

# MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

Circular No. 3 of 2018

My Ref: BUDGT/CALL/CIRCL

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

## 2018-19 Budget Circular

You are kindly requested to submit your budget proposals, both expenditure and revenue, for financial years 2018-19, 2019-20 and 2020-21 by 6<sup>th</sup> April 2018 through the e-budget system.

2. This year, we are witnessing the positive impact and outcomes of the past two budgets, which focused on a New Era of Development and Rising to the Challenge of our Ambitions, on our economy and society. Our economy is showing steady signs of recovering to a higher growth path and we have made concrete achievements in addressing the problem of absolute poverty and lifting the standard of living for low income families. 2018-19 should see further progress if we maintain strong fiscal stewardship as we have done in the past two years, the more so that the global economy as well is performing better than in recent years.
3. The 2018-19 Budget will have to be prepared with the objective of achieving total adherence to the golden rule in public finance, that is, borrowing only to finance investment expenditure. At the same time, Government will have to stay committed to bringing public sector debt to 60% of GDP by 2020-21.
4. We need to pursue our efforts in economic and social reforms aimed at higher growth, faster employment creation and uplifting the quality of life of the population while at the same time keeping in mind the fiscal constraints within which Government has to operate. This will require innovative, well-articulated and implementable policy measures from every Ministry/Department.
5. In this context, your budget proposals will have to be aligned with an updated Three-Year Strategic Plan and the overall vision of Government. This year, allocation and arbitrage for financial resources will be guided by the updated Three-Year Strategic Plan which should reflect fully Government priorities, the need to improve public service delivery and the state of preparedness of schemes/projects. As mentioned above, in the preparation of 2018-19 budget, there will be priority efforts to balance the recurrent budget and meet our debt target.
6. Accordingly, in its budget allocation exercise, this Ministry will give greater weight in containing recurrent expenditure. Your proposals should, therefore, reflect this fiscal stance. As regards the capital budget, you should prioritise your projects and ensure that expenditure proposals are made based on a realistic implementation plan.

7. This year no ceiling will be communicated to individual Ministries. This will enable the Ministry of Finance and Economic Development to make more optimal allocation of resources based on National Priorities. Strategic allocation of resources will be made once all proposals are examined and discussed.

8. The guidelines/instructions for the preparation and submission of your proposals are set out at Annex I.

9. You will be informed of the schedule of the Policy Dialogue and Budget Estimates Committee meetings in due course. To prepare for these meetings, relevant MOFED staff will have technical working sessions with your Ministry.

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

**D. D. Manraj, GOSK**  
**Financial Secretary**  
**15 March 2018**

**CC to:**

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

**Encl.:**

- Annex I: Guidelines/Instructions for Preparation and Submission of Budget Proposals
- Appendix I: Template for Three-Year Strategic Plan
- Appendix II: Format for Expenditure Proposals
- Appendix III: Format for New Scheme/Measure
- Appendix IV: Format for Human Resource Proposals
- Appendix V: Financial Information on Public Sector Bodies
- Appendix VI: Format for Revenue Estimates
- Appendix VII: MOFED Sector Ministry Support Teams (SMSTs)

Guidelines/Instructions for Preparation and Submission of Budget Proposals

A. Three-Year Strategic Plan

1. As you are aware, last year a rolling Three-Year Strategic Plan with medium term objectives was prepared and tabled in the National Assembly together with the Estimates documents. The Plan aims at providing Members of Parliament and the public in general information on strategic directions and key performance indicators in different sectors.

2. To facilitate discussions on policy issues and strategies, Ministries should update their Three-Year Strategic Plan taking into account progress made so far as well as new initiatives/strategies for the next three years. In particular, they should update the following as per Appendix I:

- (i) Goals and Objectives;
- (ii) Current Situation and Challenges;
- (iii) Strategic Direction;
- (iv) Key Actions and Key Performance Indicators; and
- (v) Key Capital Projects.

3. Ministry of Finance and Economic Development will shortly organise dedicated meetings on updating the Three-Year Strategic Plan. You will be informed accordingly.

B. Expenditure Proposals

4. Ministries/Departments should submit their expenditure proposals as per Appendix II through the e-budget system. Details of submission requirements are set out at paragraphs 35 to 39.

5. As part of the requirements, Ministries/Departments should prepare realistic revised estimates for the current financial year taking into account expenditure already incurred, that is, by end February 2018 and likely spending up to end June 2018.

6. Regarding proposals for FY 2018-19 and the subsequent two years, Ministries/Departments should include expenditure commitments already taken in the current financial year as well as new measures and initiatives being proposed for the forthcoming budget in line with their updated Strategic Plan. In addition, they should take into consideration the following:

- (i) pace of implementation of projects and schemes;
- (ii) changes in cost of providing certain services;
- (iii) changes in the number of beneficiaries under existing schemes;
- (iv) revised estimates for current financial year;
- (v) planned figures published in the 2017-18 Estimates documents; and
- (vi) updated Ministerial Portfolio.

### C. Recurrent Expenditure

7. As far as possible, Ministries should contain their recurrent expenditure and ensure judicious use of budgetary resources by reducing wastage, controlling overtime, improving fleet and procurement management, optimising energy consumption, prioritising human resource requirements and exploring other possibilities for efficiency gains.

#### *New Scheme/Measure*

8. Ministries/Departments should provide a brief, as per Appendix III, on all new schemes and measures being proposed for the forthcoming budget, together with their financial implications.

#### *Human Resource Budgeting*

9. Ministries/Departments should make full provision in respect of staff already in post, taking into account expected retirements. They should also provide for the annual salary increments payable with effect from January of each year as well as for the salary compensation already awarded by Government.

10. As regards unfilled funded positions, these would normally be carried over in FY 2018-19 subject to necessity and proper justifications. Moreover, provisions for filling of such positions should take into account the stage reached in the recruitment process and should be based on a realistic timeframe for completion of the exercise.

11. Any request for filling of unfunded vacancies and creation of additional posts or new posts should be justified in terms of organisational requirements, improvement in service delivery and/or provision of new services in view of the updated Strategic Plan. Similarly, filling of consequential vacancies at entry grade arising as a result of promotional exercises should be justified. The financial implications of such requests should be included in the expenditure proposals.

12. Accordingly, Ministries/Departments are requested to submit key information relating to:

- (i) the expected timing for filling of approved funded positions, unfunded promotional posts and unfunded entry grade posts;
- (ii) the annual financial implications for the above three categories separately as per Appendix IV; and
- (iii) the number of personnel, both permanent and contractual, serving their Ministry/Department as at end March 2018.

13. They should also update the proposed funded positions for FY 2018-19 and their financial implications in the simplified HR excel template designed in the e-budget system.

#### *Maintenance*

14. Ministries should make adequate provision for maintenance of assets falling under their responsibility. This is necessary to optimise the useful life of those assets and avoid disruption in service delivery.

### *Statutory Bodies*

15. Ministries should, in the first instance, scrutinise the revenue and expenditure plans of statutory bodies seeking funding from Government so as to ensure greater efficiency and lower dependency on budgetary resources.
16. They should, thereafter, include the reviewed funding requirements of those statutory bodies in their budget proposals.
17. A copy of the budget proposal of the statutory bodies as well as updated information on their financial standing as per Appendix V should be submitted to this Ministry.

### *Mission Expenses and Passage Benefits*

18. Your proposals should exclude provisions in respect of mission expenses and passage benefits. As per current practice, such provisions will be made under Vote 26-1: Centrally Managed Expenses of Government.

### *Memorandum on Expenditure Items*

19. Ministries/Departments should submit a memorandum on expenditure items requiring significant increase in budgetary resources. The memorandum should include information such as purpose of the spending, expected benefits, target groups, basis of calculation and justification for the significant increase.
20. The memorandum should also include information on all new items of expenditure to be created in the forthcoming budget.
21. These information would facilitate discussions at the Estimates Committee meetings and would be helpful in the preparation of briefs for the Committee of Supply.

### **D. Capital Expenditure**

22. Ministries should prioritise their capital projects and submit their requests based on a realistic implementation plan, irrespective of the source of financing.
23. For existing projects, they should take into account the current implementation status, expected progress and payments up to June 2018, new commitments taken during the year as well as carry-over of capital expenditure.
24. As regards new capital projects, Ministries should submit their proposals as per the Project Request Form enclosed in the Capital Project Process Manual issued in September 2017 (Financial Instructions No. 3 of 2017). Moreover, Ministries should rank new projects in order of priority. These information should be submitted to the relevant Sector Ministry Support Teams (SMSTs) of this Ministry.
25. For new projects with an estimated value above Rs 25 million, a copy of the Project Request Form should also be submitted to the Public Investment Management Unit (PIMU) of this Ministry for consideration and eventual inclusion in the Public Sector Investment Programme.
26. All information in respect of capital projects should be updated in the e-PSIP.

### *Carry-Over of Capital Expenditure*

27. Ministries/Departments should submit their requests for carry-over of the FY 2017-18 capital expenditure, if any, together with their expenditure proposals. Those requests should be realistic and in line with Financial Instructions No 1 of 2016.

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

### E. Revenue Estimates

29. Wherever applicable, Ministries/Departments should submit estimates of revenue in respect of taxes, duties, fees, charges, sales and other revenues falling under their purview, as per Appendix VI, through the e-budget system.

30. In your submissions, you should indicate clearly:-

- (i) the basis of your computation and assumptions, highlighting any change in respective legislation that has impacted on the amount of revenue collected during the current financial year and/or would affect revenue in the following financial years;
- (ii) the amount of revenue in arrears in respect of each revenue item; and
- (iii) the amount of revenue to be collected through administrative efforts, such as better enforcement, audit, investigations and debt recovery.

31. As regards fees and charges (Revenue Item Code 142), the guiding policy is to ensure that the rupee value of the fees/charges is not eroded by inflation and is adjusted so as to reflect cost of delivery of goods and services. However, due care has to be given on possible adverse impact on the ease of doing business. Any proposal for adjustment of fees in the next financial year should be incorporated in the revenue estimates.

32. All funds received as external grants to finance projects should be recorded under Revenue Category 13 (Grant) with the corresponding provision on the expenditure side in line with the principles of good public financial management. Details of such grants should be recorded in the e-budget system with appropriate explanations.

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

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

## F. Submission of Proposals

35. Ministries/Departments should submit both their expenditure proposals and revenue estimates through the e-budget system at latest by 6<sup>th</sup> April 2018.

36. With a view to making the system more user friendly, excel templates have been designed in the system for inputting of financial data on both revenue and expenditure directly into the system.

37. The excel template for expenditure provides for the inputting of information on both recurrent and capital expenditure. Exceptionally this year, data entry regarding capital projects should be made in both the e-budget and e-PSIP systems. As from next year, data will flow between the two systems through integration process and hence data entry will be made in only one system.

38. The e-budget application will enable Ministries/Departments to generate a report of their submissions as per format at Appendix II and Appendix VI.

39. Ministries/Departments should, however, submit a soft copy of the following supplementary information to the relevant officer responsible for the SMST specified at Appendix VII through e-mail:

- (i) Updated Three-Year Strategic Plan (Appendix I);
- (ii) New Scheme/Measure (Appendix III);
- (iii) Human Resource Proposal (Appendix IV)
- (iv) Financial Information on Public Sector Bodies (Appendix V);
- (v) Memorandum on Expenditure Items (as per paragraph 19).
- (vi) Project Request Form (as per paragraph 24); and
- (vii) Proposals for Carry-over of Capital Expenditure (as per paragraph 27);

## G. Estimates Committee Meetings

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

41. You will be informed of the date, time and venue for the Estimates Committee meetings in due course.

## Template for Three Year Strategic Plan

### Goals and Objectives

Current Situation (including main achievements in 2017/18 and major challenges)

### Strategic Direction

### Key Actions

Key actions, key performance indicators and targets should be submitted in a table as per the following format:

Key Action	Key Performance Indicator	Target 2017/18 (Published)	Actual* 2017/18	Target 2018/19	Target 2019/20	Target 2020/21
1. XXXXX						
2. XXXXX						
3. Etc.						

\*Actual as at end March 2018

### Key Capital Projects

Description	Project Value	Rs M				
		2017/18 Estimates	2017/18 Revised	2018/19	2019/20	2020/21
1. XXXXX						
2. XXXXX						
3. Etc.						



## Format for Expenditure Proposals

VOTE XX : XXXX

## SUMMARY OF EXPENDITURE

Details	Rs 00				
	2017/18 Estimates	2017/18 Revised Estimates	2018/19 Estimates	2019/20 Planned	2020/2 Planned
<b>VOTE XX-1 TOTAL EXPENDITURE</b>					
<i>of which</i>					
Recurrent					
Capital					
<b>Sub-Head XX-X1: XX1</b>					
Recurrent Expenditure					
Capital Expenditure					
<b>Sub-Head XX-X2: XX2</b>					
Recurrent Expenditure					
Capital Expenditure					
<b>TOTAL</b>					

## Sub-Head XX-X1: XX1

Item No.	Details	Rs 00				
		2017/18 Estimates	2017/18 Revised Estimates	2018/19 Estimates	2019/20 Planned	2020/2 Planned
<b>Recurrent Expenditure</b>						
<b>21</b>	<b>Compensation of Employees</b>					
21110	Personal Emoluments					
.001	Basic Salary					
	Minister					
	Permanent Secretary					
	Deputy Permanent Secretary					
	Assistant Permanent Secretary					
	xxxxxxxxxxxxxx					
	.....					
	<b>Total</b>					

VOTE XX : XXXX

Rs 000

Item No.	Details	2017/18 Estimates	2017/18 Revised Estimates	2018/19 Estimates	2019/20 Planned	2020/21 Planned
.002	Salary Compensation					
.003	Extra Remuneration					
.004	Allowances					
21111	Other Staff Costs					
.001	Wages					
.002	Travelling and Transport					
21210	Social Contributions					
.001	Contribution to the National Savings Fund					
22	<b>Goods and Services</b>					
22010	Cost of Utilities					
.001	Electricity and Gas charges					
.002	Telephone					
22020	Fuel and Oil					
.001	Vehicles					
22030	Rent					
.001	Rental of building					
.002	Rental of parking slots					
22040	Office Equipment and Furniture					
.001	Office Equipment					
.002	Office Furniture					
25	<b>Subsidies</b>					
xxxx	.....					
.xxx	.....					
26	<b>Current Grants</b>					
xxxx	.....					
26313	Extra Budgetary Units					
<b>Capital Expenditure</b>						
26	<b>Grants</b>					
26323	Extra-Budgetary Units					
xxx	.....					
28	<b>Other Expense</b>					
28221	Transfers to Non-Profit institutions					
.xxx	.....					
31	<b>Acquisition Of Non-Financial Assets</b>					
31112	Non-Residential Buildings					
.xxx	.....					
32	<b>Acquisition Of Financial Assets</b>					
xxxxx	.....					
.xxx	.....					
<b>TOTAL</b>						

VOTE XX : XXXX

Sub-Head XX-X2: XX2

Rs 000

Item No.	Details	2017/18 Estimates	2017/18 Revised Estimates	2018/19 Estimates	2019/20 Planned	2020/21 Planned
<b>Recurrent Expenditure</b>						
<b>21</b>	<b>Compensation of Employees</b>					
21110	Personal Emoluments					
.001	Basic Salary					
		In Post	Funded			
		Mar 2018	2018/19			
	Minister					
	Permanent Secretary					
	Deputy Permanent Secretary					
	Assistant Permanent Secretary					
	XXXXXXXXXXXXXX					
	.....					
	<b>Total</b>					
.002	Salary Compensation					
.003	Extra Remuneration					
21210	Social Contributions					
.001	Contribution to the National Savings Fund					
<b>22</b>	<b>Goods and Services</b>					
22010	Cost of Utilities					
.001	Electricity and Gas Charges					
.002	Telephone					
22900	Other Goods and Services					
.001	Uniforms					
<b>26</b>	<b>Grants</b>					
26210	Contribution to International Organisations					
.xxx	.....					
<b>Capital Expenditure</b>						
<b>31</b>	<b>Acquisition of Non - Financial Assets</b>		Project Value			
			Rs 000			
31121	Transport Equipment					
.801	Acquisition of Vehicles					
<b>TOTAL</b>						

Format for New Scheme/Measure

▷ Scheme /Measure:

▷ Objective/Purpose:

◦ Expected Economic and Social Benefits:

◦ Eligibility Criteria/Targeted Beneficiaries:

◦ Financial Implications and Financing Options:

◦ Implementing Agency:

◦ Implementation Timeframe:

◦ Monitorable Milestones:

◦ Proposal for Legislative Amendments *(if any)*:

**Format for Human Resource Proposals**  
(Annual Costing)

Appendix IV

Position Titles	State: Entry (E) or Promotional (P) Grade	No. of Posts as per CEO 2017	Funded/ Adjusted 2017/18	In Post March 2018**		No. of Officers retiring (up to June 2019)	Unfilled Funded Positions (March 2018)			Vacancy Status***	New Requests			Total Proposed Funded Positions (A+B+C+D+E)
				Number (A)	Costing (Rs)		Promotional Grade Number (B)	Costing (Rs)	Entry Grade Number (C)		Costing (Rs)	Promotional Grade Number (D)	Costing (Rs)	
<b>VOTE XX</b>														
<b>Sub-Head XX -101</b>														
<b>A. Staff on Establishment</b>														
Total (on Establishment)														
<b>B. Others*</b>														
Total (Others)														
<b>Sub-Head XX-102</b>														
<b>A. Staff on Establishment</b>														
Total (on Establishment)														
<b>B. Others*</b>														
Total (Others)														

**Note:** All costing should be on an annual basis (13 months). However, for Promotional grades (both unfilled funded and new requests) only annual topping should be included.

\*Others include staff employed on contractual basis, STM, YEP, Advisers, etc.

\*\*No. of Officers in Post as at March 2018 (headcount) should include Officers on leave without pay and under interdiction.

\*\*\*Vacancy status - state only the date when vacancy reported/expected to be reported or advertised or interview carried out.

## Financial Information on Public Sector Bodies

Public Body: .....

## A: Income &amp; Expenditure Information

Rs Million

Details	Jun 17/18 Estimates	2017/18 Revised Est	2018/19 Estimates	2019/20 Planned	2020/21 Planned
<b>TOTAL INCOME</b>					
Grant from Government					
Own-Source Revenue					
⇒ Revenue 1					
⇒ Revenue 2					
⇒ .....					
Other Income					
<b>TOTAL EXPENDITURE</b>					
Recurrent Expenditure					
Capital Expenditure					
<b>Surplus/Deficit</b>					

## B: Other Financial Information

Details	Balance as at 31 Dec 2016	Balance as at 30 Jun 2018	Estimated Balance as at 30 Jun 2019
<b>Debtors</b>			
Cash & Bank Balance			
Investment			
⇒ Fixed deposit			
⇒ Treasury Bills			
⇒ Others.....			
<b>Creditors</b>			
Bank Overdraft			
Reserve			
Loans			
Contingent Liabilities			
⇒ Pension			
⇒ Financial Litigation			

Format for Revenue Estimates

MINISTRY/DEPARTMENT .....

(Rs '000)

Item No./ Sub-item (Note 1)	Description	2017/18		O/w arrears as at Feb 2018	Estimates 2018/19	Planned		Main assumptions (Note 2)
		Approved Estimates	Revised Estimates			2019/20	2020/21	

Officer-in-Charge of Finance Section:

Signature:

Tel. No.:

Estimates of revenue for FY 2018/19 and forecasts of revenue for FY 2019/20 and 2020/21 should be

worked out in respect of all revenue items/sub-items.

The assumptions used in arriving at your estimates should be clearly stated and submitted in separate

attachments, together with your workings.

Note (1):

Note (2):

Supervising Officer of Ministry/Department  
Signature:  
Date:

## MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

## SECTOR MINISTRY SUPPORT TEAMS (SMSTs)

Sector	Responsible Officer & Contact Details	Team member	Tel. No.	Email Address
<b>PROTECTION AND ECONOMIC EMPOWERMENT</b>				
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		Mrs T. Pahladi (FO)	201 1224	tpahladi@govmu.org
<b>INDUSTRIAL AND TRADE</b>				
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Education (Incl. Knowledge Hub)		Mrs S. Ramasubhoo (FO)	201 2896	sramasubhoo@govmu.org
<b>INDUSTRIAL AND EMPLOYMENT &amp; TCI</b>				
Employment & Training	Mr C.Paddia (LA) Tel: 201 1153 cpaddia@govmu.org	Ms R. Docile [A]	201 2879	pdocile@govmu.org
Marketing Group		Ms S. Mahamoodally [A]	201 1729	samahamoodally@govmu.org
Technology, Communication and Innovation (Government)		Mrs. S. Ramasubhoo (FO)	201 2822	sramasubhoo@govmu.org
<b>POPULATION, FAMILY WELFARE &amp; GENDER</b>				
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Equality and Child Development (Budgetperson for Children Office)		Mr J. Tangman [A]	201 1259	jtangman@govmu.org
		Mrs D. Chaton (FO)	201 1104	dchaton@govmu.org
<b>HOUSING</b>				
Physical Sports	Mr P. Binee (LA) Tel: 201 3893 pbinee@govmu.org	Mrs P. Bhantooa [A]	201 1259	pbhantooa@govmu.org
		Mrs F. Codabux (FO)	201 2594	fcodabux@govmu.org
		Mr S. Majie [A]	201 3893	smajie@govmu.org
Urban Planning and Lands		Mr D. Seetul (AMFO)	201 3892	dseetul@govmu.org
<b>ENVIRONMENT &amp; SOLID WASTE MANAGEMENT</b>				
Environment, Sustainable Development, Solid Beach Management (National Disaster Management) Technical Services	Mrs W. Elahee-Doomun (LA) Tel: 201 2385 welahee-doomun@govmu.org	Mrs B. Abdoolcurim [A]	201 2385	babdoolcurim@govmu.org
		Ms J. Duportail (PFOO)	201 3457	jduportail@govmu.org
		Ms Y. Chooramun (STM)	201 2385	ychooramun@govmu.org
<b>ENERGY &amp; PUBLIC UTILITIES</b>				
Water, Waste Water and Radiation Services Procurement Issues & Fees	Mrs S. Appanah (LA) Tel: 201 1160 sappanah@govmu.org	Mr H.R Urdhin [A]	201 2328	hurdhin@govmu.org
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		Mr D. Narroo (FO)	201 3917	dnaroo@govmu.org
<b>INFRASTRUCTURE &amp; LAND TRANSPORT</b>				
Infrastructure Transport (incl. Metro Express)	Mr A. Ramdhany (LA) Tel: 201 1420 aramdhany@govmu.org	Ms R. Rumzan-Maudarbaccus [A]	201 2566	rarumzan@govmu.org
		Ms J.Oogur [A]	201 1372	joogur@govmu.org
		Mr D. Sockalingum (PFOO)	201 2896	dsockalingum@govmu.org
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		Ms S. Ramprosand [A]	201 3988	sramprosand@govmu.org
International Economic Integration		Ms J. Duportail (PFOO)	201 3457	jduportail@govmu.org
<b>INDUSTRIAL AND TRADE, CULTURE &amp; CIVIL SERVICE AND ADMINISTRATIVE REFORMS</b>				
Culture (Incl. National Arts)	Mr. D. Trilok (LA) Tel: 201 2471 ltrilok@govmu.org	Mrs T. Nathoo [A]	201 3437	tnathoo@govmu.org
		Ms D. Chaton (FO)	201 1104	dchaton@govmu.org
Service Reform		Ms P. Ramjutton [A]	201 2075	pramjutton@govmu.org
Administrative and Administrative Reforms		Mr R. Jugroop (FO)	201 2041	rjugroop@govmu.org



Sector	Responsible Officer & Contact Details	Team member	Tel. No.	Email Address
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<b>INDUSTRY, COMMERCE &amp; TOURISM</b>				
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		Mrs S. Nunkoo-Puttur [A]	201 2672	snunkoo@govmu.org
		Ms J. Duportail (PFOO)	201 3457	jduportail@govmu.org
<b>BUSINESS ENTERPRISE AND COOPERATIVES</b>				
Business Enterprise and Co-operatives	<b>Mr S. Gopall (LA)</b> Tel: 201 3946 <i>sgopall@govmu.org</i>	Mr T. Kathapermal [A]	201 2420	tkathapermall@govmu.org
SME Development		Ms S. Hingoo (FO)	201 1589	shingoo@govmu.org
<b>AGRO INDUSTRY</b>				
Agro-Industry and Food Security	<b>Mr D. Bundhoo (LA)</b> Tel: 201 1592 <i>dbundhoo@govmu.org</i>  <b>Mr V.Ramkelawon (LA)</b> Tel: 2012515 <i>viramkelawon@govmu.org</i>	Mr S. Jeebodhun [A]	201 1452	sjeebodhun@govmu.org
		Mr S. Hurry (Ag. AMFO)	201 3262	sihurry@govmu.org
<b>OCEAN ECONOMY</b>				
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		Ms. P. Kutwoaroo [A]	201 2420	pkutwoaroo@govmu.org
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**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**  
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