sup>3</sup> Expenditure figures as at 11 October 2021



## Summary of Expenditure incurred by Departments of MOFEPD

Head of Expenditure 7-101 General	2019-20 Actual Rs'000	2020-21 Estimates Rs'000	2020-21 Actual Rs'000
7-2 Central Procurement Board	55,488	58,500	55,222
<i>Compensation of Employees</i>	35,929	37,865	34,527
<i>Goods and Services</i>	17,953	19,385	19,503
<i>Social Benefits</i>	1,606	1,250	1,192
7-3 The Treasury	120,627	126,300	114,518
<i>Compensation of Employees</i>	77,615	78,925	72,857
<i>Goods and Services</i>	39,845	40,675	40,329
<i>Grants</i>	900	1,000	974
<i>Acquisition of Non-Financial Assets</i>	2,267	5,700	358
7-4 Statistics Mauritius	159,208	231,400	127,117
<i>Compensation of Employees</i>	103,424	108,205	96,771
<i>Goods and Services</i>	55,753	62,156	30,200
<i>Grants</i>	31	39	35
<i>Acquisition of Non-Financial Assets</i>	-	61,000	111
2-11 Valuation Department <sup>4</sup>	127,194	-	-
<i>Compensation of Employees</i>	92,703	-	-
<i>Goods and Services</i>	21,303	-	-
<i>Acquisition of Non-Financial Assets</i>	13,188	-	-
7-5 Corporate and Business Registration Department	102,985	109,000	119,255
<i>Compensation of Employees</i>	53,477	52,415	55,302
<i>Goods and Services</i>	35,745	36,515	43,390
<i>Grants</i>	87	70	44
<i>Acquisition of Non-Financial Assets</i>	13,676	20,000	20,519
7-6: Registrar-General's Department	106,587	110,700	101,865
<i>Compensation of Employees</i>	71,598	72,890	67,460
<i>Goods and Services</i>	17,510	18,510	19,342
<i>Acquisition of Non-Financial Assets</i>	17,479	19,300	15,064
TOTAL EXPENDITURE FOR VOTE 7-2 TO 7-6	672,089	635,900	517,977
TOTAL EXPENDITURE FOR VOTE 7-1 TO 7-6	3,188,174	4,103,900	3,880,160

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

Total expenditure under the different votes of MOFEPD amounted to Rs 3.9 billion in FY 2020-21 compared to actual expenditure of Rs 3.2 billion in FY 2019-20, that is an increase of around Rs 700 million. Also, compared to the budgeted amount, there was underspending in FY 2020-21 by some 200 million.

<sup>4</sup> Following the new Portfolio of Ministries, Vote 2-11 Valuation Department has been transferred to the Ministry of Housing and Lands with effect from July 2020.

## Centralised Services of Government

Vote of Expenditure	2019-20 Actual Rs'000	2020-21 Estimates Rs'000	2020-21 Actual Rs'000
<b>26-1 Centrally Managed Expenses of Government</b>	<b>2,077,726</b>	<b>2,005,000</b>	<b>1,985,330</b>
<i>Compensation of Employees</i>	<i>1,807,565</i>	<i>1,730,000</i>	<i>1,748,407</i>
<i>Goods and Services</i>	<i>71,305</i>	<i>53,000</i>	<i>1,605</i>
<i>Grants</i>	<i>57,000</i>	<i>57,000</i>	<i>53,676</i>
<i>Other Expense</i>	<i>141,856</i>	<i>165,000</i>	<i>181,642</i>
<b>27-1 Centrally Managed Initiatives of Government</b>	<b>32,399,235</b>	<b>27,936,000</b>	<b>63,652,344</b>
<i>Compensation of Employees</i>	<i>521,441</i>	<i>1,290,000</i>	<i>2,206,818</i>
<i>Goods and Services</i>	<i>12,071</i>	<i>15,000</i>	<i>18,499</i>
<i>Subsidies</i>	<i>8,638,564</i>	<i>8,087,500</i>	<i>6,454,229</i>
<i>Grants</i>	<i>12,120,026</i>	<i>15,025,000</i>	<i>31,889,164</i>
<i>Social Benefits</i>	<i>2,414,675</i>		
<i>Other Expense</i>	<i>1,299,388</i>	<i>1,264,500</i>	<i>8,504,175</i>
<i>Acquisition of Non-Financial Assets</i>	<i>146,732</i>	<i>319,000</i>	<i>94,084</i>
<i>Acquisition of Financial Assets</i>	<i>7,246,338</i>	<i>1,935,000</i>	<i>14,485,377</i>

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

As per the table 13 above there was an underspending in 2020-21 in Vote 26-1: Centrally Managed Expenses of Government mainly due to lower expenditure in goods and services. However, actual expenditure under Vote 27-1: Centrally Managed Initiatives of Government in 2020-21 was greater than 2019-20 and also compared to estimated figures mainly due to expenses in compensation of employees, grants and acquisition of financial assets.

# **PART IV**

## **WAY FORWARD**

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

## Trends and Challenges

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



Figure 14: SWOT Analysis of MOFEPD

## Strategic Direction

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

### Strengthen economic recovery and maintain macroeconomic stability

- Provide support to sectors affected by the pandemic and develop new pillars to diversify the economy and boost growth in the medium term
- Maintain income support to enterprises and individuals in specific sectors to safeguard employment and secure livelihood of the population
- Provide funding for vaccination against COVID-19 to attain herd immunity at the earliest and enable a rapid return to normalcy in economic activities

### Maintain sound public finances

- Meet the borrowing requirements of Government at the least cost and within an acceptable level of risk
- Secure alternative modes of financing and leverage on assets of public sector bodies to modernise key infrastructure of the country
- Review expenditure management to ensure judicious use of taxpayers' money
- Review of tax policies in order to improve tax buoyancy

### Improve investment climate

- Attract more FDI in productive and new activities
- Diversify the export product and market while maximising on opportunities created by new trade agreements and regional markets

### Improve tax system

- Strengthen tax administration and enforcement by MRA and other revenue collecting departments
- Ease tax payer's compliance through the use of IT
- Improve tax payer's services through effective use of social media and e-services
- Improve and automate the registration and data capture of motor vehicles

### Modernise public financial management

- Enhance and embed planning in budgeting by adopting the principles of performance-based budgeting to shift the budgetary focus from an input-based annual activity to a

performance-based exercise that improves the efficiency and effectiveness of resources.

- Implement accrual-based accounting framework consistent with International Public Sector Accounting Standards (IPSAS) in the Public Sector as per the roadmap.
- Enhance public procurement policy and process
- Strengthen internal audit functions and establishment of a formal risk management framework to support Ministries/Departments in setting out the overall architecture for the management and mitigation of risks
- Optimise the use of technology by enhancing epayment, e-procurement, e-IMS, e-payroll and e-budgeting
- Review legislations to strengthen accountability and reporting

#### **Strengthening accountability and transparency in management of public funds**

- Creation of a Dashboard on MOFEPD website to give an overview of the financial and non-financial performance of each Ministry/Department to ensure greater transparency in the management of public funds
- Ensuring that state assets are managed and utilised in the most efficient and effective way. An Asset Management Framework will be issued to all Ministries/Departments.

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## Key Responsibilities of the Departments falling under the purview of MOFEPD

### Treasury

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

### Registrar-General's Department

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

### Corporates and Business Registration Department

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

### Statistics Mauritius

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

### Procurement Policy Office



- Provision of a mechanism for conducting oversight and monitoring of the performance and progress of the procurement system in Mauritius, and to guide and promote its continuing development and improvement.

### **Central Procurement Board**

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

### **Independent Review Panel**

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

### **Assessment Review Committee**

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

### **Mauritius Revenue Authority**

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

### **Economic Development Board**

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

**Sugar Insurance Fund Board**

- Insure, under its General Insurance, the sugar production of planters, metayers and millers, against losses due to the effects of inclement weather such as cyclones, drought and excessive rainfall.

**Employees Welfare Fund**

- Manage the financial and other resources of the Fund;
- Set up and operate schemes and projects for the welfare of employees and their families; and
- Give loans or financial assistance to employees or their families for such purpose as may be determined by the Board.
- Civil Service Family Protection Scheme Board
- Provision of protection to dependents of deceased contributors by way of a monthly surviving spouse's pension and/or children's pension.

**Mauritius Ex-Services Trust Fund**

- Provision of financial assistance to ex-servicemen, ex-servicemen's associations represented on the Board and to advance and promote the general welfare of ex-servicemen.

**Statistics Board**

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