



Republic of Mauritius

TREASURY

Annual Report
of the
Accountant-General
and
The Financial Statements of the Government
of the
Republic of Mauritius

for the financial year ended 30 June 2025

TREASURY

ANNUAL REPORT

OF THE

ACCOUNTANT-GENERAL

AND

THE FINANCIAL STATEMENTS

OF THE

GOVERNMENT OF THE

REPUBLIC OF MAURITIUS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025



TREASURY

Rabadia Building, 38 Mere Barthelemy Street, Port Louis, Republic of Mauritius

28 April 2026

The Financial Secretary

Ministry of Finance

Dear Sir,

I am pleased to submit the Annual Report of the Accountant-General and the Financial Statements of the Government of the Republic of Mauritius for the financial year 2024-2025.

The Accountant-General is required under Section 19(1) of the Finance and Audit Act 1973 (as amended) to submit to the Director of Audit Financial Statements presenting fairly, in all material respects, the financial position of the Government as at the last date of the fiscal year and the financial performance and cash flows of Government for the year then ended. The Financial Statements of the Government in respect of the financial year 2024-2025 were submitted to the Director of Audit within the period prescribed in the Act.

The Financial Statements of the Government, together with the Certificate of the Director of Audit thereon, are included in this report.

Yours faithfully,

A handwritten signature in blue ink, consisting of a large, stylized 'S' followed by a cross-like mark and a horizontal line.

S. RAMPARSAD
Accountant-General



MINISTRY OF FINANCE

Government Centre, Port Louis, Republic of Mauritius

04 May 2026

Hon Prime Minister and Minister of Finance,

I have the honour to submit the Annual Report of the Accountant-General and the Financial Statements of the Government of the Republic of Mauritius for the financial year 2024 - 2025.

Yours faithfully,

A handwritten signature in purple ink, which appears to read 'A. ACHARUZ', is enclosed within a circular purple stamp.

A. ACHARUZ
Financial Secretary

Dr. the Hon. Navinchandra RAMGOOLAM, G.C.S.K, F.R.C.P
Prime Minister, Minister of Defence, Home Affairs and External Communications,
Minister of Finance, Minister for Rodrigues and Outer Islands

ANNUAL REPORT

of the

ACCOUNTANT-GENERAL

for the financial year

2024 – 2025

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TREASURY

OUR VISION

To be recognised as a modern organisation providing financial services of international standard

OUR MISSION

Supporting effective public financial management through the delivery of quality accounting, cash management and payment services

OUR CORE VALUES

Integrity

We value our role as an organisation providing an array of services and are committed to perform our duties in accordance with the highest standards of conduct and ethics

Customer Orientation

We consider our customers as partners in our mission and consistently strive to anticipate their needs and meet their expectations

Team Spirit

We foster continuous learning and believe that the best results stem from our collective talents and experiences

Innovation

We continuously improve our processes by embracing new and better ways of doing our work

Eco-friendly

We conduct our business in an environmentally responsible manner

REPORT OF THE ACCOUNTANT-GENERAL

1.0 OVERVIEW

The Treasury, under the leadership of the Accountant-General and operating under the aegis of the Ministry of Finance, continues to play a pivotal role in safeguarding the integrity of public financial management and in supporting transparent, reliable and timely financial reporting across Government.

The key responsibilities of the Accountant-General are to:

- (i) maintain the accounts of government, prepare Financial Statements and ensure that accounting systems respond to government's needs for the proper processing, recording and accounting of financial transactions and for financial reporting;
- (ii) monitor the cash flow position of government and to ensure that adequate funds are available to meet government's payment obligations in a prudent and cost-effective manner;
- (iii) manage the dispensing of Motor Vehicle Loans and Passage Benefits to government employees, as well as the payment of public service pensions and other retiring allowances, in accordance with prescribed rules, laws and regulations; and
- (iv) operate as government's main payment centre and to ensure that all payments of government are executed efficiently and in a timely manner.

The Accountant-General is required under Section 19(1) of the Finance and Audit Act (FAA) to prepare the Financial Statements (FS) for the Budgetary Central Government (BCG) and submit same to the Director of Audit within six months of the close of every financial year (FY). These statements should present fairly, in all material respects, the financial position of the BCG as at the last date of the FY and the financial performance and cash flows of the BCG for the year then ended.

For FY 2024-2025, the accounts were closed on 30 September 2025 and the FS were submitted to the Director of Audit within the period prescribed under the FAA.

The FS for FY 2024-2025 represent the third transitional set of IPSAS-based FS for the BCG. Transitional exemptions, as disclosed in the note 2.1 B to the FS on page 10, have continued to be applied where necessary. Notwithstanding these transitional arrangements, significant progress has been achieved in advancing the Government's financial reporting framework towards full compliance with IPSAS. Subject mainly to the remaining requirements relating to consolidation and segment reporting, the FS for the BCG are expected to achieve full IPSAS compliance by FY 2025-2026. This reflects Government's continued commitment to

strengthening transparency, accountability and alignment with international best practices in public sector financial reporting.

Following the amendment to the FAA in August 2025, the responsibilities of the Accountant-General were further broadened to include the preparation and signing of the Consolidated Financial Statements (CFS) for the Public Sector, which are to be submitted to the Director of Audit within fifteen months of the close of every FY. In this regard, all public institutions are also required by law to submit their audited FS, together with such additional information as may be required for consolidation purposes, to the Accountant-General within ten months of the close of each FY.

It is worth noting that, even prior to the statutory amendment, the Treasury had already initiated, as an administrative exercise, the preparation of CFS for the following reporting periods:

- (i) the CFS for the General Government for FY 2021–2022;
- (ii) the CFS for the Public Sector for FY 2022–2023; and
- (iii) the CFS for the Public Sector for FY 2023–2024.

The preparation of the CFS for FY 2023–2024 was, however, marked by significant challenges, particularly as only around 60 per cent of public entities/institutions could be brought within the scope of consolidation, with a substantial proportion thereof being based on unaudited financial information. This has further underscored the importance of timely submission of complete, reliable and duly audited financial information by reporting entities across the public sector.

In support of the IPSAS implementation agenda, an IPSAS Sub-Committee has been set up at the Treasury under the IPSAS Technical Working Group. The Sub-Committee has been entrusted with the responsibility of examining all new and revised IPSAS standards, assessing their relevance and applicability within the Mauritian context, conducting gap analysis between existing Government accounting practices and IPSAS requirements, and recommending the policy, procedural and capacity-building measures necessary to support a structured and effective transition. During the FY 2024-2025, further improvements were brought to the FS, including:

- the adoption of a yearly actuarial valuation of pension liabilities, as opposed to a three-year valuation cycle, in line with *IPSAS 39 – Employee Benefits*; and
- enhanced disclosures to further strengthen compliance with IPSAS requirements.

The Treasury is also taking additional steps to further strengthen public sector financial reporting. In this respect, it is envisaged that the Treasury will prepare its own IPSAS-based FS, notwithstanding the absence of a statutory requirement to do so. Furthermore, the procurement of a dedicated consolidation software is currently underway with a view to enhancing the efficiency, reliability and robustness of the consolidation exercise.

Despite the progress achieved, certain key challenges persist, particularly delays by some public institutions in submitting their audited FS and consolidation information within the required timeframe, as well as the resource constraints associated with meeting the statutory deadlines for the preparation of the CFS for the Public Sector. Addressing these challenges will remain a priority going forward in order to sustain progress in public financial reporting reform.

2.0 FINANCIAL STATEMENTS

The Financial Statements for the Budgetary Central Government are made up of the statements as listed in Table 1 below:

Table 1 – List of Financial Statements

A	<i>Financial Statements for the Budgetary Central Government</i>
(i)	Statement of Financial Position
(ii)	Statement of Financial Performance (Classification of Expenses by Nature)
(iii)	Statement of Changes in Net Assets or Equity
(iv)	Cash Flow Statement
(v)	Statement of Comparison of Budget Estimates and Actual Amounts (Classification of Expenses by Function)
(vi)	Notes to the Financial Statements
B	<i>Annexures to the Financial Statements for the Budgetary Central Government</i>
(i)	Abstract Account of Revenue and Expenditure, Recurrent and Capital, of the Consolidated Fund
(ii)	Detailed Statement of Revenue and a Detailed Statement of Expenditure, Recurrent and Capital, of the Consolidated Fund
(iii)	Progress Report on Performance in respect of Outcomes Achieved and Outputs Delivered
(iv)	Statement of Investments
(v)	Detailed Statement of Advances
(vi)	Statement of Special Funds deposited with the Accountant-General
(vii)	Detailed Statement of Deposits
(viii)	Statement of Public Sector Debt
(ix)	Statement of Contingent Liabilities, including details of any Loans, Bank Overdrafts or Credit Facilities Guaranteed by the Government
(x)	Statement of all Outstanding Loans financed from Revenue
(xi)	Statement of Arrears of Revenue
(xii)	Statement of Foreign Aid Received (Cash and Non-Cash)

3.0 AUDIT CERTIFICATE

The Director of Audit has certified that, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph as per the Audit Certificate, the Financial Statements for FY 2024-2025 give a true and fair view of the financial position of the Budgetary Central Government as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs) and comply with Section 19(3) and 19(3A)(b) of the Finance and Audit Act.

4.0 FINANCIAL SUMMARY

The table hereunder gives a summary of the key elements reported in the FS for the FY ended 30 June 2025 as well as the comparative amount for 30 June 2024.

Table 2 – Financial Summary

	30 June 2025 Rs'M	30 June 2024 Rs'M [Restated]
Statement of Financial Performance		
Revenue	187,270	171,144
Expenses	265,530	198,917
Statement of Comparison of Budget Estimates and Actual Amounts		
Revenue	414,191	310,025
Expenditure	414,840	310,570
Statement of Financial Position		
Net Assets/Equity:		
Consolidated Fund	104,443	95,483
Accumulated Deficits	(101,170)	(16,132)
Special Funds	5,873	15,113
Government Debt	566,894	488,924

Table 2 – Financial Summary

Loans to Statutory Bodies, Private Bodies and Other Bodies*	3,612	11,068
Investments	169,595	140,004

Statement of Public Sector Debt

Total Public Sector Debt	620,208	546,148

**This is included under Loans and Advances in the Statement of Financial Position.*

5.0 FINANCIAL ANALYSIS AND DISCUSSION

Analysis has been made in respect of the following items:

- (i) Revenue*;
- (ii) Expenses / Expenditure*;
- (iii) Net Assets / Equity;
- (iv) Public Sector Debt;
- (v) Loans; and
- (vi) Investments.

**Section 5.1 relates to revenue and expenses as per the Statement of Financial Performance and Section 5.2 relates to revenue and expenditure as per the Budget Estimates.*

5.1 REVENUE AND EXPENSES AS PER THE FINANCIAL REPORTING FRAMEWORK

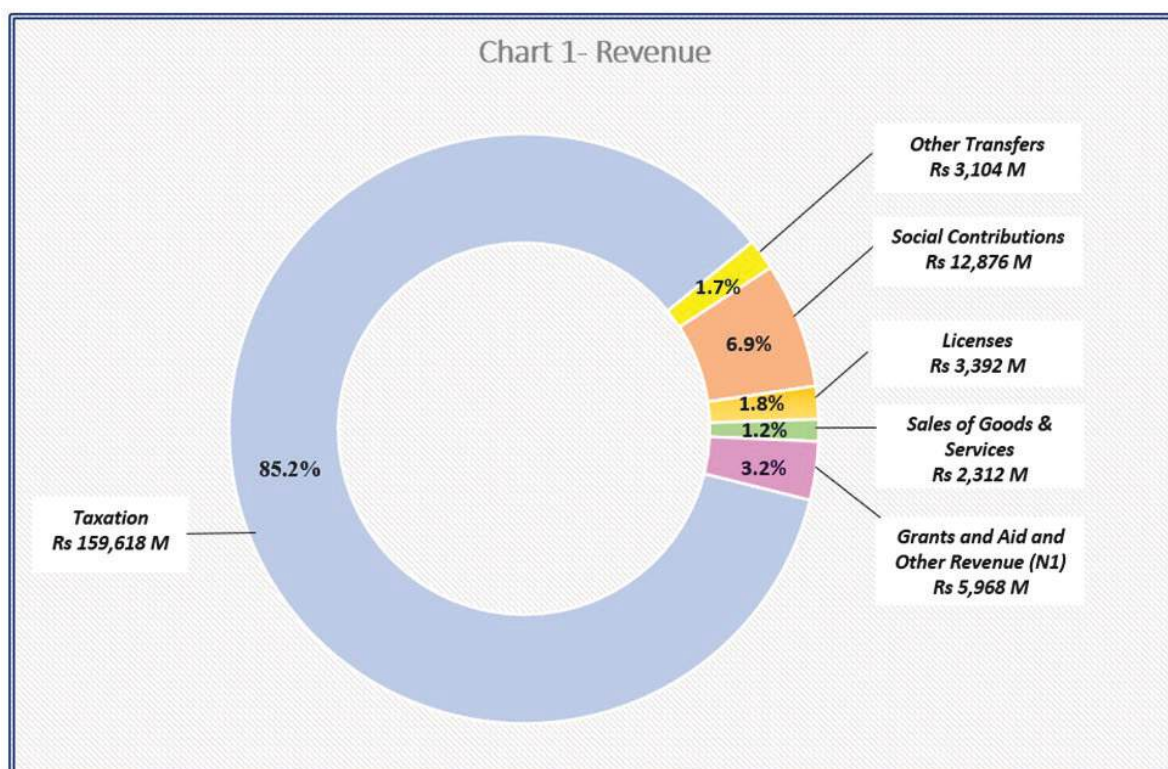
5.1.1 REVENUE

The BCG's total revenue for the year ended 30 June 2025 was 187,270 M. The composition of revenue is presented in Table 3 below:

Table 3 – Revenue

	2024-25 Rs'M	2023-24 Rs'M	Change %
Taxation	159,618	147,632	8.1
Non-taxation revenue	27,652	23,512	17.6
Total revenue	187,270	171,144	9.4

The composition of total revenue is illustrated in Chart 1 below:



N1: Other Revenue include Fines, Penalties and Forfeits (0.2%), Finance Income (0.3%), Dividends (0.6%) and Rent and Royalties (0.8%).

5.1.2 EXPENSES

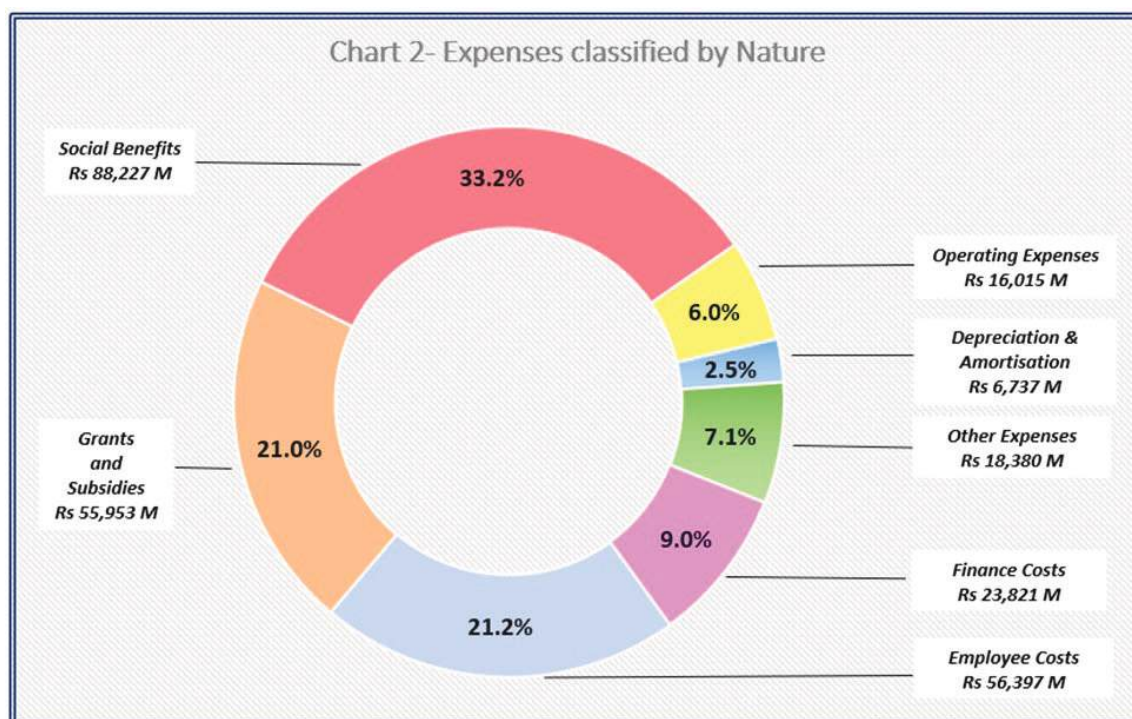
The BCG's total expenses for the year ended 30 June 2025 amounted to Rs 265, 530 M. The composition of expenses is presented in Table 4 below:

Table 4 - Expenses

	2024-25 Rs'M	2023-24 Rs'M	Change %
Operating Expenses*	97,529	75,851	28.6
Finance Costs	23,821	19,747	20.6
Grants	52,411	37,620	39.3
Social Benefits	88,227	63,212	39.6
Subsidies	3,542	2,487	42.4
Total Expenses	265,530	198,917	33.5

*Operating Expenses include Employee Costs, Operating Expenses, Depreciation and Amortisation and Other Expenses.

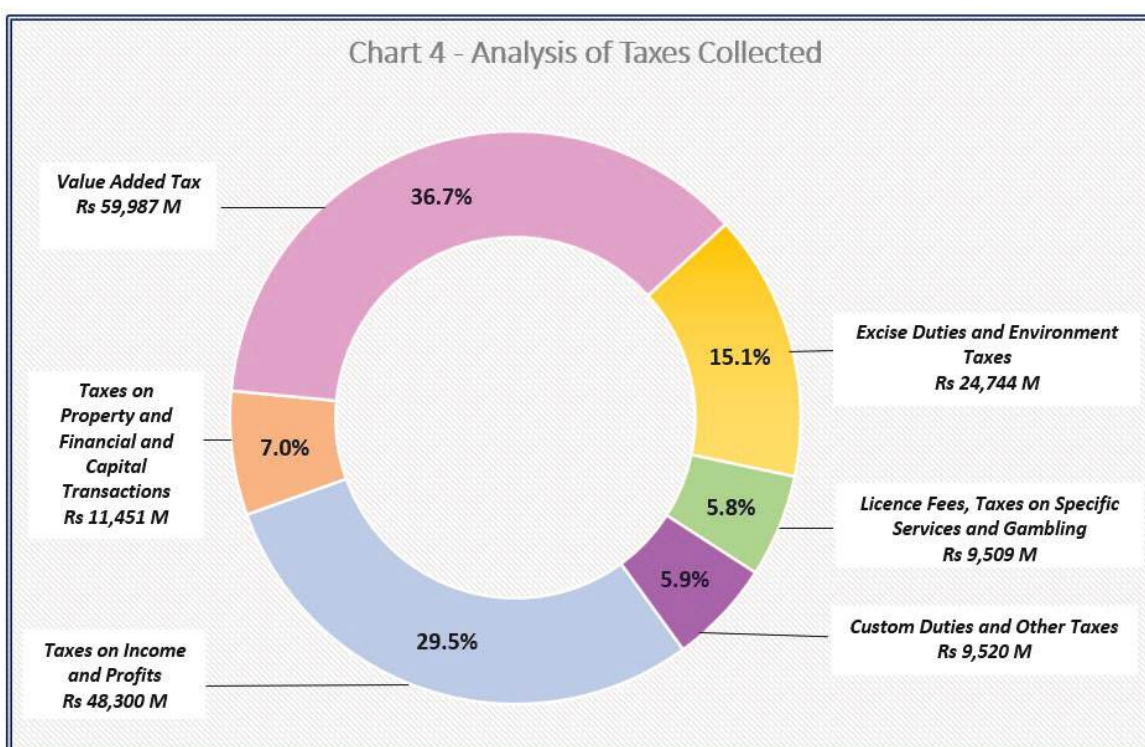
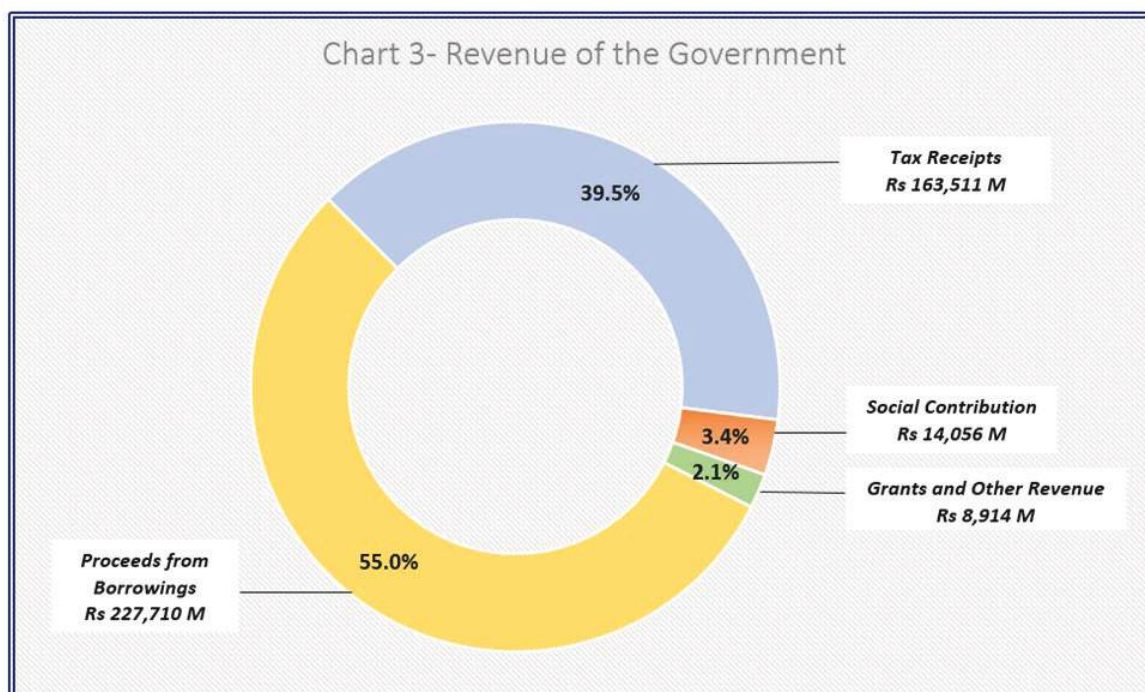
The composition of expenses, classified by nature (economic categories) is illustrated in Chart 2 below:



5.2 ANALYSIS OF REVENUE AND EXPENDITURE AS PER BUDGET ESTIMATES

5.2.1 REVENUE

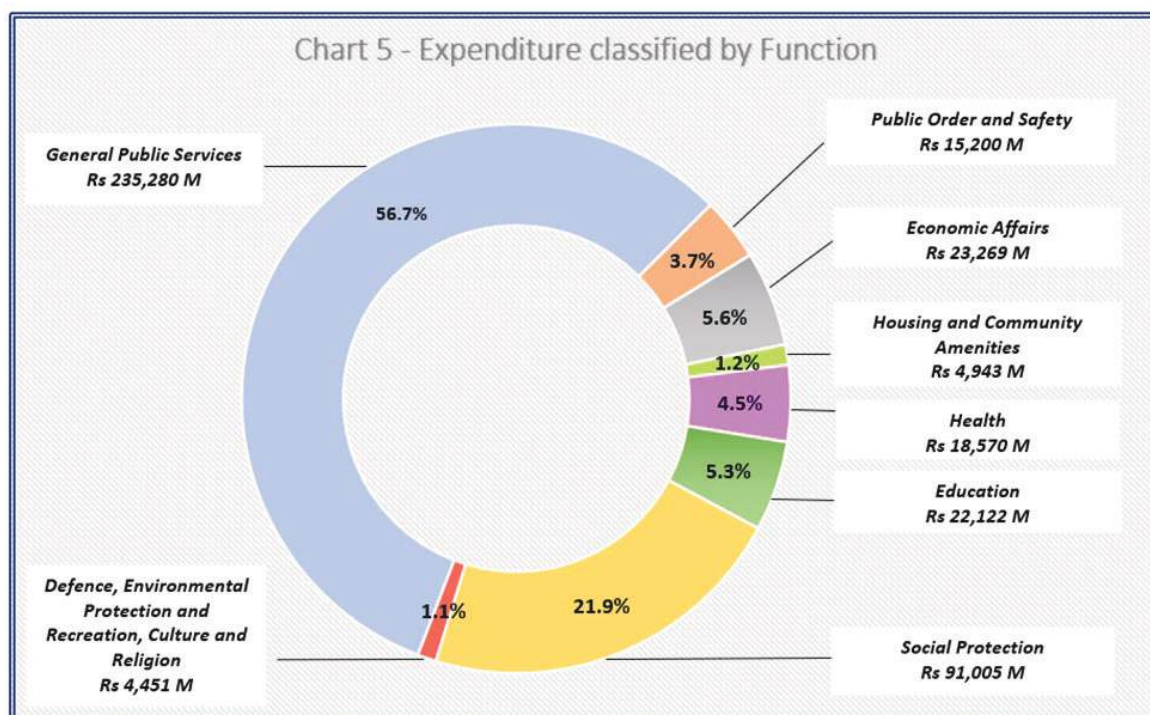
Government revenue for the FY 2024–2025 amounted to Rs 414,191 M is made up of recurrent and capital revenues. A breakdown of the amount collected during the year is illustrated in Chart 3. The tax component, amounting to Rs 163,511 M, is further analysed in Chart 4 below:



5.2.2 EXPENDITURE

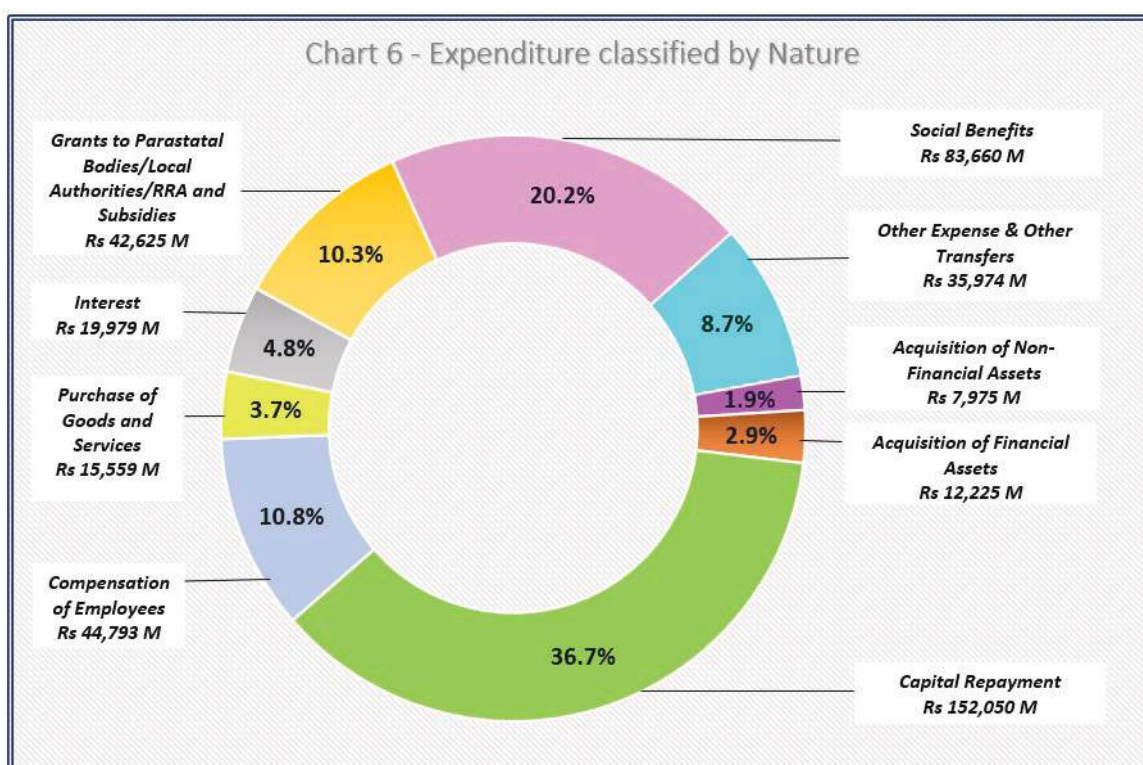
Government expenditure for the FY 2024–2025 amounting to Rs 414,840 M is analysed by Function and by Nature in Charts 5 and 6 respectively. The analysis is on cash basis except for “cost of borrowings”.

A EXPENDITURE BY FUNCTION



- *General Public Services* relates to administration of executive and legislative organs, administration of financial and fiscal affairs and services, and administration of external affairs and services.
- *Defence* relates to administration of civil defence affairs and services, formulation of contingency plans, organisation of exercises involving civilian institutions and populations and operation or support of civil defence forces.
- *Public Order and Safety* relates to public order and safety services provided by Government through police services, fire protection services, law courts and prisons.
- *Economic Affairs* includes expenditure incurred in respect of general economic, commercial, labour affairs and agriculture, tourism, construction and transport.
- *Environmental Protection* relates to services in respect of waste and waste water management and environmental protection.
- *Housing and Community Amenities* relates to activities in respect of housing and community development and provision of amenities such as water supply.
- *Health* covers activities relates to hospital and public health services.
- *Recreation, Culture and Religion* relates to services provided for recreational, sporting, cultural and religious services.
- *Education* relates to expenditures in connection with provision of pre-primary, primary, secondary, tertiary education and others.
- *Social Protection* includes support and facilities provided to the disabled persons, old age, children and family of social exclusion.

B EXPENDITURE BY NATURE (ECONOMIC CATEGORIES)



- *Compensation of Employees* is made up of allowance to Minister and salaries and allowances paid to employees.
- *Purchase of Goods and Services* includes cost of utilities, fuel and oil, rent, office expenses, maintenance costs and management charges.
- *Interest* represents interests paid for the year on internal and external debts.
- *Subsidies* represents incentives given by the Government in the form of financial aid or support with the aim of promoting economic and social policy.
- *Grants to Parastatal Bodies/ Local Authorities/ RRA* are donations and contributions to Foreign Governments and International Organisations, current and capital transfers to International Organisations, Other General Government units and Private Enterprises.
- *Social Benefits* includes basic retirement pension, social aid and other recurrent expenses.
- *Other Expenses & Other Transfers* consists mainly of transfers to Special Funds, insurance, compensation arising out of Government liability, other current transfers and miscellaneous expenses.
- *Acquisition of Non-Financial Assets* represents expenditure incurred on the construction and upgrading of buildings, roads and infrastructures, acquisition of plant and equipment and acquisition of land.
- *Acquisition of Financial Assets* includes loans made to statutory bodies, local authorities and other bodies for specific projects, subscription to IMF Organisation and equity participation.
- *Capital Repayments* comprises loan repayments to Foreign Governments and lending agencies and redemption of securities issued.

5.3 NET ASSETS/EQUITY

Net Assets / Equity represent the net financial position of Government after deducting total liabilities from total assets at the end of each FY and are made up of the following:

- Consolidated Fund;
- Accumulated Deficits; and
- Special Funds.

Table 5 – Net Assets / Equity

	2024-25 Rs'M	2023-24 Rs'M	Change %
Current Assets	41,705	54,842	(24.0)
Non-current Assets	765,744	730,193	4.9
Current Liabilities	162,644	132,280	23.0
Non-current Liabilities	635,659	558,290	13.9
Net Assets/Equity	9,146	94,465	(90.3)

5.3.1 CONSOLIDATED FUND

In accordance with the Finance and Audit Act, Government revenues are credited to the Consolidated Fund and expenditure, duly authorised through warrants issued by the Minister of Finance, is charged thereto.

In the FS for FY 2024-2025, the Consolidated Fund has been accounted for in accordance with its statutory definition. The balance of the Consolidated Fund stood at Rs 104,443 M as at 30 June 2025, compared to Rs 95,483 M (restated) as at 30 June 2024.

5.3.2 ACCUMULATED DEFICITS

Accumulated Deficits as at 30 June 2025 stood at Rs 101,170 M, compared to Rs 16,132 M (restated) as at 30 June 2024.

5.3.3 SPECIAL FUNDS

Special Funds deposited with the Accountant-General, as disclosed in the Statement of Financial Position, included investments at amortised cost and amounted to Rs 5,873 M as at 30 June 2025. Details of Special Funds are provided in the Statement of Special Funds.

5.4 PUBLIC SECTOR DEBT

Public Sector Debt outstanding as at 30 June 2025 stood at Rs 620,208 M, as disclosed in the Statement of Public Sector Debt, and is analysed in Table 6 below:

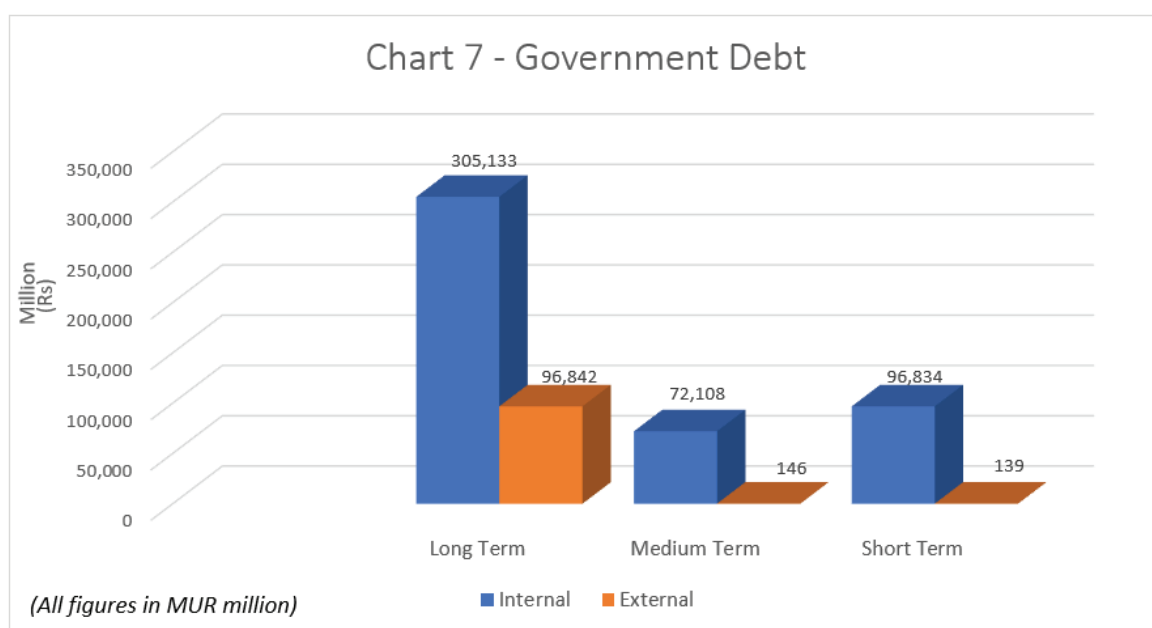
Table 6 - Analysis of Public Sector Debt

Public Sector Debt	Nominal Amount Rs'M	% of Total Public Sector Debt
Budgetary Central Government (BCG)	571,202	92.10
Extra Budgetary Units	115	0.02
Public Corporations	64,248	10.36
<i>Consolidation Adjustments</i>	<i>(15,357)*</i>	<i>(2.48)</i>
Total Public Sector Debt	620,208	100.00

* Consolidation adjustments represent Government Securities held by Non-Financial Public Sector Entities and Domestic loan from SIC Development Co. Ltd.

5.4.1 GOVERNMENT DEBT

As at 30 June 2025, the total Debt of BCG (nominal value) stood at Rs 571,202 M, details of which are provided in Chart 7 below:



N1: Debt is classified by maturity as follows: short-term (up to one year), medium-term (more than one year and up to five years), and long-term (exceeding five years).

- The total nominal value of Internal and External Government Debt amounted to Rs 474,075 M and 97,127 M respectively. The total nominal value amounted to Rs 571,202 M.
- The corresponding amortised cost reported in the Statement of Financial Position amounted to Rs 475,051 M for internal debt and Rs 91,843 M for external debt, representing a total amortised cost of Rs 566,894 M.

5.4.2 GOVERNMENT DEBT SERVICING

Total Expenditure on Government Debt Servicing during the year amounted to Rs 173,948 M and details are set out in Table 7 below:

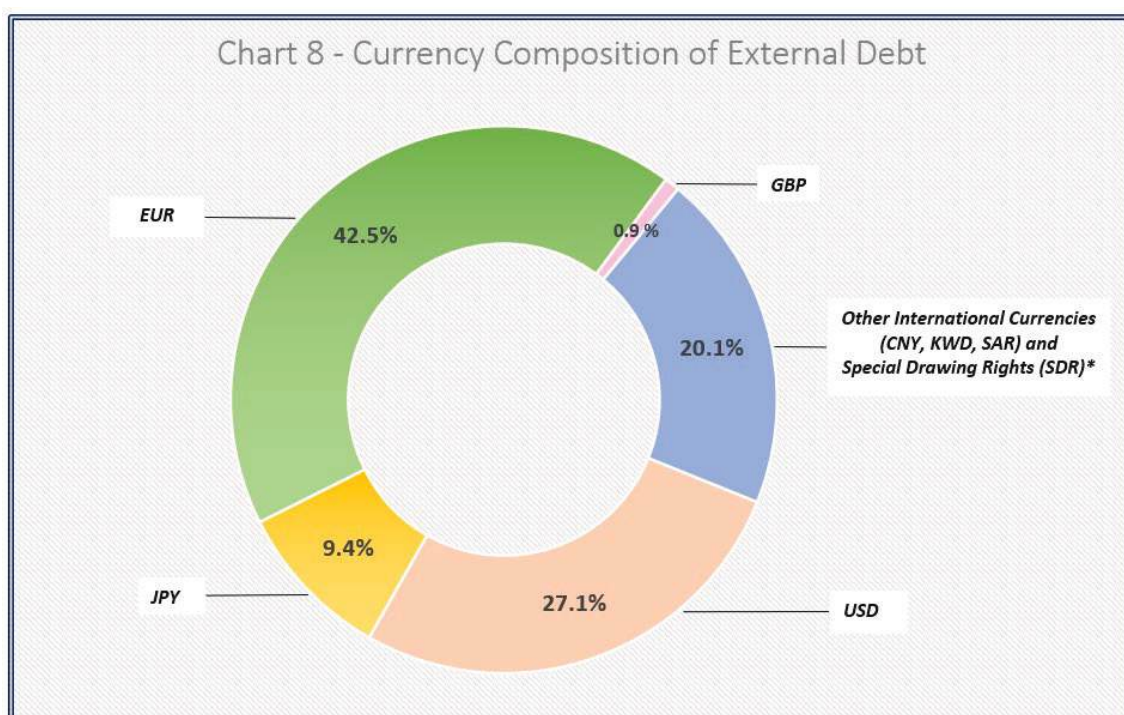
Table 7 - Government Debt Servicing

Government Debt Servicing	Amount	Total Amount
	Rs'M	Rs'M
Interests:		
External Debt	2,245	
Domestic Debt	19,568	21,813
Capital Repayments:		
Foreign Sources	3,457	
Domestic Sources	148,593	152,050
Management/Service Charges		85
Total		173,948

5.4.3 CURRENCY COMPOSITION OF DEBT

The Government debt portfolio comprises both domestic and external borrowings, with a significant proportion denominated in Mauritian Rupees, thereby limiting direct exposure to foreign currency fluctuations. As at 30 June 2025, external debt amounted to approximately Rs 97.1 billion out of total Government debt of Rs 571.2 billion, representing a relatively modest share of the overall debt stock.

The currency composition of external debt is illustrated in Chart 8 below:



**IMF SDR Allocations represent obligations which arise through the participation of the Republic of Mauritius in the SDR Department of the IMF.*

5.5 LOANS TO STATUTORY BODIES, PRIVATE BODIES AND OTHER BODIES

Loans amounting to Rs 1,094 M were advanced during the year under review to Statutory Bodies, Private Bodies and Other Bodies. Capital reimbursements and interests received from borrowers during the year amounted to Rs 230 M and Rs 65 M respectively. The balance of such loans outstanding as at 30 June 2025, as disclosed in Statement of all Outstanding Loans financed from Revenue, stood at Rs 11,565 M. The balance of loan receivable at amortised cost as reported in the Statement of Financial Position amounted to Rs 3,612 M.

5.6 INVESTMENTS

The fair value of investments, held by Government and Special Funds as at 30 June 2025 stood at Rs 169,595 M as detailed in Table 8 below:

Table 8 - Breakdown of Investments held by Government and Special Funds

Description	Fair Value/ Amortised Cost Rs'M	Cost Price Rs'M
Quoted Shares	840	41
Unquoted Shares	101,224	84,924
Equity Participation	65,819	19,602
Redeemable Preference Shares	200	200
Other Investments	1,512	1,476*
Total	169,595	106,243

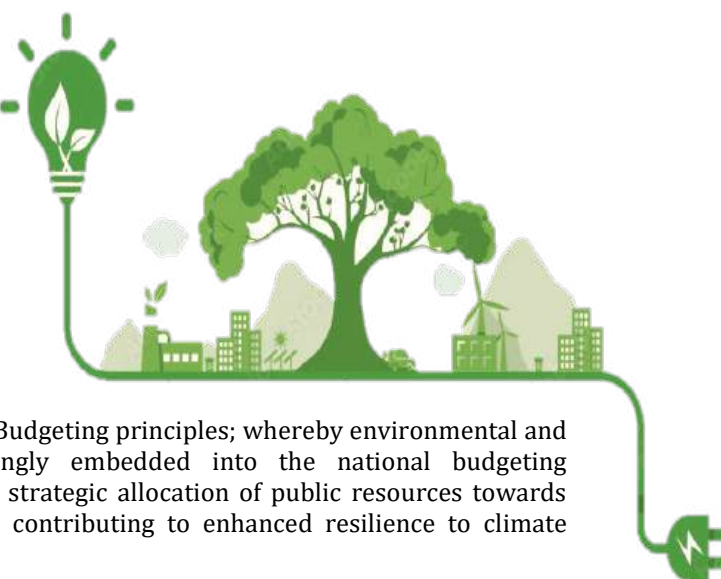
* Other Investments includes deposits with banks and GOM Treasury Certificates at a cost of Rs 904 M pertaining to Special Funds.

Details of investments are given in the Statement of Investments included in this report.

6.0 SUSTAINABILITY REPORTING

The Government of Mauritius remains committed to advancing sustainable development through the progressive integration of environmental, social and governance considerations into national policies, programmes and budgetary priorities. In this regard, continued efforts have been made to align public policy interventions with the United Nations Sustainable Development Goals (SDGs) and to promote a development model that is economically resilient, socially inclusive and environmentally responsible. A key feature of

this approach has been the adoption of Green Budgeting principles; whereby environmental and climate-related considerations are increasingly embedded into the national budgeting framework. This initiative supports the more strategic allocation of public resources towards sustainable and inclusive growth, while also contributing to enhanced resilience to climate change and other environmental risks.



ENVIRONMENT



From an environmental perspective, Government has continued to support a range of initiatives aimed at promoting ecological sustainability and strengthening climate resilience. These include measures relating to:

- adaptation to climate challenge
- coastal rehabilitation
- reforestation
- waste reduction through recycling
- investment in environmental protection infrastructure, including flood mitigation and landslide management

SOCIAL



On the social front, emphasis has continued to be placed on policies and programmes that enhance quality of life, promote inclusiveness and support vulnerable groups. Measures in the areas of employment, education, healthcare, housing, youth development and social support have remained central to Government's agenda. These include:

- employment support initiatives
- educational assistance
- improve the quality of healthcare services
- the expansion of sports facilities
- Prime à l'Emploi Scheme and support to persons with disabilities
- strengthening of law enforcement and security through improved police infrastructure and reinforced anti-drug initiatives
- housing-related measures aimed at facilitating access to affordable housing, such as the delivery of housing units and the extension of eligibility for housing grants.

GOVERNANCE



With regard to governance, Government has continued to strengthen transparency and accountability through Performance Based Budgeting and pursue sound economic management. Measures aimed at improving public financial management, reinforcing institutional oversight and enhancing scrutiny in the management of public finances remain integral to the broader governance framework. These efforts are intended to:

- promote integrity
- reinforce public confidence
- ensure that the management of public resources is conducted in an efficient, responsible and accountable manner

7.0 ACKNOWLEDGEMENT

I wish to express my sincere appreciation to the Financial Secretary for his continued support, guidance and leadership on strategic matters throughout the year. I also extend my gratitude to the Director of Audit, as well as to all Supervising Officers and Accounting Officers, for their valuable collaboration and commitment in support of the Government's financial reporting and accountability framework.

I am equally grateful to the staff of the Treasury for their dedication, professionalism and sustained efforts during the year under review. Their commitment and hard work have been instrumental in ensuring the successful closure of the FY 2024-2025 and the timely preparation and submission of the Financial Statements.



S. RAMPARSAD
Accountant-General
28 April 2026

AUDIT CERTIFICATE



CERTIFICATE OF AUDIT

**On the Annual Statements of the
Government of the Republic of Mauritius
For the Financial Year 2024-25**

NATIONAL AUDIT OFFICE



Republic of Mauritius

NATIONAL AUDIT OFFICE

CERTIFICATE OF AUDIT

TO THE NATIONAL ASSEMBLY

Report on the Audit of the Financial Statements of the Budgetary Central Government of the Republic of Mauritius

Qualified Opinion

I have audited the Financial Statements of the Budgetary Central Government of the Republic of Mauritius, submitted in accordance with Section 19(1) of the Finance and Audit Act, which comprise the statement of financial position as at 30 June 2025, and the statement of financial performance, the statement of changes in net assets or equity, the cash flow statement and the statement of comparison of budget estimates and actual amounts for the year then ended, notes to the Financial Statements, including a summary of significant accounting policies and additional financial information as annexures to the Financial Statements.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying Financial Statements give a true and fair view of the financial position of the Budgetary Central Government of the Republic of Mauritius as at 30 June 2025, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs) and comply with Section 19 (3) and 19 (3A) (b) of the Finance and Audit Act.

Basis for Qualified Opinion

Third Transitional IPSAS Financial Statements

The third and last transitional IPSAS financial statements have been prepared for the financial year 2024-25. Government has taken advantage of transitional exemptions under IPSAS 33-*First-time Adoption of Accrual Basis IPSASs*, which affected the fair presentation of the financial statements, as disclosed in Note 2.1(B) to the financial statements. As a result, it is unable to make an explicit and unreserved statement of compliance with the accrual basis IPSASs.

The following, among others, affected the fair presentation of the financial statements:

Property, Plant and Equipment

- Existence of assets cannot be ascertained as the Government Assets Register was still not complete

- 15 dams, reservoirs and associated structures, and 17 feeder canals, other canals and pipelines, as identified in the Water Resources Act 2024, were not valued and accounted for in the financial statements.
- The lists of state lands, roads and bridges as at 30 June 2025 were not up to date. Government Buildings accounted for were not supported by a list.

Disclosure Requirements and Financial Recognition

Transitional exemptions and provisions that affect the fair presentation of financial statements have been adopted for eight IPSASs as at 30 June 2025, comprising IPSAS 17-*Property, Plant and Equipment*, IPSAS 20-*Related Party Disclosures*, IPSAS 21-*Impairment of Non-Cash Generating Assets*, IPSAS 23-*Revenue from Non-Exchange Transactions (Taxes and Transfers)*, IPSAS 31-*Intangible Assets*, IPSAS 39-*Employee Benefits*, IPSAS 41-*Financial Instruments* and IPSAS 43-*Leases*.

In relation to these standards, disclosure requirements and financial recognition have not been fully complied with.

Contingent Liabilities

As at 30 June 2025, legal cases instituted against the Government for the sum of Rs 76.6 billion were disclosed as contingent liability in the notes to the financial statements. IPSAS 19-*Provisions, Contingent Liabilities and Contingent Assets* was not complied with as an assessment was not made of each obligation to determine whether an outflow of resources is probable, possible, or remote for accounting purposes. A provision is recognised where an outflow is probable.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* Section of my report. I am independent of the Ministries and Government Departments in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the Financial Statements of the Government of the Republic of Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

I draw attention to the following:

- The deficit for the financial year ended 30 June 2025 amounted to Rs 51.4 billion as per the statement of financial performance prepared on an accrual basis.
- The liabilities in respect of the pension defined benefit plan totalled Rs 178 billion as at 30 June 2025 as disclosed in Note 22 to the Financial Statements.

My opinion is not modified in respect of the above matters.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the Financial Statements of the current period. These matters were addressed in the context of my audit of the Financial Statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Responsibilities of the Accountant General and Those Charged with Governance for the Financial Statements

The Accountant-General is required, under Section 19 of the Finance and Audit Act, to sign and submit financial statements within 6 months of the close of every fiscal year, and is responsible for such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance in Ministries and Government Departments are responsible for maintaining proper accounting records and providing to the Accountant-General, for the purpose of the Financial Statements, information that are accurate.

Auditor's Responsibility for the Audit of the Financial Statements

I am required under Section 20 of the Finance and Audit Act to issue a certificate of audit on the Financial Statements of the Budgetary Central Government of the Republic of Mauritius, submitted in accordance with Section 19 of the Finance and Audit Act, within 8 months of the close of every fiscal year.

My objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate of audit that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministries' and Departments' internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the Key Audit Matters. I describe these matters in my certificate of audit, unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my certificate because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibility for Compliance

Management is responsible for controlling expenditure on any service in respect of which public funds have been appropriated and for collecting revenue and paying that revenue into public funds, as well as putting in place a sound system of internal control designed to provide reasonable assurance regarding, amongst others, the effectiveness and efficiency of operations, the safeguarding of assets and data, the prevention of fraud and irregularities, and the compliance with applicable laws, regulations and instructions, policies and established procedures.

Auditor's Responsibility

Finance and Audit Act

In addition to my responsibility to express an opinion on the Financial Statements described above, I am required under Section 16 of the Finance and Audit Act to satisfy myself that:

- all reasonable precautions have been and are taken to safeguard the collection of public money;
- all laws, directions or instructions relating to public money have been and are duly observed;
- all money appropriated or otherwise disbursed is applied to the purpose for which Parliament intended to provide and that the expenditure conforms to the authority which governs it;

- (d) adequate directions or instructions exist for the guidance of public officers entrusted with duties and functions connected with finance or storekeeping and that such directions or instructions have been and are duly observed; and
- (e) satisfactory management measures have been and are taken to ensure that resources are procured economically and utilised efficiently and effectively.

I am also required, under Section 20 of the Finance and Audit Act, to submit a Report upon my examination and audit of the Financial Statements of the Budgetary Central Government.

In my opinion, except for the matters mentioned in my Report for the financial year 2024-25, nothing has come to my attention that causes me to believe that the financial management principles laid down at Section 16 of the Finance and Audit Act have, in all material respects, not been adhered to.

Public Procurement Act

I am required to state whether the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

In my opinion, except for the matters mentioned in my Report for the financial year 2024-25, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.



DR D. PALIGADU
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

27 February 2026

FINANCIAL STATEMENTS

FINANCIAL STATEMENTS FOR THE
BUDGETARY CENTRAL
GOVERNMENT OF THE REPUBLIC
OF MAURITIUS

- (i) Statement of Financial Position
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Statement of Financial Position as at 30 June 2025

		30 June 2025	30 June 2024
	Notes	Rs	Restated Rs
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	13,771,295,103	14,852,531,666
Receivables from Non-Exchange Transactions	5	22,506,668,001	20,243,636,259
Receivables from Exchange Transactions	6	206,315,043	1,232,201,817
Loans and Advances	7	2,277,628,021	5,367,196,977
Investments	8	1,120,187,096	9,212,299,279
Inventories	9	1,548,845,872	3,871,564,587
Prepayments		273,335,799	61,970,334
		41,704,274,935	54,841,400,919
NON-CURRENT ASSETS			
Receivables from Non-Exchange Transactions	5	22,687,826,149	25,550,502,157
Receivables from Exchange Transactions	6	974,163,309	257,443,749
Loans and Advances	7	5,346,750,835	9,315,620,357
Investments	8	168,475,236,412	130,792,041,292
Other Financial Assets	10	15,015,100,621	15,227,167,987
Biological Assets	11	1,225,105,302	11,717,990
Property, Plant and Equipment	12	543,794,574,810	540,427,621,106
Right-of-Use Assets	13	7,000,242,778	7,452,579,577
Intangible Assets	14	1,224,971,362	1,158,526,929
		765,743,971,578	730,193,221,144
Total Assets		807,448,246,513	785,034,622,063
LIABILITIES			
CURRENT LIABILITIES			
Payables	15	4,134,532,353	2,345,428,959
Deposits	16	2,210,150,768	1,930,568,243
Social Benefits	17	164,453,735	141,078,120
Provisions	18	1,029,847,929	530,500,000
Lease Liabilities	19	843,045,290	930,227,391
Government Debt	20	150,662,275,262	122,966,008,121
Financial Guarantee Liabilities	21	89,460,458	123,682,845
Employee Benefit Obligations	22	3,510,161,566	3,312,287,876
		162,643,927,361	132,279,781,555

The notes on pages 10 to 78 form an integral part of these financial statements.

Statement of Financial Position as at 30 June 2025

		30 June 2025	30 June 2024
	Notes	Rs	Restated Rs
NON-CURRENT LIABILITIES			
Payables	15	23,521,420	1,139,002,158
Deposits	16	1,410,398,136	1,248,970,031
Lease Liabilities	19	9,846,345,599	10,581,156,668
Government Debt	20	416,231,491,087	365,957,716,351
Financial Guarantee Liabilities	21	2,944,553,341	3,150,026,120
Employee Benefit Obligations	22 & 23	205,202,411,341	176,213,325,375
		635,658,720,924	558,290,196,703
Total Liabilities		798,302,648,285	690,569,978,258
Net Assets		9,145,598,228	94,464,643,805
NET ASSETS/EQUITY			
Consolidated Fund	24	104,442,646,959	95,483,257,201
Accumulated Deficits	24	(101,170,290,638)	(16,131,893,381)
Special Funds	24	5,873,241,907	15,113,279,985
		9,145,598,228	94,464,643,805

13 February 2026



S.RAMPARSAD
Accountant-General

The notes on pages 10 to 78 form an integral part of these financial statements.

Statement of Financial Performance for the financial year ended 30 June 2025
(Classification of Expenses by Nature)

		Year Ended 30 June 2025	Year Ended 30 June 2024 Restated
	Notes	Rs	Rs
Revenue			
Revenue from Non-Exchange Transactions			
Taxation	25	159,618,100,847	147,632,126,852
Fines, Penalties and Forfeits		452,281,084	427,364,296
Grants and Aid	26	1,560,708,421	792,249,639
Other Transfers	27	3,103,951,118	822,591,800
Social Contributions		12,876,332,900	11,157,054,258
		177,611,374,370	160,831,386,845
Revenue from Exchange Transactions			
Licences	28	3,392,247,939	3,249,264,420
Finance Income		645,175,506	730,764,815
Dividends	29	1,122,815,854	2,425,540,876
Rent and Royalties		1,524,159,580	1,257,619,271
Sales of Goods and Services		2,311,770,352	2,013,417,742
Other Revenue	30	662,550,460	635,926,884
		9,658,719,691	10,312,534,008
Total Revenue		187,270,094,061	171,143,920,853
Expenses			
Employee Costs	31	56,396,789,152	49,157,765,617
Subsidies		3,541,525,917	2,487,184,911
Grants	32	52,411,413,866	37,619,872,564
Social Benefits	33	88,227,219,894	63,211,931,091
Operating Expenses	34	16,015,269,096	11,835,604,636
Depreciation and Amortisation	12, 13 & 14	6,737,261,133	6,378,741,515
Other Expenses	35	18,379,577,011	8,479,236,010
Finance Costs	36	23,820,645,761	19,746,516,732
Total Expenses		265,529,701,830	198,916,853,076

The notes on pages 10 to 78 form an integral part of these financial statements.

Statement of Financial Performance for the financial year ended 30 June 2025
(Classification of Expenses by Nature)

		Year Ended 30 June 2025	Year Ended 30 June 2024 Restated
	Notes	Rs	Rs
Other Gains/(Losses)			
(Loss)/Gain on Disposal of Property, Plant and Equipment		(1,923,518)	26,593,824
Loss on Foreign Exchange Transactions and Revaluation	37	(675,195,472)	(1,183,406,828)
Fair Value Gain on Investments	38	27,504,254,159	7,510,026,192
Fair Value Gain on Other Assets	39	39,827,174	10,032,839
Deficit for the year		<u>(51,392,645,426)</u>	<u>(21,409,686,196)</u>

The notes on pages 10 to 78 form an integral part of these financial statements.

Statement of Changes in Net Assets or Equity for the financial year ended 30 June 2025

	Notes	Consolidated Fund (Cash basis) Restated Rs	Accumulated Deficits Restated Rs	Special Funds Rs	Total Restated Rs
Balance at 30 June 2023		94,205,282,231	(7,845,620,262)	33,265,211,104	119,624,873,073
Prior Year Adjustments					
Adjustment for Investment acquired in previous years	8 & 42	34,172,850	(10,693,701)	-	23,479,149
Restatement of Right-of-Use Assets	13 & 42	-	(1,044,668,220)	-	(1,044,668,220)
Restatement of Lease Liability	19 & 42	-	(414,051,290)	-	(414,051,290)
Restated Balance at 01 July 2023		94,239,455,081	(9,315,033,473)	33,265,211,104	118,189,632,712
Changes in net assets or equity for 2023-2024					
First-time recognition of Receivables from Non-Exchange Transactions (Taxation Assessment under Dispute)	5	-	14,894,091,414	-	14,894,091,414
Capitalisation of Property, Plant and Equipment relating to Special Funds		-	942,536,994	-	942,536,994
Net movement attributable to Consolidated Fund		1,243,802,120	(1,243,802,120)	-	-
Net movement in Special Funds		-	-	(18,151,931,119)	(18,151,931,119)
Deficit for the year		-	(21,409,686,196)	-	(21,409,686,196)
Restated Balance at 30 June 2024		95,483,257,201	(16,131,893,381)	15,113,279,985	94,464,643,805
Changes in net assets or equity for 2024-2025					
Capitalisation of Property, Plant and Equipment relating to Special Funds		-	2,631,337,529	-	2,631,337,529
Net movement attributable to Consolidated Fund		8,959,389,758	(8,959,389,758)	-	-
Net movement in Special Funds		-	-	(9,240,038,078)	(9,240,038,078)
Net loss on remeasurement of Defined Benefit Plan - Pensions Granted under the Pensions Act	23	-	(27,317,699,602)	-	(27,317,699,602)
Deficit for the year		-	(51,392,645,426)	-	(51,392,645,426)
Balance at 30 June 2025		104,442,646,959	(101,170,290,638)	5,873,241,907	9,145,598,228

The notes on pages 10 to 78 form an integral part of these financial statements.

Cash Flow Statement for the financial year ended 30 June 2025

	Notes	Year Ended 30 June 2025	Year Ended 30 June 2024
		Rs	Rs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Taxation		160,139,151,252	137,902,322,931
Fines, Penalties and Forfeits		429,647,012	417,410,764
Grants and Aid		1,560,708,421	792,249,639
Licences		3,371,825,374	3,230,066,150
Finance Income		174,456,587	169,319,060
Rent and Royalties		1,401,363,546	1,200,421,785
Sales of Goods and Services		2,286,223,310	1,987,545,991
Transfers		1,002,787,044	8,681,123
Social Contributions		12,649,245,859	10,901,707,770
Receipts of Special Funds		18,601,948,990	30,054,228,195
Other Receipts		41,801,295,907	56,079,231,739
Payments			
Employee Costs		(55,766,452,468)	(48,243,033,548)
Subsidies		(3,592,147,993)	(2,410,136,484)
Grants		(41,723,032,916)	(34,026,336,074)
Social Benefits		(88,203,844,279)	(63,366,247,466)
Operating Expenses		(13,412,193,482)	(12,548,632,720)
Finance Costs (N1)		(20,686,435,846)	(17,641,266,274)
Payments by Special Funds		(38,085,706,278)	(51,090,045,167)
Other Payments		(47,946,247,549)	(62,778,872,411)
Net Cash Flows from Operating Activities		(65,997,407,509)	(49,361,384,997)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment and Intangible Assets		(7,424,624,136)	(8,341,213,275)
Proceeds from Sale of Property, Plant and Equipment and Intangible Assets		4,710,095	27,543,840
Purchase of Investments		(10,792,433,537)	(9,248,384,843)
Proceeds from Sale of Investments		8,700,795,924	15,730,826,060
Dividends		1,122,815,854	2,302,142,528
Issue of Loans and Advances		(4,346,201,804)	(856,336,944)
Proceeds from repayment of Loans and Advances		3,472,048,994	225,015,020
Net Cash Flows from Investing Activities		(9,262,888,610)	(160,407,614)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Government Debt		227,386,086,244	147,968,444,255
Redemption/Repayment of Government Debt		(152,050,466,790)	(107,780,628,302)
Repayment of Lease Liabilities (N1)		(1,324,045,816)	(849,328,177)
Net Cash Flows from Financing Activities		74,011,573,638	39,338,487,776
Net (Decrease) in Cash and Cash Equivalents		(1,248,722,481)	(10,183,304,835)
Cash and Cash Equivalents at beginning of year		14,852,531,666	24,802,518,512
Gains on Foreign Exchange Transactions and Revaluation		167,485,918	233,317,989
Cash and Cash Equivalents at end of year	4	13,771,295,103	14,852,531,666

N1: There has been a reclassification between capital and interest for lease payments of the comparative year. Total lease payments have remained unchanged.

The notes on pages 10 to 78 form an integral part of these financial statements.

**Statement of Comparison of Budget Estimates and Actual Amounts for
the financial year ended 30 June 2025
(Classification of Expenses by Function)**

	Original Estimates (a) Rs	Total Provisions* (N1) (b) Rs	Actual Amount (c) Rs	Variance (N2) Rs
REVENUE				
Tax Receipts	182,640,000,000	182,640,000,000	163,510,976,626	19,129,023,374
Social Contributions	13,815,000,000	13,815,000,000	14,055,529,261	(240,529,261)
Grants	3,712,000,000	3,712,000,000	1,560,708,421	2,151,291,579
Reimbursement of Loan by Parastatal Bodies	970,379,000	970,379,000	229,515,724	740,863,276
IMF SDR Sales	-	-	631,213,208	(631,213,208)
Issue of Government Securities (N3)	160,038,000,000	160,038,000,000	213,679,115,458	(53,641,115,458)
Financing from SIC Development Co. Ltd	1,070,000,000	1,070,000,000	275,294,775	794,705,225
Issue of Government Securities Held by Non-Residents (N3)	-	-	221,170,542	(221,170,542)
Loans from Foreign Governments and International Organisations	17,500,000,000	17,500,000,000	13,534,223,966	3,965,776,034
Other Revenue	10,333,000,000	10,333,000,000	6,493,716,839	3,839,283,161
Total Revenue	390,078,379,000	390,078,379,000	414,191,464,820	(24,113,085,820)
Financing from Cash and Cash Equivalents	2,000,000,000	23,000,000,000	648,574,373	1,351,425,627
Total Financing	392,078,379,000	413,078,379,000	414,840,039,193	(22,761,660,193)
EXPENDITURE				
General Public Services	220,414,944,000	228,819,363,287	235,279,375,601	(14,864,431,601)
Defence	1,062,600,000	946,843,000	837,327,261	225,272,739
Public Order and Safety	15,990,200,000	16,232,954,000	15,200,472,331	789,727,669
Economic Affairs	20,901,265,000	24,485,093,500	23,268,646,223	(2,367,381,223)
Environmental Protection	2,797,170,000	2,770,036,500	2,434,346,295	362,823,705
Housing and Community Amenities	5,200,000,000	6,385,672,574	4,943,062,469	256,937,531
Health	17,200,000,000	18,700,000,000	18,569,807,959	(1,369,807,959)
Recreation, Culture and Religion	1,332,400,000	1,373,680,000	1,179,878,684	152,521,316
Education	21,311,800,000	22,213,648,137	22,121,813,815	(810,013,815)
Social Protection	84,768,000,000	90,821,180,000	91,005,308,555	(6,237,308,555)
Total Expenditure	390,978,379,000	412,748,470,998	414,840,039,193	(23,861,660,193)
Contingencies (N4)	1,100,000,000	329,908,002	-	1,100,000,000
Total Expenditure including Contingencies	392,078,379,000	413,078,379,000	414,840,039,193	(22,761,660,193)

* Refers to the total amount approved after Supplementary Appropriation & Virement.

Notes:

N1 'Total Provisions' is not applicable to Revenue.

N2 Column (a) - Column (c)

N3 Original Estimates comprise Budget for Government Securities held by both Residents and Non-Residents.

N4 The amount appropriated under 'Contingencies' has been reallocated to expenditure items under different votes of expenditure.

**Statement of Comparison of Budget Estimates and Actual Amounts for
the financial year ended 30 June 2025
(Classification of Expenses by Nature)**

	Original Estimates (a) Rs	Total Provisions* (N1) (b) Rs	Actual Amount (c) Rs	Variance (N2) Rs
<u>RECURRENT BUDGET</u>				
Recurrent Revenue	206,820,000,000	206,820,000,000	184,444,089,305	22,375,910,695
Tax Receipts	182,640,000,000	182,640,000,000	163,510,976,626	19,129,023,374
Social Contributions	13,815,000,000	13,815,000,000	14,055,529,261	(240,529,261)
Recurrent Grants	1,452,000,000	1,452,000,000	383,866,579	1,068,133,421
Other Revenue	8,913,000,000	8,913,000,000	6,493,716,839	2,419,283,161
Recurrent Expenditure	210,100,000,000	228,580,722,950	226,932,609,436	(16,832,609,436)
Compensation of Employees	41,743,356,000	45,917,317,683	44,792,699,967	(3,049,343,967)
Purchase of Goods and Services	15,160,315,000	17,013,098,812	15,558,712,847	(398,397,847)
Interest (Accrual basis)	20,100,000,000	20,116,371,876	21,813,291,586	(1,713,291,586)
Subsidies	2,876,350,000	3,615,764,000	3,592,147,993	(715,797,993)
Grants to Parastatal Bodies/Local Authorities/RRA	33,453,810,000	37,514,248,799	37,133,396,926	(3,679,586,926)
Social Benefits	77,574,020,000	83,398,422,997	83,659,549,715	(6,085,529,715)
Other Expense	18,592,149,000	20,913,390,781	20,382,810,402	(1,790,661,402)
Contingencies (N3)	600,000,000	92,108,002	-	600,000,000
Recurrent Balance	(3,280,000,000)	(21,760,722,950)	(42,488,520,131)	39,208,520,131
<u>CAPITAL BUDGET</u>				
Capital Revenue	3,680,000,000	3,680,000,000	1,176,841,842	2,503,158,158
Capital Grants	2,260,000,000	2,260,000,000	1,176,841,842	1,083,158,158
<i>o/w External Grants</i>	<i>1,910,000,000</i>	<i>1,910,000,000</i>	<i>1,026,841,842</i>	<i>883,158,158</i>
Transfer from Special Funds	1,420,000,000	1,420,000,000	-	1,420,000,000
Capital Expenditure	27,218,379,000	29,083,953,985	25,466,349,431	1,752,029,569
Acquisition of Non-Financial Assets	11,029,485,000	10,203,865,494	7,974,993,664	3,054,491,336
Grants to Parastatal Bodies/Local Authorities/RRA	2,894,400,000	4,049,475,114	1,899,223,110	995,176,890
Transfer to Special Funds	10,300,000,000	11,424,299,234	13,109,093,883	(2,809,093,883)
Other Transfers	2,494,494,000	3,168,514,143	2,483,038,774	11,455,226
Contingencies (N3)	500,000,000	237,800,000	-	500,000,000
Capital Balance	(23,538,379,000)	(25,403,953,985)	(24,289,507,589)	751,128,589
Budget/Actual Balance (Before Net Acquisition of Financial Assets)	(26,818,379,000)	(47,164,676,935)	(66,778,027,720)	39,959,648,720
<u>Net Acquisition of Financial Assets</u>	11,509,621,000	12,155,923,861	11,364,482,728	145,138,272
Domestic	9,184,621,000	10,770,634,000	10,655,199,191	(1,470,578,191)
Loan to Parastatal Bodies	3,050,000,000	1,665,000,000	1,094,139,804	1,955,860,196
Reimbursement of Loan by Parastatal Bodies	970,379,000	970,379,000	229,515,724	740,863,276
Equity Purchase/Participation	7,105,000,000	10,076,013,000	9,790,575,111	(2,685,575,111)
Foreign	1,205,000,000	785,400,000	776,440,707	428,559,293
Loan to International Organisations	750,000,000	329,600,000	329,559,910	420,440,090
Equity Purchase/Participation	455,000,000	455,800,000	446,880,797	8,119,203
Net SDR Transactions	1,120,000,000	599,889,861	(67,157,170)	1,187,157,170
IMF Purchase/Subscription	1,120,000,000	599,889,861	564,056,038	555,943,962
IMF SDR Sales	-	-	631,213,208	(631,213,208)
<u>Adjustment for difference in cash and accrual interest</u>	300,000,000	300,000,000	1,834,598,125	(1,534,598,125)

**Statement of Comparison of Budget Estimates and Actual Amounts for
the financial year ended 30 June 2025
(Classification of Expenses by Nature)**

	Original Estimates (a) Rs	Total Provisions* (N1) (b) Rs	Actual Amount (c) Rs	Variance (N2) Rs
NET GOVERNMENT BORROWING REQUIREMENTS	(38,028,000,000)	(59,020,600,796)	(76,307,912,323)	38,279,912,323
Domestic Financing	24,028,000,000	45,073,971,945	66,009,654,953	(41,981,654,953)
Government Securities	20,958,000,000	21,003,971,945	65,085,785,805	(44,127,785,805)
Issue of Government Securities (N4)	160,038,000,000	160,038,000,000	213,679,115,458	(53,641,115,458)
Redemption of Government Securities	139,080,000,000	139,034,028,055	148,593,329,653	(9,513,329,653)
Financing from SIC Development Co. Ltd	1,070,000,000	1,070,000,000	275,294,775	794,705,225
Drawdown	1,070,000,000	1,070,000,000	275,294,775	794,705,225
Financing from cash and cash equivalents	2,000,000,000	23,000,000,000	648,574,373	1,351,425,627
Foreign Financing	14,000,000,000	13,946,628,851	10,298,257,370	3,701,742,630
Government Securities Held by Non-Residents	-	(53,371,149)	167,799,393	(167,799,393)
Issues	-	-	221,170,542	(221,170,542)
Redemptions	-	53,371,149	53,371,149	(53,371,149)
Foreign Loans	14,000,000,000	14,000,000,000	10,130,457,977	3,869,542,023
Loans from Foreign Governments and International Organisations	17,500,000,000	17,500,000,000	13,534,223,966	3,965,776,034
Repayment of Foreign Loans	3,500,000,000	3,500,000,000	3,403,765,989	96,234,011
	-	-	-	-

* Refers to the total amount approved after Supplementary Appropriation & Virement.

Notes:

N1 'Total Provisions' is not applicable to Revenue.

N2 Column (a) - Column (c)

N3 The amount appropriated under 'Contingencies' has been reallocated to expenditure items under different votes of expenditure.

N4 Original Estimates comprise Budget for Government Securities held by both Residents and Non-Residents.

N5 The Column 'Original Estimates' are rounded in the Statement of Government Operations in the Estimates.

N6 Refer to Note 41 for explanation on variances.

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Republic of Mauritius is an island located in the Indian Ocean. It gained its independence on 12 March 1968 and operates under a Westminster model of Parliamentary Government.

Throughout these financial statements, "Government" refers to the Budgetary Central Government (BCG). BCG means all Ministries and Departments of the Government.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

A Estimates

The Estimates (Budget) of the BCG is appropriated by votes of expenditure on a cash basis, except for 'cost of borrowings' which is appropriated on an accrual basis and 'carry-over of capital expenditure' where amount earmarked in a fiscal year is carried over to a period not exceeding 3 months in the following fiscal year. The Estimates is classified by both economic and functional classifications based, as far as possible, on the Government Finance Statistics Manual.

The Estimates is for the BCG, which includes Ministries and Government Departments. Transfers to Special Funds are appropriated and included as expenditure in the approved Estimates in the year of expenditure. However, the revenue and expenditure of the Special Funds deposited with the Accountant-General are not included in the approved Estimates.

The approved Estimates covers the fiscal year from 01 July 2024 to 30 June 2025.

B Financial Statements

The Financial Statements have been prepared in accordance with requirements set out at Section 19 of the Finance and Audit Act, requiring the Accountant-General to sign and submit to the Director of Audit, Financial Statements for the BCG, except for consolidation and segment reporting, within six months of the close of every financial year. As required under Section 19 (3)(b) of Finance and Audit Act, additional financial information have been included as annexures.

The financial statements have been prepared in compliance with Section 19 (3) (3A) (b) of the Finance and Audit Act 1973, as subsequently amended, which requires these statements to be in compliance with International Public Sector Accounting Standards (IPSAS) except for consolidation and segment reporting.

Section 19 (3) (3B) of the Finance & Audit Act also requires the Accountant-General to sign and submit to the Director of Audit, the Consolidated Financial Statements for the public sector, in compliance with International Public Sector Accounting Standards (IPSAS) within 15 months of the close of every fiscal year.

(i) Transitional Financial Statements

The Government adopted accrual basis IPSAS on 01 July 2022 and the financial statements have been prepared in compliance with *IPSAS 33 – First-time Adoption of Accrual Basis IPSAS*, except for *IPSAS 18 – Segment Reporting* and *IPSAS 35 – Consolidated Financial Statements*. *IPSAS 33* provides a first-time adopter with a transitional period of three years for the recognition, measurement, presentation and disclosure of certain assets and liabilities. The third transitional IPSAS financial statements of the Government is in respect of the financial year 2024-2025.

NOTES TO THE FINANCIAL STATEMENTS

Government has taken advantage of the transitional exemptions which affects fair presentation. As a result, it is unable to make an explicit and unreserved statement of compliance with Accrual Basis IPSAS in preparing its transitional IPSAS financial statements for the financial year 2024-2025. The financial statements thus do not fully comply with accrual basis IPSASs.

The status of compliance with IPSAS issued to date is as per table below:

IPSAS	Compliance Status	Key Non Compliance / Transitional Exemptions	Affect Fair Presentation (Yes/No)	Expected date of Compliance
IPSAS 1—Presentation of Financial Statements (revised)	✓			
IPSAS 2—Cash Flow Statements	✓			
IPSAS 3—Accounting Policies, Changes in Accounting Estimates and Errors (revised)	✓			
IPSAS 4—The Effects of Changes in Foreign Exchange Rates (revised)	✓			
IPSAS 5—Borrowing Costs	✓			
IPSAS 9—Revenue from Exchange Transactions	Partial	Dividend on accrual basis	No	2025-2026
IPSAS 10—Financial Reporting in Hyperinflationary Economies	N/A			
IPSAS 11—Construction Contracts	N/A			
IPSAS 12—Inventories (revised)	✓			
IPSAS 14—Events After the Reporting Date (revised)	✓			
IPSAS 16—Investment Property (revised)	N/A			
IPSAS 17—Property, Plant, and Equipment (revised)	Partial	Measurement-Impairment	Yes	2025-2026
		Recognition and measurement of Furniture, Fixtures and Fittings	Yes	2025-2026
		Use of deemed cost	No	2025-2026
IPSAS 18—Segment Reporting	X			Exempted as per the Finance and Audit Act
IPSAS 19—Provisions, Contingent Liabilities and Contingent Assets	✓			
IPSAS 20—Related Party Disclosures	Partial	Additional Disclosure required	Yes	2025-2026
IPSAS 21—Impairment of Non-Cash-Generating Assets	X	Indication of impairment yet to be assessed on an annual basis	Yes	2025-2026
IPSAS 22—Disclosure of Financial Information About the General Government Sector	Applicable upon Consolidation			

NOTES TO THE FINANCIAL STATEMENTS

IPSAS	Compliance Status	Key Non Compliance / Transitional Exemptions	Affect Fair Presentation (Yes/No)	Expected date of Compliance
IPSAS 23—Revenue from Non-Exchange Transactions (Taxes and Transfers)	Partial	Deferred revenue for Grants with conditions	Yes	2025-2026
IPSAS 24—Presentation of Budget Information in Financial Statements	✓			
IPSAS 26 — Impairment of Cash-Generating Assets	N/A			
IPSAS 27—Agriculture	✓			
IPSAS 28—Financial Instruments: Presentation	✓			
IPSAS 29—Financial Instruments: Recognition and Measurement	N/A			
IPSAS 30—Financial Instruments: Disclosures	Partial	Full disclosure on Market risk	No	2025-2026
IPSAS 31—Intangible Assets	Partial	Measurement Impairment	Yes	2025-2026
IPSAS 32—Service Concession Arrangements: Grantor	N/A			
IPSAS 33—First-time Adoption of Accrual Basis IPSAS	✓			
IPSAS 34—Separate Financial Statements	N/A			
IPSAS 35—Consolidated Financial Statements	X			Exempted under the Finance and Audit Act for BCG FS.
IPSAS 36—Investments in Associates and Joint Ventures	Applicable upon Consolidation			
IPSAS 37—Joint Arrangements	Applicable upon Consolidation			
IPSAS 38—Disclosures of Interests in Other Entities	Applicable upon Consolidation			
IPSAS 39—Employee Benefits	Partial	Discounting for time value of money of liabilities in respect of Other Long-Term Employee Benefits	Yes	2025-2026
IPSAS 40—Public Sector Combinations	N/A			
IPSAS 41—Financial Instruments	Partial	Amortisation and Expected Credit Losses	Yes	
IPSAS 42— Social Benefits	✓			
IPSAS 43 -Leases	Partial	Lessor Accounting: partial assessment carried out	Yes	2025-2026 (Effective Date 01 January 2025 Early adoption 01 July 2022)
IPSAS 44- Non-current assets held for sale and discontinued operations	✓			Early adoption 01 July 2022

✓ Complied

x Not complied

N/A Not applicable

NOTES TO THE FINANCIAL STATEMENTS

It is expected that the Financial Statements of the Government will be fully compliant to IPSAS except for *IPSAS 18 – Segment Reporting* and *IPSAS 35 – Consolidated Financial Statements* as from financial year 2025-2026.

During the financial year ended 30 June 2025, progress were made as follows:

IPSAS	Progress Made
IPSAS 17 - Property, Plant and Equipment	• A list of buildings compiled and deemed cost is being estimated by Valuation Department. • Preliminary discussions have been initiated for the recognition of fixtures and fittings
IPSAS 39 - Employee Benefits	• Actuarial valuation for Employee Benefits Obligations will henceforth be on an annual basis instead of the 3 yearly basis. • Discounting of long-term employee benefits- Templates to collect and process information have been designed and tested at Treasury level. For FY 2025-2026, the templates will be rolled out to Ministries/Departments to gather information and accordingly discount the long-term employee benefits.
IPSAS 43 - Leases	• Ministries/Departments concerned with lessor accounting have been identified and meetings conducted. • Based on responses, working sessions will be held to assess the existence of same based on conditions listed in the standard.
IPSAS 9 - Revenue from Exchange Transactions IPSAS 20 - Related Party Disclosures IPSAS 23 - Revenue from Non-Exchange Transactions (Taxes and Transfers) IPSAS 31 - Intangible Assets	• Preliminary assessment to identify relevant stakeholders and the information required to ensure compliance to the relevant IPSASs have been completed. • Information-collection templates are being developed to facilitate the systematic gathering of the required information for appropriate disclosure in the 2025-26 Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

(ii) New Standards Issued but Not Yet Adopted

At the date of authorisation of these financial statements, the following IPSASs had already been issued but not yet effective:

IPSAS	Effective date
IPSAS 45 - Property, Plant, and Equipment (N1)	01 January 2025
IPSAS 46 - Measurement (N2)	01 January 2025
IPSAS 47 - Revenue (N3)	01 January 2026
IPSAS 48 - Transfer Expenses (N3)	01 January 2026
IPSAS 49 - Retirement Benefit Plans (N3)	01 January 2026
IPSAS 50 - Exploration for and Evaluation for Mineral Resources (N3)	01 January 2027

N1: IPSAS 45 - Property, Plant, and Equipment replaces IPSAS 17 - Property, Plant, and Equipment. The new standard introduces the Current Value Model, which incorporates Current Operational Value (COV) as an additional measurement basis, thereby expanding the previous framework that was limited to the Revaluation Model.

IPSAS 45 broadens the scope of the Standard by explicitly incorporating heritage and infrastructure assets and providing enhanced guidance on their recognition and measurement. It also requires that the reported value of PPE be determined based on the purpose for which the asset is held, with assets used for operational capacity measured at current operational value, and those held for financial capacity measured at fair value.

N2: *IPSAS 46 - Measurement* defines measurement bases that support the faithful representation of the cost of services, operational capacity, and financial capacity of assets and liabilities.

The Government intends to adopt these standards with effect from financial year 2025–2026. Preliminary work for the implementation of these standards has commenced. However, the full impact on the amounts to be reported in the financial statements is yet to be determined.

N3: The new standards will be adopted when they become effective. The potential impact of the application of these new standards is not known as assessment is yet to be made.

(iii) Consistent Accounting Policies

The accounting policies have been applied consistently throughout the year. Where necessary and where it is practicable, comparative figures have been restated to conform to changes in presentation, or in accounting policies in the current year.

2.2 Reporting Entity

The financial statements are for the Budgetary Central Government of the Republic of Mauritius, which comprises Ministries and Government Departments and include bank balances and fixed deposits of Special Funds deposited with the Accountant-General.

NOTES TO THE FINANCIAL STATEMENTS

2.3 Reporting Period

The financial statements cover the financial year of the Government of Mauritius from 01 July 2024 to 30 June 2025.

2.4 Authorisation Date

The financial statements were authorised for issue on 13 February 2026 by the Accountant-General.

2.5 Foreign Currencies

(i) *Functional and Presentation Currency*

The financial statements are presented in Mauritian Rupees (Rs), rounded to the nearest rupee, which is also the functional currency.

(ii) *Foreign Currency Transactions*

Transactions in foreign currencies are initially translated at the foreign exchange rate at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Financial Performance. Non-monetary assets and liabilities measured at historical cost in foreign currencies are translated using the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at reporting date.

2.6 Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, cash remitted to Ministries and Departments, cash balances with banks, both local and overseas, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value and cash held on behalf of Special Funds.

2.7 Financial Assets

(i) *Receivables from Non-Exchange Transactions and Receivables from Exchange Transactions*

Receivables from Non-Exchange Transactions comprise receivables from taxation, fines, penalties and forfeits, social contributions and other transfers.

Receivables from Exchange Transactions comprise receivables from licences, finance income, rent and royalties, sales of goods and services and other revenue.

These are recognised when it is probable that the future economic benefits associated with the asset will flow to the Government and can be measured reliably. Receivables are measured at cost adjusted for expected credit losses.

NOTES TO THE FINANCIAL STATEMENTS

Impairment of Receivables

A loss allowance for expected credit losses (ECL) is recognised on receivables from non-exchange transactions and exchange transactions. An impairment gain or loss is recognised in Statement of Financial Performance representing the amount of ECL (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised.

The methodology of loss allowance on receivables has been determined using judgement, estimates and various assumptions which are deemed to be reasonable and appropriate. For Ministries and Departments, factors/indicators such as past trends, historic data, ageing analysis and long overdue payments for a period of more than 10 years have been used to calculate the loss allowance.

For tax revenue, the methodology for the calculation of loss allowance is as follows:

	% Debt unrecoverable
Over 10 years	20
Between 5 and 10 years	10
Between 1 and 5 years	2
Less than 1 year	0.5
Current Due	0

No loss allowance is charged on tax receivables under non-exchange transactions where tax assessments are under dispute as only 40% of the amount under dispute is recognised.

Tax Amount under dispute Receivable

Assessments under dispute are assessments raised by the Mauritius Revenue Authority (MRA) for the under-declaration or non-declaration of tax payable, which remain subject to review through the MRA's objection, appeal, and dispute resolution processes.

Based on historical data for the five years preceding the financial year ended 30 June 2024, and applying a prudent approach, the MRA has determined that 40% of assessments under dispute is reasonable to be recognised as receivables. This recognition rate will be reviewed every three years using updated historical data covering the preceding five-year period.

(ii) Loans and Advances

Loans to Statutory bodies, Private bodies and Other bodies are recognised at amortised cost adjusted for expected credit losses.

A lifetime ECL has been recognised on loans granted to entities that have not met their repayment obligations over the past ten years, as such prolonged non-settlement is considered an indicator of credit impairment. The ECL has been determined using a methodology based on management judgement, estimates, and reasonable assumptions, and credit risk is assessed at each reporting date. In the absence of any formal or approved repayment plans, a 100% ECL is considered appropriate.

NOTES TO THE FINANCIAL STATEMENTS

Advances are made under the authority of warrants issued under Section 6(1) of the Finance and Audit Act and are recoverable within specified periods. Advances are recognised at cost as the effect of discounting is not considered material.

(iii) Investments

These represent mainly investments made out of monies standing to the credit of the Consolidated Fund and Special Funds in accordance with Sections 3(4)(a) and 9(3)(a) of the Finance and Audit Act.

Initial Recognition of Investments

On initial recognition, investments are measured at fair value.

Classification and Subsequent Measurement of Investments

The table below shows the classification and subsequent measurement basis for the different categories of investments:

Category	Classification and Subsequent Measurement Basis
Equity Investments (Quoted Investments, Unquoted Investments, Equity Participation) and Redeemable Preference Shares	Fair Value Through Surplus or Deficit
Other Investments (Fixed Deposits)	Amortised Cost

(a) Equity Investments and Redeemable Preference Shares Recognised at Fair Value Through Surplus or Deficit

Investments classified as fair value through surplus or deficit are measured at fair value at the end of each financial year, with any gains or losses on remeasurements recognised in surplus or deficit. Any dividend earned on these investments is also recognised in surplus or deficit.

(b) Other Investments Recognised at Amortised Cost

Other investments (fixed deposits) held by Government and Special Funds at banks and financial institutions have been reported at amortised cost. Any movement pertaining to other investments held by Government are recognised through surplus or deficit. As regards to investments held by Special Funds, these are recognised in Special Funds.

(iv) Other Financial Assets

(a) International Monetary Fund (IMF) Special Drawing Rights (SDR) Deposits

IMF SDR Deposits represent international reserve assets allocated to Mauritius by the IMF (SDR Holdings) and held at the Bank of Mauritius.

IMF SDR Deposits are translated at year-end exchange rate with any gains or losses arising on re-measurements recognised in the Statement of Financial Performance in the period in which they arise.

(b) IMF Reserve Tranche Position

The Reserve Tranche Position represents that portion of the quota of the Republic of Mauritius in IMF that has been paid in reserve assets, i.e. SDRs or foreign currency acceptable to the IMF.

NOTES TO THE FINANCIAL STATEMENTS

Reserve Tranche transactions, i.e. subscriptions, purchases and sales, are initially translated at the exchange rate at the date of the transaction. At year-end, the SDR Reserve Tranche Position is translated using year-end exchange rates and any gains or losses recognised in the Statement of Financial Performance as foreign exchange gains or losses.

(c) Contribution to Resilience and Sustainability Trust (RST)

The IMF has established the Resilience and Sustainability Trust (RST) to assist in fulfilling the purposes of IMF by providing loans to eligible IMF members to enhance their economic resilience and sustainability.

Contribution to RST is translated at year-end exchange rate with any gains or losses arising on re-measurements recognised in the Statement of Financial Performance in the period in which they arise.

2.8 Inventories

Inventories comprise mainly of distributable items, consumables, donated inventories and agricultural produce and biological inventories.

Inventories meant for distribution at no charge or nominal charge or consumption in the production process of goods to be distributed at no charge or for a nominal charge are measured at lower of cost and the estimated replacement cost.

The cost of inventories from non-exchange transactions (donated inventories) is measured at its fair value at the date of receipt.

Agricultural produce are measured at fair value at the point of harvest. The costs to sell relating to agricultural produce are considered to be insignificant. Any gains or losses arising on recognition of agricultural produce at fair value are recognised in surplus or deficit. Thereafter, agricultural produce and inventories relating to agriculture are measured at lower of cost or net realisable value.

The cost has been determined using First In First Out Basis (FIFO).

2.9 Non-Current Assets Held for Sale and Discontinued Operations

The Government classifies a non-current asset (or disposal group) as held for sale when the following criteria are met:

- its carrying amount will be recovered principally through a sale transaction rather than through continuing use;
- the asset (or disposal group) must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets (or disposal groups); and
- its sale must be highly probable.

A non-current asset (or disposal group) classified as held for sale is measured at the lower of its carrying amount and fair value less costs to sell.

No depreciation or amortisation is charged while the non-current asset (or disposal group) is classified as held for sale.

NOTES TO THE FINANCIAL STATEMENTS

Discontinued Operations

A discontinued operation is a component of the Government that either has been disposed of, or is classified as held for sale, and represents a significant component of the Government's operations. The Government will no longer have control over the operations once the disposal is complete.

2.10 Prepayments

Prepayments are recognised as assets when payment for goods or services has been made in advance of obtaining a right to access those goods or services and payments made to the Mauritius Revenue Authority for social benefit.

2.11 Biological Assets

Biological assets are split into the following categories:

- (i) Bearer Biological Assets (other than bearer plants);
- (ii) Consumable Biological Assets; and
- (iii) Agricultural Produce (classified under inventories).

Bearer biological assets (other than bearer plants) are those biological assets that are used repeatedly or continuously for more than one year in an agricultural activity. Examples of bearer biological assets include breeding stocks such as fish, rams, ewes, ducks, lambs, cows, heifers, calves and broiler parent stock.

Consumable biological assets are those that are held for harvest as agricultural produce or for sale or distribution at no charge or for a nominal charge as biological assets such as animals and plants for one-time use. Examples of consumable biological assets are trees in a timber plantation forest, fish in farms, freshwater prawn juveniles, weaner calves and lambs that are sold to farmers.

Agricultural produce is the harvested produce of biological assets.

The Government recognises biological assets when it controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Government and the fair value or cost of the assets can be measured reliably.

Bearer biological assets (other than bearer plants) and consumable biological assets are measured at fair value less costs to sell, with any change therein recognised in surplus or deficit. The costs to sell relating to biological assets have been considered to be insignificant.

2.12 Property, Plant and Equipment

Property, Plant and Equipment include the following:

- (i) Infrastructure, Plant and Equipment;
- (ii) Land and Buildings;
- (iii) Assets under Construction; and
- (iv) Other Assets

Furniture, Fixtures and Fittings are currently being expensed.

NOTES TO THE FINANCIAL STATEMENTS

Capital expenditure incurred under Special Funds for the Government has also been included.

(i) Infrastructure, Plant and Equipment

On initial recognition, Infrastructure, Plant and Equipment are stated at cost or deemed cost. Subsequently, they are stated at cost less accumulated depreciation. Infrastructure, Plant and Equipment represent the cost of the following:

(a) Infrastructure Assets:

- Roads - classified roads/motorways

Valuation Methodology

The value of the roads as at 30 June 2020 has been estimated by the Road Development Authority based on the cost of constructing a road to the following standard:

SN	Road Type	Cost per km (MUR)
1	Motorways	120 million
2	A Roads	75 million
3	B Roads	65 million

The value of roads constructed after 30 June 2020 has been measured at cost.

- Bridges

Valuation Methodology

The value of bridges as at 30 June 2020 has been estimated by Road Development Authority by using the benchmark of recently constructed bridges of similar nature and size, at that time.

The value of bridges constructed after 30 June 2020 has been measured at cost.

- Dams, Stadiums and Gymnasiums and Other Structures.

Valuation Methodology

The above have been measured at cost.

Infrastructure assets do not include assets acquired by the Government on behalf of Other Public Sector Bodies.

(b) Transport Equipment have been measured at cost and include the following:

- Ships/Vessels;
- Aircrafts/Helicopters; and
- Other Vehicles.

(c) Other Machinery and Equipment have been measured at cost and include the following:

- Medical Equipment;
- Office Equipment; and
- Machinery.

(ii) Land and Buildings

(a) Land

The state land acquired prior to 2018 have been estimated by the Government Valuation Department and revised as at 30 June 2022 and those state land acquired after 2018 are estimated at cost.

NOTES TO THE FINANCIAL STATEMENTS

The basis used by the Government Valuation Department of the deemed cost is as follows:

- State Lands leased by the Government for various purposes is a reduced rate of 1/3 of freehold value. The rate for leased properties was based on use such as residential, agricultural, industrial and commercial. In cases where the State Lands were leased for industrial use such as hotel, the rate per arpent obtained through analysis of sale of leasehold rights of State Lands along the Pas Geometriques was adopted.
- Outer Islands have been recognised at deemed cost by the Government Valuation Department.
- For grazing land, 1/3 rate of market value of agricultural land as per region has been used for assessment.
- For Ex Tea Land, Agricultural Stations, MSPA Lands and land settlement, valuation has been based on freehold agricultural sales evidence according to different regions.
- For National Parks used as touristic sites, a rate of Rs 2.5 million/arpent has been used.
- For campement sites, valuation has been carried out based on Pas Geometriques sales evidences (leasehold sites).
- Nature Reserve and Walks, Shooting and Fishing Leases and Guardianages have been valued at a uniform rate of Rs 250,000/Arpent.
- Islets used as Nature Reserve have been valued at rates of Rs 200,000 and Rs 215,000 per Arpent depending on regions. Public Beaches and Islets were valued based on rent paid per annum under the State Lands Act and were capitalised in perpetuity at rate of 8%. For Islets leased as hotels i.e industrial site, valuation has been carried out based on sales of leasehold rights along the Pas Geometriques.
- In respect of land acquired by Government for different purposes, the amount of compensation reported to the Ministry of Housing and Lands has been used.

(b) Buildings

Buildings represent residential and non-residential buildings, whether purchased, constructed or upgraded.

Buildings are initially recognised at cost and subsequently at cost less accumulated depreciation.

(iii) Assets under Construction

Assets in the course of construction are recognised at cost.

Depreciation of these assets commences when the assets are ready for their intended use.

(iv) Other Assets

Other Assets include Bearer Plants, Plants to maintain the Ecosystem and trained Sniffer Dogs used to detect illicit substances. These are measured at fair value at end of each reporting date.

The fair value model has been used as it is considered to be more appropriate. "Other Assets" category falls under IPSAS 17- Property, Plant, and Equipment as it meets the recognition criteria. However, IPSAS 17 cost and revaluation measurement basis does not provide guidance regarding classes of assets undergoing physical transformation. As similar assets are valued at fair value for instance under IPSAS 27- Agriculture, the fair value model has been applied for Other Assets which was deemed to be more appropriate in that context. Moreso, by valuing such assets at fair value represents a fair presentation of their amounts recognised in the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

(v) *Donated Assets*

When an asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is measured at its fair value at the date of acquisition and subsequently depreciated over its remaining useful life.

(vi) *Depreciation*

Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Full year depreciation is charged in the year of acquisition and none in year of disposal. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset over its remaining useful life, as follows:

Buildings	50 years
Infrastructure Assets	10 – 50 years
Transport Equipment	8 – 25 years
Other Machinery & Equipment	4 – 20 years
Land is not depreciated.	

(vii) *Borrowing Costs*

Borrowing costs are recognised as an expense in the period in which they are incurred.

(viii) *Derecognition*

Property, plant and equipment and/or any significant part of an asset are derecognised upon disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in surplus or deficit when the asset is derecognised.

2.13 Leases

The Government assesses whether a contract is, or contains, a lease, at inception of the contract.

The Government leases various buildings, equipment and other assets under contract for periods ranging between 0 to 20 years which may be extended, as required.

A right-of-use asset (as stated below) and a corresponding lease liability (Refer to 2.18) are recognised with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less). For these short-term leases, the Government recognises the lease payments as an operating expense on a straight-line basis over the term of the lease (Refer to 2.23 Expenses- (iii) Operating Expenses).

Right-of-Use Assets

The right-of-use assets comprise the initial measurement of the corresponding lease liability, and lease payments made at commencement date.

These are subsequently measured at cost less accumulated depreciation. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the right-of-use asset.

NOTES TO THE FINANCIAL STATEMENTS

2.14 Intangible Assets

Intangible assets include licenses, software and IT projects acquired, developed or under development.

Intangible assets acquired separately are initially recognised at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation.

Intangible assets are amortised using the straight-line method over a period of 8 years. Full year amortisation is charged in the year of acquisition. Intangible assets which are still under development phase are recognised at cost and no amortisation is charged until the asset is available for use.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset. Any surplus or deficit arising from the disposal is recognised in the Statement of Financial Performance.

2.15 Financial Liabilities

(i) Payables

Payables are recognised at cost as the effect of discounting is not considered material. Payables comprise the following:

- (a) 'Cost of Borrowings' consist of Accrued Interest on Re-opening of Government Bonds and Treasury Notes and Management Charges payable;
- (b) 'Accounts Payable' which are expenses incurred by the Government during the financial year but not yet paid as at year end;
- (c) 'Retention Money on Contracts' which is a percentage of the amount certified as due to the contractors, deducted from the amount due and retained by the Government; and
- (d) 'Carry-over of Capital Expenditure' which represents the balance of the provision earmarked for capital projects in the current financial year payable within 3 months of the close of the financial year as per Section 3A of the Finance and Audit Act. The amount recognised in the Statement of Financial Position represents that portion of the total provision carried-over in respect of which goods were received or works completed by end of the financial year.

(ii) Deposits

Deposits are recognised at cost as the effect of discounting is not considered material and includes the following:

- (a) Money deposited with the Government under Section 8 of the Finance and Audit Act; and
- (b) Deposits held with the MRA for the purpose of disputes.

(iii) Government Debt

- (a) Domestic and External Debts (Excluding IMF SDR Allocations)

Initial Recognition and Measurement

Upon initial recognition, Domestic and External Debts are measured at fair value.

For concessionary loans, the difference between the loan proceeds and the present value of outflows (fair value of loan on initial recognition) is accounted as revenue from non-exchange transactions.

NOTES TO THE FINANCIAL STATEMENTS

Subsequent Measurement

- Treasury Bills and Treasury Certificates

Treasury Bills and Treasury Certificates are measured at amortised cost which is equivalent to cost plus accrued interest, due to the short-term nature of these liabilities.

- Treasury Notes, Government of Mauritius Bonds (including Inflation-Indexed Bonds), Domestic Loans and External Debts

Subsequently, these instruments are measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in surplus or deficit. Amortised cost is calculated by taking into account any discount or premium on acquisition of these instruments excluding commitment fees, management charges and front-end fees.

- Silver Bonds

Silver Bonds are measured at amortised cost which is equivalent to cost plus accrued interest as they have no pre-defined maturity date.

De-Recognition of Financial Liabilities

A financial liability (or a part of a financial liability) is removed from the Statement of Financial Position when the financial liability is extinguished, that is, when the obligation specified in the contract is discharged, waived, cancelled or expired.

(b) IMF SDR Allocations

IMF SDR Allocations represent obligations which arise through the participation of the Republic of Mauritius in the SDR Department of the IMF and that are related to the allocation of SDR Holdings. SDR Holdings are international reserve assets created by the IMF and allocated to members to supplement reserves.

IMF SDR Allocations are translated at year-end exchange rate with any gains or losses arising on re-measurements recognised in the Statement of Financial Performance in the period in which they arise.

IMF SDR Allocations are measured at amortised cost which is equivalent to the nominal value at reporting date.

(iv) *Financial Guarantee Liabilities*

The Government provides financial guarantee as and when required in respect of loans contracted by Public Sector Bodies. Such guarantees are given to the lender to reimburse the amount of any loss incurred in the event of non-repayment of the respective loans by the Public Sector Bodies.

These financial guarantee contracts are initially recognised as a liability at fair value.

Subsequently, the liability is measured at the higher of the best estimate of the expenditure required to settle the liability and the amount initially recognised less cumulative amortisation.

NOTES TO THE FINANCIAL STATEMENTS

2.16 Social Benefits

Social benefits are cash transfers provided to specific individuals and/or households who meet eligibility criteria, mitigate the effect of social risks and address the needs of society as a whole.

(i) Initial Measurement

The Government recognises a liability for a social benefit scheme when it:

- (a) has a present obligation for an outflow of resources that results from a past event; and
- (b) the present obligation can be measured in a way that achieves the qualitative characteristics and takes into account constraints on information. The initial measurement of the liability for a social benefit scheme is at the best estimate of the costs, that is the social benefit payments, that the Government will incur in fulfilling the present obligations represented by the liability. The Government also recognises an expense for a social benefit scheme at the same point that it recognises a liability.

(ii) Subsequent Measurement

The liability is reduced as social benefit payments are made and any difference between the cost of making the social benefit payments and the carrying amount of the liability in respect of the social benefit scheme is recognised in surplus or deficit in the period in which the liability is settled.

2.17 Provisions

Provisions are recognised when the Government has a present obligation as a result of a past event and it is probable that the Government will be required to settle that obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. The expense relating to any provision is presented in the Statement of Financial Performance net of any reimbursement. Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate.

2.18 Lease Liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date of the lease. On initial measurement, lease payments included in the measurement of the lease liability comprise fixed and variable lease payments.

The lease liability is discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the lessee uses its incremental borrowing rate, which is based on the corresponding Government of Mauritius Bonds as listed below:

Lease Term	Discount Rate
Less or equal to 1 year	No discounting
More than 1 year and less or equal to 5 years	5.0%
More than 5 years and less or equal to 10 years	5.5%
More than 10 years	6.0%

NOTES TO THE FINANCIAL STATEMENTS

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability and by reducing the carrying amount to reflect the lease payments made. Adjustments resulting from changes in market rental rates that are not incorporated into the lease liability measurement are recognized in the surplus or deficit.

In addition, the carrying amount of lease liabilities is remeasured in the event of a modification, a change in the lease term or a change in the assessment regarding the purchase of the underlying asset.

2.19 Employee Benefit Obligations

(i) Short-Term Employee Benefits

Short-term employee benefits are benefits which are expected to be settled wholly before twelve months after the reporting period in which the employee renders the related service.

The short-term employee benefits consist of salaries, wages, salary compensation, overtime, travelling and transport, allowances, end of year bonus, social security contributions, annual sick leave, current portion of passage benefits, and allowance in lieu of passage benefits.

Short-term employee benefits are expensed in the period the employee renders the service and a liability is recognised in respect of amount not paid at the end of the financial year for end of year bonus and annual sick leave.

Passage benefits represent the estimated liability of the Government in respect of passage benefits accrued to public officers on permanent and pensionable establishment drawing a minimum monthly salary of Rs 27,400 or reckoning at least five years' service as per Pay Research Bureau (PRB) Report 2021. Passage benefits are earned at the rate of 5% of the gross salaries annually. The carrying amount is re-measured each year end after taking into account amount paid and earned during the year.

(ii) Post-Employment Benefits

(a) Defined Contribution Plan

Defined contribution plans are post-employment benefit plans under which the Government pays fixed contributions into another entity, the State Insurance Company of Mauritius Limited (SICOM Ltd), for full time employees who joined the Public Sector from 1 January 2013 onwards. The Government has no further payment obligations once the contributions have been paid. These contributions are expensed in the period the employee renders the service and a liability is recognised in respect of amount not paid at the end of the financial year.

(b) Defined Benefit Plan

The Government operates a Defined Benefit Plan, which provides pensions under the Pensions Act to public officers appointed before 1 January 2013 and members of Legislative Assembly on retirement.

The plan is unfunded. The calculation of defined benefit obligations is performed on an annual basis by a qualified actuary. Currently, the Government appoints SICOM Ltd as its actuary. The cost of providing benefits is calculated using the projected unit method. The benefits are then discounted in order to determine the present value of the defined benefit obligations and the current service cost.

Remeasurements, comprising actuarial gains and losses, are reflected in the Statement of Changes in Net Assets or Equity.

NOTES TO THE FINANCIAL STATEMENTS

(iii) Other Long-Term Employee Benefits

Other long-term employee benefits comprise non-current portion of bank of sick leave, vacation leave upon retirement and passage benefits.

Liabilities in respect of other long-term employee benefits have not been discounted for the time value of money.

2.20 Contingent Assets and Contingent Liabilities

The Government does not recognise a contingent asset, but discloses in the notes to the financial statements details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the notes to the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognised in the financial statements of the period in which the change occurs.

The Government does not recognise a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

2.21 Revenue from Non-Exchange Transactions

(i) Taxation

Taxation consists of Taxes on Income and Profits, Taxes on Property, Taxes on Goods and Services, Taxes on Financial and Capital Transactions, Taxes on International Trade and Transactions, Assessment Under Dispute and Other Taxes. The revenue recognition policy adopted for each major type of taxation revenue is as follows:

Tax Type	Revenue Recognition Point
Taxes on Income and Profits	1. <u>Income Tax- Individuals (self-assessment)</u> Revenue is recognised when the taxable activity takes place based on income tax returns submitted by the taxpayer by 15 October of the following financial year. Any revenue for the current financial year declared after 15 October or relating to prior periods are recognised as revenue in the year that the returns are submitted. Revenue recognised represents the net amount payable by the tax payer after any refund and deduction of any Pay As You Earn (PAYE) or Tax Deduction at Source (TDS).
	2. <u>Income Tax- Companies and Bodies Corporate</u> Revenue is recognised when the taxable activity takes place based on tax returns submitted by the entities by 31 October following the end of the financial year. For entities which submit their tax return for the financial year after the 31 October, revenue for that income year is estimated based on the tax return submitted for the previous financial year end. Any revenue relating to prior periods are recognised as revenue in the year of submission of returns.

NOTES TO THE FINANCIAL STATEMENTS

Tax Type	Revenue Recognition Point
	3. <u>Pay As You Earn (PAYE) and Tax Deduction at Source (TDS)</u> Revenue is recognised in the financial year when the taxable activity takes place based on returns submitted in the current financial year. PAYE and TDS for the month of June submitted up to the cut-off date of 31 July of the following financial year are recognised as revenue in the current financial year. PAYE and TDS relating to any month prior to June that are declared after the end of the current financial year and PAYE/TDS relating to any prior periods are recognised as revenue in the year in which the returns are submitted.
Taxes on Property	Revenue is recognised on an accrual basis.
Taxes on Goods and Services and Taxes on International Trade and Transactions	1. <u>Value Added Tax (VAT)</u> Revenue is recognised in the year when the taxable activity takes place based on returns relating to the current financial year submitted by the taxpayer during the financial year and returns pertaining to the month of June and Quarter April to June submitted by 31 July of the following financial year, net of any repayment. VAT returns for the month of July to May and Quarters July to March declared after financial year end and VAT relating to prior periods are recognised as revenue, net of any repayment in the year in which the returns are submitted.
	2. <u>Custom and Excise Duties and Other taxes collected at Customs</u> Revenue is recognised in the financial year when the taxable activity takes place based on the customs declarations submitted at customs.
	3. <u>Betting and Gaming Taxes</u> Revenue is recognised when taxes are declared in the tax payers returns during the financial year.
	4. <u>Passenger Fee</u> Revenue is recognised when taxes are declared in the tax payers returns during the financial year.
Other Taxes	1. <u>Environment Protection Fee (EPF)</u> Revenue is recognised when taxes are declared in the tax payers returns during the financial year.
	2. <u>Advertising Structure Fee and Special Levy on Banks</u> Revenue is recognised when taxes are declared in the tax payers returns during the financial year.

40% of the disputed amount (Assessment Under Dispute) is recognised as receivables from non-exchange transactions for the financial year under review and the relative movement is charged to surplus or deficit under the different categories of Tax revenue listed in the above table.

Penalties, interests and surcharges arising in relation to taxation are recognised as revenue in the year when these charges are applied.

(ii) *Transfers*

(a) *Fines, Penalties and Forfeits*

Fines, Penalties and Forfeits are recognised on an accrual basis.

NOTES TO THE FINANCIAL STATEMENTS

(b) Grants and Aid

Grants and Aid consist of Grants from Foreign Governments, International Organisations and Other General Government Units.

These grants are recognised on an accrual basis.

(c) Other Transfers

Other transfers include:

- Transfer of surplus cash balances from statutory bodies and special funds and any contributions made by a party to Government. These are recognised on a cash basis.
- Contribution in respect of Tourism Development Projects on State Lands. These are recognised on cash basis.
- Concessionary Loans
The difference between the loan proceeds and the present value of outflows (fair value of loan on initial recognition) is recognised as revenue.
- Goods in-kind
Goods in-kind are measured at fair value as at the date of acquisition and recognised on obtaining control of the asset if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Government and can be measured reliably.
- Debt Forgiveness
Debts written off by Development Partners and Donor Agencies are recognised as revenue when the debt no longer meets the definition of a liability.

(iii) Social Contributions

Social Contributions is recognised on an accrual basis.

2.22 Revenue from Exchange Transactions

Revenue from exchange transactions consist of Licences, Finance Income, Dividends, Rent and Royalties, Sales of Goods and Services and Other Revenue.

Revenues are recognised on an accrual basis.

2.23 Expenses

(i) Subsidies and Grants

Subsidies and Grants to Local Authorities, Extra Budgetary Units, Rodrigues Regional Assembly and Other General Government Units are recognised on accrual basis.

Contributions to International/Regional Organisations are recognised in the period to which they relate.

(ii) Social Benefits

Social benefits are recognised in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS

(iii) Operating Expenses

These are recognised in the period when goods are received or services are rendered.

Operating expenses include leases which are short term, normally for one year and of low value in nature and are expensed in surplus or deficit (Refer to 2.13 Leases).

(iv) Other Expenses

Other expenses are recognised on an accrual basis.

(v) Finance Costs

Finance costs include interest expense on financial liabilities, leases and management charges.

Interest expense on financial liabilities are measured at amortised cost and are recognised using the effective interest rate method.

Interest expense on lease liability is the amount that produces a constant periodic discount rate of interest on the remaining balance of lease liability (Refer to 2.18 Lease Liabilities).

Management charges have been recognised on an accrual basis.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements includes the use of accounting estimates and management assumptions and judgement. It also requires management to exercise its judgement in the process of applying accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant, include, but are not limited to: estimation of Receivables, loss allowance for expected credit losses on Receivables, selection of useful lives and the depreciation/amortisation method for Property Plant and Equipment, Intangible Assets and right-of-use assets, estimating the fair value of certain categories of Property Plant and Equipment, Biological Assets, Investments, actuarial measurement of post-employment benefit obligations, assumptions used in calculating the fair value of Government Debt for which there is no observable market price, assumptions in measuring Loans at amortised cost and expected credit losses on Loans, estimation to compute the value for Financial Guarantee Liabilities and discount rate for the computation of Lease Liabilities. The actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

4. CASH AND CASH EQUIVALENTS

The total cash and cash equivalents are made up as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Cash and Bank balances	8,899,737,905	10,661,740,040
Remittances	4,871,557,198	4,190,791,626
Total	13,771,295,103	14,852,531,666
Comprising:		
Local currency balances	10,048,885,437	10,942,990,225
Foreign currency balances - at local banks	3,645,202,773	3,840,335,939
Foreign currency balances - at external banks	77,206,893	69,205,502

As at 30 June 2025, there is no significant cash and cash equivalents balances that are not available for use.

Cash and cash equivalents include an amount of **Rs 4,949,115,171** (2024: Rs 6,298,797,854) for Special Funds.

NOTES TO THE FINANCIAL STATEMENTS

Non-cash transactions

For non-cash transactions relating to Loans, Inventories, Other Financial Assets, Lease Liabilities and Government Debt, refer to Note 7 Loans and Advances, Note 9 Inventories, Note 10 Other Financial Assets, Note 19 Lease Liabilities and Note 20 Government Debt respectively.

Non-cash transactions also include the following:

	30 June 2025	30 June 2024
	Rs	Rs
Donated Property, Plant and Equipment	2,777,614	76,974,117
Conversion of Advances to Equity Instruments	-	500,000,000
Others	64,058,509	128,966,973

5. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	30 June 2025	30 June 2024
	Rs	Rs
Taxes on Income and Profits	30,290,857,746	34,254,376,573
Taxes on Property	15,835,547	16,076,216
Taxes on Goods and Services	13,819,633,239	10,505,153,142
Taxes on International Trade and Transactions	31,764,461	13,946,647
Other Taxes	226,520,125	204,351,413
Fines, Penalties and Forfeits	148,736,253	133,916,712
Social Contributions	1,552,650,877	1,325,546,777
	46,085,998,248	46,453,367,480
Less: Loss Allowance	(891,504,098)	(659,229,064)
Total	45,194,494,150	45,794,138,416
- Within one year	22,506,668,001	20,243,636,259
- After one year	22,687,826,149	25,550,502,157
Total	45,194,494,150	45,794,138,416

The ageing of receivables from non-exchange transactions are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Current Due	9,526,065,854	17,292,575,274
Past Due:		
Less than 1 year	11,932,007,251	3,994,625,156
Between 1 to 5 years	5,759,478,696	5,646,582,547
Between 5 to 10 years	2,900,146,672	2,399,626,169
Over 10 years	1,681,470,481	1,566,637,856
Total	31,799,168,954*	30,900,047,002*

*This amount excludes receivables in respect of tax assessments not yet settled amounting to Rs 13,395,325,196 (2023-2024: Rs 14,894,091,414).

NOTES TO THE FINANCIAL STATEMENTS

Receivables in respect of tax assessments not yet settled, amounting to **Rs 13,395,325,196** (2023-2024: Rs 14,894,091,414) has been recognised, representing 40% of the disputed amount of Rs 33,488,312,992. No loss allowance has been charged on this amount.

During the financial year 2024-2025, an amount of **Rs 26,560,086** (2023-2024: Rs 316,129,004) was written off. Out of this amount, an amount of **Rs 7,446,931** (2023-2024: Rs 97,516,316) was charged directly through surplus or deficit as no loss allowance in respect of these amounts were previously recognised (Refer to Note 35). The remaining amount of **Rs 19,113,155** (2023-2024: Rs 218,612,688) was written off against loss allowance (Refer to table below).

The changes in loss allowance in respect of receivables from non-exchange transactions are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Loss Allowance as at 01 July	659,229,064	665,585,759
Receivables Write-Off	(19,113,155)	(218,612,688)
Impairment Loss	251,388,189	212,255,993
Loss Allowance as at 30 June	891,504,098	659,229,064

6. RECEIVABLES FROM EXCHANGE TRANSACTIONS

	30 June 2025	30 June 2024
	Rs	Rs
Licences	100,208,740	94,680,037
Finance Income	492,937	2,272,904
Rent and Royalties	1,331,059,072	1,208,263,038
Sales of Goods and Services	280,288,621	257,944,497
Other Revenue	738,417,188	491,162,840
	2,450,466,558	2,054,323,316
Less: Loss Allowance	(1,269,988,206)	(564,677,750)
Total	1,180,478,352	1,489,645,566

	30 June 2025	30 June 2024
	Rs	Rs
Within one year	206,315,043	1,232,201,817
After one year	974,163,309	257,443,749
Total	1,180,478,352	1,489,645,566

The ageing of receivables from exchange transactions are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Current Due	59,590,218	234,680,930
Past Due:		
Less than 1 year	53,488,005	158,426,195
Between 1 to 5 years	53,883,019	212,691,148
Between 5 to 10 years	986,573,766	875,108,239
Over 10 years	26,943,344	8,739,054
Total	1,180,478,352	1,489,645,566

NOTES TO THE FINANCIAL STATEMENTS

During the financial year 2024-2025, an amount of **Rs 19,341,098** (2023-2024: Rs 11,013) was written off. Out of this amount, an amount of **Rs 15,159,089** (2023-2024: Nil) was charged to surplus or deficit (Refer to Note 35). The remaining amount of **Rs 4,182,009** (2023-2024: Rs 11,013) was written off against loss allowance (Refer to table below).

The changes in the loss allowance in respect of receivables from exchange transactions are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Loss Allowance as at 01 July	564,677,750	452,437,180
Receivables Write-Off	(4,182,009)	(11,013)
Impairment Loss	709,492,465	112,251,583
Loss Allowance as at 30 June	1,269,988,206	564,677,750

7. LOANS AND ADVANCES

	30 June 2025			30 June 2024		
	Current Rs	Non-Current Rs	Total Rs	Current Rs	Non-Current Rs	Total Rs
Loans	1,121,084,242	2,490,980,244	3,612,064,486	4,458,178,791	6,609,729,297	11,067,908,088
Advances	1,156,543,779	2,855,770,591	4,012,314,370	909,018,186	2,705,891,060	3,614,909,246
Total	2,277,628,021	5,346,750,835	7,624,378,856	5,367,196,977	9,315,620,357	14,682,817,334

Details of the total loans granted by the Government to support operational activities and public service delivery are provided in the Annex relating to Outstanding Loans financed from Revenue as at 30 June 2025.

(i) Loans

Loans to Statutory bodies, Private bodies and Other bodies have been recognised at amortised cost in the financial statements for the financial year ended 30 June 2025.

A reconciliation of loan at amortised cost is shown below:

	30 June 2025	30 June 2024
	Rs	Rs
Balance as at 01 July	11,267,394,003	10,615,037,453
<i>Cash Movement:</i>		
Issue	1,094,139,804	333,095,644
<i>Repayment:</i>		
Capital	(229,515,724)	(200,719,110)
Interest	(65,056,871)	(60,343,027)
<i>Non-cash Movement:</i>		
Non-exchange expense (Concessionary loans)	(168,938,615)	(74,202,590)
Interest income	500,517,979	575,988,077
Capitalisation of interest	30,096,105	45,280,853
Gains on foreign exchange transactions and revaluation	1,017,031	33,256,703
Balance as at 30 June	12,429,653,712	11,267,394,003

NOTES TO THE FINANCIAL STATEMENTS

	30 June 2025	30 June 2024
	Rs	Rs
Loans at Amortised Cost	12,429,653,712	11,267,394,003
Less: Expected Credit Losses Allowance	(8,817,589,226)	(199,485,915)
Loans as per Statement of Financial Position	3,612,064,486	11,067,908,088

The ageing of the loans are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Less than 1 year	1,121,084,242	4,458,178,791
Between 1 to 5 years	1,184,197,508	4,018,845,921
Between 5 to 10 years	905,317,983	1,830,478,245
Over 10 years	401,464,753	760,405,131
Total	3,612,064,486	11,067,908,088

The changes in expected credit losses allowance in respect of loans are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Expected Credit Losses Allowance as at 01 July	199,485,915	196,311,090
Expected Credit Losses Allowance for the year	8,618,103,311	3,174,825
Expected Credit Losses Allowance as at 30 June	8,817,589,226	199,485,915

The discount rate used in calculating the present value of loan is determined by reference to market yields on weighted average rupee lending rate of banks, as prescribed by the Bank of Mauritius.

Details of Expected Credit Losses Allowance by Statutory bodies, Private bodies and Other bodies are provided below:

	Amortised Cost 30 June 2025	Expected Credit Losses Allowance	Amortised Cost Net of Expected Credit Losses Allowance 30 June 2025
	Rs	Rs	Rs
Central Water Authority	4,046,846,770	4,046,846,770*	-
Wastewater Management Authority	4,261,998,468	4,261,998,468*	-
Metro Express Limited	1,939,206,185	484,801,546	1,454,404,639
Rodrigues Regional Assembly	23,942,442	23,942,442*	-
	10,271,993,865	8,817,589,226	1,454,404,639

* The recoverability of the loans has been assessed, and based on their non-performing status, a 100% allowance for expected credit losses has been recognised during the financial year 2024-2025.

NOTES TO THE FINANCIAL STATEMENTS

(ii) Advances

	30 June 2025	30 June 2024
	Rs	Rs
Government Officers (include Motor Cars and Motor Cycles Advances)	2,670,883,997	2,242,629,256
Parastatals/Local Government/Corporate Bodies	1,266,570,589	1,261,054,330
Ministries/Departments	74,859,784	111,225,660
Total	4,012,314,370	3,614,909,246

8. INVESTMENTS

Details of investments are shown below:

	30 June 2025	30 June 2024
	Rs	Restated* Rs
Equity Investments	167,883,172,628	130,402,539,232
Redeemable Preference Shares	200,000,000	200,000,000
Other Investments	1,512,250,880	9,401,801,339
Total	169,595,423,508	140,004,340,571
-Within one year	1,120,187,096	9,212,299,279
-After one year	168,475,236,412	130,792,041,292
Total	169,595,423,508	140,004,340,571

* The restatement pertains to the recognition of Investments held in Africa50 - Project Development and Africa50 - Project Finance. Payments made in 2018 and 2019 were incorrectly recorded as expenses, rather than being recognised as investments.

Refer to Note 42(i) for details on prior year adjustments.

(i) Equity Investments and Redeemable Preference Shares

Fair Value of Equity Investments and Redeemable Preference Shares

The Government uses the following hierarchy for determining and measuring the fair value of investments:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 – Other techniques for which all inputs are observable and have a significant effect on the recorded fair value, either directly or indirectly; and
- Level 3 – Techniques which use inputs which have a significant effect on the recorded fair value that are not based on observable market data.

NOTES TO THE FINANCIAL STATEMENTS

The level of fair value measurement used for each category of investment is shown in the table below:

Category	Level	Basis
Quoted Investments	Level 1	Based on market prices of shares on the Stock Exchange of Mauritius as at the end of the financial year.
Unquoted Investments	Level 3	Based on the Net Asset figures from the latest audited financial statements of investees except for ISM Mauritius Ltd, Mauritius Housing Holdings Ltd and The National Fishing Company Ltd, where their costs have been deemed to be their market value as no audited financial statements are available.
Equity Participation	Level 3	Based on the Net Asset figure from the latest audited financial statements of investees.
Redeemable Preference Shares	Level 3	Based on the value disclosed in the latest audited financial statements of investees.

The table below shows an analysis of equity investments and redeemable preference shares mandatorily measured at fair value through surplus or deficit, by the level of hierarchy:

	Level 1	Level 3	Total Carrying Amount	Total Fair Value
	Rs	Rs	Rs	Rs
30 June 2025				
Quoted investments	840,431,440	-	840,431,440	840,431,440
Unquoted investments	-	101,224,094,591	101,224,094,591	101,224,094,591
Equity participation	-	65,818,646,597	65,818,646,597	65,818,646,597
Redeemable Preference Shares	-	200,000,000	200,000,000	200,000,000
Total	840,431,440	167,242,741,188	168,083,172,628	168,083,172,628
30 June 2024 (Restated)				
Quoted investments	702,851,190	-	702,851,190	702,851,190
Unquoted investments	-	96,730,941,180	96,730,941,180	96,730,941,180
Equity participation	-	32,968,746,862	32,968,746,862	32,968,746,862
Redeemable Preference Shares	-	200,000,000	200,000,000	200,000,000
Total	702,851,190	129,899,688,042	130,602,539,232	130,602,539,232

There have been no transfers between Level 1 and 3 during the current year.

NOTES TO THE FINANCIAL STATEMENTS

A reconciliation of fair value measurements in level 3 is set out below:

	30 June 2025	30 June 2024
	Rs	Restated Rs
Balance at 01 July	129,899,688,042	118,894,574,097
Additions during the year	10,041,538,624	2,790,284,281
Conversion of advance into equity	-	500,000,000
Dividends capitalised	-	123,398,348
Impairment of investment	-	(1)
(Losses)/Gains on foreign exchange transactions and revaluation	(65,158,910)	111,309,116
Fair value gain on investment	27,366,673,432	7,480,122,201
Balance at 30 June	167,242,741,188	129,899,688,042

Refer to Note 42(i) for details on prior year adjustments.

(ii) Other Investments

Other Investments have been recognised at amortised cost.

A reconciliation of amortised cost is shown below:

	Government Rs	Special Funds Rs	Total Rs
Balance at 01 July 2023	591,219,128	18,517,630,683	19,108,849,811
Additions during the year	-	5,525,000,000	5,525,000,000
Redemption of fixed deposits	(4,280,000)	(15,075,000,000)	(15,079,280,000)
Movement in interest receivable	380,080	(153,148,552)	(152,768,472)
Balance at 30 June 2024	587,319,208	8,814,482,131	9,401,801,339
Additions during the year	-	186,838,876	186,838,876
Redemption of fixed deposits	(4,370,000)	(8,065,000,000)	(8,069,370,000)
Losses on foreign exchange transactions and revaluation	-	(212,716)	(212,716)
Movement in interest receivable	5,174,936	(11,981,555)	(6,806,619)
Balance at 30 June 2025	588,124,144	924,126,736	1,512,250,880

Additional details in respect of investments are provided in the Statement of Investments as at 30 June 2025.

9. INVENTORIES

	30 June 2025 Rs	30 June 2024 Rs
<i>Inventories consist of the following:</i>		
Inventories for Distribution and Consumption	1,502,050,634	3,837,327,216
Donated inventories	1,018,241	741,241
Agricultural Produce and Biological Inventories	45,776,997	33,496,130
Total	1,548,845,872	3,871,564,587

NOTES TO THE FINANCIAL STATEMENTS

Inventories amounting to **Rs 3,446,239** (2023-2024: Rs 4,124,251) was written-off during the financial year 2024-2025.

Agricultural produce harvested during the period, determined at point of harvest amounted to **Rs 4,866,328** (2023-2024: Rs 4,413,330).

Biological Inventory amounting to **Rs 4,549,082** was written off during the financial year 2024-2025 (2023-2024: Rs 3,168,765).

The movement in Agricultural Produce and Biological Inventories credited to surplus or deficit amounted to **Rs 8,686,213** for the financial year 2024-2025 as compared to a loss of Rs 8,035,841 in 2023-2024.

Methods to determine the fair value of Agricultural Produce

The fair value of agricultural produce has been estimated by the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries and is based mainly on market prices (i.e. price set by the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries), quantity and weight.

10. OTHER FINANCIAL ASSETS

	30 June 2025	30 June 2024
	Rs	Rs
IMF SDR Deposits	12,367,569,642	12,846,592,009
IMF Reserve Tranche Position	2,316,367,986	2,380,575,978
Contribution to RST	331,162,993	-
Total	15,015,100,621	15,227,167,987

(i) IMF SDR Deposits

IMF SDR Deposits represent the rupee equivalent of the deposit of **SDR 198,792,059** (2023-2024: SDR 205,402,512) by the IMF to the Republic of Mauritius.

The movement in the IMF SDR Deposits is as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Balance as at 01 July	12,846,592,009	12,100,561,354
Purchase	307,186,976	913,315,562
Sales	(323,829,971)	(425,904,786)
Contribution to RST	(329,559,910)	-
Contribution to IMF Poverty Reduction and Growth Trust Subsidy Account (SRA) Grant	(62,034,739)	-
(Losses)/ Gains on Foreign Exchange Transactions and Revaluation	(70,784,723)	258,619,879
Balance as at 30 June	12,367,569,642	12,846,592,009

NOTES TO THE FINANCIAL STATEMENTS

(ii) IMF Reserve Tranche Position

IMF Reserve Tranche Position of the Republic of Mauritius with IMF stood at **SDR 37,232,502** (2023-2024: SDR 38,062,724), whilst the Quota amounted to **SDR 142,200,000** (2023-2024: SDR 142,200,000).

The movement in the Reserve Tranche is as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Balance as at 01 July	2,380,575,978	2,540,585,086
(Losses)/Gain on Foreign Exchange Transactions and Revaluation	(13,693,816)	45,847,166
Transactions during the year	(50,514,176)	(205,856,274)
Balance as at 30 June	2,316,367,986	2,380,575,978

(iii) Contribution to RST

The IMF has established the Resilience and Sustainability Trust (RST) to assist in fulfilling the purposes of IMF by providing loans to eligible IMF members to enhance their economic resilience and sustainability. During the financial year ended 30 June 2025, the Government of Mauritius has contributed an amount of SDR 5,323,000, which relates to a non-cash transaction deducted from IMF SDR Deposit.

11. BIOLOGICAL ASSETS

	30 June 2025	30 June 2024
	Rs	Rs
Bearer Biological Assets	9,584,552	10,922,960
Consumable Biological Assets (N1)	1,215,520,750	795,030
Total	1,225,105,302	11,717,990

N1: Consumable Biological Assets exclude Agricultural Produce. Agricultural Produce has been recognised under Inventories (Refer to Note 9).

Reconciliation of Carrying Amount of Bearer Biological Assets

	30 June 2025	30 June 2024
	Rs	Rs
Carrying amount at 01 July	10,922,960	10,454,201
Increases due to purchases	43,960	1,546,386
Acquisition through non-exchange transactions (Donated Biological Assets)	400,000	-
Transfer to inventories	(499,775)	(400,222)
Reclassification from Bearer Biological Assets to Inventories and Consumable Biological Assets	(198,352)	-
Loss arising from changes in fair value less costs to sell attributable to physical and price changes	(1,084,241)	(677,405)
Carrying amount at 30 June	9,584,552	10,922,960

NOTES TO THE FINANCIAL STATEMENTS

Reconciliation of Carrying Amount of Consumable Biological Assets

	30 June 2025	30 June 2024
	Rs	Rs
Carrying amount at 01 July	795,030	792,705
Transfer from Plants to Maintain Ecosystem to Consumable Biological Assets	1,193,162,562	-
Reclassification from Bearer Biological Assets to Consumable Biological Assets	142,352	-
Reclassification from Consumable Biological Assets to Inventories	(44,937)	-
Transfer to inventories	(2,933,081)	(1,615,739)
Gain arising from changes in fair value less costs to sell attributable to physical and price changes.	24,398,824	1,618,064
Carrying amount at 30 June	1,215,520,750	795,030

Methods to determine the fair value of biological assets

The fair value of biological assets has been estimated by the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries and is based mainly on market prices (i.e. price set by the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries), quantity and weight.

Restrictions and pledges for liabilities

During the financial year 2024-2025, there were no biological assets whose title was restricted and there were no restrictions on the Government's use or capacity to sell biological assets (2023-2024: Nil).

During the financial year 2024-2025, no biological assets were pledged as security for liabilities (2023-2024: Nil).

Contractual Commitments

During the financial year 2024-2025, there were no contractual commitments for the acquisition or development of biological assets (2023-2024: Nil).

Financial Risk Management Strategies

The Budgetary Central Government is exposed to financial risks arising from changes in price due to disease and pest risks, climate risks (e.g. flood, drought, cyclones), environmental and other risks (e.g. fire in forest, thefts, power failure of pumps).

The risk management strategies put in place are as follows:

1. Disease and Pest risks
These are managed by constant monitoring for early detection of diseases and pests and surveillance by veterinary services to avoid propagation.
2. Climate risks
These are managed by planting plants with deep rooted system and suitable to agro climatic conditions and moving from traditional open field cultivation to sheltered farming system.
3. Environmental and Other risks
These are managed by putting standby generators in place to supply electrical power in case of power failure, reporting thefts having constant watchmanship to ensure security of assets and creating fire breaks to reduce the spread of fire outbreaks.

NOTES TO THE FINANCIAL STATEMENTS

12. PROPERTY, PLANT AND EQUIPMENT

	Infrastructure, Plant and Equipment			Land and Buildings			Asset Under Construction (AUC)	Other Assets	TOTAL
	Infrastructure Assets	Transport Equipment	Other Machinery & Equipment	Land	Buildings				
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
COST									
At 01 July 2023	122,407,747,813	12,674,116,028	13,770,791,264	381,569,194,652	34,105,932,639	10,428,930,821	1,616,037,880	576,572,751,097	
Additions	1,164,018,146	599,458,992	964,282,012	971,441,772	739,246,301	5,088,759,354	7,047,150	9,534,253,727	
Transfer from AUC	6,677,912,948	48,064,839	-	-	1,745,573,847	(8,471,551,634)	-	-	
Transfer to Inventories	-	-	-	-	-	-	(1,838,344)	(1,838,344)	
Disposal	-	(6,091,422)	(4,317,323)	-	-	-	(2,255,750)	(12,664,495)	
Fair Value Gain	-	-	-	-	-	-	2,450	2,450	
At 30 June 2024	130,249,678,907	13,315,548,437	14,730,755,953	382,540,636,424	36,590,752,787	7,046,138,541	1,618,993,386	586,092,504,435	
Additions	995,454,364	465,429,668	577,585,405	1,256,761,586	1,145,860,675	5,576,914,530	4,528,800	10,022,535,028	
Transfer from AUC	3,883,615,869	-	27,063,281	-	3,968,517,775	(7,879,196,925)	-	-	
Transfer to Inventories	-	-	-	-	-	-	(267,050)	(267,050)	
Disposal	-	(10,845,640)	(7,650,695)	-	-	-	(1,568,750)	(20,065,085)	
Adjustment(N1b,N4)	-	-	-	-	-	(47,353,969)	(1,195,936,812)	(1,243,290,781)	
At 30 June 2025	135,128,749,140	13,770,132,465	15,327,753,944	383,797,398,010	41,705,131,237	4,696,502,177	425,749,574	594,851,416,547	

NOTES TO THE FINANCIAL STATEMENTS

	Infrastructure, Plant and Equipment			Land and Buildings		Asset Under Construction (AUC)	Other Assets	TOTAL
	Infrastructure Assets	Transport Equipment	Other Machinery & Equipment	Land	Buildings			
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
ACCUMULATED DEPRECIATION								
At 01 July 2023	15,134,188,955	6,691,025,353	9,221,148,160	-	9,447,678,762	-	-	40,494,041,230
Charge for the year	2,717,359,405	688,780,812	1,042,738,719	-	731,421,893	-	-	5,180,300,830
Disposal	-	(6,091,422)	(3,367,308)	-	-	-	-	(9,458,731)
At 30 June 2024	17,851,548,360	7,373,714,743	10,260,519,571	-	10,179,100,655	-	-	45,664,883,329
Charge for the year	2,848,130,421	720,018,283	1,002,201,446	-	833,470,980	-	-	5,403,821,130
Disposal	-	(5,358,148)	(6,504,574)	-	-	-	-	(11,862,722)
At 30 June 2025	20,699,678,781	8,088,374,878	11,256,216,443	-	11,012,571,635	-	-	51,056,841,737

Carrying Amounts

At 30 June 2024	112,398,130,547	5,941,833,694	4,470,236,382	382,540,636,424	26,411,652,132	7,046,138,541	1,618,993,386	540,427,621,106
At 30 June 2025	114,429,070,359	5,681,757,587	4,071,537,501	383,797,398,010	30,692,559,602	4,696,502,177	425,749,574	543,794,574,810

1. Other Assets:

- (a) The value of Sniffer Dogs included under Other Assets increased from Rs 5,371,250 as at 30 June 2024 to Rs 6,031,250 as at 30 June 2025. The net increase of Rs 660,000 arose from the additions of Rs 2,228,750 and the disposal of Rs 1,568,750 during financial year 2024-2025.
- (b) "Plants to maintain Ecosystem" included under Other Assets has decreased from Rs 1,610,268,236 as at 30 June 2024 to Rs 416,364,424 as at 30 June 2025. The movement of Rs 1,193,903,812 is attributed to the following: (1) transfer to inventories - (Rs 267,050), (2) Consumable Biological Assets - (Rs 1,195,936,812) and (3) additions during the year- Rs 2,300,050.
- (c) There was no movement in "Bearer Plants" during the financial year 2024-2025.
2. Donated assets amounting to Rs 2,777,614 (2023-2024: Rs 76,859,117) have been recognised in the financial year 2024-2025.
3. Contractual commitments for the acquisition of Property, Plant and Equipment (PPE) amounted to Rs 105,868,917 (2023-2024: Rs 262,693,982) as at 30 June 2025.
4. The adjustment of Rs 47,353,969 pertains to the derecognition of Other Structures (drains projects) previously classified as Asset Under Construction, arising from the termination of the related contracts.
5. There was no known existence of restrictions on title of each class of PPE and PPE pledged as securities for liabilities.

NOTES TO THE FINANCIAL STATEMENTS

13. RIGHT-OF-USE ASSETS

	Land	Buildings	Other Machinery and Equipment	Total
	Rs	Rs	Rs	Rs
COST				
At 1 July 2023	201,545,539	2,482,872,939	10,458,387,967	13,142,806,445
Adjustment	9,931,721	585,379,370	(1,553,670,496)	(958,359,405)
At 1 July 2023 (Restated)	211,477,260	3,068,252,309	8,904,717,471	12,184,447,440
Additions (Restated)	-	705,726,335	13,996,818	719,723,153
Termination/Expiry	-	(1,245,877,120)	(407,856,870)	(1,653,733,990)
At 30 June 2024 (Restated)	211,477,260	2,528,101,524	8,510,857,419	11,250,436,203
Additions	-	802,987,766	7,422,790	810,410,556
Early termination	(103,610,401)	(61,074,682)	-	(164,685,083)
Termination/ Expiry	(4,334,286)	(941,141,994)	(6,504,315)	(951,980,595)
At 30 June 2025	103,532,573	2,328,872,614	8,511,775,894	10,944,181,081
ACCUMULATED DEPRECIATION				
At 1 July 2023	22,599,041	1,550,329,439	2,439,370,026	4,012,298,506
Adjustments	2,616,469	411,334,945	(327,642,599)	86,308,815
At 1 July 2023 (Restated)	25,215,510	1,961,664,384	2,111,727,427	4,098,607,321
Charge for the year (Restated)	6,505,489	545,700,936	478,259,085	1,030,465,510
Termination/ Expiry	-	(1,100,479,387)	(230,736,818)	(1,331,216,205)
At 30 June 2024 (Restated)	31,720,999	1,406,885,933	2,359,249,694	3,797,856,626
Charge for the year	4,194,241	675,771,560	480,908,267	1,160,874,068
Early termination	(17,414,756)	(45,397,040)	-	(62,811,796)
Termination/ Expiry	(4,334,286)	(941,141,994)	(6,504,315)	(951,980,595)
At 30 June 2025	14,166,198	1,096,118,459	2,833,653,646	3,943,938,303
CARRYING AMOUNT				
At 30 June 2024 (Restated)	179,756,261	1,121,215,591	6,151,607,725	7,452,579,577
At 30 June 2025	89,366,375	1,232,754,155	5,678,122,248	7,000,242,778

Refer to Note 42(ii) for details on prior year adjustments.

NOTES TO THE FINANCIAL STATEMENTS

14. INTANGIBLE ASSETS

	Licenses & Software	Asset Under Development (AUD)	Total
	Rs	Rs	Rs
COST			
At 01 July 2023	3,577,678,470	103,485,797	3,681,164,267
Additions	59,356,925	257,604,374	316,961,299
Transfer from AUD	7,086,913	(7,086,913)	-
At 30 June 2024	3,644,122,308	354,003,258	3,998,125,566
Additions	102,410,761	136,599,608	239,010,369
Transfer from AUD	124,567,799	(124,567,799)	-
At 30 June 2025	3,871,100,868	366,035,067	4,237,135,935
ACCUMULATED AMORTISATION			
At 01 July 2023	2,671,623,461	-	2,671,623,461
Charge for the year	167,975,176	-	167,975,176
At 30 June 2024	2,839,598,637	-	2,839,598,637
Charge for the year	172,565,936	-	172,565,936
At 30 June 2025	3,012,164,573	-	3,012,164,573
Carrying Amounts			
At 30 June 2024	804,523,671	354,003,258	1,158,526,929
At 30 June 2025	858,936,295	366,035,067	1,224,971,362

During the financial year 2024-2025, there were no donated intangible assets (2023-2024: Nil).

During the financial year 2024-2025, there were no contractual commitments for the acquisition of intangible assets (2023-2024: Nil).

There was no known existence of restrictions on title of intangible assets and intangible assets pledged as securities for liabilities.

15. PAYABLES

	30 June 2025	30 June 2024
	Rs	Rs
Cost of Borrowings	86,683,315	60,875,036
Accounts Payable (N1)	3,902,765,078	3,378,206,683
Retention Money on Contracts	110,067,239	45,349,398
Carry-over of Capital Expenditure	58,538,141	-
Total	4,158,053,773	3,484,431,117
- Within one year	4,134,532,353	2,345,428,959
- After one year	23,521,420	1,139,002,158
Total	4,158,053,773	3,484,431,117

N1: Accounts Payable include Rs 1,806,236,388 payable to State Trading Corporation (STC) with respect to STC's deficit in its Subsidy Account.

NOTES TO THE FINANCIAL STATEMENTS

Cost of Borrowings is made up of accrued interest on re-opening of Government Securities and Management Charges payable as at 30 June. Details are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Accrued Interest on Re-opening of Government Securities:		
- Government Bonds	45,453,000	22,877,000
- Treasury Notes	37,840,000	34,882,000
Management Charges payable on:		
- Domestic Debts	1,492,446	983,497
- External Debts	1,897,869	2,132,539
Total	86,683,315	60,875,036
- Within one year	86,683,315	60,875,036
- After one year	-	-
Total	86,683,315	60,875,036

16. DEPOSITS

	30 June 2025	30 June 2024
	Rs	Rs
Grants	464,396,196	125,419,897
Deposits held with Mauritius Revenue Authority	503,132,583	572,612,438
Other Deposits	2,653,020,125	2,481,505,939
Total	3,620,548,904	3,179,538,274
- Within one year	2,210,150,768	1,930,568,243
- After one year	1,410,398,136	1,248,970,031
Total	3,620,548,904	3,179,538,274

The amount of liabilities recognised in respect of Grants that are subject to conditions are Rs 464,396,196 (2023-2024: Rs 125,419,897).

17. SOCIAL BENEFITS

	30 June 2025	30 June 2024
	Rs	Rs
Balance as at 01 July	141,078,120	295,394,495
Payments made during the year	(88,203,844,279)	(63,366,247,466)
Charge for the year	88,227,219,894	63,211,931,091
Balance as at 30 June	164,453,735	141,078,120
- Within one year	164,453,735	141,078,120
- After one year	-	-
Total	164,453,735	141,078,120

NOTES TO THE FINANCIAL STATEMENTS

The table below provides the characteristics of social benefits schemes:

Nature of social benefits	Key Features of Social Benefit Schemes			Funding of scheme	Factors influencing level of expenditure	Amendments to social benefit schemes during the reporting period	
	Legislative framework governing scheme	Main eligibility Criteria	Reference where additional information about the scheme be obtained			Description of significant amendments	Description of expected effect of amendments
Negative Income Tax (NIT)	The Income Tax Act	Should be citizen of Mauritius; work minimum 24 working hours at least 3 days a week; total monthly earning not exceed Rs 20,000.	Section 150A Income Tax Act	Budget Appropriation	Changes in Legislation, Increase/Decrease in number of beneficiaries based on the eligibility criteria.		
Revenue Minimum Garantie Allowance	The Social Contribution and Social Benefits Act	Should be citizen of Mauritius; full time employed; included in return submitted by employer under section 7 or 8; and income should not exceed Rs 20,000 per month.	Refer to Sub-Part IIIBA of The Social Contribution and Social Benefits Act, Section 30BA	Budget Appropriation	Changes in Legislation, Increase/Decrease in number of beneficiaries based on the eligibility criteria.		
CSG Income Allowance	The Social Contribution and Social Benefits Act	Should be citizen of Mauritius; should be above 16 years and under 65 years.	Refer to Sub-Part IIIBC of The Social Contribution and Social Benefits Act, Section 30C	Budget Appropriation	Changes in Legislation, Increase/Decrease in number of beneficiaries based on the eligibility criteria.	As from July 2024, an allowance of Rs 3,000 is payable to eligible employees and self-employed individuals whose total income/emolument and any basic retirement or widow's pension do not exceed Rs. 20,000. Similarly, an allowance of Rs 2,500 is payable to individuals having a monthly aggregate income above Rs 20,000 but not exceeding Rs 25,000 per month; an allowance of Rs 2,000 is payable to eligible individuals earning a monthly aggregate	Additional fund disbursed

NOTES TO THE FINANCIAL STATEMENTS

Nature of social benefits	Key Features of Social Benefit Schemes			Funding of scheme	Factors influencing level of expenditure	Amendments to social benefit schemes during the reporting period	
	Legislative framework governing scheme	Main Criteria	eligibility	Reference where additional information about the scheme be obtained		Description of significant amendments	Description of expected effect of amendments
CSG Income Allowance- <i>contd.</i>						income above Rs 25,000 but not exceeding Rs 30,000 per month; and an allowance of Rs 1,500 is payable to individuals earning a monthly aggregate income above Rs 30,000 but not exceeding Rs 50,000 per month.	
Housing Loan Relief Scheme	Income Tax Act	Individual who has contracted in his own name or jointly with relatives; a secured housing loan not exceeding Rs 5 Million.		Refer to Section 150G of the Income Tax Act	Budget Appropriation	Changes in Legislation, Increase/Decrease in number of beneficiaries based on the eligibility criteria.	
CSG Child Allowance - Rs 2,000 Monthly	The Social Contribution and Social Benefits Act	Should be citizen of Mauritius; under age of 3.		Refer to Sub-Part IIIC of The Social Contribution and Social Benefits Act, Section 30C	Budget Appropriation	Changes in Legislation, Increase/Decrease in number of beneficiaries based on the eligibility criteria.	Allowance payable for financial year 2023-2024 is Rs 2,000 and for financial year 2024-2025 is Rs 2,500.
Independence Allowance - Rs 20,000	The Social Contribution and Social Benefits Act	Should be citizen of Mauritius; has attained age of 18 years on or after 1 January 2023		Refer to Sub-Part IIID of The Social Contribution and Social Benefits Act, Section 30D	Budget Appropriation	Changes in Legislation, Increase/Decrease in number of beneficiaries based on the eligibility criteria.	
School Allowance	The Social Contribution and Social Benefits Act	Should be citizen of Mauritius; should age up to 3 years but below age of 10 years.		Refer to Sub-Part IIICA of The Social Contribution and Social Benefits Act, Section 30CA	Budget Appropriation	Changes in Legislation, Increase/Decrease in number of beneficiaries based on the eligibility criteria.	

NOTES TO THE FINANCIAL STATEMENTS

Nature of social benefits	Key Features of Social Benefit Schemes			Funding scheme	Factors influencing level of expenditure	Amendments to social benefit schemes during the reporting period	
	Legislative framework governing scheme	Main eligibility Criteria	Reference where additional information about the scheme be obtained			Description of significant amendments	Description of expected effect of amendments
Social Aid- Pension	Social Aid Act		Social Aid Act	Budget Appropriation	Depending on number of applications received		
Cyclone	Social Aid Act		Social Aid Act	Budget Appropriation	Natural Disasters		
Incontinence Allowance	Social Aid Act	Item 1-17 as per Provisions in Social Aid Act, 1983 and Social Aid Regulations, 1984	Social Aid Act	Budget Appropriation	Depending on number of applications received	New budgetary measures and new policies	Wider coverage of vulnerable people and increase in financial implications
Medical Allowance	Social Aid Act		Social Aid Act	Budget Appropriation			
Unemployment Hardship Relief	Social Aid Act		Social Aid Act	Budget Appropriation			
Income Support-UHR	Social Aid Act		Social Aid Act	Budget Appropriation			
Funeral Grant	Social Aid Act		Social Aid Act	Budget Appropriation			
Child Allowance Attending school	Social Aid Act		Social Aid Act	Budget Appropriation			
Basic Retirement Pension	National Pension Act	Age of 60 yrs	National Pension Act	Budget Appropriation	Economic		Wider coverage of vulnerable people and increase in financial implications
Widow's Basic Pension	National Pension Act	Should be below the age of 60 and was either civilly married to late partner or religiously married and registered with Muslim Family Council	National Pension Act	Budget Appropriation	Economic	New budgetary measures and new policies	

NOTES TO THE FINANCIAL STATEMENTS

Nature of social benefits	Key Features of Social Benefit Schemes			Funding of scheme	Factors influencing level of expenditure	Amendments to social benefit schemes during the reporting period	
	Legislative framework governing scheme	Main eligibility Criteria	Reference where additional information about the scheme be obtained			Description of significant amendments	Description of expected effect of amendments
Invalid's Basic Pension	National Pension Act	Should be below the age of 60 and suffers from a disability of at least 60% for a period of 12 months.	National Pension Act	Budget Appropriation	Economic		
Orphan's Pension	National Pension Act	Child whose both parents have passed away. The child should be below the age of 23.	National Pension Act	Budget Appropriation	Economic		
Additional Disability Allowance (ADA)	National Pension Act	A person under the age of 18 year receiving Basic Invalidity Pension	National Pension Act- Section 8 (1A)	Budget Appropriation	No. of eligible beneficiaries		
Child's Allowance	National Pension Act	Beneficiaries of Basic Pension are entitled to the child allowance	National Pension Act	Budget Appropriation	Economic		
Other Basic Pensions	National Pension Act	Carer's Allowance to beneficiaries of Invalid's Basic Pension & Basic Retirement Pension who needs the constant care & attendance of another person. Guardian Allowance to beneficiaries of Orphan's Pension.	National Pension Act	Budget Appropriation	Economic	New budgetary measures and new policies	Wider coverage of vulnerable people and increase in financial implications

NOTES TO THE FINANCIAL STATEMENTS

Nature of social benefits	Key Features of Social Benefit Schemes			Funding of scheme	Factors influencing level of expenditure	Amendments to social benefit schemes during the reporting period	
	Legislative framework governing scheme	Main eligibility Criteria	Reference where additional information about the scheme be obtained			Description of significant amendments	Description of expected effect of amendments
CSG Benefits	The Social Contribution and Social Benefits Act	Person of 65 years and above	The Social Contribution and Social Benefits Act	Budget Appropriation	Economic	New budgetary measures and new policies	Wider coverage of vulnerable people and increase in financial implications
Additional Social Disability Allowance (ADA)	The Social Contribution and Social Benefits Act	A person under the age of 18 year receiving CSG Disability Allowance (SDA)	The Social Contribution and Social Benefits Act, section 30A (1A)	Budget Appropriation	No. of eligible beneficiaries		
Poverty and Empowerment	Regulations 2019 made under section 12 of the Social Integration and Empowerment Act 2016	Households registered and found eligible under the Social Register of Mauritius	(i) Regulations 2019 made under section 12 of the Social Integration and Empowerment Act 2016 (ii) Website: socialintegration.gov.mu.org	Budget Appropriation	Level of expenditure is based on the actual number of eligible households which fluctuates depending on new eligible households moving in and/or households moving out of the register.		
Bad Weather Allowance	Social Security Act	Registered fishers who have their card signed and stamped.	Registered fishers are informed of changes by officers of the ministry.	Funded by Ministry of Social Security through Departmental Warrant.	Change in number of fishers, number of days stated as bad weather as per Meteorological Report and change in rate paid	Newly registered fishers must be present during bad weather days for cleaning of coast line and landing station plus card must be signed and stamped- new condition (budget speech) as from June 2024. Increase in rate per day i.e from Rs 650 to Rs 800	Increase in amount to be paid

NOTES TO THE FINANCIAL STATEMENTS

Nature of social benefits	Key Features of Social Benefit Schemes			Funding of scheme	Factors influencing level of expenditure	Amendments to social benefit schemes during the reporting period	
	Legislative framework governing scheme	Main eligibility Criteria	Reference where additional information about the scheme be obtained			Description of significant amendments	Description of expected effect of amendments
Closed Season Allowance	Fisheries Act (closed period from 01 Oct 2024 to end of Feb 2025. Closed for reproduction of fish and to protect the fauna of sea)	Only Net Fishers	Net fishers are informed of changes by officers of the ministry.	Funded by Ministry of Social Security through Departmental Warrant.	Change in number of Net fishers, and in rate paid	Increase in rate per day i.e from Rs 650 to Rs 800	Increase in amount to be paid
Foster Care Allowance	The Children's Act 2020	Prior approval of the Ministry is required to be registered as foster parent. Child is assigned to the foster parent by court order. As per provision made under the Foster Care Scheme a monthly foster care allowance of Rs 12,000 is paid to any Registered Foster Parent and an enhanced monthly allowance of Rs 15,000 is paid for children with special needs placed in registered foster homes.	Website of Ministry of Gender Equality and Family Welfare through below link: https://gender.govmu.org/Documents/Amened%20Foster%20Care%20Pamphlet.pdf	Government Funding through Programme 18-03 - Child Protection, Welfare and Development	Number of children placed in Foster Care.		

NOTES TO THE FINANCIAL STATEMENTS

18. PROVISIONS

The movement in Provisions are shown below:

	30 June 2025	30 June 2024
	Rs	Rs
Balance as at 01 July	530,500,000	40,000,000
Charge for the year	612,876,462	523,923,243
Gain on Foreign Exchange Revaluation	(22,939,182)	-
Payment	(90,589,351)	(33,423,243)
Balance as at 30 June*	1,029,847,929	530,500,000

*This includes provision of an amount of Rs 991,847,929 (2023-2024: Rs 494,000,000) made on account of a contractual liability towards African Vaccine Acquisition Trust, Sputnik and Pfizer for the supply of COVID-19 Vaccines.

19. LEASE LIABILITIES

The carrying amounts of the lease liabilities and the movements during the year are shown below:

	30 June 2025	30 June 2024
	Rs	Rs
		Restated
Balance as at 01 July	11,511,384,059	11,267,368,099
Adjustment	-	414,051,290
Balance as at 01 July (Restated)		11,681,419,389
Additions	810,410,556	719,723,153
Repayment as per contractual term	(1,693,784,199)	(1,551,939,967)
Interest Accrued	674,843,204	717,640,082
Early termination	(120,917,439)	(340,580,075)
(Gain)/Losses on Foreign Exchange Transactions and Revaluation	(492,545,292)	285,121,477
Balance as at 30 June	10,689,390,889	11,511,384,059

	30 June 2025	30 June 2024
	Rs	Rs
		Restated
- Within one year	843,045,290	930,227,391
- After one year	9,846,345,599	10,581,156,668
Total	10,689,390,889	11,511,384,059

The maturity analysis of lease liabilities is as follows:

	30 June 2025	30 June 2024
	Rs	Rs
		Restated
Less than 1 year	843,045,290	930,227,391
Between 1 to 5 years	2,863,233,885	2,618,248,822
Between 5 to 10 years	3,459,218,338	3,382,701,815
Over 10 years	3,523,893,376	4,580,206,031
Total	10,689,390,889	11,511,384,059

NOTES TO THE FINANCIAL STATEMENTS

Amounts Recognised in Statement of Financial Performance:

	30 June 2025	30 June 2024
	Rs	Rs Restated
Depreciation expense on Right-of-Use Asset	1,160,874,068	1,030,465,510
Interest expense on Lease Liabilities	674,843,204	717,640,082
Short term lease expense (Refer to Note 34)	338,888,560	538,053,055
Gain on contract termination	19,044,152	18,062,292
Total	2,193,649,984	2,304,220,939

The total cash outflow for leases (principal and interest) amounted to **Rs 1,693,784,199** (2023-2024 (Restated): Rs 1,551,939,967).

The lease commitment for short term leases are as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Lease commitments	2,005,438	-

Refer to Note 42(iii) for details on prior year adjustments.

20. GOVERNMENT DEBT

	30 June 2025	30 June 2024
	Rs	Rs
<u>Domestic and External Debts (Excluding IMF SDR Allocations)</u>		
Government Securities	474,947,080,974	408,037,962,857
Domestic Loans	690,004,338	474,106,355
External Loans	76,754,824,387	65,832,899,628
<u>IMF SDR Allocations</u>	14,501,856,650	14,578,755,632
Total	566,893,766,349	488,923,724,472
- Within one year	150,662,275,262	122,966,008,121
- After one year	416,231,491,087	365,957,716,351
Total	566,893,766,349	488,923,724,472

Details of the total debt of the Government are provided in Statement of Public Sector Debt as at 30 June 2025.

NOTES TO THE FINANCIAL STATEMENTS

A. Domestic and External Debts (Excluding IMF SDR Allocations)

	30 June 2025	30 June 2024
	Rs	Rs
Balance as at 01 July	474,344,968,840	430,808,992,504
Cash Movement:		
- Issue/Receipt (N1)	227,621,374,144	147,999,455,255
- Redeemed/ Repayment (N2)	(172,286,352,842)	(124,669,662,570)
Non-cash Movement:		
- Direct Payments	271,406,115	203,957,499
- Expenses Disbursed Directly out of the Loan Proceeds	48,423,722	-
- Capitalisation of Interest (N3)	43,636,660	49,085,413
- Losses on Foreign Exchange Transactions and Revaluation	1,427,324,013	1,171,920,384
- Other Changes (N4)	20,921,129,047	18,781,220,355
Balance as at 30 June	552,391,909,699	474,344,968,840
- Within one year	150,662,275,262	122,966,008,121
- After one year	401,729,634,437	351,378,960,719
Total	552,391,909,699	474,344,968,840

The maturity analysis of domestic and external debt is as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Less than 1 year	150,662,275,262	122,966,008,121
Between 1 to 5 years	180,831,949,105	163,602,258,909
Between 5 to 10 years	113,523,685,927	87,844,174,308
Over 10 years	107,373,999,405	99,932,527,502
Total	552,391,909,699	474,344,968,840

N1: Issue/ Receipt relates to capital, premium and loans.

N2: Redeemed/Repayment relates to capital, discount, interest and loans.

N3: Capitalisation of interest includes those on conversion from Silver Retirement Bond to Silver Savings Bond, domestic loan and external debt.

N4: Other Changes pertain to non-exchange revenue and interest expense.

B. IMF SDR Allocations

The rupee equivalent of the total allocation of SDR 233,097,854 (2023-2024: SDR 233,097,854) made to the Republic of Mauritius, that is, Rs 14,501,856,650 as at 30 June 2025 (2023-2024: Rs 14,578,755,632) is shown as liability and is also included in the Statement of Public Sector Debt as at 30 June 2025.

NOTES TO THE FINANCIAL STATEMENTS

21. FINANCIAL GUARANTEE LIABILITIES

	30 June 2025	30 June 2024
	Rs	Rs
Balance as at 01 July	3,273,708,965	3,203,810,129
Increases (New Guarantees)	20,769,978	103,206,981
Remeasurement	(111,286,029)	(136,763,018)
Expired*	(9,251,791)	-
(Gain)/Losses on Foreign Exchange Transactions and Revaluation	(139,927,324)	103,454,873
Balance as at 30 June	3,034,013,799	3,273,708,965
- Within one year	89,460,458	123,682,845
- After one year	2,944,553,341	3,150,026,120
Total	3,034,013,799	3,273,708,965

The maturity analysis of Financial Guarantee Liabilities is as follows:

	30 June 2025	30 June 2024
	Rs	Rs
Less than 1 year	89,460,458	123,682,845
Between 1 to 5 years	2,031,469,381	1,991,738,301
Between 5 to 10 years	701,727,049	846,032,289
Over 10 years	211,356,911	312,255,530
Total	3,034,013,799	3,273,708,965

*Financial guarantee are derecognised when the obligation under the contract is discharged, cancelled or expired.

Details of the loan guaranteed by the Government as at 30 June 2025 are provided in Statement of Contingent Liabilities including details of any Loans, Bank Overdrafts or Credit Facilities Guaranteed by Government as at 30 June 2025.

22. EMPLOYEE BENEFIT OBLIGATIONS

	30 June 2025	30 June 2024
	Rs	Rs
Liability in respect of Defined Benefit Plan (Refer to Note 23)	178,021,046,478	149,859,960,526
Accrued Sick Leave	12,949,297,700	11,680,209,199
Accrued Vacation Leave	10,457,183,159	11,431,880,576
Accrued Passage Benefits	6,249,611,065	5,471,356,435
Accrued Bonus	1,035,434,505	1,082,206,515
Total	208,712,572,907	179,525,613,251
- Within one year	3,510,161,566	3,312,287,876
- After one year	205,202,411,341	176,213,325,375
Total	208,712,572,907	179,525,613,251

NOTES TO THE FINANCIAL STATEMENTS

23. DEFINED BENEFIT PLAN

	30 June 2025 Rs	30 June 2024 Rs
Liability for Pensions granted under the Pension Act	178,021,046,478	149,859,960,526
LIABILITY FOR PENSIONS GRANTED UNDER THE PENSION ACT		
<u>Amounts Recognised in Statement of Financial Position at End of Year:</u>		
	30 June 2025 Rs	30 June 2024 Rs
Defined Benefit Obligations (N1)	178,021,046,478	149,859,960,526
Fair Value of Plan Assets	-	-
Liability Recognised at end of year	178,021,046,478	149,859,960,526
<u>Amount recognised in Statement of Financial Performance:</u>		
	30 June 2025 Rs	
Service cost:		
Current service cost	3,604,781,388	
(Employee contributions)	(1,036,046,405)	
Net Interest expense/(revenue)	8,819,829,654	
Charge for the year	11,388,564,637	
<u>Amount recognised in Statement of Net Assets or Equity:</u>		
Remeasurement		
Liability (gain)/loss	26,281,653,196	
Remeasurement cost	1,036,046,405	
Net Assets/Equity (NAE)	27,317,699,602	
Total	38,706,264,238	
<u>Movement in liability recognised in Statement of Financial Position:</u>		
At start of year	149,859,960,526	
Amount recognised in Statement of Financial Performance	11,388,564,637	
(Direct Benefits Paid)	(10,545,178,286)	
Amount recognised in NAE	27,317,699,602	
At end of year	178,021,046,478	
<u>Reconciliation of the present value of defined benefit obligations:</u>		
Present value of obligations at start of year	149,859,960,526	
Current service cost	3,604,781,388	
Interest cost	8,819,829,654	
(Direct Benefits Paid)	(10,545,178,286)	
Liability (gain)/loss	26,281,653,196	
Present value of obligations at end of year	178,021,046,478	

NOTES TO THE FINANCIAL STATEMENTS

The plan is a defined benefit arrangement for the government employees and members of the Legislative Assembly and it is unfunded.

N1: The detailed comparative figures for the year ended 30 June 2024 is not available as the actuarial valuation exercise was performed on a 3 yearly basis. The last valuation exercise was carried out at 30 June 2022. As from the financial year 2024-2025, the actuarial valuation is being carried out on a yearly basis.

Weighted average duration of the defined benefit obligations: 14 years

(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

The plan is exposed to actuarial risks such as longevity risk, salary increase risk and pension increase risk.

1. Salary Risk/Pension Risk which is the risk that the actual salary/pension increases granted may be different than what we have assumed. For instance a higher salary/pension increase relative to the Investment returns shall increase the Defined Benefit Obligation and hence the liability.
2. Longevity Risk is caused by the improvement in mortality rates among pensioners. The longer the latter live, the higher is the liability.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	30 June 2025	30 June 2024**
Discount Rate*	6.10%	5.15%
Future Salary Increases	4.50%	2.50%
Future Pension Increases	3.50%	1.50%
Mortality before Retirement	Nil	Nil
Mortality in Retirement	PA (90) Tables rated down by 2 years	
Retirement Age	65 years	

*The discount rate is determined by reference to market yields on bonds.

** Reflects the rates for the year ended 30 June 2022.

Significant actuarial assumptions for determination of the defined benefit obligations are discount rate and expected salary increase. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligations would decrease by Rs 21,979.7 million (increase by Rs 27,508.5 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligations would increase by Rs 11,753.0 million (decrease by Rs 10,134.8 million) if all assumptions were held unchanged.

- If the expected pension growth would increase (decrease) by 1%, the defined benefit obligations would increase by Rs 14,362.4 million (decrease by Rs 12,384.9 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligations would increase by Rs 5,836.1 million (decrease by Rs 5,778.6 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

NOTES TO THE FINANCIAL STATEMENTS

24. NET ASSETS/EQUITY

The Net Assets/Equity is the net position of the Government after deducting all its liabilities from its assets at end of the year and comprises the following:

- a) Consolidated Fund (Cash basis);
- b) Accumulated (Deficits)/Surpluses; and
- c) Special Funds.

The value of Net Assets or Equity of the Government as at 30 June 2025 amounted to **Rs 9,145,598,228** (30 June 2024 (Restated): Rs 94,464,643,805). The movement in the Net Assets/Equity is provided in Statement of Changes in Net Assets or Equity for the financial year ended 30 June 2025.

(a) Consolidated Fund

Consolidated Fund has been established by Section 103 of the Constitution of the Republic of Mauritius. In accordance with Section 3 of the Finance and Audit Act, the Consolidated Fund has, during the year under review been:

- (i) credited with all the revenues of the Government and all other money properly accruing to it; and
- (ii) charged only with expenses on the authority of warrant issued by the Minister of Finance.

According to Section 104(4) of the Constitution and Sections 3(4)(a) and 3(4)(b) of the Finance and Audit Act, the Consolidated Fund should consist of the following:

- (i) The cash balance in respect of the Consolidated Fund (excluding Deposits and Special Funds) held at the Bank of Mauritius or in a commercial bank for day-to-day cash requirements;
- (ii) Deposit of money with a bank; and
- (iii) Investments with a financial institution, fund or in such securities as may be approved by the Minister.

(b) Accumulated Deficits

This represents the accumulated deficits to date for the Government after making necessary adjustments for accrual accounting which is provided in Statement of Changes in Net Assets or Equity for the financial year ended 30 June 2025.

(c) Special Funds

These are monies deposited with the Accountant-General by the various funds set up under the Finance and Audit Act. The total balance of Special Funds disclosed in Statement of Special Funds Deposited with the Accountant-General as at 30 June 2025 amounted to **Rs 5,852,741,331** and comprise fixed deposits at cost and cash balances to the amount of **Rs 903,626,160** and **Rs 4,949,115,171** respectively. Details of Special Funds are provided in Statement of Special Funds Deposited with the Accountant-General as at 30 June 2025.

Special Funds in the Statement of Financial Position which amounts to **Rs 5,873,241,907** (30 June 2024: Rs 15,113,279,985) includes investments at amortised cost of **Rs 924,126,736** (30 June 2024: Rs 8,814,482,131).

NOTES TO THE FINANCIAL STATEMENTS

A reconciliation of the figure of fixed deposits by Special Funds disclosed in Statement of Special Funds Deposited with the Accountant-General to the figure reported under 'Special Funds' in Statement of Financial Position is shown as follows:

	Year Ended 30 June 2025 Rs	Year Ended 30 June 2024 Rs
Opening Balance (at cost)	8,782,000,000	18,332,000,000
Additions during the year	186,838,876	5,525,000,000
Redemption of fixed deposits	(8,065,000,000)	(15,075,000,000)
Closing Balance (at cost)	903,838,876	8,782,000,000
Total interest receivable	20,500,576	32,482,131
Losses on Foreign Exchange Transactions and Revaluation	(212,716)	-
Closing Balance (at amortised cost)	924,126,736	8,814,482,131

25. TAXATION

	Year Ended 30 June 2025 Rs	Year Ended 30 June 2024 Rs
Taxes on Income and Profits	49,668,731,588	57,015,110,191
Taxes on Property	29,887,826	92,854,294
Taxes on Goods and Services	105,631,256,535	86,910,227,164
Taxes on International Trade and Transactions	2,261,285,971	1,839,654,085
Other Taxes	2,026,938,927	1,774,281,118
Total	159,618,100,847	147,632,126,852

26. GRANTS AND AID

	Year Ended 30 June 2025 Rs	Year Ended 30 June 2024 Rs
Grants from Foreign Governments	735,382,692	523,069,805
Grants from International Organisations	375,325,729	211,097,478
Grants from Other General Government Units	450,000,000	58,082,356
Total	1,560,708,421	792,249,639

NOTES TO THE FINANCIAL STATEMENTS

27. OTHER TRANSFERS

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Transfer of Surplus Cash Balances from Statutory Bodies and Special Funds	-	562,965,596
Contribution in respect of Tourism Development Projects on State Lands	2,787,044	8,681,123
Concessionary Loans	2,095,810,361	162,932,103
Goods in-kind	5,353,713	88,012,978
Remittance from CSR Funds	1,000,000,000	-
Total	3,103,951,118	822,591,800

28. LICENCES

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Road Motor Vehicle Licenses	1,990,807,518	1,851,305,128
Company and Other Licenses	1,401,440,421	1,397,959,292
Total	3,392,247,939	3,249,264,420

29. DIVIDENDS

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Dividends from Quoted and Unquoted Investments	417,030,018	1,003,334,687
Similar Distributions from Quasi Corporations	705,785,836	1,422,206,189
Total	1,122,815,854	2,425,540,876

30. OTHER REVENUE

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Civil Service Family Protection Scheme	325,525,072	336,636,199
Miscellaneous Revenue	337,025,388	299,290,685
Total	662,550,460	635,926,884

NOTES TO THE FINANCIAL STATEMENTS

31. EMPLOYEE COSTS

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Wages, Salaries, Compensations and Allowances	37,179,177,996	30,918,960,831
Contributions to Defined Contribution Plan, Family Protection Scheme, National Savings Fund and Social Contributions	2,601,102,667	2,308,390,330
Amount Recognised in respect of Defined Benefit Plans	10,352,518,230	8,864,279,898
Other Employee Benefits	6,263,990,259	7,066,134,558
Total	56,396,789,152	49,157,765,617

Other employee benefits include cash in lieu of vacation leave, cash in lieu of sick leave, passage benefits, cash in lieu of passage benefits, gratuity, travelling and transport, staff welfare amongst others.

32. GRANTS

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Donations and Contributions	996,040,147	663,788,283
Capital Grants	14,919,553,246	6,466,099,076
Current Grants	36,495,820,473	30,489,985,205
Total	52,411,413,866	37,619,872,564

NOTES TO THE FINANCIAL STATEMENTS

33. SOCIAL BENEFITS

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Social Aid- Pension	247,223,246	260,852,394
Cyclone Allowance	103,000	165,500
Incontinence Allowance	121,507,300	78,578,400
Medical Allowance	3,125,456	2,747,543
Income Support-UHR	243,121,102	248,683,414
Funeral Grant	42,894,760	44,660,740
Child Allowance Attending school	3,079,620	3,378,510
Basic Retirement Pension	55,337,997,025	39,825,569,127
Basic Widow Pension	3,370,028,076	2,588,719,050
Basic Invalid Pension	5,839,941,039	4,422,638,079
Basic Orphan Pension	80,230,500	55,974,500
Child Allowance	519,211,441	365,219,958
Other Basic Pensions	1,723,832,961	1,586,399,224
CSG Benefits	3,904,191,368	2,844,520,000
Poverty and Empowerment	634,734,356	570,119,275
Bad Weather Allowance	396,161,890	218,922,225
Closed Season Allowance	8,000,000	6,500,000
Foster Care	15,230,200	14,170,146
Negative Income Tax Allowance	22,331,500	35,922,400
Special Allowance/ Allowance icw National Minimum Wage	788,587,027	1,059,390,606
CSG Income Allowance	10,771,125,000	7,290,000,000
Housing Loan Relief Scheme	399,593,172	345,000,000
CSG Child Allowance	3,299,283,000	880,000,000
Independence Allowance	303,280,000	463,800,000
Additional Disability Allowance	148,419,000	-
Additional Social Disability Allowance	3,987,855	-
	88,227,219,894	63,211,931,091

NOTES TO THE FINANCIAL STATEMENTS

34. OPERATING EXPENSES

	Year Ended 30 June 2025	Year Ended 30 June 2024 Restated
	Rs	Rs
Cost of Utilities	1,099,566,740	962,796,321
Fuel and Oil	439,247,875	478,761,771
Rental Expense (N1)	591,302,475	633,917,708
Office Expenses	165,241,350	147,862,119
Maintenance	1,712,250,063	1,517,430,961
Cleaning Services	1,078,059,576	903,804,996
Medical Supplies, Drugs and Scientific Equipment	5,917,926,812	2,836,210,255
Travelling and Mission Expenses	193,607,497	226,740,893
Other Operating Expenses	4,818,066,708	4,128,079,612
Total	16,015,269,096	11,835,604,636

N1: For financial year 2024-2025, rental expense includes an amount of **Rs 338,888,561** (2023-2024: Rs 538,053,055) in respect of short- term lease.

Refer to Note 42(iii) for details on prior year adjustments.

35. OTHER EXPENSES

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Transfers	4,735,504,799	3,314,807,702
Insurance	20,014,176	17,677,755
Compensation arising out of Government Liability	612,876,462	523,923,243
Refund/Payment of taxes icw projects and schemes financed by Development Partners or under Special Programmes	118,606,674	135,728,164
Impairment Loss on Receivables from Exchange Transactions (N1)	709,492,465	112,251,583
Impairment Loss on Receivables from Non-Exchange Transactions (N2)	251,388,189	212,255,993
Impairment Loss – Exchange Transactions (Local Loans)	8,618,103,310	3,174,825
Receivables from Exchange Transactions Write-Off (N1)	15,159,089	-
Receivables from Non-Exchange Transactions Write-Off (N2)	7,446,931	97,516,316
Loans, Advances, Biological Assets and Inventories Write-Off	13,297,815	12,861,641
Concessionary Loans	168,938,615	74,202,590
Financial Guarantee (Income) / Expense	(99,767,842)	(33,556,037)
Others	3,208,516,328	4,008,392,235
Total	18,379,577,011	8,479,236,010

N1: Refer to Note 6 – Receivables from Exchange Transactions

N2: Refer to Note 5 – Receivables from Non-Exchange Transactions

NOTES TO THE FINANCIAL STATEMENTS

36. FINANCE COSTS

	Year Ended 30 June 2025	Year Ended 30 June 2024 Restated
	Rs	Rs
Interest Expense on Domestic Debt	19,704,415,051	16,611,948,224
Interest Expense on External Debt	3,356,175,943	2,380,536,569
Interest Expense on Lease	674,843,204	717,640,082
Management Charges	85,211,563	36,391,857
Total	23,820,645,761	19,746,516,732

Refer to Note 42(iii) for details on prior year adjustments.

37. LOSS ON FOREIGN EXCHANGE TRANSACTIONS AND REVALUATION

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Unrealized gains on translation of FX balances	(167,485,918)	(233,317,989)
Gain on Revaluation of Lease Liability	(492,545,292)	285,121,477
Foreign Exchange Loss on Government debt	1,427,324,013	1,171,920,384
Other Gains/Losses on other Foreign Transactions	(92,097,331)	(40,317,044)
Total	675,195,472	1,183,406,828

Other Gains/Losses on other Foreign Transactions comprise exchange differences on receivables; fluctuations on local loans (including loan principal, guarantee fees, and arrears due); IMF balances; investments; financial guarantees; and gains arising from the revaluation of provisions.

38. FAIR VALUE GAIN ON INVESTMENTS

	Year Ended 30 June 2025	Year Ended 30 June 2024 Restated
	Rs	Rs
Quoted Investments	137,580,727	29,903,992
Unquoted Investments	(1,712,651,192)	5,496,027,872
Equity Participation	29,079,324,624	1,984,094,328
	27,504,254,159	7,510,026,192

Refer to Note 42(i) for details on prior year adjustments.

NOTES TO THE FINANCIAL STATEMENTS

39. FAIR VALUE GAIN ON OTHER ASSETS

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Fair value (Gain)/Loss on sniffer dogs	(660,000)	1,928,750
Fair value (Gain)/Loss on Biological Assets	(39,167,174)	(5,694,389)
Fair value (Gain)/Loss on Other Assets	-	(6,267,200)
	<u>(39,827,174)</u>	<u>(10,032,839)</u>

40. TRANSACTIONS WITH INTERNATIONAL FINANCIAL ORGANISATIONS

(i) IMF- Treasury Notes

Pursuant to Section 4(3) of the International Financial Organisations Act, non-interest bearing demand notes have been issued by the Government to the IMF, as part of the Quota subscription of the Republic of Mauritius. The value of the notes as at 30 June 2025 stood at **Rs 6,423,000** (30 June 2024: Rs 6,389,590,000).

(ii) Other International Financial Organisations

Pursuant to Section 4(3) of the International Financial Organisations Act, the Government has also issued non-negotiable securities to the International Development Association. The value of securities as at 30 June 2025 stood at **Rs 9,196,738** (30 June 2024: Rs 9,196,738).

41. COMPARISON OF BUDGET AND ACTUAL AMOUNTS

The approved budget is in respect of revenue estimates and Government expenditure, both recurrent and capital, appropriated by votes for the financial year ended 30 June 2025. The original estimates of expenditure amounting to **Rs 216,800 million** (30 June 2024: Rs 174,800 million) were passed by the National Assembly on 25 June 2024 and approved on 26 June 2024. The Supplementary Estimates amounting to **Rs 21,000 million** (30 June 2024: Rs 6,700 million) were passed on 22 April 2025 and approved on 24 April 2025.

The Statement of Comparison of Budget Estimates and Actual Amounts for the financial year ended 30 June 2025 are prepared on the same basis as the budget.

(i) Explanation between Original and Total Provisions (Final Budget)

The amounts presented under 'Total Provisions' in the Statement of Comparison of Budget Estimates and Actual Amounts for the financial year ended 30 June 2025 differed from the original estimates as there was a Supplementary Estimates approved and also funds were transferred or re-allocated in accordance with the Virement Rules.

NOTES TO THE FINANCIAL STATEMENTS

(ii) *Explanation of material differences between Original Estimates and Actual Amounts*

The table hereunder provides the explanation for material variances:

Budget line item	Variance amount Rs	Variance percentage	Explanation
Recurrent Revenue	(22,375,910,695)	(10.8%)	The shortfall in recurrent revenue was mainly due to: (i) lower receipts from corporate tax, personal income tax, VAT, excise duty on petroleum products, land transfer tax, registration duty on immovable property, special levy on banks, and betting tax on horse racing activities' (ii) the non-payment of dividends by Airport Holdings Ltd and lower receipts from the Financial Services Commission; (iii) delays in the implementation of some grant-funded programmes/projects.
Recurrent Expenditure	16,832,609,436	8.0%	The increase in recurrent expenditure was mainly driven by: (i) higher staff cost following payment of the interim allowance in connection with the salary relativity adjustment as from July 2024 as well as the 14th-Month Bonus in December 2024; (ii) higher outlays on medicines, vaccines and medical disposables to support new health facilities and cater for rising prices; (iii) increased interest costs due to both higher debt stock and higher interest rates on Government securities; (iv) higher subsidies, reflecting increased allowances to bus operators under the Free Travel Scheme and financial support to bus companies for the wage relativity adjustment; (v) additional grants to some public bodies, such as, Rodrigues Regional Assembly, Local Authorities, Higher Education Commission to enable them to meet their operating costs, along with financial support to the National Property Fund Ltd to settle part of the outstanding line of credit from the Bank of Mauritius; (vi) increased social benefits following payment of the 14th-Month Bonus to recipients of basic pensions and civil service pension; and (vii) higher expenditure on the CSG Income Allowance and CSG Child Allowance due to a higher than estimated number of beneficiaries. These were partly offset by funds appropriated under contingencies and reserves.

NOTES TO THE FINANCIAL STATEMENTS

Budget line item	Variance amount Rs	Variance percentage	Explanation
Capital Revenue	(2,503,158,158)	(68%)	Capital revenue was lower due to: (i) the non-transfer of funds from the Projects Development Fund and the National Environment Fund to the Consolidated Fund; and (ii) delays in the implementation of certain grant-funded projects.
Capital Expenditure	(1,752,029,569)	(6.4%)	Capital expenditure was lower mainly because of the following: (i) delays in the implementation of several projects, including the Rivière des Anguilles Dam, the Mauritius Disciplined Forces Academy, the Forensic Science Laboratory, construction and upgrading of roads and hospitals, and the acquisition of an Offshore Patrol Vessel; and (ii) lower disbursement of capital grants to the Rodrigues Regional Assembly, Local Authorities and the Mauritius Revenue Authority owing to delays in the implementation of certain projects. These lower spendings were partly offset by additional transfers to the National Resilience Fund and the National Environment Fund for the implementation of various projects and schemes under those Funds.
Net Acquisition of Financial Assets	(145,138,272)	(1.3%)	Lower net acquisition of financial assets was mainly due to lower disbursement of loans to Airport Holdings Ltd, Central Water Authority and the IMF Resilience and Sustainability Trust; which were partly offset by proceeds from sales of SDRs under the IMF Voluntary Trading Agreement and capital injection of Rs 3 billion in the Bank of Mauritius.

NOTES TO THE FINANCIAL STATEMENTS

42. PRIOR PERIOD ADJUSTMENTS

(i) Investments

The restatement pertains to the recognition of Investments held in Africa50 - Project Development and Africa50 - Project Finance. Payments made in 2018 and 2019 were incorrectly recorded as expenses, rather than being recognised as investments.

(ii) Right-of-Use Assets

Right-of-Use Assets were overstated in the previous years mainly due to the following:

- inaccurate information received from Ministries/ Departments;
- additional costs which are included in the same rental agreement, for instance Parking slots, Insurance and Service charges were included in the monthly rental used for computation of the minimum lease payments;
- escalation clause was included in the computation of the minimum lease payments; and
- Information was requested in original currency and the asset was recognised using spot rate at date of transaction.

(iii) Lease Liabilities

Lease Liabilities were overstated in the previous years mainly due to the following:

- inaccurate information received from Ministries/ Departments;
- additional costs which are included in the same rental agreement, for instance Parking slots, Insurance and Service charges were included in the monthly rental used for computation of the minimum lease payments;
- escalation clause was included in the computation of the minimum lease payments; and
- Information was requested in original currency and the lease liabilities were revalued using year end rates.

The effects of the above changes are illustrated below:

	Year Ended 30 June 2024	Increase/ (Decrease)	Year Ended 30 June 2024 (Restated)
	Rs	Rs	Rs
Statement of Financial Performance (extract)			
Expenses			
Operating Expenses	11,796,054,381	39,550,255	11,835,604,636
Depreciation and Amortisation	6,512,812,404	(134,070,889)	6,378,741,515
Finance costs	19,703,760,374	42,756,358	19,746,516,732
Other Gains/(Losses)			
Loss on Foreign Exchange Transactions and Revaluation	(899,515,876)	(283,890,952)	(1,183,406,828)
Fair Value Gain on Investments	7,509,580,740	445,452	7,510,026,192

NOTES TO THE FINANCIAL STATEMENTS

	30 June 2024 (Adjusted) Rs	Increase/ (Decrease) Rs	30 June 2024 (Restated) Rs	30 June 2023 Rs	Increase/ (Decrease) Rs	01 July 2023 (Restated) Rs
Statement of Financial Position (extract)						
ASSETS						
Non Current Assets						
Investments	130,790,365,315	1,675,977	130,792,041,292	121,220,897,554	23,479,149	121,244,376,703
Right-of-use Assets	7,373,059,891	79,519,686	7,452,579,577	9,130,507,939	(1,044,668,220)	8,085,839,719
LIABILITIES						
Current Liabilities						
Lease Liabilities	930,227,391	-	930,227,391	890,200,378	123,419,600	1,013,619,978
Non-Current Liabilities						
Lease Liabilities	10,268,279,781	312,876,887	10,581,156,668	10,377,167,721	290,631,690	10,667,799,411
NET ASSETS OR EQUITY						
Consolidated Fund	95,482,026,675	1,230,526	95,483,257,201	94,205,282,231	34,172,850	94,239,455,081
Accumulated Deficits	(15,898,981,631)	(232,911,750)	(16,131,893,381)	(7,845,620,262)	(1,469,413,211)	(9,315,033,473)

NOTES TO THE FINANCIAL STATEMENTS

43. RECONCILIATION: BUDGETARY RESULT WITH DEFICIT

	Year Ended 30 June 2025	Year Ended 30 June 2024 Restated
	Rs	Rs
Budget Balance as presented in the Statement of Comparison of Budget Estimates and Actual Amounts	(66,778,027,720)	(37,959,210,471)
Net movement in Prepayments	219,645,290	(2,195,544)
Net movement in Payables	(640,227,910)	(105,920,729)
Net movement in Inventories	(2,337,961,061)	660,516,167
Depreciation and Amortisation	(6,737,261,133)	(6,378,741,515)
Net Movement in Investments	27,509,429,095	7,510,406,272
Loss on Foreign Exchange Transactions and Revaluation	(675,195,472)	(1,183,406,828)
Subscriptions to International Organisations	(195,917,284)	(225,219,792)
Capitalisation of Dividends	-	123,398,348
Net movement in Loan to Statutory Bodies, Private Bodies and Other Bodies	(8,321,484,712)	483,637,989
Net movement in Receivables	(838,681,282)	9,861,667,276
Net Movement in Non-Financial Assets	7,776,294,189	8,317,839,811
Net Movement in Employee Benefits Obligations	(1,869,260,054)	(1,918,130,890)
Net movement in Financial Guarantee Liabilities	99,767,842	33,556,037
Net movement in Government Debt	848,510,953	(992,231,546)
Net movement in Provisions	(522,287,111)	(490,500,000)
Net movement in Leases	1,037,985,148	852,362,174
Net movement in Biological Assets	32,025,796	2,487,045
Deficit as presented in the Statement of Financial Performance	<u>(51,392,645,426)</u>	<u>(21,409,686,196)</u>

NOTES TO THE FINANCIAL STATEMENTS

44. RECONCILIATION: DEFICIT WITH NET CASH FLOWS FROM OPERATING ACTIVITIES

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
(Deficit) as presented in the Statement of Financial Performance	(51,392,645,426)	(21,409,686,196)
(Gains)/Losses Adjustments		
Adjustments in respect of Foreign Exchange Transactions and Revaluation	675,195,472	1,183,406,828
	675,195,472	1,183,406,828
Non-Cash Adjustments		
Net Movement in Loan to Statutory Bodies, Private bodies and Other bodies	8,321,484,712	(483,637,989)
Net Movement in Receivables	838,681,282	(9,861,667,276)
Capitalisation of Dividends	-	(123,398,348)
Loan and Advances Written-Off	1,517,779	5,568,625
Net Movement in Investments	(27,509,429,095)	(7,510,406,271)
Depreciation and Amortisation	6,737,261,133	6,378,741,515
Net Movement in Non-Financial Assets	43,139,822	(108,246,791)
Net Movement in Employee Benefits Obligations	1,869,260,054	1,918,130,890
Interest and other Adjustments in respect of Government Debt	1,038,399,555	1,946,260,526
Net Movement in Financial Guarantee Liabilities	(99,767,842)	(33,556,037)
Net Movement in Leases	(1,037,985,148)	(852,362,175)
Net Movement in Provisions	522,287,111	490,500,000
Adjustments relating to IMF transactions	62,034,739	-
Net Movement in Biological Assets	(32,025,796)	(2,487,045)
	(9,245,141,694)	(8,236,560,376)
Working Capital Movement		
(Increase) in Advances	(389,394,173)	(372,036,749)
Decrease/ (Increase) in Inventories	2,337,961,061	(660,516,167)
(Increase)/ Decrease in Prepayments	(219,645,290)	2,195,544
Increase in Payables	729,223,000	191,012,090
Increase/ (Decrease) in Deposits	510,490,485	(453,286,677)
Increase/ (Decrease) in Social Benefits	23,375,616	(154,316,375)
(Decrease) in Special Funds	(9,228,056,522)	(17,998,782,568)
	(6,236,045,823)	(19,445,730,902)
Classification Adjustments		
Dividends	(1,122,815,854)	(2,302,142,528)
Repayment of Lease Liabilities	1,324,045,816	849,328,177
	201,229,962	(1,452,814,351)
Net Cash flows from Operating Activities	(65,997,407,509)	(49,361,384,997)

NOTES TO THE FINANCIAL STATEMENTS

45. RECONCILIATION: BUDGETARY RESULT WITH NET CASH FLOW

	Operating Activities Rs	Investing Activities Rs	Financing Activities Rs	Total Rs
Budget Balance as presented in the Statement of Comparison of Budget Estimates and Actual Amounts	(58,803,034,056)	(7,974,993,664)	-	(66,778,027,720)
Basis Differences				
Interest Accrued	1,834,598,122	-	-	1,834,598,122
Interest Capitalised	3,888,661	-	-	3,888,661
Front End Fee	48,423,722	-	-	48,423,722
(Increase) in Advances	(387,876,394)	(9,528,730)	-	(397,405,124)
Increase in Deposits	510,490,485	-	-	510,490,485
Increase in Payables	112,370,704	128,113,860	-	240,484,564
(Increase) in Investments and Other Securities	-	(10,792,433,537)	-	(10,792,433,537)
Proceeds from sale of investments	-	8,700,795,924	-	8,700,795,924
(Increase) in Loans to Statutory, Private and Other Bodies	-	(864,624,080)	-	(864,624,080)
Net movement in Non-Financial Assets	(155,559,648)	155,559,648	-	-
Dividends	(1,122,815,854)	1,122,815,854	-	-
Subscriptions to International Organisations	(195,917,284)	-	-	(195,917,284)
Increase in Borrowings	-	-	75,335,619,454	75,335,619,454
Direct Payment by Funding Agency	-	271,406,115	-	271,406,115
Net movement in Leases	1,324,045,816	-	(1,324,045,816)	-
Non-cash adjustment relating to IMF Transactions	62,034,739	-	-	62,034,739
Entity Differences				
Special Funds (net)	(9,228,056,522)	-	-	(9,228,056,522)
Actual Amount as presented in the Statement of Cash Flow	(65,997,407,509)	(9,262,888,610)	74,011,573,638	(1,248,722,481)

NOTES TO THE FINANCIAL STATEMENTS

46. FINANCIAL INSTRUMENTS

A. CATEGORIES OF FINANCIAL INSTRUMENTS

The table below shows the classification and measurements basis for the different categories of financial assets and their respective balances:

At 30 June 2025

Category	Cash and Cash Equivalents	Cost	Amortised Cost	Fair Value Through Surplus or Deficit	Total
	Rs	Rs	Rs	Rs	Rs
Cash and Cash Equivalents	13,771,295,103	-	-	-	13,771,295,103
Receivables from Non- Exchange Transactions	-	45,194,494,150	-	-	45,194,494,150
Receivables from Exchange Transactions	-	1,180,478,352	-	-	1,180,478,352
<u>Loans and Advances</u>					
Loans	-	-	3,612,064,486	-	3,612,064,486
Advances	-	4,012,314,370	-	-	4,012,314,370
<u>Investments</u>					
Equity Investments (Quoted Investments, Unquoted Investments, Equity Participation)	-	-	-	167,883,172,628	167,883,172,628
Redeemable Preference Shares	-	-	-	200,000,000	200,000,000
Other Investments	-	-	1,512,250,880	-	1,512,250,880
<u>Other Financial Assets</u>					
IMF SDR Deposits	-	-	12,367,569,642	-	12,367,569,642
IMF Reserve Tranche Position	-	-	2,316,367,986	-	2,316,367,986
Contribution to RST	-	-	331,162,993	-	331,162,993
Total Financial Assets	13,771,295,103	50,387,286,872	20,139,415,987	168,083,172,628	252,381,170,590

NOTES TO THE FINANCIAL STATEMENTS

At 30 June 2024 (Restated)

Category	Cash and Cash Equivalents	Cost	Amortised Cost	Fair Value Through Surplus or Deficit	Total
	Rs	Rs	Rs	Rs	Rs
Cash and Cash Equivalents	14,852,531,666	-	-	-	14,852,531,666
Receivables from Non-Exchange Transactions	-	45,794,138,416	-	-	45,794,138,416
Receivables from Exchange Transactions	-	1,489,645,566	-	-	1,489,645,566
<u>Loans and Advances</u>					
Loans	-	-	11,067,908,088	-	11,067,908,088
Advances	-	3,614,909,246	-	-	3,614,909,246
<u>Investments</u>					
Equity Investments (Quoted Investments, Unquoted Investments, Equity Participation)	-	-	-	130,402,539,232	130,402,539,232
Redeemable Preference Shares	-	-	-	200,000,000	200,000,000
Other Investments	-	-	9,401,801,339	-	9,401,801,339
<u>Other Financial Assets</u>					
IMF SDR Deposits	-	-	12,846,592,009	-	12,846,592,009
IMF Reserve Tranche Position	-	-	2,380,575,978	-	2,380,575,978
Total Financial Assets	14,852,531,666	50,898,693,228	35,696,877,414	130,602,539,232	232,050,641,540

The table below shows the classification and measurements basis for the different categories of financial liabilities and their respective balances at:

At 30 June 2025

Category	Amortised Cost	
	30 June 2025 Rs	30 June 2024 Rs Restated
Payables	4,158,053,773	3,484,431,117
Deposits	3,620,548,904	3,179,538,274
Lease Liabilities	10,689,390,889	11,511,384,059
<u>Government Debt</u>		
Government Securities, Domestic and External Loans	552,391,909,699	474,344,968,840
IMF SDR Allocations	14,501,856,650	14,578,755,632
Financial Guarantee Liabilities	3,034,013,799	3,273,708,965
Total Financial Liabilities	588,395,773,714	510,372,786,887

NOTES TO THE FINANCIAL STATEMENTS

B. FINANCIAL RISK MANAGEMENT

Government activities are exposed to various risks comprising mainly interest rate risk, foreign exchange risk, liquidity risk and refinancing risk. Given that there is a trade-off between cost and risk, Government's debt management strategy aims at minimising the cost of the debt portfolio within an acceptable level of risk whilst at the same time ensuring that risks associated with Financial Assets-loans granted to Statutory bodies, Private bodies and Other bodies are mitigated. The main risks as well as the risk management policies to address them, are outlined below:

(i) Interest Rate Risk

Government is exposed to interest rate risk as the rate of interest might increase resulting in additional costs. In relation to Domestic Debt, almost 98% of Government securities have been issued at a fixed rate of interest.

With regard to Government External Debt, the share of variable interest rate loans represented 62.5% of the total External Debt as at 30 June 2025 (2024: 56.8%). To mitigate this risk, the strategy in place is to have a nearly balanced mix of fixed and variable interest rate loans over the medium term. Accordingly, preference is being given to contract new loans at a fixed interest rate.

Interest Rate Sensitivity Analysis

Government is exposed to interest rate risk as interest rates in relation to inflation-indexed bonds (assuming changes in interest and inflation rate are correlated) and variable interest rate external debts may change. The table below details the sensitivity analysis to a 10 basis points (bp) increase and decrease in the interest rate:

	Increase/Decrease Basis Points	Year Ended 30 June 2025 Rs Million	Year Ended 30 June 2024 Rs Million
Government Debt:			
<u>Inflation-Indexed Bonds:</u>			
<u>(Excluding those classified under External Debt)</u>			
Impact on Surplus or Deficit	+10 bp	+10	+10
Impact on Surplus or Deficit	-10 bp	-10	-10
<u>External Debt:</u>			
Impact on Surplus or Deficit	+10 bp	+61	+49
Impact on Surplus or Deficit	-10 bp	-61	-49

Based on the above table, it can be noted that an increase/decrease of 10 basis points in interest rates would result in an increase/decrease in the interest payments by about Rs 71 million for the financial year 2024-2025 (2023-2024: Rs 59 million).

Floating-rate loans granted to Statutory bodies, Private bodies and Other bodies are subject to market interest rate fluctuations, which may lead to increased costs in servicing the debt and non-settlement by entities. Mitigation strategies include monitoring of market conditions, back-to-back loans on same terms and conditions as the original loan, revision of the terms of the loans and conversion of loans into equity amongst others.

NOTES TO THE FINANCIAL STATEMENTS

(ii) Foreign Exchange Risk

Exposure to exchange rate risks arise as transactions denominated in foreign currencies are undertaken by Government. The strategy has been to minimise exposure to exchange rate risks by having greater recourse to domestic financing and to align the currency composition of public sector external debt to that of export earnings of the country.

Accordingly, the share of External Debt in Government debt portfolio stood at 17% at 30 June 2025 (Based on nominal value) (30 June 2024: 17.4%). The currency composition of foreign debt has also been diversified. In addition, the foreign currency risk is mitigated by maintaining bank accounts denominated in foreign currencies.

Foreign Currency Sensitivity Analysis

The table below details the sensitivity analysis regarding the impact of a 5% increase or decrease in exchange rates:

	Increase/ Decrease	Year ended 30 June 2025	Year ended 30 June 2024
	%	Rs Million	Rs Million
Impact on (deficit)/surplus (Appreciation of MUR)	+5%	+4,869	+4,281
Impact on (deficit)/surplus (Depreciation of MUR)	-5%	-4,869	-4,281

As per the above table, an appreciation/depreciation of MUR by 5% against all foreign currencies in which external debt has been contracted would increase/decrease (deficit)/surplus by Rs 4,869 million for financial year 2024-2025 (2023-2024: Rs 4,281 million).

As regards to loans to Statutory bodies, Private bodies and Other bodies, the policy for the use of the local currency is preferred. However, where loans have to be disbursed in foreign currencies, such loans are repaid in the same foreign currency in which they were originally denominated.

(iii) Liquidity Risk

Liquidity risk refers to the risk that Government will encounter difficulty in meeting its financial obligations when they fall due. The liquidity risk for Government is managed and mitigated by having an efficient and effective cash flow forecasting system that ensures adequacy of cash resources to meet all Government obligations as and when they fall due.

(iv) Refinancing Risk

Refinancing or rollover risk is the risk that redemptions of securities will be concentrated over the shorter term or in a particular year which might affect the refinancing ability of Government. To mitigate refinancing risk, actions have been taken to gradually move towards instruments with longer term.

The average time to maturity of Domestic Debt stood at 5 years at 30 June 2025.

Concerning External Debt, the majority of the loans are contracted with a term of 15 to 20 years and include a moratorium of 5 years on capital repayment. Compared to Government securities which are redeemable as a bullet payment on maturity date, External Debts are repayable on a semi-annual or annual basis. Therefore, the refinancing risk for External Debts is quite low.

NOTES TO THE FINANCIAL STATEMENTS

47. NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS

Non-Current Assets Held for Sale

During the financial year 30 June 2025, there were no known non-current assets held for sale (30 June 2024: Nil).

Discontinued Operations

During the financial year 30 June 2025, there were no known discontinued operations (30 June 2024: Nil).

48. RELATED PARTY TRANSACTIONS

(i) Key Management Personnel

Related parties include key management personnel. The key management personnel are the Ministers who constitute the governing body of the Government of Mauritius. The key management personnel also include Accounting Officers and Senior Management (not below the grade of Permanent Secretary) who have the authority and responsibility for planning, directing and controlling the activities of the Government.

The aggregate remuneration paid to key management personnel includes Annual Allowance, Basic Salary, Salary Compensation, Extra Remuneration, Allowances, Extra Assistance, Cash in lieu of Leave, Facilities Allowance to Honourable Members, End-of-year Bonus, Travelling and Transport, Overtime, Passage benefits, Allowance in lieu of passages amongst others. These remunerations are as per the recommendation of the PRB Report 2021.

Key management personnel are also entitled to post-employment benefits and these are included in Employee Benefit Obligations.

(ii) Related Parties

All transactions between related parties are on normal terms and conditions. Accordingly, there is no separate related party transaction to be disclosed.

49. CONTINGENT ASSETS

As at 30 June 2025, there were no known contingent assets to be disclosed (30 June 2024: Nil).

50. CONTINGENT LIABILITIES

As at reporting date, some 295 cases were lodged against the State amounting to **Rs 76,557,693,243**. It has not been possible to reliably assess the likelihood of an outflow of economic benefit arising from these claims as the outcome of any Court case is the sole prerogative of the Court. Consequently, these cases have been classified as Contingent Liabilities and have been disclosed accordingly.

Contingent Liabilities (as disclosed in Statement of Contingent Liabilities including details of any Loans, Bank Overdrafts or Credit Facilities Guaranteed by Government as at 30 June 2025) in relation to Loans, Bank Overdrafts or Credit Facilities Guaranteed by Government have been recognised as Financial Guarantee Liabilities in Statement of Financial Position as at 30 June 2025. Refer to Note 21 - Financial Guarantee Liabilities for more details.

NOTES TO THE FINANCIAL STATEMENTS

51. MANAGING CAPITAL

Government manages its capital to ensure the sustainability of public finances and the maintenance of adequate net assets. Government's capital, as reported under Net Assets/Equity in the Statement of Financial Position, comprises the balance of the Consolidated Fund, accumulated surpluses or deficits, and funds deposited with Government by Special Funds established under the Finance and Audit Act.

The primary objectives of capital management are to preserve and enhance net assets, ensure fiscal sustainability over the medium term, and support the delivery of essential public services, while maintaining access to funding at reasonable cost.

Government's medium-term fiscal framework supports these objectives through prudent fiscal policy, expenditure prioritisation and structural reforms, including:

- improving tax compliance through the use of advanced IT tools and providing incentives under the Tax Arrears Settlement Scheme to increase collection of arrears;
- prioritising projects and schemes, and addressing the shortcomings highlighted in the Director of Audit report; and
- facilitating private sector investment and exports.

Government's debt management framework is designed to meet financing requirements at the lowest possible cost over the medium to long term, consistent with a prudent level of risk. Government manages its debt portfolio so as to avoid undue market disruption, maintain a diversified funding base, and support the development of an efficient secondary market for Government securities.

Foreign exchange risk, refinancing risk and interest rate risk, which may arise from Government borrowing activities, are managed through the formulation and implementation of a medium-term debt management strategy. The strategy sets benchmarks for the currency composition, maturity profile and interest rate structure of the debt portfolio, taking into account prevailing market conditions and macro-fiscal developments.

Additional information on Government's fiscal policy stance and debt management strategy is disclosed in the 2024-2025 Budget Estimates document.

52. MATERIAL EVENTS AFTER REPORTING DATE

As at 30 June 2025, there were no known material events after reporting date to be disclosed (30 June 2024: Nil).

ANNEXURES TO THE FINANCIAL
STATEMENTS FOR THE BUDGETARY
CENTRAL GOVERNMENT OF THE
REPUBLIC OF MAURITIUS

- (i) Abstract Account of Revenue and Expenditure, Recurrent and Capital, of the Consolidated Fund
- (ii) Detailed Statement of Revenue and a Detailed Statement of Expenditure, Recurrent and Capital, of the Consolidated Fund
- (iii) Progress Report on Performance in respect of Outcomes Achieved and Outputs Delivered
- (iv) Statement of Investments
- (v) Detailed Statement of Advances
- (vi) Statement of Special Funds deposited with the Accountant-General
- (vii) Detailed Statement of Deposits
- (viii) Statement of Public Sector Debt
- (ix) Statement of Contingent Liabilities, including details of any Loans, Bank Overdrafts or Credit Facilities Guaranteed by the Government
- (x) Statement of all Outstanding Loans financed from Revenue
- (xi) Statement of Arrears of Revenue
- (xii) Statement of Foreign Aid Received (Cash and Non Cash)

**Abstract Account of Revenue and Expenditure Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025
(Analysis of Revenue by Items)**

Code	Description of Revenue Items	Original Estimates Rs	Actual Revenue Rs
11	RECURRENT REVENUE		
	TAXES		
111	Taxes on Income and Profits	59,840,000,000	48,298,898,351
113	Taxes on Property	105,000,000	30,128,496
114	Taxes on Goods and Services	112,600,000,000	105,661,566,528
115	Taxes on International Trade and Transactions	2,190,000,000	2,243,468,157
116	Other Taxes	7,905,000,000	7,276,915,094
	TOTAL - TAXES	182,640,000,000	163,510,976,626
12	SOCIAL CONTRIBUTIONS		
121	Social Security Contributions	13,465,000,000	13,711,921,998
122	Other Social Contributions	350,000,000	343,607,263
	TOTAL - SOCIAL CONTRIBUTIONS	13,815,000,000	14,055,529,261
13	GRANTS		
1311	Foreign Governments	3,000,000	20,927,591
1321	International Organisations	149,000,000	62,938,988
1331	Other General Government Units	1,300,000,000	300,000,000
	TOTAL - GRANTS	1,452,000,000	383,866,579
14	OTHER REVENUE		
141	Property Income	5,961,000,000	2,693,325,660
142	Sales of Goods and Services	2,414,000,000	2,297,864,151
143	Fines, Penalties and Forfeits	422,000,000	429,647,012
1441	Transfers	116,000,000	1,072,880,016
	TOTAL - OTHER REVENUE	8,913,000,000	6,493,716,839
	TOTAL - RECURRENT REVENUE	206,820,000,000	184,444,089,305
13	CAPITAL REVENUE		
	GRANTS		
1312	Foreign Governments	1,460,000,000	714,455,101
1322	International Organisations	450,000,000	312,386,741
1332	Other General Government Units	350,000,000	150,000,000
	TOTAL - GRANTS	2,260,000,000	1,176,841,842
14	OTHER REVENUE		
1442	Transfers	1,420,000,000	-
	TOTAL - OTHER REVENUE	1,420,000,000	-
	TOTAL - CAPITAL REVENUE	3,680,000,000	1,176,841,842
	TOTAL - RECURRENT AND CAPITAL REVENUE	210,500,000,000	185,620,931,147

Analysis of Revenue in respect of Transactions in Assets and Liabilities

Code	Description of Inflows	Original Estimates Rs	Actual Revenue Rs
32140	Reimbursements of Loans	970,379,000	229,515,724
32310	IMF SDR Sales	-	631,213,207
33130	Issue of Government Securities (Note 1)	160,038,000,000	213,679,115,458
33140	Financing from SIC Development Co. Ltd	1,070,000,000	275,294,775
332	Government Securities Held by Non-Residents	-	221,170,542
33240	Loans from Foreign Governments and International Organisations	17,500,000,000	13,534,223,966
	Total Revenue in respect of Transactions in Assets and Liabilities	179,578,379,000	228,570,533,672
GRAND TOTAL REVENUE		390,078,379,000	414,191,464,819

Note 1 Include issue of Treasury Bills, Treasury Certificates, Treasury Notes, Four-Year Savings Bonds, Five-Year and Seven-Year GOM Bonds and Other Long Term Bonds and Securities.

**Abstract Account of Revenue and Expenditure, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025
(Analysis of Expenditure by Votes)**

Votes	Ministries/Departments	Original Estimates of Expenditure Rs	Total Provisions* Rs	Actual Expenditure Rs
1-1	Office of the President	94,100,000	94,100,000	91,653,171
1-2	Office of the Vice-President	16,200,000	16,200,000	15,369,733
1-3	National Assembly	281,000,000	281,000,000	223,489,749
1-4	Electoral Supervisory Commission and Electoral Boundaries Commission	3,300,000	3,300,000	2,058,836
1-5	Office of the Electoral Commissioner	692,500,000	692,500,000	619,074,180
1-6	Judicial and Legal Service Commission	3,000,000	3,000,000	916,982
1-7	The Judiciary	762,000,000	762,000,000	741,519,436
1-8	Public Service Commission and Disciplined Forces Service Commission	147,500,000	147,500,000	138,361,517
1-9	Public Bodies Appeal Tribunal	19,900,000	19,900,000	18,439,083
1-10	Office of Ombudsman	18,500,000	18,500,000	18,275,752
1-11	National Audit Office	195,000,000	195,000,000	185,118,940
1-12	Employment Relations Tribunal	25,800,000	25,800,000	22,326,313
1-13	Local Government Service Commission	53,200,000	53,200,000	48,630,771
1-14	National Human Rights Commission	35,300,000	35,300,000	35,029,846
1-15	Office of Ombudsperson for Children	29,300,000	29,300,000	24,137,376
1-16	Independent Police Complaints Commission	15,700,000	15,700,000	12,146,000
1-17	Financial Crimes Commission	300,000,000	300,000,000	276,375,000
1-18	Office of Ombudsperson for Financial Services	18,000,000	18,000,000	14,057,150
	Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity			
2-1	Prime Minister's Office	1,550,000,000	1,585,000,000	1,116,732,994
2-2	External Communications	1,430,000,000	45,000,000	22,111,706
2-3	Civil Aviation	403,500,000	403,500,000	345,428,700
2-4	Government Printing	187,000,000	187,000,000	173,086,677
2-5	Police Service	12,605,000,000	12,605,000,000	11,923,288,944
2-6	Rodrigues, Outer Islands and Territorial Integrity	6,863,000,000	6,863,000,000	6,588,672,637
2-7	Reform Institutions and Rehabilitation	112,000,000	112,000,000	102,553,996
2-8	Continental Shelf and Maritime Zones Administration and Exploration	32,800,000	32,800,000	28,629,163
	<i>Carried forward</i>	25,893,600,000	24,543,600,000	22,787,484,652

**Abstract Account of Revenue and Expenditure, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025
(Analysis of Expenditure by Votes)**

Votes	Ministries/Departments	Original Estimates of Expenditure Rs	Total Provisions* Rs	Actual Expenditure Rs
	<i>Brought forward</i>	25,893,600,000	24,543,600,000	22,787,484,652
2-9	Forensic Science Laboratory	586,000,000	586,000,000	315,370,527
2-10	Prison Service	1,085,000,000	1,134,600,000	1,116,729,028
2-11	Deputy Prime Minister's Office	-	2,200,000	2,070,326
	Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning, and Tourism			
3-1	Housing and Land Use Planning	2,050,000,000	3,962,200,000	3,787,558,896
3-2	Valuation Department	151,200,000	151,200,000	141,995,085
3-3	Tourism	384,000,000	388,267,000	351,594,943
4-1	Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology	21,041,000,000	20,534,008,771	20,457,317,360
4-2	Ministry of Tertiary Education, Science and Research	-	1,407,942,366	1,397,360,443
	Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management			
5-1	Local Government	5,416,000,000	5,757,890,000	5,741,590,935
5-2	National Disaster Risk Reduction	28,000,000	28,000,000	22,235,871
5-3	Mauritius Fire and Rescue Service	885,000,000	962,397,000	954,546,258
5-4	Mauritius Meteorological Services	124,000,000	124,000,000	111,362,257
6-1	Ministry of Land Transport and Light Rail	4,223,000,000	4,823,000,000	4,720,244,857
	Ministry of Finance, Economic Planning and Development			
7-1	Finance, Economic Planning and Development	5,750,000,000	5,789,190,000	5,286,710,141
7-2	Central Procurement Board	74,000,000	74,000,000	60,283,074
7-3	Treasury	190,400,000	190,400,000	171,352,985
7-4	Statistics Mauritius	257,700,000	257,700,000	214,239,323
7-5	Corporate and Business Registration Department	158,000,000	158,000,000	144,638,660
7-6	Registrar-General's Department	189,500,000	189,500,000	148,085,568
8-1	Ministry of Energy and Public Utilities	4,630,000,000	3,890,000,000	2,273,591,888
	<i>Carried forward</i>	73,116,400,000	74,954,095,137	70,206,363,077

**Abstract Account of Revenue and Expenditure, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025
(Analysis of Expenditure by Votes)**

Votes	Ministries/Departments	Original Estimates of Expenditure Rs	Total Provisions* Rs	Actual Expenditure Rs
	<i>Brought forward</i>	73,116,400,000	74,954,095,137	70,206,363,077
	Ministry of Social Integration, Social Security and National Solidarity			
9-1	Social Integration	1,007,000,000	1,008,890,000	944,720,099
9-2	Social Security and National Solidarity	67,343,000,000	73,143,000,000	73,066,760,101
10-1	Ministry of Financial Services and Good Governance	305,500,000	305,500,000	231,476,112
	Ministry of Environment, Solid Waste Management and Climate Change			
11-1	Environment and Climate Change	475,000,000	476,890,000	462,606,441
11-2	Solid & Hazardous Waste and Beach Management	857,000,000	857,000,000	854,322,976
12-1	Ministry of Agro-Industry and Food Security	2,725,000,000	2,818,290,000	2,716,788,166
	Attorney-General's Office, Ministry of Foreign Affairs, Regional Integration and International Trade			
13-1	Office of the Solicitor-General	320,000,000	314,700,000	251,549,089
13-2	Office of the Director of Public Prosecutions	191,000,000	195,350,000	185,329,628
13-3	Office of the Parliamentary Counsel	24,000,000	24,950,000	24,512,613
13-4	Foreign Affairs, Regional Integration and International Trade	1,925,000,000	1,930,467,000	1,814,247,973
13-5	Human Rights Division	28,600,000	28,600,000	22,726,416
14-1	Ministry of Youth Empowerment, Sports and Recreation	897,000,000	898,890,000	766,052,917
	Ministry of National Infrastructure and Community Development			
15-1	National Infrastructure	2,835,000,000	2,835,000,000	2,374,842,969
15-2	National Development Unit	563,000,000	563,000,000	399,495,380
16-1	Ministry of Information Technology, Communication and Innovation	972,000,000	972,000,000	914,570,806
17-1	Ministry of Labour, Human Resource Development and Training	852,000,000	852,000,000	787,145,888
18-1	Ministry of Health and Wellness	17,200,000,000	18,700,000,000	18,569,807,959
	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping			
19-1	Blue Economy, Marine Resources and Shipping	348,500,000	351,550,000	314,238,516
19-2	Fisheries	450,000,000	446,950,000	348,232,704
	Ministry of Gender Equality and Family Welfare			
20-1	Gender Equality and Family Welfare	595,000,000	596,890,000	531,559,135
20-2	Social Welfare and Community-Based Activities	465,000,000	465,000,000	464,380,206
	<i>Carried forward</i>	173,495,000,000	182,739,012,137	176,251,729,171

**Abstract Account of Revenue and Expenditure, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025
(Analysis of Expenditure by Votes)**

Votes	Ministries/Departments	Original Estimates of Expenditure Rs	Total Provisions* Rs	Actual Expenditure Rs
	<i>Brought forward</i>	173,495,000,000	182,739,012,137	176,251,729,171
21-1	Ministry of Arts and Cultural Heritage	680,000,000	681,890,000	606,480,327
22-1	Ministry of Commerce and Consumer Protection	227,000,000	227,000,000	216,863,923
23-1	Ministry of Public Service, Administrative and Institutional Reforms	487,000,000	487,000,000	455,893,790
24-1	Ministry of Industrial Development, SMEs and Cooperatives	551,000,000	551,000,000	543,775,797
	Centralised Services of Government			
25-1	Centrally Managed Expenses of Government	3,340,000,000	3,381,000,000	3,140,143,419
26-1	Centrally Managed Initiatives of Government	36,920,000,000	49,403,189,861	48,272,352,866
27-1	Contingencies and Reserves	1,100,000,000	329,908,002	-
	Sub-Total (Appropriations)	216,800,000,000	237,800,000,000	229,487,239,293
	Expenditure Charged Statutorily or By Virtue of State Obligations			
	Government Debt Servicing (Note 1)	162,820,000,000	162,820,000,000	173,948,969,940
	Public Service Pensions	12,760,000,000	12,760,000,000	13,238,428,084
	Total Expenditure	392,380,000,000	413,380,000,000	416,674,637,317
TOTAL REVENUE LESS TOTAL EXPENDITURE				(2,483,172,498)

* Refers to the final amount approved after Supplementary Appropriation and Virement.

Note 1:

Include redemption of Treasury Bills, Treasury Certificates, Treasury Notes, Four-Year Savings Bonds, Five- Year and Seven- Year GOM Bonds,

Other Long Term Bonds and Securities and Foreign Loans.

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
11	RECURRENT REVENUE				
111	TAXES				
111	<u>Taxes on Income and Profits</u>				
11110001	Income Tax - Individuals	16,770,000,000	14,303,726,327	-	2,466,273,673
11120001	Income Tax - Companies & Bodies Corporate	38,760,000,000	29,806,501,406	-	8,953,498,594
11130001	Tax Deduction at Source (TDS)	4,310,000,000	4,188,670,618	-	121,329,382
	Total Taxes on Income and Profits	59,840,000,000	48,298,898,351	-	11,541,101,649
113	<u>Taxes on Property</u>				
1131	Recurrent Taxes on Immovable Property				
11310001	Campement Site Tax	3,000,000	1,549,958	-	1,450,042
11310002	Campement Tax	2,000,000	1,160,062	-	839,938
	Total Recurrent Taxes on Immovable Property	5,000,000	2,710,020	-	2,289,980
1135	Other Non Recurrent Taxes on Property				
11350001	Land Conversion Tax	100,000,000	27,418,476	-	72,581,524
	Total Other Non Recurrent Taxes on Property	100,000,000	27,418,476	-	72,581,524
	Total Taxes on Property	105,000,000	30,128,496	-	74,871,504
114	<u>Taxes on Goods and Services</u>				
1141	General Taxes on Goods and Services				
11411001	Value Added Tax	65,625,000,000	59,987,465,219	-	5,637,534,781
	Total General Taxes on Goods and Services	65,625,000,000	59,987,465,219	-	5,637,534,781
11414	Taxes on Financial and Capital Transactions				
11414001	Land Transfer Tax	5,435,000,000	4,361,257,889	-	1,073,742,111
11414002	Registration Duty on Transfer of Immovable Property	4,850,000,000	3,852,885,167	-	997,114,833
11414003	Tax on Transfer of Leasehold Rights in State Lands	170,000,000	351,461,196	181,461,196	-
11414004	Registration Duty on Transfer of Shares	120,000,000	182,231,048	62,231,048	-
11414005	Registration Duty on Transfer of Motor Vehicles	2,000,000,000	2,045,123,855	45,123,855	-
11414006	Registration Duty on Fixed and Floating Charges	340,000,000	374,479,150	34,479,150	-
11414999	Miscellaneous	160,000,000	253,572,737	93,572,737	-
	Total Taxes on Financial and Capital Transactions	13,075,000,000	11,421,011,042	416,867,986	2,070,856,944
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes)				
11420001	Spirits, Liquors and Alcoholic Beverages	7,100,000,000	7,522,034,974	422,034,974	-
11420002	Tobacco Products	8,250,000,000	8,817,870,937	567,870,937	-
11420003	Motor Vehicles and Motor Cycles	2,200,000,000	2,184,439,413	-	15,560,587
11420004	Petroleum Products	4,872,000,000	4,503,015,437	-	368,984,563
	<i>Carried forward</i>	22,422,000,000	23,027,360,761	989,905,911	384,545,150

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
11	TAXES - <i>continued</i>				
114	Taxes on Goods and Services - <i>continued</i>				
1142	Taxes on Specific Goods (Excise Duties and Environment Taxes) - <i>contd.</i>				
	<i>Brought forward</i>	22,422,000,000	23,027,360,761	989,905,911	384,545,150
11420005	PET Bottles and Other Plastic Products	285,000,000	318,369,314	33,369,314	-
11420006	Sugar Content of Sugar Sweetened Products	900,000,000	1,064,702,743	164,702,743	-
11420007	Energy Inefficient Electrical Appliances	36,000,000	39,650,397	3,650,397	-
11420008	Insecticides, Herbicides and Fruit Ripeners	16,500,000	17,152,018	652,018	-
11420999	Miscellaneous	257,500,000	276,823,868	19,323,868	-
	Total Taxes on Specific Goods (Excise Duties and Environment Taxes)	23,917,000,000	24,744,059,101	1,211,604,251	384,545,150
1144	Taxes on Specific Services and Gambling				
11440001	Taxes on the National Lottery and Other Lotteries	450,000,000	408,328,504	-	41,671,496
11440002	Betting Taxes on Horse Racing, Football, etc.	1,450,000,000	1,031,928,800	-	418,071,200
11440003	Gaming Taxes on Casinos and Gaming Houses	1,300,000,000	1,387,803,743	87,803,743	-
11440004	Passenger Fee on Air Tickets	3,450,000,000	3,309,144,746	-	140,855,254
	Total Taxes on Specific Services and Gambling	6,650,000,000	6,137,205,793	87,803,743	600,597,950
1145	Licence Fees				
11451001	Road Motor Vehicle Licences	2,000,000,000	1,990,807,518	-	9,192,482
11452002	Company Licences	205,000,000	210,255,635	5,255,635	-
11452003	Incorporation & Lodging Fees, Search Duty etc.	11,000,000	12,156,750	1,156,750	-
11452004	Tourist Enterprise Licences	118,000,000	107,546,887	-	10,453,113
11452005	Gambling Licences	450,000,000	458,279,329	8,279,329	-
11452006	Liquor Licences	26,000,000	21,422,800	-	4,577,200
11452007	Freeport Licences	4,000,000	4,970,000	970,000	-
11452008	Pharmacy Licences	2,000,000	1,564,750	-	435,250
11452009	Fishing Vessel Licences	69,000,000	49,313,518	-	19,686,482
11452010	Work/Occupation Permits	355,000,000	439,986,525	84,986,525	-
11452011	Registration of Factories	3,000,000	3,378,490	378,490	-
11452012	Registration of Associations	1,000,000	332,298	-	667,702
11452013	Recruitment Licences	1,000,000	-	-	1,000,000
11452014	Authorised Dealer in Importation and Sale of Second-Hand Vehicles Licences	6,000,000	5,460,000	-	540,000
11452015	Dumping and Waste Carrier Licences	3,000,000	2,869,600	-	130,400
11452016	Firearm Licences	42,000,000	35,918,150	-	6,081,850
11452017	Fishmonger Licences	1,000,000	349,855	-	650,145
11452018	Scrap Metal Dealer/Exporter Licences	2,000,000	1,623,500	-	376,500
11452019	Bunkering Licences	2,000,000	1,400,000	-	600,000
11452020	Registration of Energy Efficiency	2,000,000	6,000	-	1,994,000
11452099	Miscellaneous	30,000,000	24,183,768	-	5,816,232
	Total Licence Fees	3,333,000,000	3,371,825,373	101,026,729	62,201,356
	Total Taxes on Goods and Services	112,600,000,000	105,661,566,528	1,817,302,709	8,755,736,181

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
11	TAXES - continued				
115	<u>Taxes on International Trade and Transactions</u>				
11510001	Customs Duties	2,190,000,000	2,243,468,157	53,468,157	-
	Total Taxes on International Trade and Transactions	2,190,000,000	2,243,468,157	53,468,157	-
116	<u>Other Taxes</u>				
11611001	Environment Protection Fee	720,000,000	649,336,456	-	70,663,544
11611002	Advertising Structure Fee	35,000,000	22,931,053	-	12,068,947
11612001	Special Levy on Banks	1,750,000,000	1,262,918,120	-	487,081,880
11612002	Solidarity Levy on Telecommunication Companies	340,000,000	355,111,242	15,111,242	-
11612003	COVID-19 Levy	-	3,408,723	3,408,723	-
11612004	Corporate Climate Responsibility Levy	5,000,000,000	4,909,461,136	-	90,538,864
11620001	Mauritius Revenue Authority - Penalties	60,000,000	73,748,364	13,748,364	-
	Total Other Taxes	7,905,000,000	7,276,915,094	32,268,329	660,353,235
	TOTAL TAXES	182,640,000,000	163,510,976,626	1,903,039,195	21,032,062,569
	Net amount under the Estimates				19,129,023,374
12	SOCIAL CONTRIBUTIONS				
121	<u>Social Security Contributions</u>				
12110001	Employee Contribution under Pension Scheme	1,155,000,000	1,062,676,139	-	92,323,861
12111001	CSG Contribution (Social Contribution) - Public Sector Employees	1,030,000,000	524,851,859	-	505,148,141
12111002	CSG Contribution (Social Contribution)- Private Sector Employees	3,000,000,000	3,204,575,775	204,575,775	-
12121001	CSG Contribution (Social Contribution)- Public Sector Employers	2,060,000,000	2,274,304,814	214,304,814	-
12121002	CSG Contribution (Social Contribution)- Private Sector Employers	6,000,000,000	6,409,151,550	409,151,550	-
12131001	CSG Contribution (Social Contribution)- Self Employed	220,000,000	236,361,861	16,361,861	-
	Total Social Security Contributions	13,465,000,000	13,711,921,998	844,394,000	597,472,002
122	<u>Other Social Contributions</u>				
12210001	Civil Service Family Protection Scheme	342,000,000	336,676,922	-	5,323,078
12211001	Retiring Allowance Scheme for Members of National Assembly	8,000,000	6,930,341	-	1,069,659
	Total Other Social Contributions	350,000,000	343,607,263	-	6,392,737
	TOTAL SOCIAL CONTRIBUTIONS	13,815,000,000	14,055,529,261	844,394,000	603,864,739
	Net amount over the Estimates			240,529,261	
13	RECURRENT GRANTS				
1311	Foreign Governments				
13111009	Australia	3,000,000	-	-	3,000,000
13111183	United Kingdom	-	20,927,591	20,927,591	-
	Total Foreign Governments	3,000,000	20,927,591	20,927,591	3,000,000

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
13	RECURRENT GRANTS - <i>continued</i>				
1321	International Organisations				
13210108	AFD - Coastal Risk Assessment	8,430,000	-	-	8,430,000
13210109	AFD - Mitigation Strategy 2050	9,130,000	4,127,088	-	5,002,912
13210115	AFD - FEXTE Study on Renewable Energy in Rodrigues	10,900,000	-	-	10,900,000
13210116	AFD - Integrated Water Master Plan	10,300,000	-	-	10,300,000
13210122	AFD - Green Budgeting and Tagging	-	5,672,967	5,672,967	-
13210501	COMESA - Technical Assistance	1,000,000	-	-	1,000,000
13211930	EU - Mauritius Fisheries Partnership Agreement	28,900,000	20,862,364	-	8,037,636
13212450	GCF - Transformational Shift to Low Carbon Economy	12,000,000	-	-	12,000,000
13212501	GEF - National Communication	3,270,000	4,765,337	1,495,337	-
13212505	GEF - Review of National Implementation Plan	430,000	3,370,978	2,940,978	-
13212506	GEF - Capacity Building Initiatives for Transparency	7,350,000	4,669,646	-	2,680,354
13212507	GEF - Implementing Sustainable Low and Non-Chemical Development in SIDS	1,920,000	4,467,025	2,547,025	-
13212508	GEF - Promoting Low Carbon Transport Electric Bus	30,400,000	461,170	-	29,938,830
13212551	GF - Multi Sectoral Response to HIV/AIDS Programme	18,000,000	10,307,922	-	7,692,078
13214830	MF - HCFC Phase Out Management Plan	520,000	647,710	127,710	-
13214831	MF - Kigali Implementation Plan	520,000	-	-	520,000
13218001	UN SDGs Fund - Building Resilience and Ending Vulnerability in Small Islands Development States	3,800,000	-	-	3,800,000
13218100	UNDP - Technical Assistance	-	466,215	466,215	-
13218152	UNEP - Institutional Strengthening Fund	1,130,000	2,120,566	990,566	-
13218157	UNEP - Assessment of Blue Carbon Ecosystem	1,000,000	1,000,000	-	-
	Total International Organisations	149,000,000	62,938,988	14,240,798	100,301,810
1331	Other General Government Units				
13313008	National Parks and Conservation Fund	300,000,000	300,000,000	-	-
13313009	National Social Inclusion Foundation	1,000,000,000	-	-	1,000,000,000
	Total Other General Government Units	1,300,000,000	300,000,000	-	1,000,000,000
	TOTAL RECURRENT GRANTS	1,452,000,000	383,866,579	35,168,389	1,103,301,810
	Net amount under the Estimates				1,068,133,421
14	OTHER REVENUE				
141	Property Income				
1411	Interest				
14110003	Central Water Authority	92,345,000	-	-	92,345,000
14110006	National Transport Corporation	2,250,000	-	-	2,250,000
14110009	National Housing Development Company Ltd	16,360,000	20,815,896	4,455,896	-
14110012	Development Bank of Mauritius Ltd	9,287,000	6,793,264	-	2,493,736
	<i>Carried forward</i>	120,242,000	27,609,160	4,455,896	97,088,736

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
14	OTHER REVENUE - <i>continued</i>				
141	<u>Property Income - <i>continued</i></u>				
1411	Interest - <i>contd.</i>				
	<i>Brought forward</i>	120,242,000	27,609,160	4,455,896	97,088,736
14110015	Airports of Mauritius Co. Ltd	5,350,000	4,949,979	-	400,021
14110020	Cargo Handling Corporation Ltd	22,026,000	22,049,220	23,220	-
14110021	Airport Terminal Operations Ltd	3,355,000	3,401,532	46,532	-
14110022	Landscape (Mauritius) Ltd	1,835,000	1,755,619	-	79,381
14110023	Metro Express Ltd	29,137,000	-	-	29,137,000
14110024	Rodrigues Business Parks Development Co. Ltd	1,950,000	3,983,204	2,033,204	-
14110050	Loans to Government Officers	95,000,000	93,720,795	-	1,279,205
14110051	Investment of Surplus Balances	21,868,000	13,477,418	-	8,390,582
14110056	Mauritius Cane Industry Authority	117,000	115,974	-	1,026
14110057	Wastewater Management Authority	90,723,000	-	-	90,723,000
14110104	Municipal Town Council of Beau Bassin-Rose Hill	378,000	378,433	433	-
14110111	District Council of Pamplemousses	456,000	455,700	-	300
14110112	District Council of Riviere du Rempart	358,000	358,050	50	-
14110999	Miscellaneous	1,405,000	2,201,503	796,503	-
	Total Interest	394,200,000	174,456,587	7,355,838	227,099,251
1412	Dividends				
14121	From Non-Residents				
14121001	African Reinsurance Corporation	3,800,000	7,898,582	4,098,582	-
14121999	Miscellaneous	6,000,000	8,922,790	2,922,790	-
	Total From Non-Residents	9,800,000	16,821,372	7,021,372	-
14122	From Residents				
14122004	SBM Holdings Ltd	60,000,000	74,763,075	14,763,075	-
14122006	Mauritius Telecom Ltd	310,000,000	309,218,346	-	781,654
14122009	State Informatics Ltd	5,000,000	-	-	5,000,000
14122010	Mauritius Housing Company Ltd	20,000,000	6,222,712	-	13,777,288
14122012	National Real Estate Ltd	-	10,000,000	10,000,000	-
14122013	Airport Holdings Ltd	1,000,000,000	-	-	1,000,000,000
14122999	Miscellaneous	2,000,000	4,514	-	1,995,486
	Total From Residents	1,397,000,000	400,208,647	24,763,075	1,021,554,428
	Total Dividends	1,406,800,000	417,030,019	31,784,447	1,021,554,428
1413	Withdrawals from Income of Quasi Corporations				
14130005	Information & Communication Technology Authority	150,000,000	-	-	150,000,000
14130007	Financial Services Commission	2,400,000,000	555,785,836	-	1,844,214,164
14130008	Mauritius Ports Authority	150,000,000	150,000,000	-	-
	Total Withdrawals from Income of Quasi Corporations	2,700,000,000	705,785,836	-	1,994,214,164

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
14	OTHER REVENUE - <i>continued</i>				
141	<u>Property Income - <i>continued</i></u>				
1415	Rent and Royalties				
14150002	Campement Site Lease	250,000,000	358,913,245	108,913,245	-
14150003	Other Land Leases	1,200,000,000	1,020,554,640	-	179,445,360
14150005	Shooting and Fishing Lease	10,000,000	16,585,333	6,585,333	-
	Total Rent and Royalties	1,460,000,000	1,396,053,218	115,498,578	179,445,360
	Total Property Income	5,961,000,000	2,693,325,660	154,638,863	3,422,313,203
142	<u>Sales of Goods and Services</u>				
1422	Administrative Fees				
	Judiciary				
14220001	Court Fees	60,000,000	58,315,107	-	1,684,893
14220002	Ushers' and Interpreters' Fees	6,000,000	6,899,770	899,770	-
	Civil Status				
14220010	Issue of Civil Status Certificates	8,800,000	11,604,810	2,804,810	-
14220011	Fees for Celebration of Civil Marriage	11,000,000	10,488,500	-	511,500
14220012	Fees for National Identity Cards	15,500,000	20,387,850	4,887,850	-
	Home Affairs				
14220020	Issue of Certificates in Connection with Citizenship	6,200,000	6,919,957	719,957	-
14220022	Processing Fees for Apostille Services	7,600,000	7,261,500	-	338,500
	External Communications				
14220031	Route Air Navigation Charge	87,900,000	109,346,322	21,446,322	-
14220032	Other Civil Aviation Charges	103,700,000	103,486,438	-	213,562
14220034	Scheme of Charge	56,700,000	54,802,870	-	1,897,130
	Arts and Culture				
14220040	Fees for Cinema, Video and Theatre Censorship	600,000	584,010	-	15,990
14220041	Archives Fees	300,000	273,630	-	26,370
	Shipping				
14220060	Ship Registration Fees	400,000	260,460	-	139,540
14220061	Annual Fees	6,800,000	6,583,085	-	216,915
	Legal Metrology				
14220070	Duty on Scales	6,200,000	7,360,458	1,160,458	-
	National Audit Office				
14220080	Reimbursement towards Cost of Audit Services	27,900,000	20,269,249	-	7,630,751
	Police				
14220100	Fees for Police Services	13,700,000	15,294,106	1,594,106	-
14220101	Helicopter and Aircraft Services	18,700,000	17,821,643	-	878,357
14220102	Issue of Passports	63,900,000	65,860,700	1,960,700	-
14220103	Issue of Accident Report Form	200,000	156,930	-	43,070
14220104	Fees for Driving Test	76,300,000	86,546,900	10,246,900	-
14220105	Fees for Certificate of Character	11,200,000	10,833,912	-	366,088
	<i>Carried forward</i>	589,600,000	621,358,207	45,720,873	13,962,666

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
14	OTHER REVENUE - <i>continued</i>				
142	<i>Sales of Goods and Services - continued</i>				
1422	Administrative Fees - <i>contd.</i>				
	<i>Brought forward</i>	589,600,000	621,358,207	45,720,873	13,962,666
	Health				
14220110	Central Health Laboratory Fees	11,600,000	15,042,141	3,442,141	-
14220112	Overtime Fees	2,500,000	2,978,650	478,650	-
14220113	Vaccination Fees	19,600,000	23,149,481	3,549,481	-
14220114	Fumigation and Disinfection Fees	2,300,000	2,261,200	-	38,800
	Agriculture				
14220120	Fees for Veterinary Services	500,000	505,130	5,130	-
14220121	Importation Fees (Agricultural Produce)	2,600,000	2,604,050	4,050	-
14220124	Quarantine Fees	900,000	1,258,779	358,779	-
14220127	Sterilisation, Post Mortem Analysis and Export Fees	400,000	262,975	-	137,025
14220129	Clearance Fees and Other Fees for Tobacco Products	20,600,000	25,734,815	5,134,815	-
14220130	Clearance Fees and Other Fees for Tea Products	22,700,000	28,141,413	5,441,413	-
14220131	Fees for Services Provided by the Seeds Office	200,000	-	-	200,000
14220132	Fees for clearances issued by the Forestry Services	200,000	35,985	-	164,015
	Fisheries				
14220141	Processing Fees for Inspection	4,700,000	5,650,000	950,000	-
14220142	Fees to Operate in Marine Protected Areas	1,600,000	1,658,000	58,000	-
14220143	Fees for Services Provided at the Competent Authority - Seafood	2,800,000	3,120,800	320,800	-
	Assay Office				
14220151	Assaying and Marking Fees	4,400,000	1,749,275	-	2,650,725
	Treasury				
14220160	Pension Contribution Reimbursements	900,000	1,114,429	214,429	-
14220161	Compensation iro Government-owned Vehicles	4,000,000	2,950,300	-	1,049,700
	Mauritius Revenue Authority				
14220165	Overtime and Supervision Fees	22,200,000	28,113,620	5,913,620	-
14220168	Fees for Tax Residency Certificates and Tax Rulings	103,000,000	124,093,972	21,093,972	-
	National Infrastructure				
14220180	Materials Testing Laboratory Fees	4,200,000	2,210,570	-	1,989,430
	Land Transport				
14220190	Fees for Examination of Motor Vehicles	14,500,000	17,791,380	3,291,380	-
14220191	Registration and Transfer of Vehicles	45,200,000	52,038,156	6,838,156	-
14220192	Issue of Student ID Cards	11,900,000	11,428,650	-	471,350
14220194	Reservation of Specific Registration Mark	201,000,000	304,377,281	103,377,281	-
14220196	Parking Fees	54,600,000	55,220,682	620,682	-
	<i>Carried forward</i>	1,148,700,000	1,334,849,941	206,813,652	20,663,711

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for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
14	OTHER REVENUE - <i>continued</i>				
142	<i>Sales of Goods and Services - continued</i>				
1422	Administrative Fees - <i>contd.</i>				
	<i>Brought forward</i>	1,148,700,000	1,334,849,941	206,813,652	20,663,711
	Housing and Lands				
14220200	Survey Fee	700,000	186,930	-	513,070
14220201	Morcellement Fee	49,500,000	21,023,712	-	28,476,288
14220202	Issue of Land Parcel Identification Number	22,700,000	22,667,900	-	32,100
	Attorney-General's Office				
14220230	Commission on Curatelle Deposits	1,200,000	2,030,683	830,683	-
14220232	Processing and Registration Fees for Law Practitioners	2,300,000	1,330,000	-	970,000
14220233	Fee for Change of Name Certificate	400,000	308,000	-	92,000
	Fire Services				
14220240	Special Services	2,800,000	2,632,478	-	167,522
	Social Security				
14220250	Benefits Recovered	36,100,000	62,565,109	26,465,109	-
14220251	Reimbursement of Cost of NPF Administration	71,100,000	77,155,429	6,055,429	-
	Industrial Property Office				
14220260	Trade Marks, Service Marks and Collective Marks	35,100,000	41,561,611	6,461,611	-
14220261	Patent Fees	1,000,000	1,207,600	207,600	-
14220262	Industrial Designs	400,000	405,489	5,489	-
14220263	Utility Models	200,000	6,500	-	193,500
14220264	Layout-Designs of Integrated Circuits	200,000	-	-	200,000
14220265	Protection of New Plant Varieties	200,000	-	-	200,000
14220266	Geographical Indications	200,000	10,376,847	10,176,847	-
	Prison Services				
14220280	Prison Services	1,700,000	1,277,461	-	422,539
	Office of the Director of Public Prosecutions				
14220291	Provision of Briefs to Counsels	400,000	517,015	117,015	-
	Economic Development Board				
14220300	Processing Fee on Application for Acquisition of PDS and IHS Property	259,300,000	24,805,073	-	234,494,927
	Technology, Communication and Innovation				
14220310	Data Controller Registration and Renewal Fees	14,500,000	4,324,101	-	10,175,899
	Registrar - General's Department				
14220315	Administrative Fees	133,000,000	139,031,572	6,031,572	-
	Total - Administrative Fees	1,781,700,000	1,748,263,451	263,165,007	296,601,556

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for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
14	OTHER REVENUE - <i>continued</i>				
142	<i>Sales of Goods and Services - continued</i>				
1423	Incidental Sales by Non Market Establishments				
	Meteorological Services				
14230020	Sale of Weather Data	13,300,000	15,054,060	1,754,060	-
14230021	Sale of Ephemerides	10,000	-	-	10,000
	Government Printing				
14230030	Sale of Publications	12,900,000	14,844,435	1,944,435	-
	Agriculture				
14230041	Sale of Seeds	1,530,000	1,606,928	76,928	-
14230042	Sale of Plants, Fruits and Agricultural Produce	8,670,000	8,626,500	-	43,500
14230043	Sale of Milk	620,000	63,770	-	556,230
14230044	Sale of Poultry and Eggs	6,120,000	981,165	-	5,138,835
14230045	Sale of Livestock	260,000	100,700	-	159,300
14230046	Sale of Forest Produce	3,270,000	6,298,645	3,028,645	-
	Fisheries				
14230060	Sale of Produce	350,000	146,624	-	203,376
	Housing and Lands				
14230070	Sale of Sand	10,000	1,210	-	8,790
14230071	Sale of Maps, Reproductions and Copyright Fees	620,000	708,766	88,766	-
	Prison Services				
14230080	Sale of Farm Produce	2,000,000	1,845,701	-	154,299
	Health				
14230090	Sale of Drugs, Serum and Sundry Appliances	1,100,000	1,914,954	814,954	-
	Treasury				
14230100	Sale of Stores	3,900,000	6,389,368	2,489,368	-
	Public Utilities				
14230110	Sale of Ground Water	35,000,000	-	-	35,000,000
	Total Incidental Sales by Non Market Establishments	89,660,000	58,582,826	10,197,156	41,274,330
14299	Miscellaneous Sales of Goods and Services				
14299001	Judiciary	500,000	937,584	437,584	-
14299004	Land Transport	77,600,000	91,322,482	13,722,482	-
14299005	Police	42,900,000	27,498,550	-	15,401,450
14299006	Health	56,100,000	35,109,831	-	20,990,169
14299007	Agriculture	1,300,000	4,854,302	3,554,302	-
14299008	Fisheries	55,400,000	72,545,174	17,145,174	-
14299009	Treasury	200,000	357,492	157,492	-
14299010	Education	14,700,000	13,483,444	-	1,216,556
14299011	National Infrastructure	400,000	79,060	-	320,940
14299012	Labour	3,800,000	5,128,026	1,328,026	-
14299013	Attorney-General's Office	5,400,000	801,374	-	4,598,626
14299014	Fire Services	10,800,000	8,894,850	-	1,905,150
	<i>Carried forward</i>	269,100,000	261,012,169	36,345,060	44,432,891

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
14	OTHER REVENUE - <i>continued</i>				
142	<u>Sales of Goods and Services - <i>continued</i></u>				
14299	Miscellaneous Sales of Goods and Services - <i>contd.</i>				
	<i>Brought forward</i>	269,100,000	261,012,169	36,345,060	44,432,891
14299016	Rental of Government Property (Buildings)	5,100,000	5,310,327	210,327	-
14299017	Overpayment Made in Previous Years	69,400,000	55,222,372	-	14,177,628
14299018	Commission on Salary Deductions	1,300,000	1,106,763	-	193,237
14299019	Shipping	7,400,000	9,175,862	1,775,862	-
14299999	Miscellaneous	190,340,000	159,190,381	-	31,149,619
	Total Miscellaneous Sales of Goods and Services	542,640,000	491,017,874	38,331,249	89,953,375
	Total Sales of Goods and Services	2,414,000,000	2,297,864,151	311,693,412	427,829,261
143	<u>Fines, Penalties and Forfeits</u>		-		
14310001	Judiciary	371,000,000	380,082,423	9,082,423	-
14310002	Road Transport - Penalty Fees for Parking Offences	13,000,000	15,556,742	2,556,742	-
14310003	Treasury	38,000,000	34,007,847	-	3,992,153
	Total Fines, Penalties and Forfeits	422,000,000	429,647,012	11,639,165	3,992,153
144	<u>Transfers</u>				
14412002	Contribution in respect of Tourism Development	10,000,000	2,787,044	-	7,212,956
14412006	Remittance from CSR Funds	-	1,000,000,000	1,000,000,000	-
14412999	Other - incl. Miscellaneous and Unidentified Revenues	106,000,000	70,092,972	-	35,907,028
	Total Transfers	116,000,000	1,072,880,016	1,000,000,000	43,119,984
	TOTAL OTHER REVENUE	8,913,000,000	6,493,716,839	1,477,971,440	3,897,254,601
	<i>Net amount under the Estimates</i>				2,419,283,161
	TOTAL RECURRENT REVENUE	206,820,000,000	184,444,089,305	4,260,573,024	26,636,483,719
	<i>Net amount under the Estimates</i>				22,375,910,695
	CAPITAL REVENUE				
13	CAPITAL GRANTS				
1312	Foreign Governments				
13121078	Republic of India	1,270,000,000	678,519,659	-	591,480,341
13121086	Japan	190,000,000	35,935,442	-	154,064,558
	Total Foreign Governments	1,460,000,000	714,455,101	-	745,544,899
1322	International Organisations				
13220040	ADFD - Construction of New Eye Hospital	370,000,000	267,372,319	-	102,627,681
13221935	EU - Mauritius Fisheries Partnership Agreement	32,000,000	-	-	32,000,000
13221936	EU - Mauritius from Ridge to Reef Project	48,000,000	45,014,422	-	2,985,578
	Total International Organisations	450,000,000	312,386,741	-	137,613,259

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
13	CAPITAL GRANTS - <i>continued</i>				
1332	Other General Government Units				
13323003	National Solidarity Fund	200,000,000	-	-	200,000,000
13323005	Gambling Regulatory Authority	150,000,000	150,000,000	-	-
	Total Other General Government Units	350,000,000	150,000,000	-	200,000,000
	TOTAL CAPITAL GRANTS	2,260,000,000	1,176,841,842	-	1,083,158,158
	Net amount under the Estimates				1,083,158,158
14	OTHER REVENUE				
144	Transfers				
14422001	Transfers from Special Funds	1,420,000,000	-	-	1,420,000,000
	Total Transfers	1,420,000,000	-	-	1,420,000,000
	TOTAL OTHER REVENUE	1,420,000,000	-	-	1,420,000,000
	Net amount over the Estimates				1,420,000,000
	TOTAL CAPITAL REVENUE	3,680,000,000	1,176,841,842	-	2,503,158,158
	Net amount under the Estimates				2,503,158,158
	TOTAL RECURRENT AND CAPITAL REVENUE	210,500,000,000	185,620,931,147	4,260,573,024	29,139,641,877
	Net amount under the Estimates				24,879,068,853
32	REIMBURSEMENTS OF LOANS FROM PUBLIC ENTERPRISES, EQUITY SALES AND IMF SDR SALES				
321	Domestic				
3214	Loans				
32140	Reimbursements of Loans				
32140104	Municipality of Beau Bassin/Rose Hill	4,200,000	4,200,000	-	-
32140111	District Council of Pamplemousses	1,176,000	1,176,000	-	-
32140112	District Council of Rivière du Rempart	924,000	924,000	-	-
32140200	Development Bank of Mauritius Ltd	28,260,000	28,612,132	352,132	-
32140503	Central Water Authority	287,384,000	-	-	287,384,000
32140506	National Housing Development Company Ltd	19,946,000	24,946,228	5,000,228	-
32140507	National Transport Corporation	6,250,000	-	-	6,250,000
32140513	Airports of Mauritius Co. Ltd	58,678,000	57,500,776	-	1,177,224
32140517	Wastewater Management Authority	337,325,000	-	-	337,325,000
32140518	Mauritius Cane Industry Authority	1,629,000	1,598,683	-	30,317
32140520	Cargo Handling Corporation Ltd	78,757,000	77,818,507	-	938,493
32140522	Landscape (Mauritius) Ltd	32,624,000	32,624,293	293	-
32140523	Metro Express Ltd	113,026,000	-	-	113,026,000
32140700	Repatriation Expenses	200,000	115,105	-	84,895
	Total Reimbursements of Loans	970,379,000	229,515,724	5,352,653	746,215,929
	Net amount under the Estimates				740,863,276

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
32	REIMBURSEMENTS OF LOANS FROM PUBLIC ENTERPRISES, EQUITY SALES AND IMF SDR SALES - continued				
32310	IMF SDR Sales				
32310101	IMF SDR Sales	-	631,213,207	631,213,207	-
	Total IMF SDR Sales	-	631,213,207	631,213,207	-
	<i>Net amount over the Estimates</i>			631,213,207	
	TOTAL REIMBURSEMENTS OF LOANS FROM PUBLIC ENTERPRISES, EQUITY SALES AND IMF SDR SALES	970,379,000	860,728,931	636,565,860	746,215,929
	<i>Net amount under the Estimates</i>				109,650,069
	FINANCING OF GOVERNMENT BORROWING REQUIREMENTS				
33	BORROWING REQUIREMENTS				
331	<u>Domestic Sources</u>				
33130	Issue of Government Securities				
	Treasury Bills and Treasury Certificates	89,038,000,000	123,486,622,983	34,448,622,983	-
	Treasury Notes and Four-Year GOM Savings	26,000,000,000	28,888,198,298	2,888,198,298	-
	Five-Year and Seven-Year GOM Bonds	27,000,000,000	36,743,553,249	9,743,553,249	-
	Other Long Term Bonds and Securities	18,000,000,000	24,560,740,928	6,560,740,928	-
	Total Issue of Government Securities	160,038,000,000	213,679,115,458	53,641,115,458	-
	<i>Net amount over the Estimates</i>			53,641,115,458	
33140	Financing from SIC Development Co. Ltd				
33140001	Drawdown	1,070,000,000	275,294,775	-	794,705,225
	Total Financing from SIC Development Co. Ltd	1,070,000,000	275,294,775	-	794,705,225
	<i>Net amount under the Estimates</i>				794,705,225
	Total - Loans from Domestic Sources	161,108,000,000	213,954,410,233	53,641,115,458	794,705,225
	<i>Net amount over the Estimates</i>			52,846,410,233	
332	<u>Foreign Sources</u>				
	Government Securities Held by Non-Residents				
	Issues	-	221,170,542	221,170,542	-
	Total Government Securities Held by Non-Residents	-	221,170,542	221,170,542	-
	<i>Net amount over the estimates</i>			221,170,542	
33240	Loans from Foreign Governments				
33240101	Government of the Republic of India				
	(a) Line of credit (LOC) 1				
	Light Armoured Personal Carriers	30,000,000	-	-	30,000,000
	(b) LOC 2				
	Advance Life Helicopter	10,000,000	-	-	10,000,000
	Offshore Patrol Vessel	330,000,000	-	-	330,000,000
	<i>Carried forward</i>	370,000,000	-	-	370,000,000

**Detailed Statement of Revenue, Recurrent and Capital, of the Consolidated Fund
for the financial year 2024-2025**

Code	Description of Revenue Items	Original Estimate of Revenue Rs	Actual Revenue Rs	Over the Estimate Rs	Under the Estimate Rs
33	BORROWING REQUIREMENTS - continued				
332	Foreign Sources - continued				
	<i>Brought forward</i>	370,000,000	-	-	370,000,000
33240103	Kingdom of Saudi Arabia				
	(a) New Flacq Teaching Hospital (Phase I)	460,000,000	199,670,211	-	260,329,789
	(b) New Cancer Centre Project	100,000,000	-	-	100,000,000
	(c) Social Housing Project	580,000,000	-	-	580,000,000
	(d) Riviere des Anguilles Dam	330,000,000	-	-	330,000,000
	Loans from International Organisations				
33240301	International Bank for Reconstruction & Development				
	(b) Airport of Rodrigues Project	1,400,000,000	21,063,722	-	1,378,936,278
33240300	African Development Bank				
	(a) Economic Competitiveness and Resilience Support Program (Phase II)	10,900,000,000	10,944,000,000	44,000,000	-
33240302	Arab Bank For Economic Development in Africa				
	(a) New Flacq Teaching Hospital (Phase I)	230,000,000	82,923,212	-	147,076,788
	(b) Rivière des Anguilles Dam	480,000,000	-	-	480,000,000
33240400	Kuwait Fund For Arab Economic Development				
	(a) New Flacq Teaching Hospital (Phase I)	180,000,000	102,505,321	-	77,494,679
33240401	Agence Francaise de Developpement				
	(a) Budget Support Loan (Water Sector Reform)	2,470,000,000	2,184,061,500	-	285,938,500
	Total Loans from Foreign Governments and International Organisations	17,500,000,000	13,534,223,966	44,000,000	4,009,776,034
	<i>Net amount under the Estimates</i>				3,965,776,034
	TOTAL BORROWING REQUIREMENTS	178,608,000,000	227,709,804,741	53,906,286,000	4,804,481,259
	<i>Net amount over the Estimates</i>			49,101,804,741	
	GRAND TOTAL REVENUE	390,078,379,000	414,191,464,819	58,803,424,884	34,690,339,065
	<i>Net amount over the Estimates</i>			24,113,085,819	

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-1: Office of the President						
Recurrent Expenditure		77,900,000	84,865,300	83,770,072	(5,870,072)	1,095,228
21	Compensation of Employees	57,400,000	59,062,195	58,850,405	(1,450,405)	211,790
21110	Personal Emoluments	50,596,000	50,876,195	50,756,579	(160,579)	119,616
21110001	Basic Salary	37,820,000	36,171,295	36,131,774	1,688,226	39,521
21110002	Salary Compensation	4,546,000	4,826,000	4,820,627	(274,627)	5,373
21110004	Allowances	2,500,000	2,500,000	2,482,960	17,040	17,040
21110005	Extra Assistance	940,000	1,155,000	1,147,992	(207,992)	7,008
21110006	Cash in lieu of Leave	1,300,000	1,340,000	1,331,461	(31,461)	8,539
21110009	End-of-year Bonus	3,490,000	3,413,900	3,395,625	94,375	18,275
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,470,000	1,446,140	(1,446,140)	23,860
21111	Other Staff Costs	6,034,000	7,416,000	7,346,909	(1,312,909)	69,091
21111002	Travelling and Transport	4,284,000	4,284,000	4,215,496	68,504	68,504
21111100	Overtime	1,700,000	3,082,000	3,081,888	(1,381,888)	112
21111200	Staff Welfare	50,000	50,000	49,525	475	475
21210	Social Contributions	770,000	770,000	746,917	23,083	23,083
21210001	Contribution to the National Savings Fund	770,000	770,000	746,917	23,083	23,083
22	Goods and Services	20,500,000	25,803,105	24,919,667	(4,419,667)	883,438
22010	Cost of Utilities	2,000,000	2,275,000	1,926,443	73,557	348,557
22020	Fuel and Oil	1,900,000	1,900,000	1,875,631	24,369	24,369
22040	Office Equipment and Furniture	280,000	878,360	878,089	(598,089)	271
22050	Office Expenses	830,000	930,000	924,867	(94,867)	5,133
22060	Maintenance	6,930,000	8,991,300	8,899,895	(1,969,895)	91,405
22100	Publications and Stationery	800,000	885,000	807,500	(7,500)	77,500
22120	Fees	1,200,000	1,200,000	1,009,932	190,068	190,068
22170	Travelling within the Republic	260,000	225,000	151,696	108,304	73,304
22900	Other Goods and Services	6,300,000	8,518,445	8,445,614	(2,145,614)	72,831
Capital Expenditure		16,200,000	9,234,700	7,883,099	8,316,901	1,351,601
28	Other expense	2,015,000	2,015,000	1,665,905	349,095	349,095
28222	Capital Transfers	2,015,000	2,015,000	1,665,905	349,095	349,095
28222027	Security Enhancement (N1)	2,015,000	2,015,000	1,665,905	349,095	349,095
31	Acquisition of Non-Financial Assets	14,185,000	7,219,700	6,217,194	7,967,806	1,002,506
31111	Dwellings	11,320,000	5,548,700	4,847,057	6,472,943	701,643
31111408	Upgrading of State House of which	11,320,000	5,548,700	4,847,057	6,472,943	701,643
	(a) Consultancy Services	6,700,000	2,240,000	1,805,219	4,894,781	434,781
	(b) Upgrading of 2 Kiosks	3,100,000	1,900,000	1,817,315	1,282,685	82,685
	(c) Irrigation System	1,380,000	1,268,700	1,160,890	219,110	107,810
31113	Other Structures	2,865,000	626,000	345,163	2,519,837	280,837
31113046	Setting up of Ayurvedic Garden	2,865,000	626,000	345,163	2,519,837	280,837
31122	Other Machinery and Equipment	-	1,045,000	1,024,974	(1,024,974)	20,026
Total - Vote 1-1: Office of the President		94,100,000	94,100,000	91,653,171	2,446,829	2,446,829
Vote 1-2: Office of the Vice-President						
Recurrent Expenditure		16,200,000	16,200,000	15,369,733	830,267	830,267
21	Compensation of Employees	10,700,000	10,105,000	9,515,345	1,184,655	589,655
21110	Personal Emoluments	9,935,000	9,450,000	8,930,058	1,004,942	519,942
21110001	Basic Salary	5,775,000	5,690,016	5,415,627	359,373	274,389
21110002	Salary Compensation	470,000	470,000	438,024	31,976	31,976
21110004	Allowances	1,000,000	1,000,000	995,723	4,277	4,277
21110005	Extra Assistance	2,000,000	1,575,000	1,372,598	627,402	202,402

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-2: Office of the Vice-President - continued						
21	Compensation of Employees - contd.					
21110006	Cash in lieu of Leave	180,000	120,000	113,102	66,898	6,898
21110009	End-of-year Bonus	510,000	510,000	510,000	-	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	84,984	84,984	(84,984)	-
21111	Other Staff Costs	680,000	570,000	521,527	158,473	48,473
21111002	Travelling and Transport	665,000	565,000	516,527	148,473	48,473
21111100	Overtime	10,000	-	-	10,000	-
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	85,000	85,000	63,760	21,240	21,240
21210001	Contribution to the National Savings Fund	85,000	85,000	63,760	21,240	21,240
22	Goods and Services	5,500,000	6,095,000	5,854,388	(354,388)	240,612
22010	Cost of Utilities	425,000	438,000	416,945	8,055	21,055
22020	Fuel and Oil	350,000	376,000	376,000	(26,000)	-
22030	Rent	924,000	840,000	840,000	84,000	-
22040	Office Equipment and Furniture	370,000	195,000	151,104	218,896	43,896
22050	Office Expenses	195,000	165,000	124,986	70,014	40,014
22060	Maintenance	716,000	865,000	843,088	(127,088)	21,912
22100	Publications and Stationery	115,000	90,000	77,229	37,771	12,771
22120	Fees	5,000	8,500	8,500	(3,500)	-
22170	Travelling within the Republic	80,000	-	-	80,000	-
22900	Other Goods and Services	2,320,000	3,117,500	3,016,536	(696,536)	100,964
Total - Vote 1-2: Office of the Vice-President		16,200,000	16,200,000	15,369,733	830,267	830,267
Vote 1-3: National Assembly						
Recurrent Expenditure		262,200,000	262,200,000	223,489,749	38,710,251	38,710,251
20	National Assembly Allowances	58,427,000	44,177,000	39,335,121	19,091,879	4,841,879
20100	Annual Allowance	58,427,000	44,177,000	39,335,121	19,091,879	4,841,879
21	Compensation of Employees	136,573,000	140,151,000	111,807,111	24,765,889	28,343,889
21110	Personal Emoluments	89,168,000	85,996,000	71,719,581	17,448,419	14,276,419
21110001	Basic Salary	33,257,000	31,882,000	27,779,781	5,477,219	4,102,219
21110002	Salary Compensation	5,386,000	5,386,000	5,244,840	141,160	141,160
21110004	Allowances	14,900,000	13,843,000	10,815,923	4,084,077	3,027,077
21110005	Extra Assistance	5,225,000	4,810,000	1,310,295	3,914,705	3,499,705
21110006	Cash in lieu of Leave	1,400,000	1,400,000	1,339,226	60,774	60,774
21110008	Facilities Allowance to Honourable Members	21,000,000	19,300,000	16,973,853	4,026,147	2,326,147
21110009	End-of-year Bonus	8,000,000	8,000,000	6,985,528	1,014,472	1,014,472
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,375,000	1,270,135	(1,270,135)	104,865
21111	Other Staff Costs	46,705,000	53,455,000	39,499,636	7,205,364	13,955,364
21111001	Wages	21,000,000	21,000,000	15,871,261	5,128,739	5,128,739
21111002	Travelling and Transport	20,375,000	20,375,000	14,163,167	6,211,833	6,211,833
21111100	Overtime	5,300,000	12,050,000	9,449,383	(4,149,383)	2,600,617
21111200	Staff Welfare	30,000	30,000	15,825	14,175	14,175
21210	Social Contributions	700,000	700,000	587,894	112,106	112,106
21210001	Contributions to the National Savings Fund	700,000	700,000	587,894	112,106	112,106
22	Goods and Services	57,800,000	68,472,000	63,303,832	(5,503,832)	5,168,168
22010	Cost of Utilities	1,500,000	1,600,000	1,471,449	28,551	128,551
22030	Rent	3,021,000	2,621,000	2,501,152	519,848	119,848
22040	Office Equipment and Furniture	2,200,000	6,400,000	5,777,389	(3,577,389)	622,611

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-3: National Assembly - continued						
22	Goods and Services - contd.					
22050	Office Expenses	1,445,000	1,895,000	1,835,222	(390,222)	59,778
22060	Maintenance	20,800,000	21,100,000	20,722,875	77,125	377,125
	<i>of which</i>					
22060001	Buildings	2,200,000	2,200,000	2,179,382	20,618	20,618
22060005	IT Equipment	17,000,000	17,000,000	16,870,655	129,345	129,345
22070	Cleaning Services	850,000	100,000	-	850,000	100,000
22100	Publications and Stationery	1,989,000	3,539,000	3,464,683	(1,475,683)	74,317
22120	Fees	6,570,000	7,617,000	7,586,013	(1,016,013)	30,987
	<i>of which</i>					
22120041	MCML - Transmission Fees	5,520,000	5,520,000	5,520,000	-	-
22900	Other Goods and Services	19,425,000	23,600,000	19,945,049	(520,049)	3,654,951
	<i>of which</i>					
22900004	Catering	18,500,000	22,450,000	18,985,881	(485,881)	3,464,119
22900980	Expenses icw Parliamentary Gender Caucus	200,000	-	-	200,000	-
22900981	Expenses icw Youth Parliament	100,000	100,000	60,823	39,177	39,177
26	Grants	9,000,000	9,000,000	8,643,685	356,315	356,315
26210	Contribution to International Organisations	9,000,000	9,000,000	8,643,685	356,315	356,315
	<i>of which</i>					
26210005	Commonwealth Parliamentary Association Branch	1,960,000	1,960,000	1,960,000	-	-
26210006	Commonwealth Parliamentary Association African Region Secretariat	635,000	635,000	564,116	70,884	70,884
26210007	Assemblée Parlementaire de la Francophonie	490,000	490,000	490,000	-	-
26210008	Inter-Parliamentary Union	860,000	860,000	787,234	72,766	72,766
26210010	SADC Parliamentary Forum	5,000,000	5,000,000	4,842,336	157,664	157,664
28	Other Expense	400,000	400,000	400,000	-	-
28211	Transfers to Non-Profit Institutions	400,000	400,000	400,000	-	-
28211012	Assemblée Parlementaire de la Francophonie	200,000	200,000	200,000	-	-
28211013	Commonwealth Parliamentary Association	200,000	200,000	200,000	-	-
Capital Expenditure		18,800,000	18,800,000	-	18,800,000	18,800,000
31	Acquisition of Non-Financial Assets	18,800,000	18,800,000	-	18,800,000	18,800,000
31112	Non-Residential Building	15,600,000	15,600,000	-	15,600,000	15,600,000
31112442	Upgrading of Building	15,600,000	15,600,000	-	15,600,000	15,600,000
	(a) Upgrading of Parliamentary Security	4,000,000	4,000,000	-	4,000,000	4,000,000
	(b) Repairs of Old Parliament House	9,600,000	9,600,000	-	9,600,000	9,600,000
	(c) Replacement of Aircon and Electric Systems in Lunchroom	2,000,000	2,000,000	-	2,000,000	2,000,000
31122	Other Machinery and Equipment	3,200,000	3,200,000	-	3,200,000	3,200,000
31122824	Acquisition of Equipment for Live Broadcasting (Phase II - Parliament TV)	3,200,000	3,200,000	-	3,200,000	3,200,000
Total - Vote 1-3: National Assembly		281,000,000	281,000,000	223,489,749	57,510,251	57,510,251

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-4: Electoral Supervisory Commission and Electoral Boundaries Commission						
Recurrent Expenditure		3,300,000	3,300,000	2,058,836	1,241,164	1,241,164
21	Compensation of Employees	1,900,000	1,900,000	1,467,932	432,068	432,068
21110	Personal Emoluments	1,895,000	1,895,000	1,462,932	432,068	432,068
21110001	Basic Salary	1,595,000	1,595,000	1,213,182	381,818	381,818
21110004	Allowances	300,000	300,000	249,750	50,250	50,250
21111	Other Staff Costs	5,000	5,000	5,000	-	-
21111200	Staff Welfare	5,000	5,000	5,000	-	-
22	Goods and Services	1,400,000	1,400,000	590,904	809,096	809,096
22010	Cost of Utilities	100,000	100,000	77,540	22,460	22,460
22040	Office Equipment and Furniture	40,000	40,000	-	40,000	40,000
22050	Office Expenses	27,000	27,000	23,582	3,418	3,418
22060	Maintenance	10,000	10,000	-	10,000	10,000
22100	Publications and Stationery	48,000	48,000	1,270	46,730	46,730
22120	Fees	1,000,000	1,000,000	458,082	541,918	541,918
22170	Travelling within the Republic	125,000	125,000	-	125,000	125,000
22900	Other Goods and Services	50,000	50,000	30,430	19,570	19,570
Total - Vote 1-4: Electoral Supervisory Commission and Electoral Boundaries Commission		3,300,000	3,300,000	2,058,836	1,241,164	1,241,164
Vote 1-5: Office of the Electoral Commissioner						
Recurrent Expenditure		690,800,000	689,050,000	615,624,180	75,175,820	73,425,820
21	Compensation of Employees	54,800,000	62,379,000	59,407,012	(4,607,012)	2,971,988
21110	Personal Emoluments	49,710,000	57,010,000	54,087,143	(4,377,143)	2,922,857
21110001	Basic Salary	38,200,000	42,116,000	39,432,235	(1,232,235)	2,683,765
21110002	Salary Compensation	4,350,000	4,860,000	4,806,328	(456,328)	53,672
21110004	Allowances	1,700,000	2,040,000	1,991,070	(291,070)	48,930
21110005	Extra Assistance	766,000	790,000	789,857	(23,857)	143
21110006	Cash in lieu of Leave	1,324,000	1,634,000	1,631,558	(307,558)	2,442
21110009	End-of-year Bonus	3,370,000	3,770,000	3,711,694	(341,694)	58,306
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,800,000	1,724,401	(1,724,401)	75,599
21111	Other Staff Costs	4,270,000	4,549,000	4,544,097	(274,097)	4,903
21111002	Travelling and Transport	4,060,000	4,339,000	4,338,200	(278,200)	800
21111100	Overtime	200,000	200,000	195,897	4,103	4,103
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	820,000	820,000	775,772	44,228	44,228
21210001	Contribution to the National Savings Fund	820,000	820,000	775,772	44,228	44,228
22	Goods and Services	634,300,000	624,939,000	554,493,862	79,806,138	70,445,138
22010	Cost of Utilities	2,000,000	2,008,000	1,833,291	166,709	174,709
22020	Fuel and Oil	100,000	100,000	73,513	26,487	26,487
22030	Rent	14,300,000	14,300,000	14,049,617	250,383	250,383
22040	Office Equipment and Furniture	600,000	1,050,000	671,867	(71,867)	378,133
22050	Office Expenses	225,000	225,000	176,382	48,618	48,618
22060	Maintenance	2,050,000	2,070,000	2,028,334	21,666	41,666
22070	Cleaning Services	1,100,000	1,325,000	1,210,633	(110,633)	114,367
22100	Publications and Stationery	680,000	662,000	494,804	185,196	167,196
22120	Fees	612,300,000	601,783,000	532,749,675	79,550,325	69,033,325
22120015	of which Fees icw Registration of Electors	27,000,000	15,899,343	-	27,000,000	15,899,343
22120016	Fees icw Elections	585,000,000	100,344,835	1,161,218	583,838,782	99,183,617
22170	Travelling within the Republic	400,000	400,000	270,995	129,005	129,005
22900	Other Goods and Services	545,000	1,016,000	934,751	(389,751)	81,249

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-5: Office of the Electoral Commissioner - continued						
26	Grants	1,700,000	1,732,000	1,723,306	(23,306)	8,694
26210	Contribution to International Organisations	1,700,000	1,732,000	1,723,306	(23,306)	8,694
26210019	International Institute for Democracy and Electoral Assistance	470,000	470,000	463,071	6,929	6,929
26210020	SADC Electoral Commissions Forum	1,125,000	1,157,000	1,156,285	(31,285)	715
26210188	Réseau des Compétences Electorales Francophones	105,000	105,000	103,950	1,050	1,050
Capital Expenditure		1,700,000	3,450,000	3,450,000	(1,750,000)	-
31	Acquisition of Non-Financial Assets	1,700,000	3,450,000	3,450,000	(1,750,000)	-
31121	Transport Equipment	1,700,000	3,450,000	3,450,000	(1,750,000)	-
31121801	Acquisition of Vehicles	1,700,000	3,450,000	3,450,000	(1,750,000)	-
Total - Vote 1-5: Office of the Electoral Commissioner		692,500,000	692,500,000	619,074,180	73,425,820	73,425,820
Vote 1-6: Judicial and Legal Service Commission						
Recurrent Expenditure		3,000,000	3,000,000	916,982	2,083,018	2,083,018
21	Compensation of Employees	700,000	700,000	603,202	96,798	96,798
21110	Personal Emoluments	650,000	650,000	603,202	46,798	46,798
21110004	Allowances	650,000	650,000	603,202	46,798	46,798
21111	Other Staff Costs	50,000	50,000	-	50,000	50,000
21111100	Overtime	50,000	50,000	-	50,000	50,000
22	Goods and Services	2,300,000	2,300,000	313,780	1,986,220	1,986,220
22900	Other Goods and Services	2,300,000	2,300,000	313,780	1,986,220	1,986,220
Total - Vote 1-6: Judicial and Legal Service Commission		3,000,000	3,000,000	916,982	2,083,018	2,083,018
Vote 1-7: The Judiciary						
Recurrent Expenditure		710,000,000	737,125,000	722,958,667	(12,958,667)	14,166,333
21	Compensation of Employees	560,900,000	573,702,500	572,049,342	(11,149,342)	1,653,158
21110	Personal Emoluments	487,370,000	495,735,500	494,267,490	(6,897,490)	1,468,010
21110001	Basic Salary	362,900,000	353,951,800	352,915,611	9,984,389	1,036,189
21110002	Salary Compensation	31,000,000	31,825,000	31,728,242	(728,242)	96,758
21110004	Allowances	44,000,000	47,521,000	47,500,444	(3,500,444)	20,556
21110005	Extra Assistance	550,000	550,000	537,600	12,400	12,400
21110006	Cash in lieu of Leave	17,000,000	17,209,700	17,208,770	(208,770)	930
21110009	End-of-year Bonus	31,920,000	31,478,000	31,453,150	466,850	24,850
21110016	Interim Allowance icw Salary Relativity Adjustment	-	13,200,000	12,923,673	(12,923,673)	276,327
21111	Other Staff Costs	69,055,000	72,592,000	72,431,381	(3,376,381)	160,619
21111002	Travelling and Transport	65,000,000	66,635,000	66,495,483	(1,495,483)	139,517
21111100	Overtime	4,000,000	5,900,000	5,880,023	(1,880,023)	19,977
21111200	Staff Welfare	55,000	57,000	55,875	(875)	1,125
21210	Social Contributions	4,475,000	5,375,000	5,350,471	(875,471)	24,529
21210001	Contribution to the National Savings Fund	4,475,000	5,375,000	5,350,471	(875,471)	24,529
22	Goods and Services	144,300,000	158,472,500	146,173,352	(1,873,352)	12,299,148
22010	Cost of Utilities	25,400,000	31,255,000	30,429,872	(5,029,872)	825,128
22020	Fuel and Oil	820,000	820,000	549,736	270,264	270,264
22030	Rent	6,460,000	3,765,000	3,557,000	2,903,000	208,000
22040	Office Equipment and Furniture	4,500,000	4,500,000	1,564,116	2,935,884	2,935,884
22050	Office Expenses	2,040,000	2,680,000	2,495,331	(455,331)	184,669
22060	Maintenance	44,900,000	44,900,000	39,462,607	5,437,393	5,437,393
22060001	of which Buildings	14,000,000	14,000,000	13,274,761	725,239	725,239
22060003	Plant and Equipment	18,285,000	18,275,000	15,393,716	2,891,284	2,881,284

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-7: The Judiciary - continued						
22	Goods and Services - contd.					
22060005	IT Equipment	10,000,000	9,850,000	8,112,366	1,887,634	1,737,634
22070	Cleaning Services	11,300,000	14,010,000	13,692,970	(2,392,970)	317,030
22090	Security	10,000,000	11,077,000	11,076,437	(1,076,437)	563
22100	Publications and Stationery	16,200,000	20,125,000	19,650,814	(3,450,814)	474,186
22120	Fees	17,455,000	21,125,500	20,067,219	(2,612,219)	1,058,281
	<i>of which</i>					
22120005	Fees to Witnesses	14,000,000	17,000,000	16,268,385	(2,268,385)	731,615
22900	Other Goods and Services	5,225,000	4,215,000	3,627,250	1,597,750	587,750
	<i>of which</i>					
22900805	Expenses icw Assizes	2,000,000	777,000	426,804	1,573,196	350,196
26	Grants	1,600,000	1,600,000	1,499,641	100,359	100,359
26210	Contribution to International Organisations	600,000	600,000	499,641	100,359	100,359
26313	Extra-Budgetary Units	1,000,000	1,000,000	1,000,000	-	-
26313126	Institute for Judicial and Legal Studies	1,000,000	1,000,000	1,000,000	-	-
27	Social Benefits	2,500,000	2,650,000	2,636,069	(136,069)	13,931
27210	Social Assistance Benefits in Cash	2,500,000	2,650,000	2,636,069	(136,069)	13,931
27210010	Legal Assistance in "in forma pauperis"	2,500,000	2,650,000	2,636,069	(136,069)	13,931
28	Other Expense	700,000	700,000	600,263	99,737	99,737
28211	Transfers to Non-Profit Institutions	700,000	700,000	600,263	99,737	99,737
28211006	Council of Vocational and Legal Education	700,000	700,000	600,263	99,737	99,737
Capital Expenditure		52,000,000	24,875,000	18,560,769	33,439,231	6,314,231
31	Acquisition of Non-Financial Assets	52,000,000	24,875,000	18,560,769	33,439,231	6,314,231
31112	Non-Residential Buildings	24,800,000	6,675,000	3,133,550	21,666,450	3,541,450
31112415	Upgrading of Courts	24,800,000	6,675,000	3,133,550	21,666,450	3,541,450
	(a) New Court House	15,800,000	5,400,000	2,701,486	13,098,514	2,698,514
	i. VRV Air-Conditioning System	11,000,000	3,300,000	2,701,486	8,298,514	598,514
	ii. Replacement of Old Air-Conditioning System by VRV/VRF System (Consultancy)	1,800,000	1,800,000	-	1,800,000	1,800,000
	iii. Repairs and Renovation (Tiles)	3,000,000	300,000	-	3,000,000	300,000
	(b) Supreme Court (Historic Building)	3,000,000	400,000	252,090	2,747,910	147,910
	ii. Fixing of Shutters and Reinforcement of Exhibit Rooms	2,700,000	100,000	28,290	2,671,710	71,710
	iii. Restoration of Law Books (Library)	300,000	300,000	223,800	76,200	76,200
	(c) District Courts	6,000,000	875,000	179,974	5,820,026	695,026
	i. Pamplmousses - Waterproofing	200,000	200,000	179,974	20,026	20,026
	ii. Rose Hill - Rewiring and Waterproofing	3,000,000	600,000	-	3,000,000	600,000
	iii. Mahebourg and Rose Hill - Fire Alarm System	1,000,000	-	-	1,000,000	-
	iv. Grand Port - Structure to house Generator	1,800,000	75,000	-	1,800,000	75,000
31122	Other Machinery and Equipment	22,800,000	17,700,000	15,427,219	7,372,781	2,272,781

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-7: The Judiciary - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122802	Acquisition of IT Equipment of which	19,300,000	16,200,000	14,380,799	4,919,201	1,819,201
	(a) Replacement of IT Equipment	4,500,000	5,400,000	5,108,185	(608,185)	291,815
	(b) Video Conferencing System	8,725,000	7,725,000	7,689,765	1,035,235	35,235
	(c) Computerisation of Revenue Collection System	500,000	500,000	-	500,000	500,000
	(d) Case Management System for Children's Court	575,000	575,000	575,000	-	-
	(e) Revamping of LAN at New Court House	5,000,000	2,000,000	1,007,849	3,992,151	992,151
31122806	Acquisition of Generators	2,000,000	-	-	2,000,000	-
31122814	Acquisition of Air-Conditioning Equipment	1,500,000	1,500,000	1,046,420	453,580	453,580
311132	Intangible Fixed Assets	4,400,000	500,000	-	4,400,000	500,000
31132126	E-Judiciary for Judges in Chambers Cases and Supreme	4,400,000	500,000	-	4,400,000	500,000
Total - Vote 1-7: The Judiciary		762,000,000	762,000,000	741,519,436	20,480,564	20,480,564
Vote 1-8: Public Service Commission and Disciplined Forces Service Commission						
Recurrent Expenditure		140,900,000	141,729,300	133,779,259	7,120,741	7,950,041
21	Compensation of Employees	119,450,000	119,450,000	115,076,590	4,373,410	4,373,410
21110	Personal Emoluments	105,910,000	105,910,000	102,850,520	3,059,480	3,059,480
21110001	Basic Salary	83,130,000	81,925,000	80,596,545	2,533,455	1,328,455
21110002	Salary Compensation	8,000,000	8,000,000	8,000,000	-	-
21110004	Allowances	3,000,000	3,000,000	2,194,362	805,638	805,638
21110005	Extra Assistance	780,000	780,000	590,025	189,975	189,975
21110006	Cash in lieu of Leave	3,500,000	3,500,000	3,102,780	397,220	397,220
21110009	End-of-year Bonus	7,500,000	7,500,000	7,161,808	338,192	338,192
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,205,000	1,205,000	(1,205,000)	-
21111	Other Staff Costs	12,220,000	12,220,000	10,906,070	1,313,930	1,313,930
21111002	Travelling and Transport	10,400,000	10,400,000	9,328,143	1,071,857	1,071,857
21111100	Overtime	1,800,000	1,800,000	1,557,927	242,073	242,073
21111200	Staff Welfare	20,000	20,000	20,000	-	-
21210	Social Contributions	1,320,000	1,320,000	1,320,000	-	-
21210001	Contribution to the National Savings Fund	1,320,000	1,320,000	1,320,000	-	-
22	Goods and Services	21,300,000	22,094,800	18,519,515	2,780,485	3,575,285
22010	Cost of Utilities	2,585,000	2,585,000	2,109,756	475,244	475,244
22020	Fuel and Oil	500,000	500,000	340,162	159,838	159,838
22030	Rent	1,580,000	1,330,000	1,216,656	363,344	113,344
22040	Office Equipment and Furniture	1,100,000	1,850,000	1,707,278	(607,278)	142,722
22050	Office Expenses	1,850,000	1,850,000	1,507,199	342,801	342,801
22060	Maintenance	4,330,000	5,159,300	4,237,458	921,842	921,842
22070	Cleaning Services	825,000	825,000	815,909	9,091	9,091
22100	Publications and Stationery	2,780,000	2,780,000	2,420,415	359,585	359,585
22120	Fees	3,400,000	2,900,000	2,869,082	530,918	30,918
22170	Travelling within the Republic	1,500,000	1,500,000	806,929	693,071	693,071
22900	Other Goods and Services	850,000	815,500	488,671	361,329	326,829
26	Grants	150,000	184,500	183,154	(33,154)	1,346
26210	Contribution to International Organisations	150,000	184,500	183,154	(33,154)	1,346

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-8: Public Service Commission and Disciplined Forces Service Commission - continued						
Capital Expenditure		6,600,000	5,770,700	4,582,258	2,017,742	1,188,442
31	Acquisition of Non-Financial Assets	6,600,000	5,770,700	4,582,258	2,017,742	1,188,442
31112	Non-Residential Buildings	405,000	449,700	449,700	(44,700)	-
31112401	Upgrading of Office Building	405,000	449,700	449,700	(44,700)	-
31122	Other Machinery and Equipment	6,195,000	5,321,000	4,132,558	2,062,442	1,188,442
31122801	Acquisition of Vehicles	-	1,500,000	1,440,000	(1,440,000)	60,000
31122802	Acquisition of IT Equipment	6,195,000	3,821,000	2,692,558	3,502,442	1,128,442
Total - Vote 1-8: Public Service Commission and Disciplined Forces Service Commission		147,500,000	147,500,000	138,361,517	9,138,483	9,138,483
Vote 1-9: Public Bodies Appeal Tribunal						
Recurrent Expenditure		19,700,000	19,700,000	18,439,083	1,260,917	1,260,917
21	Compensation of Employees	14,420,000	14,420,000	13,833,951	586,049	586,049
21110	Personal Emoluments	12,930,000	13,003,710	12,489,667	440,333	514,043
21110001	Basic Salary	10,220,000	10,088,000	9,905,538	314,462	182,462
21110002	Salary Compensation	840,000	858,250	858,249	(18,249)	1
21110004	Allowances	500,000	500,000	468,228	31,772	31,772
21110006	Cash in lieu of Leave	450,000	450,000	151,572	298,428	298,428
21110009	End-of-year Bonus	920,000	870,000	868,620	51,380	1,380
21110016	Interim Allowance icw Salary Relativity Adjustment	-	237,460	237,460	(237,460)	-
21111	Other Staff Costs	1,260,000	1,186,290	1,154,947	105,053	31,343
21111002	Travelling and Transport	1,200,000	1,122,290	1,090,958	109,042	31,332
21111100	Overtime	50,000	54,000	53,989	(3,989)	11
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	230,000	230,000	189,337	40,663	40,663
21210001	Contribution to the National Savings Fund	230,000	230,000	189,337	40,663	40,663
22	Goods and Services	5,280,000	5,280,000	4,605,132	674,868	674,868
22010	Cost of Utilities	420,000	375,000	328,546	91,454	46,454
22030	Rent	1,825,000	1,825,000	1,805,440	19,560	19,560
22040	Office Equipment and Furniture	300,000	300,000	220,670	79,330	79,330
22050	Office Expenses	165,000	125,000	91,045	73,955	33,955
22060	Maintenance	795,000	795,000	424,119	370,881	370,881
22070	Cleaning Services	65,000	65,000	64,800	200	200
22100	Publications and Stationery	310,000	300,000	241,799	68,201	58,201
22120	Fees	1,200,000	1,307,500	1,265,233	(65,233)	42,267
22170	Travelling within the Republic	140,000	127,500	116,400	23,600	11,100
22900	Other Goods and Services	60,000	60,000	47,080	12,920	12,920
Capital Expenditure		200,000	200,000	-	200,000	200,000
31	Acquisition of Non-Financial Assets	200,000	200,000	-	200,000	200,000
31122	Other Machinery and Equipment	200,000	200,000	-	200,000	200,000
Total - Vote 1-9: Public Bodies Appeal Tribunal		19,900,000	19,900,000	18,439,083	1,460,917	1,460,917
Vote 1-10: Office of Ombudsman						
Recurrent Expenditure		18,500,000	18,500,000	18,275,752	224,248	224,248
21	Compensation of Employees	13,300,000	13,732,000	13,656,948	(356,948)	75,052
21110	Personal Emoluments	12,030,000	12,425,000	12,360,032	(330,032)	64,968
21110001	Basic Salary	9,400,000	9,718,000	9,674,440	(274,440)	43,560
21110002	Salary Compensation	970,000	970,000	968,710	1,290	1,290
21110004	Allowances	410,000	350,000	342,135	67,865	7,865
21110006	Cash in lieu of Leave	400,000	485,000	482,047	(82,047)	2,953

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-10: Office of Ombudsman - continued						
21	Compensation of Employees - contd.					
21110009	End-of-year Bonus	850,000	902,000	892,700	(42,700)	9,300
21111	Other Staff Costs	1,100,000	1,137,000	1,133,259	(33,259)	3,741
21111002	Travelling and Transport	975,000	1,012,000	1,009,015	(34,015)	2,985
21111100	Overtime	100,000	100,000	99,244	756	756
21111200	Staff Welfare	25,000	25,000	25,000	-	-
21210	Social Contributions	170,000	170,000	163,657	6,343	6,343
21210001	Contribution to the National Savings Fund	170,000	170,000	163,657	6,343	6,343
22	Goods and Services	5,050,000	4,618,000	4,500,120	549,880	117,880
22010	Cost of Utilities	580,000	580,000	541,897	38,103	38,103
22030	Rent	2,985,000	2,845,000	2,840,532	144,468	4,468
22040	Office Equipment and Furniture	260,000	235,000	231,938	28,062	3,062
22050	Office Expenses	200,000	200,000	190,996	9,004	9,004
22060	Maintenance	320,000	90,000	73,778	246,222	16,222
22070	Cleaning Services	10,000	10,000	4,830	5,170	5,170
22100	Publications and Stationery	345,000	358,000	337,690	7,310	20,310
22120	Fees	40,000	33,000	23,840	16,160	9,160
22170	Travelling within the Republic	210,000	167,000	164,215	45,785	2,785
22900	Other Goods and Services	100,000	100,000	90,404	9,596	9,596
26	Grants	150,000	150,000	118,684	31,316	31,316
26210	Contribution to International Organisations	150,000	150,000	118,684	31,316	31,316
Total - Vote 1-10: Office of Ombudsman		18,500,000	18,500,000	18,275,752	224,248	224,248
Vote 1-11: National Audit Office						
Recurrent Expenditure		195,000,000	195,000,000	185,118,940	9,881,060	9,881,060
21	Compensation of Employees	178,200,000	177,737,000	168,642,620	9,557,380	9,094,380
21110	Personal Emoluments	147,765,000	147,650,000	140,611,530	7,153,470	7,038,470
21110001	Basic Salary	118,715,000	114,985,000	109,913,431	8,801,569	5,071,569
21110002	Salary Compensation	7,700,000	7,700,000	7,190,450	509,550	509,550
21110004	Allowances	4,500,000	4,500,000	3,930,096	569,904	569,904
21110006	Cash in lieu of Leave	6,300,000	6,300,000	6,120,934	179,066	179,066
21110009	End-of-year Bonus	10,550,000	10,550,000	9,857,860	692,140	692,140
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,615,000	3,598,759	(3,598,759)	16,241
21111	Other Staff Costs	28,935,000	28,587,000	26,736,108	2,198,892	1,850,892
21111002	Travelling and Transport	28,000,000	27,537,000	25,725,906	2,274,094	1,811,094
21111100	Overtime	900,000	1,015,000	975,202	(75,202)	39,798
21111200	Staff Welfare	35,000	35,000	35,000	-	-
21210	Social Contributions	1,500,000	1,500,000	1,294,982	205,018	205,018
21210001	Contribution to the National Savings Fund	1,500,000	1,500,000	1,294,982	205,018	205,018
22	Goods and Services	16,200,000	16,405,000	15,642,249	557,751	762,751
22010	Cost of Utilities	1,340,000	1,340,000	1,302,076	37,924	37,924
22020	Fuel and Oil	50,000	50,000	46,588	3,412	3,412
22030	Rent	7,835,000	7,653,000	7,538,324	296,676	114,676
22040	Office Equipment and Furniture	2,300,000	2,300,000	2,054,099	245,901	245,901
22050	Office Expenses	455,000	580,000	566,124	(111,124)	13,876
22060	Maintenance	635,000	860,000	713,447	(78,447)	146,553
22100	Publications and Stationery	845,000	1,020,000	936,568	(91,568)	83,432
22120	Fees	2,650,000	2,486,000	2,376,828	273,172	109,172
22900	Other Goods and Services	90,000	116,000	108,195	(18,195)	7,805

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-11: National Audit Office - continued						
26	Grants	600,000	858,000	834,071	(234,071)	23,929
26210	Contribution to International Organisations	600,000	858,000	834,071	(234,071)	23,929
Total - Vote 1-11: National Audit Office		195,000,000	195,000,000	185,118,940	9,881,060	9,881,060
Vote 1-12: Employment Relations Tribunal						
Recurrent Expenditure		25,800,000	25,800,000	22,326,313	3,473,687	3,473,687
21	Compensation of Employees	17,050,000	16,686,800	14,135,176	2,914,824	2,551,624
21110	Personal Emoluments	15,100,000	14,736,800	12,728,567	2,371,433	2,008,233
21110001	Basic Salary	11,850,000	11,023,800	9,369,647	2,480,353	1,654,153
21110002	Salary Compensation	850,000	850,000	789,397	60,603	60,603
21110004	Allowances	850,000	973,000	968,048	(118,048)	4,952
21110006	Cash in lieu of Leave	500,000	500,000	403,753	96,247	96,247
21110009	End-of-year Bonus	1,050,000	1,050,000	874,785	175,215	175,215
21110016	Interim Allowance icw Salary Relativity Adjustment	-	340,000	322,937	(322,937)	17,063
21111	Other Staff Costs	1,770,000	1,770,000	1,271,616	498,384	498,384
21111002	Travelling and Transport	1,500,000	1,500,000	1,038,486	461,514	461,514
21111100	Overtime	250,000	250,000	213,630	36,370	36,370
21111200	Staff Welfare	20,000	20,000	19,500	500	500
21210	Social Contributions	180,000	180,000	134,993	45,007	45,007
21210001	Contribution to the National Savings Fund	180,000	180,000	134,993	45,007	45,007
22	Goods and Services	8,750,000	9,113,200	8,191,137	558,863	922,063
22010	Cost of Utilities	800,000	800,000	731,520	68,480	68,480
22030	Rent	5,015,000	5,031,000	5,029,424	(14,424)	1,576
22040	Office Equipment and Furniture	400,000	400,000	337,685	62,315	62,315
22050	Office Expenses	160,000	160,000	83,995	76,005	76,005
22060	Maintenance	610,000	950,000	866,785	(256,785)	83,215
22070	Cleaning Services	150,000	157,200	157,038	(7,038)	162
22100	Publications and Stationery	430,000	430,000	317,438	112,562	112,562
22120	Fees	950,000	950,000	631,353	318,647	318,647
22170	Travelling within the Republic	190,000	190,000	-	190,000	190,000
22900	Other Goods and Services	45,000	45,000	35,899	9,101	9,101
Total - Vote 1-12: Employment Relations Tribunal		25,800,000	25,800,000	22,326,313	3,473,687	3,473,687
Vote 1-13: Local Government Service Commission						
Recurrent Expenditure		49,300,000	49,300,000	46,460,707	2,839,293	2,839,293
21	Compensation of Employees	44,100,000	44,085,000	42,456,796	1,643,204	1,628,204
21110	Personal Emoluments	38,820,000	38,690,000	37,780,115	1,039,885	909,885
21110001	Basic Salary	30,080,000	28,915,000	28,255,032	1,824,968	659,968
21110002	Salary Compensation	2,940,000	2,940,000	2,808,730	131,270	131,270
21110004	Allowances	1,700,000	1,720,000	1,676,035	23,965	43,965
21110006	Cash in lieu of Leave	1,400,000	1,400,000	1,362,238	37,762	37,762
21110009	End-of-year Bonus	2,700,000	2,610,000	2,585,644	114,356	24,356
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,105,000	1,092,436	(1,092,436)	12,564
21111	Other Staff Costs	4,760,000	4,875,000	4,190,699	569,301	684,301
21111002	Travelling and Transport	3,950,000	3,950,000	3,290,832	659,168	659,168
21111100	Overtime	800,000	915,000	889,867	(89,867)	25,133
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	520,000	520,000	485,982	34,018	34,018
21210001	Contribution to the National Savings Fund	520,000	520,000	485,982	34,018	34,018

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-13: Local Government Service Commission - continued						
22	Goods and Services	5,200,000	5,215,000	4,003,911	1,196,089	1,211,089
22010	Cost of Utilities	780,000	860,000	824,981	(44,981)	35,019
22020	Fuel and Oil	100,000	100,000	35,361	64,639	64,639
22040	Office Equipment and Furniture	500,000	420,000	344,379	155,621	75,621
22050	Office Expenses	645,000	505,000	278,391	366,609	226,609
22060	Maintenance	1,800,000	1,800,000	1,336,006	463,994	463,994
	<i>of which</i>					
22060003	Plant and Equipment	275,000	240,000	170,644	104,356	69,356
22060005	IT Equipment	1,225,000	1,225,000	872,259	352,741	352,741
22070	Cleaning Services	275,000	275,000	254,592	20,408	20,408
22100	Publications and Stationery	445,000	585,000	551,844	(106,844)	33,156
22120	Fees	575,000	575,000	294,376	280,624	280,624
22900	Other Goods and Services	80,000	95,000	83,981	(3,981)	11,019
Capital Expenditure		3,900,000	3,900,000	2,170,064	1,729,936	1,729,936
31	Acquisition of Non-Financial Assets	3,900,000	3,900,000	2,170,064	1,729,936	1,729,936
31112	Non-Residential Buildings	2,700,000	2,522,000	829,490	1,870,510	1,692,510
31112401	Upgrading of Office Buildings (N 1)	2,700,000	2,522,000	829,490	1,870,510	1,692,510
31122	Other Machinery and Equipment	700,000	860,000	822,940	(122,940)	37,060
31122802	Acquisition of IT Equipment	700,000	860,000	822,940	(122,940)	37,060
31132	Intangible Fixed Assets	500,000	518,000	517,634	(17,634)	366
31132801	Acquisition of Software	500,000	518,000	517,634	(17,634)	366
	(a) Electronic Document Management System	500,000	518,000	517,634	(17,634)	366
Total - Vote 1-13: Local Government Service Commission		53,200,000	53,200,000	48,630,771	4,569,229	4,569,229
Vote 1-14: National Human Rights Commission						
Recurrent Expenditure		35,300,000	35,300,000	35,029,846	270,154	270,154
26	Grants	35,300,000	35,300,000	35,029,846	270,154	270,154
26313	Extra-Budgetary Units	35,300,000	35,300,000	35,029,846	270,154	270,154
26313060	National Human Rights Commission	35,300,000	35,300,000	35,029,846	270,154	270,154
	<i>of which</i>					
	(a) Staff Costs	26,800,000	26,800,000	26,529,846	270,154	270,154
	(b) Other Operating Costs	8,500,000	8,500,000	8,500,000	-	-
Total - Vote 1-14: National Human Rights Commission		35,300,000	35,300,000	35,029,846	270,154	270,154
Vote 1-15: Office of Ombudsperson for Children						
Recurrent Expenditure		18,300,000	18,300,000	16,775,522	1,524,478	1,524,478
21	Compensation of Employees	13,630,000	13,968,000	13,301,443	328,557	666,557
21110	Personal Emoluments	12,350,000	12,715,600	12,132,177	217,823	583,423
21110001	Basic Salary	9,820,000	9,304,362	9,296,777	523,223	7,585
21110002	Salary Compensation	930,000	933,000	920,521	9,479	12,479
21110004	Allowances	300,000	382,400	356,132	(56,132)	26,268
21110006	Cash in lieu of Leave	400,000	363,175	355,291	44,709	7,884
21110009	End-of-year Bonus	900,000	839,025	839,025	60,975	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	374,800	364,431	(364,431)	10,369
21110017	14th Month Bonus	-	518,838	-	-	518,838
21111	Other Staff Costs	1,100,000	1,072,400	992,100	107,900	80,300
21111002	Travelling and Transport	1,060,000	1,020,000	940,126	119,874	79,874
21111100	Overtime	35,000	47,400	46,974	(1,974)	426
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	180,000	180,000	177,166	2,834	2,834
21210001	Contribution to the National Savings Fund	180,000	180,000	177,166	2,834	2,834
22	Goods and Services	4,600,000	4,262,000	3,406,464	1,193,536	855,536
22010	Cost of Utilities	380,000	380,000	267,286	112,714	112,714

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-15: Office of Ombudsperson for Children - continued						
22	Goods and Services - contd.					
22020	Fuel and Oil	100,000	100,000	74,610	25,390	25,390
22030	Rent	1,410,000	822,455	741,975	668,025	80,480
22040	Office Equipment and Furniture	375,000	375,000	300,811	74,189	74,189
22050	Office Expenses	440,000	440,000	99,287	340,713	340,713
22060	Maintenance	200,000	200,000	57,437	142,563	142,563
22070	Cleaning Services	25,000	25,000	6,633	18,367	18,367
22100	Publications and Stationery	610,000	694,000	670,223	(60,223)	23,777
22120	Fees	75,000	237,000	227,911	(152,911)	9,089
22170	Travelling within the Republic	180,000	180,000	153,440	26,560	26,560
22900	Other Goods and Services	805,000	808,545	806,851	(1,851)	1,694
22900922	of which Conferences/Seminars/ Workshops	750,000	750,000	749,971	29	29
26	Grants	70,000	70,000	67,615	2,385	2,385
26210	Contribution to International Organisations	70,000	70,000	67,615	2,385	2,385
Capital Expenditure		11,000,000	11,000,000	7,361,854	3,638,146	3,638,146
31	Acquisition of Non-Financial Assets	11,000,000	11,000,000	7,361,854	3,638,146	3,638,146
31112	Non-Residential Buildings	11,000,000	11,000,000	7,361,854	3,638,146	3,638,146
31112401	Upgrading of Office Building	11,000,000	11,000,000	7,361,854	3,638,146	3,638,146
Total - Vote 1-15: Office of Ombudsperson for Children		29,300,000	29,300,000	24,137,376	5,162,624	5,162,624
Vote 1-16: Independent Police Complaints Commission						
Recurrent Expenditure		15,700,000	15,700,000	12,146,000	3,554,000	3,554,000
26	Grants	15,700,000	15,700,000	12,146,000	3,554,000	3,554,000
26313	Extra-Budgetary Units	15,700,000	15,700,000	12,146,000	3,554,000	3,554,000
26313142	Independent Police Complaints Commission of which	15,700,000	15,700,000	12,146,000	3,554,000	3,554,000
	(a) Staff Costs	12,900,000	12,900,000	9,346,000	3,554,000	3,554,000
	(b) Other Operating Costs	2,800,000	2,800,000	2,800,000	-	-
Total - Vote 1-16: Independent Police Complaints Commission		15,700,000	15,700,000	12,146,000	3,554,000	3,554,000
Vote 1-17: Financial Crimes Commission						
Recurrent Expenditure		292,300,000	292,300,000	275,625,000	16,675,000	16,675,000
26	Grants	292,300,000	292,300,000	275,625,000	16,675,000	16,675,000
26313	Extra-Budgetary Units	292,300,000	292,300,000	275,625,000	16,675,000	16,675,000
26313164	Financial Crimes Commission of which	292,300,000	292,300,000	275,625,000	16,675,000	16,675,000
	(a) Staff Costs	246,500,000	246,500,000	229,825,000	16,675,000	16,675,000
	(b) Other Operating Costs	45,800,000	45,800,000	45,800,000	-	-
Capital Expenditure		7,700,000	7,700,000	750,000	6,950,000	6,950,000
26	Grants	7,700,000	7,700,000	750,000	6,950,000	6,950,000
26323	Extra-Budgetary Units	7,700,000	7,700,000	750,000	6,950,000	6,950,000
26323164	Capital Grant	7,700,000	7,700,000	750,000	6,950,000	6,950,000
Total - Vote 1-17: Financial Crime Commission		300,000,000	300,000,000	276,375,000	23,625,000	23,625,000
Vote 1-18: Office of Ombudsperson for Financial Services						
Recurrent Expenditure		15,300,000	15,300,000	12,117,289	3,182,711	3,182,711
21	Compensation of Employees	10,020,000	9,620,000	7,961,733	2,058,267	1,658,267
21110	Personal Emoluments	9,180,000	8,780,000	7,229,746	1,950,254	1,550,254
21110001	Basic Salary	6,720,000	6,420,000	5,565,023	1,154,977	854,977
21110002	Salary Compensation	650,000	650,000	631,435	18,565	18,565

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 1-18: Office of Ombudsperson for Financial Services - continued						
21	Compensation of Employees - contd.					
21110004	Allowances	500,000	500,000	128,029	371,971	371,971
21110005	Extra Assistance	500,000	190,000	117,014	382,986	72,986
21110006	Cash in lieu of Leave	200,000	200,000	86,457	113,543	113,543
21110009	End-of-year Bonus	610,000	610,000	495,465	114,535	114,535
21110016	Interim Allowance icw Salary Relativity Adjustment	-	210,000	206,323	(206,323)	3,677
21111	Other Staff Costs	720,000	720,000	636,221	83,779	83,779
21111002	Travelling and Transport	630,000	630,000	594,313	35,687	35,687
21111100	Overtime	60,000	60,000	13,283	46,717	46,717
21111200	Staff Welfare	30,000	30,000	28,625	1,375	1,375
21210	Social Contributions	120,000	120,000	95,766	24,234	24,234
21210001	Contribution to the National Savings Fund	120,000	120,000	95,766	24,234	24,234
22	Goods and Services	5,200,000	5,600,000	4,140,298	1,059,702	1,459,702
22010	Cost of Utilities	465,000	465,000	402,966	62,034	62,034
22020	Fuel and Oil	100,000	100,000	-	100,000	100,000
22030	Rent	2,880,000	2,880,000	2,875,839	4,161	4,161
22040	Office Equipment and Furniture	530,000	780,000	471,643	58,357	308,357
22050	Office Expenses	90,000	170,000	116,010	(26,010)	53,990
22060	Maintenance	350,000	350,000	-	350,000	350,000
22070	Cleaning Services	60,000	30,000	-	60,000	30,000
22100	Publications and Stationery	325,000	425,000	250,098	74,902	174,902
22120	Fees	240,000	240,000	-	240,000	240,000
22900	Other Goods and Services	160,000	160,000	23,742	136,258	136,258
26	Grants	80,000	80,000	15,258	64,742	64,742
26210	Contribution to International Organisations	80,000	80,000	15,258	64,742	64,742
Capital Expenditure		2,700,000	2,700,000	1,939,861	760,139	760,139
31	Acquisition of Non-Financial Assets (N1)	2,700,000	2,700,000	1,939,861	760,139	760,139
31121	Transport Equipment	1,700,000	1,700,000	1,322,375	377,625	377,625
31121801	Acquisition of Vehicles	1,700,000	1,700,000	1,322,375	377,625	377,625
31122	Other Machinery and Equipment	500,000	500,000	366,988	133,012	133,012
31122802	Acquisition of IT Equipment (N1)	500,000	500,000	366,988	133,012	133,012
31132	Intangible Fixed Assets	500,000	500,000	250,498	249,502	249,502
31132801	Acquisition of Software	500,000	500,000	250,498	249,502	249,502
Total - Vote 1-18: Office of Ombudsperson for Financial Services		18,000,000	18,000,000	14,057,150	3,942,850	3,942,850
Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity						
Vote 2-1: Prime Minister's Office						
Sub-Head 2-101: Cabinet Office						
Recurrent Expenditure		253,500,000	251,960,000	155,319,183	98,180,817	96,640,817
20	Allowance to Minister	3,480,000	3,480,000	3,480,000	-	-
20100	Annual Allowance	3,480,000	3,480,000	3,480,000	-	-
21	Compensation of Employees	77,520,000	78,830,000	75,937,934	1,582,066	2,892,066
21110	Personal Emoluments	67,879,000	69,044,000	67,001,209	877,791	2,042,791
21110001	Basic Salary	49,687,000	49,107,946	48,085,588	1,601,412	1,022,358
21110002	Salary Compensation	3,292,000	3,292,000	3,253,131	38,869	38,869

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-1: Prime Minister's Office - continued						
21	Compensation of Employees - contd.					
21110004	Allowances	8,600,000	8,600,000	8,293,447	306,553	306,553
21110006	Cash in lieu of Leave	1,600,000	1,600,000	1,447,248	152,752	152,752
21110009	End-of-year Bonus	4,700,000	4,700,000	4,365,100	334,900	334,900
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,744,054	1,556,695	(1,556,695)	187,359
21111	Other Staff Costs	9,041,000	9,186,000	8,438,140	602,860	747,860
21111001	Wages	850,000	850,000	652,600	197,400	197,400
21111002	Travelling and Transport	4,166,000	4,166,000	3,772,144	393,856	393,856
21111100	Overtime	4,000,000	4,145,000	3,988,396	11,604	156,604
21111200	Staff Welfare	25,000	25,000	25,000	-	-
21210	Social Contributions	600,000	600,000	498,585	101,415	101,415
21210001	Contribution to the National Savings Fund	600,000	600,000	498,585	101,415	101,415
22	Goods and Services	167,000,000	164,150,000	74,171,249	92,828,751	89,978,751
22010	Cost of Utilities	1,620,000	1,620,000	1,347,567	272,433	272,433
22020	Fuel and Oil	1,600,000	1,600,000	1,295,308	304,692	304,692
22030	Rent	60,000	60,000	60,000	-	-
22040	Office Equipment and Furniture	700,000	1,125,000	830,248	(130,248)	294,752
22050	Office Expenses	3,510,000	4,435,000	4,006,790	(496,790)	428,210
22060	Maintenance	63,445,000	58,695,000	18,698,532	44,746,468	39,996,468
	of which					
22060001	Buildings	40,000,000	36,125,000	13,464,233	26,535,767	22,660,767
22060003	Plant and Equipment	19,145,000	19,145,000	3,020,500	16,124,500	16,124,500
22100	Publications and Stationery	2,415,000	2,965,000	2,867,039	(452,039)	97,961
22120	Fees	30,050,000	40,050,000	33,631,235	(3,581,235)	6,418,765
	of which					
22120017	Legal fees	30,000,000	40,000,000	33,581,385	(3,581,385)	6,418,615
22900	Other Goods and Services	63,600,000	53,600,000	11,434,530	52,165,470	42,165,470
	of which					
22900810	National Task Force/ Permanent Secretariat at Ganga Talao	1,000,000	1,000,000	635,241	364,759	364,759
22900985	Expenses icw Chagos Archipelago	60,000,000	50,000,000	10,689,230	49,310,770	39,310,770
22900994	Expenses icw National Youth Environment Council	2,500,000	2,500,000	11,351	2,488,649	2,488,649
26	Grants	5,500,000	5,500,000	1,730,000	3,770,000	3,770,000
26313	Extra-Budgetary Units	5,500,000	5,500,000	1,730,000	3,770,000	3,770,000
26313025	Independent Broadcasting Authority	5,500,000	5,500,000	1,730,000	3,770,000	3,770,000
Capital Expenditure		6,300,000	6,300,000	1,373,336	4,926,664	4,926,664
31	Acquisition of Non-Financial Assets	6,300,000	6,300,000	1,373,336	4,926,664	4,926,664
31121	Transport Equipment	2,300,000	2,300,000	-	2,300,000	2,300,000
31121801	Acquisition of Vehicles	2,300,000	2,300,000	-	2,300,000	2,300,000
31122	Other Machinery and Equipment	4,000,000	4,000,000	1,373,336	2,626,664	2,626,664
31122802	Acquisition of IT Equipment	4,000,000	4,000,000	1,373,336	2,626,664	2,626,664
Total - Sub-Head 2-101: Cabinet Office		259,800,000	258,260,000	156,692,519	103,107,481	101,567,481
Sub-Head 2-102: Private Office and Ceremonials						
Recurrent Expenditure		107,800,000	164,340,000	153,157,522	(45,357,522)	11,182,478
21	Compensation of Employees	47,200,000	59,060,000	52,568,569	(5,368,569)	6,491,431
21110	Personal Emoluments	42,550,000	53,700,000	47,858,031	(5,308,031)	5,841,969
21110001	Basic Salary	17,650,000	17,290,841	13,808,688	3,841,312	3,482,153
21110002	Salary Compensation	2,100,000	2,100,000	1,826,678	273,322	273,322
21110004	Allowances	3,000,000	3,000,000	2,529,857	470,143	470,143

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-102: Private Office and Ceremonials - continued						
21	Compensation of Employees - contd.					
21110005	Extra Assistance	17,200,000	27,600,000	26,335,073	(9,135,073)	1,264,927
21110006	Cash in lieu of Leave	900,000	900,000	696,363	203,637	203,637
21110009	End-of-year Bonus	1,700,000	1,700,000	1,652,657	47,343	47,343
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,109,159	1,008,715	(1,008,715)	100,444
21111	Other Staff Costs	4,260,000	4,970,000	4,417,214	(157,214)	552,786
21111002	Travelling and Transport	1,730,000	1,730,000	1,367,566	362,434	362,434
21111100	Overtime	2,500,000	3,210,000	3,019,648	(519,648)	190,352
21111200	Staff Welfare	30,000	30,000	30,000	-	-
21210	Social Contributions	390,000	390,000	293,324	96,676	96,676
21210001	Contribution to the National Savings Fund	390,000	390,000	293,324	96,676	96,676
22	Goods and Services	60,600,000	105,280,000	100,588,953	(39,988,953)	4,691,047
22010	Cost of Utilities	2,930,000	2,930,000	1,842,561	1,087,439	1,087,439
22020	Fuel and Oil	750,000	750,000	254,263	495,737	495,737
22040	Office Equipment and Furniture	1,250,000	7,450,000	6,992,977	(5,742,977)	457,023
22050	Office Expenses	1,405,000	2,455,000	2,414,313	(1,009,313)	40,687
22060	Maintenance	400,000	400,000	268,329	131,671	131,671
22100	Publications and Stationery	2,150,000	2,550,000	2,452,413	(302,413)	97,587
22120	Fees	25,000	25,000	25,000	-	-
22170	Travelling within the Republic	610,000	610,000	-	610,000	610,000
22900	Other Goods and Services	51,080,000	88,110,000	86,339,097	(35,259,097)	1,770,903
22900014	Hospitality and Ceremonies	21,000,000	24,690,000	24,543,284	(3,543,284)	146,716
22900901	National Day Celebration	30,000,000	63,340,000	61,762,563	(31,762,563)	1,577,437
Capital Expenditure		3,200,000	3,200,000	126,500	3,073,500	3,073,500
31	Acquisition of Non-Financial Assets	3,200,000	3,200,000	126,500	3,073,500	3,073,500
31132	Intangible Fixed Assets	3,200,000	3,200,000	126,500	3,073,500	3,073,500
31132111	E-Document Management System	3,200,000	3,200,000	126,500	3,073,500	3,073,500
Total - Sub-Head 2-102: Private Office and Ceremonials		111,000,000	167,540,000	153,284,022	(42,284,022)	14,255,978
Sub-Head 2-103: Defence and Home Affairs						
Recurrent Expenditure		439,000,000	438,375,384	333,108,014	105,891,986	105,267,370
21	Compensation of Employees	151,400,000	158,150,000	154,886,961	(3,486,961)	3,263,039
21110	Personal Emoluments	134,315,000	138,640,000	135,820,563	(1,505,563)	2,819,437
21110001	Basic Salary	106,015,000	103,915,152	101,751,940	4,263,060	2,163,212
21110002	Salary Compensation	10,000,000	10,000,000	9,999,452	548	548
21110004	Allowances	5,800,000	5,800,000	5,723,313	76,687	76,687
21110006	Cash in Lieu of Leave	4,000,000	3,825,000	3,598,877	401,123	226,123
21110009	End-of-year Bonus	8,500,000	8,500,000	8,402,002	97,998	97,998
21110016	Interim Allowance icw Salary Relativity Adjustment	-	6,599,848	6,344,979	(6,344,979)	254,869
21111	Other Staff Costs	15,085,000	17,385,000	17,117,545	(2,032,545)	267,455
21111001	Wages	500,000	500,000	310,549	189,451	189,451
21111002	Travelling and Transport	10,150,000	10,150,000	10,133,135	16,865	16,865
21111100	Overtime	4,300,000	6,600,000	6,538,861	(2,238,861)	61,139
21111200	Staff Welfare	135,000	135,000	135,000	-	-
21210	Social Contributions	2,000,000	2,125,000	1,948,853	51,147	176,147
21210001	Contribution to the National Savings Fund	2,000,000	2,125,000	1,948,853	51,147	176,147
22	Goods and Services	261,800,000	254,285,000	177,330,845	84,469,155	76,954,155
22010	Cost of Utilities	41,500,000	41,500,000	39,371,907	2,128,093	2,128,093

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-103: Defence and Home Affairs - continued						
22	Goods and Services - contd.					
22020	Fuel and Oil	1,100,000	1,600,000	1,527,853	(427,853)	72,147
22030	Rent	3,500,000	2,750,000	1,442,100	2,057,900	1,307,900
22040	Office Equipment and Furniture	1,700,000	1,700,000	1,429,492	270,508	270,508
22050	Office Expenses	1,350,000	2,550,000	2,458,126	(1,108,126)	91,874
22060	Maintenance	15,700,000	15,700,000	9,123,610	6,576,390	6,576,390
	<i>of which</i>					
22060001	Buildings	13,000,000	13,000,000	7,175,549	5,824,451	5,824,451
22070	Cleaning Services	8,000,000	9,360,000	9,293,569	(1,293,569)	66,431
22100	Publications and Stationery	3,200,000	3,550,000	3,347,104	(147,104)	202,896
22120	Fees	2,600,000	2,600,000	1,622,560	977,440	977,440
22170	Travelling within the Republic	300,000	300,000	-	300,000	300,000
22900	Other Goods and Services	182,850,000	172,675,000	107,714,524	75,135,476	64,960,476
	<i>of which</i>					
22900811	Expenses icw MNIC Unit	50,250,000	50,250,000	22,125,069	28,124,931	28,124,931
22900813	Expenses icw National Action Plan to combat trafficking in person	2,000,000	2,000,000	-	2,000,000	2,000,000
22900909	Expenses related to Counterterrorism Unit	85,000,000	74,600,000	48,381,525	36,618,475	26,218,475
22900910	Running Cost of Security Unit	30,000,000	30,000,000	29,041,247	958,753	958,753
22900928	Environment and Land Use Appeal Tribunal	3,700,000	3,700,000	3,205,803	494,197	494,197
22900929	Equal Opportunities Tribunal	500,000	500,000	-	500,000	500,000
22900955	Gender Mainstreaming	200,000	200,000	112,500	87,500	87,500
22900987	Expenses icw National Sanctions Secretariat	10,000,000	10,000,000	3,652,198	6,347,802	6,347,802
26	Grants	25,800,000	25,940,384	890,208	24,909,792	25,050,176
26210	Contribution to International Organisations	800,000	940,384	890,208	(90,208)	50,176
26313	Extra-Budgetary Units	25,000,000	25,000,000	-	25,000,000	25,000,000
26313160	Cote d'Or International Racecourse and Entertainment Complex Ltd (COIREC)	25,000,000	25,000,000	-	25,000,000	25,000,000
Capital Expenditure		310,400,000	255,799,616	78,010,243	232,389,757	177,789,373
31	Acquisition of Non-Financial Assets	310,400,000	255,799,616	78,010,243	232,389,757	177,789,373
31112	Non-Residential Buildings	50,000,000	35,600,000	-	50,000,000	35,600,000
31112421	Upgrading of Government House/ Centre	35,000,000	35,000,000	-	35,000,000	35,000,000
31112435	Upgrading of Clarisse House	15,000,000	600,000	-	15,000,000	600,000
31121	Transport Equipment	52,500,000	52,500,000	12,800,750	39,699,250	39,699,250
31121801	Acquisition of Vehicles	52,500,000	52,500,000	12,800,750	39,699,250	39,699,250
	(a) Home Affairs	7,500,000	7,672,750	7,672,750	(172,750)	-
	(b) Security Division	35,000,000	34,827,250	5,128,000	29,872,000	29,699,250
	(c) National Security Services	10,000,000	10,000,000	-	10,000,000	10,000,000
31122	Other Machinery and Equipment	155,400,000	155,400,000	65,209,493	90,190,507	90,190,507
31122802	Acquisition of IT Equipment	5,000,000	5,000,000	4,855,282	144,718	144,718
31122805	Acquisition of Security Equipment	75,000,000	75,000,000	50,246,642	24,753,358	24,753,358
31122999	Other Machinery and Equipment	75,400,000	75,400,000	10,107,569	65,292,431	65,292,431
	(a) Home Affairs	15,000,000	15,000,000	-	15,000,000	15,000,000
	(b) Security Division	23,400,000	23,400,000	9,537,169	13,862,831	13,862,831
	(c) National Security Services	5,000,000	5,000,000	570,400	4,429,600	4,429,600
	(d) MNIC Unit	32,000,000	32,000,000	-	32,000,000	32,000,000
31132	Intangible Fixed Assets	52,500,000	12,299,616	-	52,500,000	12,299,616
31132111	E-Document Management System	2,500,000	2,500,000	-	2,500,000	2,500,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-103: Defence and Home Affairs - continued						
31	Acquisition of Non-Financial Assets - contd.					
31132114	E-Passport project	50,000,000	9,799,616	-	50,000,000	9,799,616
Total - Sub-Head 2-103: Defence and Home Affairs		749,400,000	694,175,000	411,118,257	338,281,743	283,056,743
Sub-Head 2-104: National Security Services						
Recurrent Expenditure		24,000,000	24,000,000	13,000,000	11,000,000	11,000,000
22	Goods and Services	24,000,000	24,000,000	13,000,000	11,000,000	11,000,000
22090	Security	24,000,000	24,000,000	13,000,000	11,000,000	11,000,000
22090002	National Security Services	24,000,000	24,000,000	13,000,000	11,000,000	11,000,000
Total - Sub-Head 2-104: National Security Services		24,000,000	24,000,000	13,000,000	11,000,000	11,000,000
Sub-Head 2-105: Equal Opportunities Commission						
Recurrent Expenditure		21,900,000	22,777,265	21,629,187	270,813	1,148,078
21	Compensation of Employees	16,700,000	16,925,000	16,353,191	346,809	571,809
21110	Personal Emoluments	15,142,000	15,267,000	15,097,432	44,568	169,568
21110001	Basic Salary	5,217,000	5,113,464	5,113,464	103,536	-
21110002	Salary Compensation	530,000	530,000	530,000	-	-
21110004	Allowances	185,000	185,000	135,618	49,382	49,382
21110005	Extra Assistance	8,450,000	8,350,000	8,239,300	210,700	110,700
21110006	Cash in Lieu of Leave	300,000	300,000	290,514	9,486	9,486
21110009	End-of-year Bonus	460,000	460,000	460,000	-	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	328,536	328,536	(328,536)	-
21111	Other Staff Costs	1,458,000	1,558,000	1,158,431	299,569	399,569
21111001	Wages	600,000	600,000	463,750	136,250	136,250
21111002	Travelling and Transport	718,000	718,000	508,344	209,656	209,656
21111100	Overtime	135,000	235,000	186,337	(51,337)	48,663
21111200	Staff Welfare	5,000	5,000	-	5,000	5,000
21210	Social Contributions	100,000	100,000	97,328	2,672	2,672
21210001	Contribution to the National Savings Fund	100,000	100,000	97,328	2,672	2,672
22	Goods and Services	5,200,000	5,852,265	5,275,996	(75,996)	576,269
22010	Cost of Utilities	460,000	485,000	453,946	6,054	31,054
22020	Fuel and Oil	75,000	-	-	75,000	-
22030	Rent	1,820,000	1,800,000	1,719,662	100,338	80,338
22040	Office Equipment and Furniture	480,000	1,350,765	1,234,398	(754,398)	116,367
22050	Office Expenses	220,000	230,000	222,809	(2,809)	7,191
22060	Maintenance	350,000	350,000	163,268	186,732	186,732
22100	Publications and Stationery	280,000	340,000	332,340	(52,340)	7,660
22120	Fees	600,000	402,500	402,500	197,500	-
22170	Travelling within the Republic	450,000	450,000	373,185	76,815	76,815
22900	Other Goods and Services	465,000	444,000	373,888	91,112	70,112
Capital Expenditure		1,700,000	1,047,735	-	1,700,000	1,047,735
31	Acquisition of Non-Financial Assets	1,700,000	1,047,735	-	1,700,000	1,047,735
31132	Intangible Fixed Assets	1,700,000	1,047,735	-	1,700,000	1,047,735
31132111	E-Document Management System	1,700,000	1,047,735	-	1,700,000	1,047,735
Total - Sub-Head 2-105: Equal Opportunities Commission		23,600,000	23,825,000	21,629,187	1,970,813	2,195,813

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-106: Government Information Service						
Recurrent Expenditure		42,900,000	78,175,000	74,078,245	(31,178,245)	4,096,755
21	Compensation of Employees	34,500,000	34,240,000	31,598,169	2,901,831	2,641,831
21110	Personal Emoluments	30,225,000	29,965,000	27,904,718	2,320,282	2,060,282
21110001	Basic Salary	23,655,000	22,695,000	21,272,002	2,382,998	1,422,998
21110002	Salary Compensation	2,450,000	2,450,000	2,339,441	110,559	110,559
21110004	Allowances	800,000	800,000	636,322	163,678	163,678
21110006	Cash in lieu of Leave	1,100,000	1,100,000	827,170	272,830	272,830
21110009	End-of-year Bonus	2,220,000	1,960,000	1,914,375	305,625	45,625
21110016	Interim Allowance icw Salary Relativity Adjustment	-	960,000	915,408	(915,408)	44,592
21111	Other Staff Costs	3,825,000	3,825,000	3,288,355	536,645	536,645
21111002	Travelling and Transport	2,310,000	2,310,000	2,065,444	244,556	244,556
21111100	Overtime	1,500,000	1,500,000	1,208,002	291,998	291,998
21111200	Staff Welfare	15,000	15,000	14,909	91	91
21210	Social Contributions	450,000	450,000	405,096	44,904	44,904
21210001	Contribution to the National Savings Fund	450,000	450,000	405,096	44,904	44,904
22	Goods and Services	5,900,000	6,435,000	4,980,076	919,924	1,454,924
22010	Cost of Utilities	375,000	411,000	410,805	(35,805)	195
22020	Fuel and Oil	700,000	700,000	583,357	116,643	116,643
22030	Rent	205,000	205,000	204,340	660	660
22040	Office Equipment and Furniture	1,650,000	1,910,000	1,900,860	(250,860)	9,140
22050	Office Expenses	440,000	440,000	257,832	182,168	182,168
22060	Maintenance	775,000	1,075,000	633,611	141,389	441,389
22070	Cleaning Services	10,000	10,000	-	10,000	10,000
22100	Publications and Stationery	1,415,000	1,296,000	766,276	648,724	529,724
22120	Fees	105,000	163,000	131,697	(26,697)	31,303
22170	Travelling within the Republic	100,000	100,000	-	100,000	100,000
22900	Other Goods and Services	125,000	125,000	91,298	33,702	33,702
26	Grants	2,500,000	2,500,000	2,500,000	-	-
26313	Extra-Budgetary Units	2,500,000	2,500,000	2,500,000	-	-
26313048	Media Trust Fund	2,500,000	2,500,000	2,500,000	-	-
28	Other Expense	-	35,000,000	35,000,000	(35,000,000)	-
28223	Transfers to Non Financial Public Corporations	-	35,000,000	35,000,000	(35,000,000)	-
28223001	GIS Mauritius Broadcasting	-	35,000,000	35,000,000	(35,000,000)	-
Capital Expenditure		5,500,000	5,225,000	5,100,000	400,000	125,000
31	Acquisition of Non-Financial Assets	5,500,000	5,225,000	5,100,000	400,000	125,000
31121	Transport Equipement	2,000,000	1,725,000	1,725,000	275,000	-
31121801	Acquisition of Vehicle	2,000,000	1,725,000	1,725,000	275,000	-
31122	Other Machinery and Equipment	500,000	500,000	500,000	-	-
31122802	Acquisition of IT Equipment	500,000	500,000	500,000	-	-
31132	Intangible Fixed Assets	3,000,000	3,000,000	2,875,000	125,000	125,000
31132801	Acquisition of Software (Mobile Application)	3,000,000	3,000,000	2,875,000	125,000	125,000
Total - Sub-Head 2-106: Government Information Service		48,400,000	83,400,000	79,178,245	(30,778,245)	4,221,755

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-107: Pay Research Bureau						
Recurrent Expenditure		40,000,000	40,000,000	38,531,660	1,468,340	1,468,340
21	Compensation of Employees	34,900,000	34,461,000	33,315,617	1,584,383	1,145,383
21110	Personal Emoluments	30,840,000	30,740,000	29,954,063	885,937	785,937
21110001	Basic Salary	21,990,000	21,990,000	21,883,625	106,375	106,375
21110002	Salary Compensation	1,650,000	1,960,000	1,948,603	(298,603)	11,397
21110004	Allowances	4,000,000	3,041,000	2,525,391	1,474,609	515,609
21110006	Cash in lieu of Leave	1,200,000	1,200,000	1,102,358	97,642	97,642
21110009	End-of-year Bonus	2,000,000	2,000,000	1,948,120	51,880	51,880
21110016	Interim Allowance icw Salary Relativity Adjustment	-	549,000	545,966	(545,966)	3,034
21111	Other Staff Costs	3,725,000	3,386,000	3,034,235	690,765	351,765
21111002	Travelling and Transport	2,700,000	2,700,000	2,577,448	122,552	122,552
21111100	Overtime	1,000,000	661,000	432,527	567,473	228,473
21111200	Staff Welfare	25,000	25,000	24,260	740	740
21210	Social Contributions	335,000	335,000	327,319	7,681	7,681
21210001	Contribution to the National Savings Fund	335,000	335,000	327,319	7,681	7,681
22	Goods and Services	5,100,000	5,539,000	5,216,043	(116,043)	322,957
22010	Cost of Utilities	970,000	970,000	931,328	38,672	38,672
22030	Rent	2,500,000	2,583,000	2,562,108	(62,108)	20,892
22040	Office Equipment and Furniture	275,000	275,000	201,857	73,143	73,143
22050	Office Expenses	350,000	350,000	278,240	71,760	71,760
22060	Maintenance	115,000	180,000	176,717	(61,717)	3,283
22070	Cleaning Services	150,000	181,000	180,069	(30,069)	931
22100	Publications and Stationery	425,000	425,000	389,575	35,425	35,425
22120	Fees	95,000	91,000	47,000	48,000	44,000
22170	Travelling within the Republic	175,000	435,000	400,185	(225,185)	34,815
22900	Other Goods and Services	45,000	49,000	48,964	(3,964)	36
Total - Sub-Head 2-107: Pay Research Bureau		40,000,000	40,000,000	38,531,660	1,468,340	1,468,340
Sub-Head 2-108: Civil Status Division						
Recurrent Expenditure		129,600,000	129,600,000	100,383,738	29,216,262	29,216,262
21	Compensation of Employees	79,900,000	79,900,000	74,745,176	5,154,824	5,154,824
21110	Personal Emoluments	70,840,000	71,195,000	66,777,400	4,062,600	4,417,600
21110001	Basic Salary	52,447,000	49,777,000	46,225,873	6,221,127	3,551,127
21110002	Salary Compensation	6,243,000	6,668,000	6,660,671	(417,671)	7,329
21110004	Allowances	5,500,000	5,820,000	5,792,355	(292,355)	27,645
21110006	Cash in lieu of Leave	1,750,000	1,750,000	1,663,239	86,761	86,761
21110009	End-of-year Bonus	4,900,000	4,900,000	4,224,314	675,686	675,686
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,280,000	2,210,948	(2,210,948)	69,052
21111	Other Staff Costs	7,860,000	7,505,000	6,889,578	970,422	615,422
21111002	Travelling and Transport	5,300,000	4,800,000	4,189,316	1,110,684	610,684
21111100	Overtime	2,500,000	2,645,000	2,641,482	(141,482)	3,518
21111200	Staff Welfare	60,000	60,000	58,780	1,220	1,220
21210	Social Contributions	1,200,000	1,200,000	1,078,198	121,802	121,802
21210001	Contribution to the National Savings Fund	1,200,000	1,200,000	1,078,198	121,802	121,802
22	Goods and Services	44,600,000	44,600,000	22,063,227	22,536,773	22,536,773
22010	Cost of Utilities	3,150,000	3,150,000	2,096,003	1,053,997	1,053,997
22020	Fuel and Oil	250,000	250,000	237,431	12,569	12,569
22030	Rent	11,370,000	11,370,000	7,004,664	4,365,336	4,365,336
22040	Office Equipment and Furniture	1,700,000	1,700,000	778,202	921,798	921,798

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-108: Civil Status Division - continued						
22	Goods and Services - contd.					
22050	Office Expenses	730,000	730,000	616,638	113,362	113,362
22060	Maintenance	14,475,000	14,475,000	9,246,540	5,228,460	5,228,460
	<i>of which</i>					
22060005	IT Equipment	11,700,000	11,700,000	8,834,272	2,865,728	2,865,728
22070	Cleaning Services	700,000	700,000	17,250	682,750	682,750
22100	Publications and Stationery	3,950,000	3,950,000	962,192	2,987,808	2,987,808
22120	Fees	100,000	100,000	95,100	4,900	4,900
22170	Travelling within the Republic	175,000	175,000	-	175,000	175,000
22900	Other Goods and Services	8,000,000	8,000,000	1,009,207	6,990,793	6,990,793
	<i>of which</i>					
22900099	Digitalisation of Civil Status Records	2,500,000	2,500,000	-	2,500,000	2,500,000
22900812	Expenses icw Single Point Office	5,300,000	5,300,000	809,207	4,490,793	4,490,793
28	Other Expense	5,100,000	5,100,000	3,575,335	1,524,665	1,524,665
28211	Transfers to Non-Profit Institutions	3,000,000	3,000,000	2,060,335	939,665	939,665
28211015	Muslim Family Council	3,000,000	3,000,000	2,060,335	939,665	939,665
28212	Transfers to Households	2,100,000	2,100,000	1,515,000	585,000	585,000
28212007	Savings Culture Campaign	2,100,000	2,100,000	1,515,000	585,000	585,000
Capital Expenditure		64,000,000	64,000,000	54,149,700	9,850,300	9,850,300
31	Acquisition of Non-Financial Assets	64,000,000	64,000,000	54,149,700	9,850,300	9,850,300
31122	Other Machinery and Equipment	4,000,000	4,000,000	3,231,044	768,956	768,956
31122802	Acquisition of IT Equipment	4,000,000	4,000,000	3,231,044	768,956	768,956
31132	Intangible Fixed Asset	60,000,000	60,000,000	50,918,656	9,081,344	9,081,344
31132102	Revamping of the Mauritius National Identity Card System	60,000,000	60,000,000	50,918,656	9,081,344	9,081,344
Total - Sub-Head 2-108: Civil Status Division		193,600,000	193,600,000	154,533,438	39,066,562	39,066,562
Sub-Head 2-109: Citizen Support Unit						
Recurrent Expenditure		89,000,000	91,600,000	82,190,719	6,809,281	9,409,281
21	Compensation of Employees	61,700,000	62,560,000	60,524,489	1,175,511	2,035,511
21110	Personal Emoluments	55,170,000	56,030,000	54,955,766	214,234	1,074,234
21110001	Basic Salary	42,070,000	40,986,250	40,531,543	1,538,457	454,707
21110002	Salary Compensation	5,900,000	6,625,000	6,601,569	(701,569)	23,431
21110004	Allowances	1,200,000	1,200,000	1,039,480	160,520	160,520
21110006	Cash in lieu of Leave	2,000,000	1,300,000	1,294,869	705,131	5,131
21110009	End-of-year Bonus	4,000,000	3,935,000	3,537,314	462,686	397,686
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,983,750	1,950,991	(1,950,991)	32,759
21111	Other Staff Costs	5,330,000	5,330,000	4,560,258	769,742	769,742
21111002	Travelling and Transport	4,720,000	4,720,000	4,209,947	510,053	510,053
21111100	Overtime	600,000	600,000	340,311	259,689	259,689
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	1,200,000	1,200,000	1,008,465	191,535	191,535
21210001	Contribution to the National Savings Fund	1,200,000	1,200,000	1,008,465	191,535	191,535
22	Goods and Services	27,300,000	29,040,000	21,666,230	5,633,770	7,373,770
22010	Cost of Utilities	2,280,000	2,882,500	2,677,083	(397,083)	205,417
22020	Fuel and Oil	100,000	100,000	100,000	-	-
22030	Rent	6,355,000	6,432,000	4,930,197	1,424,803	1,501,803
22040	Office Equipment and Furniture	1,800,000	3,300,000	2,314,418	(514,418)	985,582

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-109: Citizen Support Unit - continued						
22	Goods and Services - contd.					
22050	Office Expenses	725,000	825,000	605,764	119,236	219,236
22060	Maintenance	8,325,000	8,980,000	7,208,925	1,116,075	1,771,075
	<i>of which</i>					
22060001	Buildings	2,000,000	2,000,000	633,996	1,366,004	1,366,004
22060005	IT Equipment	5,700,000	6,265,000	6,262,186	(562,186)	2,814
22070	Cleaning Services	700,000	700,000	420,858	279,142	279,142
22090	Security	1,860,000	1,860,000	678,892	1,181,108	1,181,108
22100	Publications and Stationery	4,450,000	2,955,500	1,999,006	2,450,994	956,494
22120	Fees	50,000	225,000	188,518	(138,518)	36,482
22170	Travelling within the Republic	100,000	100,000	10,818	89,182	89,182
22900	Other Goods and Services	555,000	680,000	531,751	23,249	148,249
Capital Expenditure		11,200,000	8,600,000	6,574,947	4,625,053	2,025,053
31	Acquisition of Non-Financial Assets	11,200,000	8,600,000	6,574,947	4,625,053	2,025,053
31112	Non-Residential Buildings	5,000,000	4,200,000	2,771,125	2,228,875	1,428,875
31112401	Upgrading of Office Buildings - CAB Office	5,000,000	4,200,000	2,771,125	2,228,875	1,428,875
31121	Transport Equipment	1,800,000	-	-	1,800,000	-
31121801	Acquisition of Vehicles	1,800,000	-	-	1,800,000	-
31122	Other Machinery and Equipment	4,400,000	4,400,000	3,803,822	596,178	596,178
31122802	Acquisition of IT Equipment	4,400,000	4,400,000	3,803,822	596,178	596,178
Total - Sub-Head 2-109: Citizen Support Unit		100,200,000	100,200,000	88,765,666	11,434,334	11,434,334
Total - Vote 2-1: Prime Minister's Office		1,550,000,000	1,585,000,000	1,116,732,994	433,267,006	468,267,006
Vote 2-2: External Communications						
Recurrent Expenditure		30,000,000	30,000,000	22,111,706	7,888,294	7,888,294
21	Compensation of Employees	18,600,000	18,600,000	15,817,576	2,782,424	2,782,424
21110	Personal Emoluments	16,555,000	16,429,000	13,981,443	2,573,557	2,447,557
21110001	Basic Salary	13,300,000	12,744,000	10,440,780	2,859,220	2,303,220
21110002	Salary Compensation	1,205,000	1,226,000	1,169,850	35,150	56,150
21110004	Allowances	500,000	500,000	493,565	6,435	6,435
21110006	Cash in lieu of Leave	550,000	550,000	523,208	26,792	26,792
21110009	End-of-year Bonus	1,000,000	954,000	923,322	76,678	30,678
21110016	Interim Allowance icw Salary Relativity Adjustment	-	455,000	430,718	(430,718)	24,282
21111	Other Staff Costs	1,845,000	1,971,000	1,641,798	203,202	329,202
21111002	Travelling and Transport	1,335,000	1,335,000	1,006,646	328,354	328,354
21111100	Overtime	500,000	626,000	625,152	(125,152)	848
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	200,000	200,000	194,335	5,665	5,665
21210001	Contribution to the National Savings Fund	200,000	200,000	194,335	5,665	5,665
22	Goods and Services	11,400,000	11,400,000	6,294,130	5,105,870	5,105,870
22010	Cost of Utilities	800,000	800,000	655,548	144,452	144,452
22020	Fuel and Oil	75,000	75,000	55,816	19,184	19,184
22030	Rent	3,740,000	3,723,000	3,615,600	124,400	107,400
22040	Office Equipment and Furniture	500,000	950,000	855,223	(355,223)	94,777
22050	Office Expenses	130,000	130,000	91,274	38,726	38,726
22060	Maintenance	290,000	353,000	294,620	(4,620)	58,380
22100	Publications and Stationery	530,000	540,000	446,776	83,224	93,224
22120	Fees	5,150,000	4,627,000	126,928	5,023,072	4,500,072
	<i>of which</i>					
22120008	Fees to Consultants	5,000,000	4,477,000	-	5,000,000	4,477,000
22900	Other Goods and Services	185,000	202,000	152,345	32,655	49,655

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-2: External Communications - continued						
Capital Expenditure		1,400,000,000	15,000,000	-	1,400,000,000	15,000,000
32	Acquisition of Non-Financial Assets	1,400,000,000	15,000,000	-	1,400,000,000	15,000,000
32145	Loans to Public Corporations	1,400,000,000	15,000,000	-	1,400,000,000	15,000,000
32145525	Loan to Airport Holdings Ltd	1,400,000,000	15,000,000	-	1,400,000,000	15,000,000
Total - Vote 2-2: External Communications		1,430,000,000	45,000,000	22,111,706	1,407,888,294	22,888,294
Vote 2-3: Civil Aviation						
Recurrent Expenditure		360,000,000	360,000,000	323,281,051	36,718,949	36,718,949
21	Compensation of Employees	161,500,000	161,500,000	159,405,413	2,094,587	2,094,587
21110	Personal Emoluments	144,200,000	142,300,000	141,090,124	3,109,876	1,209,876
21110001	Basic Salary	102,150,000	92,350,000	91,866,806	10,283,194	483,194
21110002	Salary Compensation	12,030,000	10,430,000	10,356,515	1,673,485	73,485
21110004	Allowances	16,320,000	22,020,000	21,997,832	(5,677,832)	22,168
21110006	Cash in lieu of leave	4,500,000	4,500,000	4,326,377	173,623	173,623
21110009	End-of-year Bonus	9,200,000	8,700,000	8,577,101	622,899	122,899
21110016	Interim Allowance icw Salary Relativity Adjustment	-	4,300,000	3,965,493	(3,965,493)	334,507
21111	Other Staff Costs	15,100,000	17,000,000	16,721,953	(1,621,953)	278,047
21111002	Travelling and Transport	14,200,000	14,800,000	14,652,226	(452,226)	147,774
21111100	Overtime	800,000	2,100,000	1,971,407	(1,171,407)	128,593
21111200	Staff Welfare	100,000	100,000	98,320	1,680	1,680
21210	Social Contributions	2,200,000	2,200,000	1,593,336	606,664	606,664
21210001	Contribution to the National Savings Fund	2,200,000	2,200,000	1,593,336	606,664	606,664
22	Goods and Services	181,900,000	181,900,000	147,796,295	34,103,705	34,103,705
22010	Cost of Utilities	13,000,000	13,160,000	11,081,127	1,918,873	2,078,873
22020	Fuel and Oil	600,000	600,000	471,364	128,636	128,636
22040	Office Equipment and Furniture	1,500,000	3,000,000	2,682,197	(1,182,197)	317,803
22050	Office Expenses	700,000	700,000	533,427	166,573	166,573
22060	Maintenance	83,200,000	83,200,000	63,899,997	19,300,003	19,300,003
	of which					
22060002	Other Structures	70,000,000	70,000,000	54,585,362	15,414,638	15,414,638
22060003	Plant and Equipment	4,900,000	4,900,000	2,519,752	2,380,248	2,380,248
22060005	IT Equipment	4,200,000	4,200,000	3,965,645	234,355	234,355
22070	Cleaning Services	3,000,000	3,650,000	3,034,444	(34,444)	615,556
22100	Publications and Stationery	1,210,000	1,210,000	1,187,160	22,840	22,840
22120	Fees	63,400,000	59,130,000	49,763,617	13,636,383	9,366,383
	of which					
22120007	Fees for Training	10,000,000	10,000,000	4,452,534	5,547,466	5,547,466
22120020	Inspection and Audit Fees	53,000,000	48,730,000	45,311,083	7,688,917	3,418,917
22170	Travelling within the Republic	2,200,000	3,400,000	2,881,179	(681,179)	518,821
22900	Other Goods and Services	13,090,000	13,850,000	12,261,783	828,217	1,588,217
	of which					
22900025	Satellite Communication Services Charge	6,100,000	6,100,000	4,919,999	1,180,001	1,180,001
22900026	Aviation Security Cards and Certificates	4,400,000	4,400,000	4,369,350	30,650	30,650
26	Grants	2,600,000	2,600,000	2,509,645	90,355	90,355
26210	Contribution to International Organisations	2,600,000	2,600,000	2,509,645	90,355	90,355
26210032	International Civil Aviation Organisation	2,600,000	2,600,000	2,509,645	90,355	90,355
28	Other Expense	14,000,000	14,000,000	13,569,698	430,302	430,302
28217	Other	14,000,000	14,000,000	13,569,698	430,302	430,302
28217001	Insurance	14,000,000	14,000,000	13,569,698	430,302	430,302

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-3: Civil Aviation - continued						
Capital Expenditure		43,500,000	43,500,000	22,147,649	21,352,351	21,352,351
31	Acquisition of Non-Financial Assets	43,500,000	43,500,000	22,147,649	21,352,351	21,352,351
31112	Non-Residential Buildings	10,000,000	10,000,000	988,803	9,011,197	9,011,197
31112001	Construction of Office Buildings - Permit Office	10,000,000	10,000,000	988,803	9,011,197	9,011,197
31122	Other Machinery and Equipment	33,500,000	33,500,000	21,158,846	12,341,154	12,341,154
31122999	Acquisition of Other Machinery and Equipment of which	33,500,000	33,500,000	21,158,846	12,341,154	12,341,154
	(c) Replacement of Solar Panel for VSAT Station at Agalega	310,000	310,000	307,971	2,029	2,029
	(d) Upgrading of VSAT Station at Agalega and St Brandon	6,000,000	6,000,000	4,544,030	1,455,970	1,455,970
	(e) Replacement of Electronic Aeronautical Information Publication System	24,000,000	24,000,000	14,306,420	9,693,580	9,693,580
	(f) Replacement of UPS	2,590,000	2,590,000	2,000,425	589,575	589,575
	(g) Solar Air Conditioning Units at VSAT Station of Agalega and St Brandon	600,000	600,000	-	600,000	600,000
Total - Vote 2-3: Civil Aviation		403,500,000	403,500,000	345,428,700	58,071,300	58,071,300
Vote 2-4: Government Printing						
Recurrent Expenditure		170,000,000	174,275,000	170,766,032	(766,032)	3,508,968
21	Compensation of Employees	110,900,000	110,880,000	109,720,695	1,179,305	1,159,305
21110	Personal Emoluments	98,090,000	97,990,000	97,427,536	662,464	562,464
21110001	Basic Salary	77,790,000	74,194,000	73,869,664	3,920,336	324,336
21110002	Salary Compensation	9,700,000	9,700,000	9,550,319	149,681	149,681
21110004	Allowances	600,000	795,000	763,532	(163,532)	31,468
21110006	Cash in lieu of Leave	2,600,000	2,735,000	2,725,873	(125,873)	9,127
21110009	End-of-year Bonus	7,400,000	6,970,000	6,944,833	455,167	25,167
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,596,000	3,573,315	(3,573,315)	22,685
21111	Other Staff Costs	11,085,000	11,285,000	10,747,762	337,238	537,238
21111002	Travelling and Transport	10,250,000	10,130,000	9,600,613	649,387	529,387
21111100	Overtime	800,000	1,120,000	1,112,149	(312,149)	7,851
21111200	Staff Welfare	35,000	35,000	35,000	-	-
21210	Social Contributions	1,725,000	1,605,000	1,545,397	179,603	59,603
21210001	Contribution to the National Savings Fund	1,725,000	1,605,000	1,545,397	179,603	59,603
22	Goods and Services	59,100,000	63,395,000	61,045,337	(1,945,337)	2,349,663
22010	Cost of Utilities	10,475,000	10,495,880	9,753,299	721,701	742,581
22020	Fuel and Oil	210,000	210,000	195,203	14,797	14,797
22040	Office Equipment and Furniture	200,000	254,120	205,044	(5,044)	49,076
22050	Office Expenses	425,000	500,000	495,781	(70,781)	4,219
22060	Maintenance	10,475,000	11,200,000	10,936,734	(461,734)	263,266
22070	Cleaning Services	3,900,000	4,205,000	4,177,659	(277,659)	27,341
22090	Security	2,300,000	1,960,000	1,815,850	484,150	144,150
22100	Publications and Stationery of which	28,240,000	31,240,000	30,440,961	(2,200,961)	799,039
22100001	Paper and Materials	28,000,000	31,000,000	30,233,839	(2,233,839)	766,161
22120	Fees	650,000	1,270,000	967,506	(317,506)	302,494
22900	Other Goods and Services	2,225,000	2,060,000	2,057,300	167,700	2,700

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-4: Government Printing - continued						
Capital Expenditure		17,000,000	12,725,000	2,320,645	14,679,355	10,404,355
31	Acquisition of Non-Financial Assets	17,000,000	12,725,000	2,320,645	14,679,355	10,404,355
31122	Other Machinery and Equipment	11,000,000	12,700,000	2,320,645	8,679,355	10,379,355
31122802	Acquisition of IT Equipment	1,000,000	1,500,000	1,371,895	(371,895)	128,105
31122813	Acquisition of Printing Equipment	10,000,000	11,200,000	948,750	9,051,250	10,251,250
31132	Intangible Fixed Assets	6,000,000	25,000	-	6,000,000	25,000
31132801	Acquisition of Software	6,000,000	25,000	-	6,000,000	25,000
Total - Vote 2-4: Government Printing		187,000,000	187,000,000	173,086,677	13,913,323	13,913,323
Vote 2-5: Police Service						
Sub-Head 2-501: General						
Recurrent Expenditure		2,995,300,000	3,665,901,000	3,479,706,151	(484,406,151)	186,194,849
21	Compensation of Employees	1,398,860,000	1,984,735,000	1,880,218,206	(481,358,206)	104,516,794
21110	Personal Emoluments	1,285,060,000	1,846,735,000	1,754,371,618	(469,311,618)	92,363,382
21110001	Basic Salary	923,460,000	903,060,000	846,784,629	76,675,371	56,275,371
21110002	Salary Compensation	82,000,000	129,700,000	129,698,014	(47,698,014)	1,986
21110004	Allowances	145,000,000	629,325,000	599,647,384	(454,647,384)	29,677,616
21110005	Extra Assistance	9,100,000	9,100,000	6,929,498	2,170,502	2,170,502
21110006	Cash in lieu of Leave	42,000,000	60,000,000	57,989,879	(15,989,879)	2,010,121
21110009	End-of-year Bonus	83,500,000	76,700,000	74,472,214	9,027,786	2,227,786
21110016	Interim Allowance icw Salary Relativity Adjustment	-	38,850,000	38,850,000	(38,850,000)	-
21111	Other Staff Costs	98,800,000	113,800,000	101,834,774	(3,034,774)	11,965,226
21111002	Travelling and Transport	86,000,000	86,000,000	77,786,050	8,213,950	8,213,950
21111100	Overtime	12,000,000	27,000,000	23,248,724	(11,248,724)	3,751,276
21111200	Staff Welfare	800,000	800,000	800,000	-	-
21210	Social Contributions	15,000,000	24,200,000	24,011,814	(9,011,814)	188,186
21210001	Contribution to the National Savings Fund	15,000,000	24,200,000	24,011,814	(9,011,814)	188,186
22	Goods and Services	1,589,140,000	1,673,866,000	1,594,828,986	(5,688,986)	79,037,014
22010	Cost of Utilities	65,500,000	75,100,000	74,663,658	(9,163,658)	436,342
22020	Fuel and Oil	32,000,000	52,000,000	51,696,070	(19,696,070)	303,930
22030	Rent	34,995,000	43,037,000	42,661,904	(7,666,904)	375,096
	of which					
22030001	Rental of Building	28,730,000	28,730,000	28,681,340	48,660	48,660
22040	Office Equipment and Furniture	2,500,000	2,500,000	2,153,613	346,387	346,387
22050	Office Expenses	2,000,000	3,500,000	3,005,782	(1,005,782)	494,218
22060	Maintenance	198,600,000	213,600,000	213,531,255	(14,931,255)	68,745
	of which					
22060004	Vehicles and Motorcycles	23,000,000	33,000,000	32,993,269	(9,993,269)	6,731
22060005	IT Equipment	155,000,000	159,000,000	159,000,000	(4,000,000)	-
22070	Cleaning Services	2,370,000	3,270,000	3,253,908	(883,908)	16,092
22100	Publications and Stationery	17,800,000	23,200,000	22,279,760	(4,479,760)	920,240
22120	Fees	14,875,000	17,559,000	17,065,173	(2,190,173)	493,827
22140	Medical Supplies, Drugs and Equipment	13,000,000	13,500,000	12,915,859	84,141	584,141
22150	Scientific and Laboratory Equipment and Supplies	2,000,000	2,000,000	2,000,000	-	-
22170	Travelling within the Republic	5,700,000	6,700,000	5,958,940	(258,940)	741,060
22900	Other Goods and Services	1,197,800,000	1,217,900,000	1,143,643,064	54,156,936	74,256,936
	of which					
22900001	Uniforms	85,000,000	85,000,000	74,034,337	10,965,663	10,965,663
22900005	Provisions and Stores	90,000,000	127,000,000	123,208,102	(33,208,102)	3,791,898
22900012	Passports	45,000,000	45,000,000	43,652,227	1,347,773	1,347,773

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-501: General - continued						
22	Goods and Services - contd.					
22900813	Expenses i.c.w National Action Plan to combat trafficking in person	5,000,000	5,000,000	4,978,450	21,550	21,550
22900955	Gender Mainstreaming	500,000	100,000	-	500,000	100,000
22900973	Expenses i.c.w Safe City Project	950,000,000	930,600,000	876,416,616	73,583,384	54,183,384
26	Grants	4,200,000	4,200,000	3,789,749	410,251	410,251
26210	Contribution to International Organisations	4,200,000	4,200,000	3,789,749	410,251	410,251
26210021	Interpol	3,565,000	3,789,750	3,789,749	(224,749)	1
26210022	International Association of Chief of Police	185,000	185,000	-	185,000	185,000
26210194	Southern African Regional Police Chiefs Cooperation	450,000	225,250	-	450,000	225,250
27	Social Benefits	100,000	100,000	100,000	-	-
27210	Social Assistance Benefit	100,000	100,000	100,000	-	-
28	Other Expense	3,000,000	3,000,000	769,210	2,230,790	2,230,790
28217	Other	3,000,000	3,000,000	769,210	2,230,790	2,230,790
28217001	Insurance	3,000,000	3,000,000	769,210	2,230,790	2,230,790
Capital Expenditure		391,000,000	167,975,000	164,761,668	226,238,332	3,213,332
31	Acquisition of Non-Financial Assets	391,000,000	167,975,000	164,761,668	226,238,332	3,213,332
31112	Construction of Non-Residential Buildings	200,000,000	1,475,000	1,474,417	198,525,583	583
31112049	Construction of Mauritius Disciplined Forces Academy	200,000,000	1,475,000	1,474,417	198,525,583	583
31121	Transport Equipment	100,000,000	104,900,000	104,739,918	(4,739,918)	160,082
31121801	Acquisition of Vehicles	100,000,000	104,900,000	104,739,918	(4,739,918)	160,082
31122	Other Machinery and Equipment	46,000,000	56,600,000	54,279,548	(8,279,548)	2,320,452
31122802	Acquisition of IT Equipment	35,000,000	42,500,000	42,301,915	(7,301,915)	198,085
31122805	Acquisition of Security Equipment	5,000,000	5,000,000	5,000,000	-	-
31122806	Acquisition of Generators	1,000,000	4,100,000	3,046,540	(2,046,540)	1,053,460
31122999	Acquisition of Other Machinery and Equipment	5,000,000	5,000,000	3,931,093	1,068,907	1,068,907
31132	Intangible Fixed Assets	40,000,000	-	-	40,000,000	-
31132401	e-Government Projects	40,000,000	-	-	40,000,000	-
31133	Automated Biometric Identification System					
31133	Furniture, Fixtures and Fittings	5,000,000	5,000,000	4,267,785	732,215	732,215
Total - Sub-Head 2-501: General		3,386,300,000	3,833,876,000	3,644,467,819	(258,167,819)	189,408,181
Sub-Head 2-502: Crime Control and Investigation						
Recurrent Expenditure		4,945,700,000	5,067,600,000	5,016,545,324	(70,845,324)	51,054,676
21	Compensation of Employees	4,659,000,000	4,779,900,000	4,741,408,486	(82,408,486)	38,491,514
21110	Personal Emoluments	4,350,000,000	4,480,700,000	4,444,439,031	(94,439,031)	36,260,969
21110001	Basic Salary	2,739,600,000	2,739,600,000	2,708,962,366	30,637,634	30,637,634
21110002	Salary Compensation	312,900,000	312,900,000	312,870,168	29,832	29,832
21110004	Allowances	935,000,000	935,000,000	934,969,035	30,965	30,965
21110006	Cash in Lieu of Leave	112,000,000	112,000,000	112,000,000	-	-
21110009	End-of-year Bonus	250,500,000	250,500,000	244,937,840	5,562,160	5,562,160
21110016	Interim Allowance icw Salary Relativity Adjustment	-	130,700,000	130,699,622	(130,699,622)	378

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-502: Crime Control and Investigation - continued						
21	Compensation of Employees - contd.					
21111	Other Staff Costs	260,000,000	250,200,000	247,969,455	12,030,545	2,230,545
21111002	Travelling and Transport	251,000,000	241,200,000	238,969,455	12,030,545	2,230,545
21111100	Overtime	9,000,000	9,000,000	9,000,000	-	-
21210	Social Contributions	49,000,000	49,000,000	49,000,000	-	-
21210001	Contribution to the National Savings Fund	49,000,000	49,000,000	49,000,000	-	-
22	Goods and Services	286,700,000	287,700,000	275,136,838	11,563,162	12,563,162
22010	Cost of Utilities	70,000,000	70,000,000	68,808,683	1,191,317	1,191,317
22020	Fuel and Oil	75,000,000	75,000,000	75,000,000	-	-
22030	Rent	35,800,000	35,800,000	26,851,477	8,948,523	8,948,523
	of which					
22030001	Rental of Building	13,000,000	13,000,000	12,865,939	134,061	134,061
22030007	Rental of Lines for CCTV and other Security Network Systems	21,000,000	21,000,000	12,481,248	8,518,752	8,518,752
22040	Office Equipment and Furniture	1,000,000	1,000,000	786,073	213,927	213,927
22050	Office Expenses	3,000,000	3,000,000	2,215,007	784,993	784,993
22060	Maintenance	87,150,000	87,150,000	87,099,979	50,021	50,021
	of which					
22060001	Buildings	10,000,000	10,000,000	9,999,801	199	199
22060004	Vehicles and Motorcycles	65,000,000	65,000,000	65,000,000	-	-
22070	Cleaning Services	5,150,000	6,150,000	6,117,715	(967,715)	32,285
22100	Publications and Stationery	6,150,000	6,150,000	5,477,059	672,941	672,941
22900	Other Goods and Services	3,450,000	3,450,000	2,780,845	669,155	669,155
Capital Expenditure		24,500,000	5,600,000	2,565,669	21,934,331	3,034,331
31	Acquisition of Non-Financial Assets	24,500,000	5,600,000	2,565,669	21,934,331	3,034,331
31112	Non-Residential Buildings	22,500,000	3,600,000	612,165	21,887,835	2,987,835
31112012	Construction of Police Stations	17,500,000	3,600,000	612,165	16,887,835	2,987,835
	(a) Cent Gaulette Police Station	3,000,000	2,987,800	-	3,000,000	2,987,800
	(b) Moka Sub divisional Headquarters	3,400,000	-	-	3,400,000	-
	(c) L'Escalier Police Station	4,500,000	-	-	4,500,000	-
	(d) Cité La Cure/ Vallée des Prêtres Police Station	600,000	612,200	612,165	(12,165)	35
	(e) Phoenix Police Station	4,000,000	-	-	4,000,000	-
	(f) Triolet Police Station	2,000,000	-	-	2,000,000	-
31112014	Construction of Regional Detention Centres - Piton	5,000,000	-	-	5,000,000	-
31122	Other Machinery and Equipment	2,000,000	2,000,000	1,953,504	46,496	46,496
Total - Sub-Head 2-502: Crime Control and Investigation		4,970,200,000	5,073,200,000	5,019,110,993	(48,910,993)	54,089,007
Sub-Head 2-503: Road and Public Safety						
Recurrent Expenditure		274,900,000	282,900,000	279,546,315	(4,646,315)	3,353,685
21	Compensation of Employees	228,350,000	236,350,000	235,352,957	(7,002,957)	997,043
21110	Personal Emoluments	216,990,000	224,990,000	224,202,738	(7,212,738)	787,262
21110001	Basic Salary	157,740,000	157,740,000	157,179,514	560,486	560,486
21110002	Salary Compensation	13,000,000	13,000,000	12,939,502	60,498	60,498
21110004	Allowances	25,000,000	25,000,000	24,997,589	2,411	2,411
21110006	Cash in Lieu of Leave	7,000,000	7,000,000	7,000,000	-	-
21110009	End-of-year Bonus	14,250,000	14,250,000	14,250,000	-	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	8,000,000	7,836,133	(7,836,133)	163,867
21111	Other Staff Costs	8,360,000	8,360,000	8,150,219	209,781	209,781
21111002	Travelling and Transport	8,260,000	8,260,000	8,050,219	209,781	209,781
21111100	Overtime	100,000	100,000	100,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-503: Road and Public Safety - continued						
21	Compensation of Employees - contd .					
21210	Social Contributions	3,000,000	3,000,000	3,000,000	-	-
21210001	Contribution to the National Savings Fund	3,000,000	3,000,000	3,000,000	-	-
22	Goods and Services	46,550,000	46,550,000	44,193,358	2,356,642	2,356,642
22010	Cost of Utilities	4,400,000	4,400,000	4,388,587	11,413	11,413
22020	Fuel and Oil	14,000,000	14,000,000	14,000,000	-	-
22040	Office Equipment and Furniture	200,000	200,000	91,851	108,149	108,149
22050	Office Expenses	2,100,000	2,100,000	2,060,555	39,445	39,445
22060	Maintenance	23,200,000	23,200,000	21,561,069	1,638,931	1,638,931
	of which					
22060004	Vehicles and Motorcycles	14,500,000	14,500,000	14,500,000	-	-
22060005	IT Equipment	5,500,000	5,500,000	4,097,191	1,402,809	1,402,809
22100	Publications and Stationery	1,000,000	1,000,000	500,000	500,000	500,000
22140	Medical Supplies, Drugs and Equipment	1,200,000	1,200,000	1,200,000	-	-
22900	Other Goods and Services	450,000	450,000	391,296	58,704	58,704
Capital Expenditure		22,500,000	22,500,000	1,226,528	21,273,472	21,273,472
31	Acquisition of Non-Financial Assets	22,500,000	22,500,000	1,226,528	21,273,472	21,273,472
31113	Other Structures	6,000,000	6,000,000	-	6,000,000	6,000,000
31113043	Driving License and Test Centre	6,000,000	6,000,000	-	6,000,000	6,000,000
31122	Other Machinery and Equipment	8,000,000	8,000,000	754,260	7,245,740	7,245,740
31122833	Acquisition of Noise Camera	5,000,000	5,000,000	-	5,000,000	5,000,000
31122999	Acquisition of Other Machinery and Equipment	3,000,000	3,000,000	754,260	2,245,740	2,245,740
31132	Intangible Fixed Assets	8,500,000	8,500,000	472,268	8,027,732	8,027,732
31132401	e-Government Projects	8,500,000	8,500,000	472,268	8,027,732	8,027,732
	(a) Implementation of e-Business Plan for Traffic Branch	5,000,000	5,000,000	323,518	4,676,482	4,676,482
	(b) Digitalisation of Fixed Penalty Notice	3,500,000	3,500,000	148,750	3,351,250	3,351,250
Total - Sub-Head 2-503: Road and Public Safety		297,400,000	305,400,000	280,772,843	16,627,157	24,627,157
Sub-Head 2-504: Support to Community						
Recurrent Expenditure		69,000,000	71,005,000	60,016,602	8,983,398	10,988,398
21	Compensation of Employees	67,490,000	69,495,000	58,728,219	8,761,781	10,766,781
21110	Personal Emoluments	63,930,000	65,935,000	55,310,747	8,619,253	10,624,253
21110001	Basic Salary	47,730,000	47,730,000	38,315,460	9,414,540	9,414,540
21110002	Salary Compensation	4,750,000	4,750,000	4,215,208	534,792	534,792
21110004	Allowances	4,900,000	4,900,000	4,899,499	501	501
21110006	Cash in Lieu of Leave	2,200,000	2,200,000	2,200,000	-	-
21110009	End-of-year Bonus	4,350,000	4,350,000	3,875,450	474,550	474,550
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,005,000	1,805,130	(1,805,130)	199,870
21111	Other Staff Costs	2,800,000	2,800,000	2,657,472	142,528	142,528
21111002	Travelling and Transport	2,800,000	2,800,000	2,657,472	142,528	142,528
21210	Social Contributions	760,000	760,000	760,000	-	-
21210001	Contribution to the National Savings Fund	760,000	760,000	760,000	-	-
22	Goods and Services	1,510,000	1,510,000	1,288,383	221,617	221,617
22010	Cost of Utilities	350,000	350,000	350,000	-	-
22020	Fuel and Oil	170,000	170,000	170,000	-	-
22050	Office Expenses	18,000	18,000	15,366	2,634	2,634
22060	Maintenance	700,000	700,000	550,572	149,428	149,428
22100	Publications and Stationery	73,000	73,000	46,380	26,620	26,620

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-504: Support to Community - continued						
22	Goods and Services - contd.					
22900	Other Goods and Services	199,000	199,000	156,065	42,935	42,935
	Capital Expenditure	1,000,000	1,000,000	180,798	819,202	819,202
31	Acquisition of Non-Financial Assets	1,000,000	1,000,000	180,798	819,202	819,202
31122	Other Machinery and Equipment	1,000,000	1,000,000	180,798	819,202	819,202
31122999	Acquisition of Other Machinery and Equipment	1,000,000	1,000,000	180,798	819,202	819,202
Total - Sub-Head 2-504: Support to Community		70,000,000	72,005,000	60,197,400	9,802,600	11,807,600
Sub-Head 2-505: Combating Drugs						
Recurrent Expenditure		324,200,000	373,900,000	365,023,892	(40,823,892)	8,876,108
21	Compensation of Employees	285,165,000	293,365,000	286,544,307	(1,379,307)	6,820,693
21110	Personal Emoluments	266,265,000	274,465,000	268,200,096	(1,935,096)	6,264,904
21110001	Basic Salary	178,315,000	178,315,000	172,544,916	5,770,084	5,770,084
21110002	Salary Compensation	17,600,000	17,600,000	17,599,987	13	13
21110004	Allowances	45,000,000	45,000,000	44,994,770	5,230	5,230
21110006	Cash in Lieu of Leave	9,000,000	9,000,000	8,994,054	5,946	5,946
21110009	End-of-year Bonus	16,350,000	16,350,000	15,915,808	434,192	434,192
21110016	Interim Allowance icw Salary Relativity Adjustment	-	8,200,000	8,150,561	(8,150,561)	49,439
21111	Other Staff Costs	15,600,000	15,600,000	15,044,211	555,789	555,789
21111002	Travelling and Transport	14,800,000	14,800,000	14,444,149	355,851	355,851
21111100	Overtime	800,000	800,000	600,062	199,938	199,938
21210	Social Contributions	3,300,000	3,300,000	3,300,000	-	-
21210001	Contribution to the National Savings Fund	3,300,000	3,300,000	3,300,000	-	-
22	Goods and Services	39,035,000	80,535,000	78,479,585	(39,444,585)	2,055,415
22010	Cost of Utilities	3,700,000	3,700,000	2,768,234	931,766	931,766
22020	Fuel and Oil	8,500,000	8,500,000	8,499,413	587	587
22040	Office Equipment and Furniture	400,000	400,000	142,106	257,894	257,894
22050	Office Expenses	80,000	80,000	17,447	62,553	62,553
22060	Maintenance	7,750,000	7,750,000	7,397,734	352,266	352,266
22100	Publications and Stationery	505,000	505,000	270,386	234,614	234,614
22900	Other Goods and Services	18,100,000	59,600,000	59,384,265	(41,284,265)	215,735
Capital Expenditure		26,000,000	22,900,000	18,040,080	7,959,920	4,859,920
31	Acquisition of Non-Financial Assets	26,000,000	22,900,000	18,040,080	7,959,920	4,859,920
31121	Transport Equipment	10,000,000	10,000,000	10,000,000	-	-
31121801	Acquisition of Vehicles	10,000,000	10,000,000	10,000,000	-	-
31122	Other Machinery and Equipment	16,000,000	12,900,000	8,040,080	7,959,920	4,859,920
31122802	Acquisition of IT Equipment	5,000,000	5,000,000	5,000,000	-	-
31122805	Acquisition of Security Equipment	4,000,000	4,000,000	2,150,035	1,849,965	1,849,965
31122999	Acquisition of Other Machinery and Equipment	7,000,000	3,900,000	890,045	6,109,955	3,009,955
Total - Sub-Head 2-505: Combating Drugs		350,200,000	396,800,000	383,063,972	(32,863,972)	13,736,028
Sub-Head 2-506: Defence and Emergency Rescue						
Recurrent Expenditure		971,600,000	863,343,000	805,176,717	166,423,283	58,166,283
21	Compensation of Employees	863,435,000	773,945,000	744,332,920	119,102,080	29,612,080
21110	Personal Emoluments	812,035,000	724,245,000	697,783,773	114,251,227	26,461,227
21110001	Basic Salary	576,035,000	476,035,000	450,468,469	125,566,531	25,566,531
21110002	Salary Compensation	68,300,000	68,300,000	68,278,723	21,277	21,277

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-506: Defence and Emergency Rescue - continued						
21	Compensation of Employees - contd.					
21110004	Allowances	95,000,000	95,000,000	94,995,105	4,895	4,895
21110006	Cash in Lieu of Leave	19,000,000	19,000,000	18,998,000	2,000	2,000
21110009	End-of-year Bonus	53,700,000	43,700,000	43,458,932	10,241,068	241,068
21110016	Interim Allowance icw Salary Relativity Adjustment	-	22,210,000	21,584,544	(21,584,544)	625,456
21111	Other Staff Costs	42,400,000	40,700,000	37,549,147	4,850,853	3,150,853
21111002	Travelling and Transport	42,000,000	40,300,000	37,153,951	4,846,049	3,146,049
21111100	Overtime	400,000	400,000	395,196	4,804	4,804
21210	Social Contributions	9,000,000	9,000,000	9,000,000	-	-
21210001	Contribution to the National Savings Fund	9,000,000	9,000,000	9,000,000	-	-
22	Goods and Services	108,165,000	89,398,000	60,843,797	47,321,203	28,554,203
22010	Cost of Utilities	9,850,000	9,850,000	9,690,763	159,237	159,237
22020	Fuel and Oil	12,050,000	12,050,000	12,049,678	322	322
22040	Office Equipment and Furniture	200,000	200,000	174,198	25,802	25,802
22050	Office Expenses	805,000	805,000	466,265	338,735	338,735
22060	Maintenance of which	32,250,000	32,250,000	32,060,121	189,879	189,879
22060001	Buildings	7,000,000	7,000,000	6,958,360	41,640	41,640
22060004	Vehicles and Motorcycles	20,500,000	20,500,000	20,445,401	54,599	54,599
22070	Cleaning Services	400,000	400,000	399,706	294	294
22100	Publications and Stationery	810,000	810,000	789,274	20,726	20,726
22900	Other Goods and Services of which	51,800,000	33,033,000	5,213,792	46,586,208	27,819,208
22900001	Uniforms	20,000,000	20,000,000	2,920,865	17,079,135	17,079,135
Capital Expenditure		91,000,000	83,500,000	32,150,544	58,849,456	51,349,456
31	Acquisition of Non-Financial Assets	91,000,000	83,500,000	32,150,544	58,849,456	51,349,456
31111	Dwellings	10,500,000	10,500,000	3,161,843	7,338,157	7,338,157
31111001	Construction of Quarters & Barracks	2,000,000	2,000,000	1,095,420	904,580	904,580
31111401	Upgrading of Quarters & Barracks	8,500,000	8,500,000	2,066,423	6,433,577	6,433,577
31113	Other Structures	11,000,000	3,500,000	-	11,000,000	3,500,000
31113023	Construction of Training Grounds/Structures	11,000,000	3,500,000	-	11,000,000	3,500,000
31121	Transport Equipment	33,000,000	33,000,000	-	33,000,000	33,000,000
31121801	Acquisition of Vehicles (Light Armoured Personnel Carriers)	33,000,000	33,000,000	-	33,000,000	33,000,000
31122	Other Machinery and Equipment	36,500,000	36,500,000	28,988,701	7,511,299	7,511,299
31122805	Acquisition of Security Equipment	15,000,000	15,000,000	14,540,343	459,657	459,657
31122806	Acquisition of Generators	500,000	500,000	500,000	-	-
31122999	Acquisition of Other Machinery and Equipment (N 1)	21,000,000	21,000,000	13,948,358	7,051,642	7,051,642
Total - Sub-Head 2-506: Defence and Emergency Rescue		1,062,600,000	946,843,000	837,327,261	225,272,739	109,515,739
Sub-Head 2-507: Public Order Policing						
Recurrent Expenditure		338,200,000	347,700,000	317,103,131	21,096,869	30,596,869
21	Compensation of Employees	318,565,000	328,065,000	298,750,405	19,814,595	29,314,595
21110	Personal Emoluments	296,915,000	306,415,000	279,844,461	17,070,539	26,570,539
21110001	Basic Salary	211,515,000	211,515,000	186,261,897	25,253,103	25,253,103
21110002	Salary Compensation	21,000,000	21,000,000	20,941,025	58,975	58,975
21110004	Allowances	38,000,000	38,000,000	37,994,935	5,065	5,065
21110006	Cash in Lieu of Leave	7,000,000	7,000,000	7,000,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-507: Public Order Policing - continued						
21	Compensation of Employees - contd.					
21110009	End-of-year Bonus	19,400,000	19,400,000	18,146,604	1,253,396	1,253,396
21110016	Interim Allowance icw Salary Relativity Adjustment	-	9,500,000	9,500,000	(9,500,000)	-
21111	Other Staff Costs	17,500,000	17,500,000	14,755,944	2,744,056	2,744,056
21111002	Travelling and Transport	17,000,000	17,000,000	14,257,802	2,742,198	2,742,198
21111100	Overtime	500,000	500,000	498,142	1,858	1,858
21210	Social Contributions	4,150,000	4,150,000	4,150,000	-	-
21210001	Contribution to the National Savings Fund	4,150,000	4,150,000	4,150,000	-	-
22	Goods and Services	19,635,000	19,635,000	18,352,726	1,282,274	1,282,274
22010	Cost of Utilities	2,820,000	2,820,000	2,503,704	316,296	316,296
22020	Fuel and Oil	4,500,000	4,500,000	4,500,000	-	-
22040	Office Equipment and Furniture	60,000	60,000	26,337	33,663	33,663
22050	Office Expenses	205,000	205,000	69,104	135,896	135,896
22060	Maintenance	5,450,000	5,450,000	5,382,297	67,703	67,703
22070	Cleaning Services	50,000	50,000	49,259	741	741
22100	Publications and Stationery	450,000	450,000	376,475	73,525	73,525
22900	Other Goods and Services	6,100,000	6,100,000	5,445,550	654,450	654,450
Capital Expenditure		21,000,000	16,100,000	15,112,176	5,887,824	987,824
31	Acquisition of Non-Financial Assets	21,000,000	16,100,000	15,112,176	5,887,824	987,824
31112	Non-Residential Buildings	5,000,000	100,000	-	5,000,000	100,000
31112442	Upgrading of Building	5,000,000	100,000	-	5,000,000	100,000
31122	Other Machinery and Equipment	16,000,000	16,000,000	15,112,176	887,824	887,824
31122805	Acquisition of Security Equipment	13,500,000	13,500,000	13,500,000	-	-
31122806	Acquisition of Generators	500,000	500,000	500,000	-	-
31122999	Acquisition of Other Machinery and Equipment	2,000,000	2,000,000	1,112,176	887,824	887,824
Total - Sub-Head 2-507: Public Order Policing		359,200,000	363,800,000	332,215,307	26,984,693	31,584,693
Sub-Head 2-508: Coastal and Maritime Surveillance, Search and Rescue						
Recurrent Expenditure		1,379,100,000	1,416,460,150	1,262,237,236	116,862,764	154,222,914
21	Compensation of Employees	838,635,000	859,335,000	853,393,572	(14,758,572)	5,941,428
21110	Personal Emoluments	784,635,000	805,335,000	800,629,779	(15,994,779)	4,705,221
21110001	Basic Salary	463,635,000	463,635,000	460,578,368	3,056,632	3,056,632
21110002	Salary Compensation	40,000,000	40,000,000	39,999,788	212	212
21110004	Allowances	140,000,000	140,000,000	139,984,041	15,959	15,959
21110005	Extra Assistance	77,000,000	77,000,000	75,367,582	1,632,418	1,632,418
21110006	Cash in Lieu of Leave	22,000,000	22,000,000	22,000,000	-	-
21110009	End-of-year Bonus	42,000,000	42,000,000	42,000,000	-	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	20,700,000	20,700,000	(20,700,000)	-
21111	Other Staff Costs	45,000,000	45,000,000	43,763,793	1,236,207	1,236,207
21111002	Travelling and Transport	44,000,000	44,000,000	42,765,070	1,234,930	1,234,930
21111100	Overtime	1,000,000	1,000,000	998,723	1,277	1,277
21210	Social Contributions	9,000,000	9,000,000	9,000,000	-	-
21210001	Contribution to the National Savings Fund	9,000,000	9,000,000	9,000,000	-	-
22	Goods and Services	540,465,000	557,125,150	408,843,664	131,621,336	148,281,486
22010	Cost of Utilities	26,300,000	26,300,000	25,969,184	330,816	330,816
22020	Fuel and Oil	125,000,000	126,700,000	123,773,285	1,226,715	2,926,715
22020001	Vehicles	8,000,000	8,000,000	8,000,000	-	-
22020003	Helicopters	10,000,000	10,000,000	8,215,676	1,784,324	1,784,324

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 2-508: Coastal and Maritime Surveillance, Search and Rescue - continued						
22	Goods and Services -contd.					
22020004	Ships	95,000,000	95,000,000	94,027,092	972,908	972,908
22020005	Aircrafts	12,000,000	13,700,000	13,530,517	(1,530,517)	169,483
22030	Rent	10,550,000	10,550,000	10,543,000	7,000	7,000
22040	Office Equipment and Furniture	900,000	900,000	796,231	103,769	103,769
22050	Office Expenses	965,000	965,000	604,111	360,889	360,889
22060	Maintenance	333,500,000	347,500,000	210,431,319	123,068,681	137,068,681
	of which					
22060003	Plant and Equipment	6,000,000	6,000,000	6,000,000	-	-
22060007	Helicopters	65,000,000	65,000,000	40,721,978	24,278,022	24,278,022
22060008	Ships	200,000,000	164,000,000	55,288,503	144,711,497	108,711,497
22060009	Aircrafts	50,000,000	100,000,000	95,985,732	(45,985,732)	4,014,268
22070	Cleaning Services	425,000	425,000	421,462	3,538	3,538
22100	Publications and Stationery	1,800,000	2,500,000	2,367,289	(567,289)	132,711
22120	Fees	12,200,000	12,460,150	12,363,489	(163,489)	96,661
22120037	Fees icw Licences (Coastal Monitoring Analytical Platform)	12,200,000	12,460,150	12,363,489	(163,489)	96,661
22900	Other Goods and Services	28,825,000	28,825,000	21,574,294	7,250,706	7,250,706
	of which					
22900001	Uniforms	20,000,000	20,000,000	16,365,974	3,634,026	3,634,026
Capital Expenditure		730,000,000	196,615,850	103,896,113	626,103,887	92,719,737
31	Acquisition of Non-Financial Assets	730,000,000	196,615,850	103,896,113	626,103,887	92,719,737
31112	Non-Residential Buildings	31,500,000	20,245,000	4,315,375	27,184,625	15,929,625
31112025	Construction of NCG Posts	17,000,000	9,745,000	-	17,000,000	9,745,000
	(a) Poste La Fayette	3,000,000	3,000,000	-	3,000,000	3,000,000
	(c) St Brandon	10,000,000	5,750,000	-	10,000,000	5,750,000
	(d) Trou D'eau Douce	4,000,000	995,000	-	4,000,000	995,000
31112042	Construction of NCG Command Centre (N 1)	5,000,000	5,000,000	4,315,375	684,625	684,625
31112429	Renovation of Helicopter Hangar	5,000,000	5,000,000	-	5,000,000	5,000,000
31112442	Upgrading of Building	4,500,000	500,000	-	4,500,000	500,000
31121	Transport Equipment	553,000,000	78,615,850	43,239,660	509,760,340	35,376,190
31121402	Overhaul of Helicopters (N1)	135,000,000	15,600,000	508,160	134,491,840	15,091,840
31121404	Upgrading of Aircrafts	53,000,000	53,000,000	42,731,500	10,268,500	10,268,500
31121803	Acquisition of Patrol Vessels	330,000,000	15,850	-	330,000,000	15,850
	(b) Offshore Patrol Vessel	330,000,000	15,850	-	330,000,000	15,850
31121804	Acquisition of Aircraft - Acquisition of Advanced Light Helicopter	10,000,000	10,000,000	-	10,000,000	10,000,000
31121805	Acquisition of Tug	25,000,000	-	-	25,000,000	-
31122	Other Machinery and Equipment	145,500,000	97,755,000	56,341,078	89,158,922	41,413,922
31122805	Acquisition of Security Equipment	8,000,000	8,000,000	-	8,000,000	8,000,000
31122806	Acquisition of Generators	1,000,000	1,000,000	1,000,000	-	-
31122808	Acquisition of Radio Equipment and Security System	3,000,000	3,000,000	1,421,820	1,578,180	1,578,180
31122812	Acquisition of Nautical Equipment	3,500,000	10,755,000	10,754,727	(7,254,727)	273
31122815	Acquisition of Coastal Surveillance Radar System	120,000,000	65,000,000	35,964,107	84,035,893	29,035,893
31122999	Acquisition of Other Machinery and Equipment	10,000,000	10,000,000	7,200,424	2,799,576	2,799,576
Total - Sub-Head 2-508: Coastal and Maritime Surveillance, Search and Rescue		2,109,100,000	1,613,076,000	1,366,133,349	742,966,651	246,942,651
Total - Vote 2-5: Police Service		12,605,000,000	12,605,000,000	11,923,288,944	681,711,056	681,711,056

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-6: Rodrigues, Outer Islands & Territorial Integrity						
Recurrent Expenditure		5,507,600,000	6,035,800,316	5,926,092,030	(418,492,030)	109,708,286
21	Compensation of Employees	42,700,000	43,763,000	42,450,808	249,192	1,312,192
21110	Personal Emoluments	38,117,000	37,532,000	36,546,042	1,570,958	985,958
21110001	Basic Salary	29,400,000	27,813,000	27,295,341	2,104,659	517,659
21110002	Salary Compensation	3,070,000	3,070,000	3,005,398	64,602	64,602
21110004	Allowances	920,000	920,000	819,840	100,160	100,160
21110005	Extra Assistance	627,000	527,000	359,893	267,107	167,107
21110006	Cash in lieu of Leave	1,400,000	1,340,000	1,338,175	61,825	1,825
21110009	End-of-year Bonus	2,700,000	2,700,000	2,599,832	100,168	100,168
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,162,000	1,127,563	(1,127,563)	34,437
21111	Other Staff Costs	4,033,000	5,681,000	5,396,728	(1,363,728)	284,272
21111001	Wages	120,000	120,000	70,179	49,821	49,821
21111002	Travelling and Transport	3,150,000	2,873,000	2,838,361	311,639	34,639
21111100	Overtime	750,000	2,675,000	2,477,688	(1,727,688)	197,312
21111200	Staff Welfare	13,000	13,000	10,500	2,500	2,500
21210	Social Contributions	550,000	550,000	508,038	41,962	41,962
21210001	Contribution to the National Savings Fund	550,000	550,000	508,038	41,962	41,962
22	Goods and Services	39,700,000	39,737,000	8,325,575	31,374,425	31,411,425
22010	Cost of Utilities	680,000	680,000	671,278	8,722	8,722
22020	Fuel and Oil	700,000	960,000	831,815	(131,815)	128,185
22030	Rent	265,000	265,000	225,233	39,767	39,767
22040	Office Equipment and Furniture	400,000	550,000	443,602	(43,602)	106,398
22050	Office Expenses	410,000	610,000	602,912	(192,912)	7,088
22060	Maintenance	995,000	1,005,000	332,654	662,346	672,346
22070	Cleaning Services	10,000	10,000	-	10,000	10,000
22100	Publications and Stationery	580,000	1,447,000	1,090,801	(510,801)	356,199
22120	Fees	27,800,000	27,800,000	241,102	27,558,898	27,558,898
	of which					
22120008	Fees to Consultants	27,500,000	27,500,000	-	27,500,000	27,500,000
	(a) Study on local renewable energy (AFD Grant)	12,500,000	12,500,000	-	12,500,000	12,500,000
	(d) AFD Grant for the water Sector in Rodrigues	15,000,000	15,000,000	-	15,000,000	15,000,000
22170	Travelling within the Republic	550,000	550,000	119,886	430,114	430,114
22900	Other Goods and Services	7,310,000	5,860,000	3,766,292	3,543,708	2,093,708
	of which					
22900984	Expenses icw National Drug Secretariat	7,000,000	5,500,000	3,523,224	3,476,776	1,976,776
25	Subsidies	110,000,000	183,909,000	183,907,676	(73,907,676)	1,324
25110	Non-Financial Public Corporations	110,000,000	183,909,000	183,907,676	(73,907,676)	1,324
25110011	Special Rodrigues Holiday Package	80,000,000	135,377,000	135,376,463	(55,376,463)	537
25110012	Subsidy on Airfare from Rodrigues	30,000,000	48,532,000	48,531,213	(18,531,213)	787
26	Grants	5,185,000,000	5,639,291,316	5,638,422,971	(453,422,971)	868,345
26311	Other General Government Units	5,000,000,000	5,430,000,000	5,430,000,000	(430,000,000)	-
26311001	Rodrigues Regional Assembly	5,000,000,000	5,430,000,000	5,430,000,000	(430,000,000)	-
26313	Extra-Budgetary Units	185,000,000	209,291,316	208,422,971	(23,422,971)	868,345
26313002	Agalega Island Council	500,000	500,000	344,825	155,175	155,175
26313024	Chagosian Welfare Fund	7,500,000	7,500,000	7,500,000	-	-
26313070	Outer Islands Development Corporation	160,000,000	184,291,316	184,291,316	(24,291,316)	-
26313156	National Environment Cleaning Authority	17,000,000	17,000,000	16,286,830	713,170	713,170

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-6: Rodrigues, Outer Islands & Territorial Integrity - continued						
28	Other Expense	130,200,000	129,100,000	52,985,000	77,215,000	76,115,000
28213	Transfer to Non-Financial Public Corporations	130,200,000	129,100,000	52,985,000	77,215,000	76,115,000
28213030	Airport of Rodrigues Ltd	51,900,000	51,900,000	51,900,000	-	-
28213031	Rodrigues Public Utilities Corporation	78,300,000	77,200,000	1,085,000	77,215,000	76,115,000
Capital Expenditure		1,355,400,000	827,199,684	662,580,607	692,819,393	164,619,077
26	Grants	1,355,400,000	827,199,684	662,580,607	692,819,393	164,619,077
26321	Other General Government Units	1,304,000,000	800,091,000	653,238,185	650,761,815	146,852,815
26321001	Rodrigues Regional Assembly (N 1)	1,285,000,000	781,091,000	640,211,534	644,788,466	140,879,466
26321003	Small Development Projects (Indian Grant)	19,000,000	19,000,000	13,026,651	5,973,349	5,973,349
	(a) Rodrigues	19,000,000	19,000,000	13,026,651	5,973,349	5,973,349
26323	Extra-Budgetary Units	51,400,000	27,108,684	9,342,422	42,057,578	17,766,262
26323070	Outer Islands Development Corporation (Agalega)	49,100,000	24,808,684	7,966,792	41,133,208	16,841,892
	of which					
	(a) Purchase of Barge	9,000,000	-	-	9,000,000	-
	(b) Construction of Shed	5,000,000	5,000,000	-	5,000,000	5,000,000
	(c) Acquisition of Buildings	-	-	-	-	-
	(d) Outboard motors	300,000	300,000	-	300,000	300,000
	(e) Purchase of Rotary Slashers	3,800,000	1,115,500	1,115,500	2,684,500	-
	(f) Purchase of Generator	2,500,000	2,500,000	1,829,995	670,005	670,005
	(g) Cold room	1,000,000	1,000,000	-	1,000,000	1,000,000
	(h) Children play equipment	1,000,000	500,854	500,854	499,146	-
	(i) IT server for Head Office	5,000,000	80	-	5,000,000	80
	(j) Acquisition of Vehicles	4,500,000	3,392,250	3,392,250	1,107,750	-
	(k) MCB Transmission	17,000,000	11,000,000	1,128,193	15,871,807	9,871,807
26323156	National Environment Cleaning Authority	2,300,000	2,300,000	1,375,630	924,370	924,370
Total - Vote 2-6: Rodrigues, Outer Islands & Territorial Integrity		6,863,000,000	6,863,000,000	6,588,672,637	274,327,363	274,327,363
Vote 2-7: Reform Institutions and Rehabilitation						
Recurrent Expenditure		104,200,000	105,187,600	101,715,302	2,484,698	3,472,298
21	Compensation of Employees	84,200,000	84,110,000	82,961,655	1,238,345	1,148,345
21110	Personal Emoluments	75,150,000	75,460,000	74,494,310	655,690	965,690
21110001	Basic Salary	57,940,000	55,013,000	54,276,021	3,663,979	736,979
21110002	Salary Compensation	5,610,000	5,980,000	5,977,472	(367,472)	2,528
21110004	Allowances	4,000,000	4,400,000	4,400,000	(400,000)	-
21110006	Cash in lieu of leave	2,500,000	2,500,000	2,373,770	126,230	126,230
21110009	End-of-year Bonus	5,100,000	5,100,000	5,037,884	62,116	62,116
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,467,000	2,429,163	(2,429,163)	37,837
21111	Other Staff Costs	7,950,000	7,550,000	7,456,523	493,477	93,477
21111002	Travelling and Transport	7,240,000	6,840,000	6,823,288	416,712	16,712
21111100	Overtime	700,000	700,000	633,235	66,765	66,765
21111200	Staff Welfare	10,000	10,000	-	10,000	10,000
21210	Social Contributions	1,100,000	1,100,000	1,010,822	89,178	89,178
21210001	Contribution to the National Savings Fund	1,100,000	1,100,000	1,010,822	89,178	89,178
22	Goods and Services	14,000,000	15,077,600	12,753,647	1,246,353	2,323,953
22010	Cost of Utilities	2,150,000	2,480,000	2,305,892	(155,892)	174,108
22020	Fuel and Oil	325,000	325,000	325,000	-	-
22030	Rent	5,680,000	5,832,600	5,686,050	(6,050)	146,550
22040	Office Equipment and Furniture	900,000	1,050,000	1,007,169	(107,169)	42,831

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-7: Reform Institutions and Rehabilitation - continued						
22	Goods and Services -contd					
22050	Office Expenses	425,000	700,000	647,890	(222,890)	52,110
22060	Maintenance	850,000	850,000	276,881	573,119	573,119
22070	Cleaning Services	150,000	150,000	116,871	33,129	33,129
22090	Security	25,000	25,000	25,000	-	-
22100	Publications and Stationery	465,000	815,000	781,115	(316,115)	33,885
22120	Fees	1,750,000	1,750,000	841,206	908,794	908,794
22900	Other Goods and Services	1,280,000	1,100,000	740,573	539,427	359,427
28	Other Expense	6,000,000	6,000,000	6,000,000	-	-
28211	Transfers to Non-Profit Institutions	6,000,000	6,000,000	6,000,000	-	-
28211049	Probation Home for Girls	3,000,000	3,000,000	3,000,000	-	-
28211050	Probation Hostel for Boys	3,000,000	3,000,000	3,000,000	-	-
Capital Expenditure		7,800,000	6,812,400	838,694	6,961,306	5,973,706
31	Acquisition of Non-Financial Assets	7,800,000	6,812,400	838,694	6,961,306	5,973,706
31111	Dwellings	4,500,000	4,500,000	838,694	3,661,306	3,661,306
31111413	Upgrading of Probation Institutions	4,500,000	4,500,000	838,694	3,661,306	3,661,306
31112	Non-Residential Buildings	600,000	80,000	-	600,000	80,000
31112401	Upgrading of Probation Offices	600,000	80,000	-	600,000	80,000
31122	Other Machinery and Equipment	2,700,000	2,232,400	-	2,700,000	2,232,400
31122806	Acquisition of Generator	2,700,000	2,232,400	-	2,700,000	2,232,400
Total - Vote 2-7: Reform Institutions and Rehabilitation		112,000,000	112,000,000	102,553,996	9,446,004	9,446,004
Vote 2-8: Continental Shelf and Maritime Zones Administration and Exploration						
Recurrent Expenditure		28,800,000	29,680,750	28,629,163	170,837	1,051,587
21	Compensation of Employees	17,100,000	16,928,500	16,888,346	211,654	40,154
21110	Personal Emoluments	15,477,000	15,336,000	15,297,429	179,571	38,571
21110001	Basic Salary	12,427,000	11,887,000	11,886,014	540,986	986
21110002	Salary Compensation	800,000	928,000	926,593	(126,593)	1,407
21110004	Allowances	750,000	714,000	691,326	58,674	22,674
21110006	Cash in lieu of Leave	350,000	350,000	350,000	-	-
21110009	End-of-year Bonus	1,150,000	1,031,000	1,027,325	122,675	3,675
21110016	Interim Allowance icw Salary Relativity Adjustment	-	426,000	416,171	(416,171)	9,829
21111	Other Staff Costs	1,473,000	1,434,500	1,433,722	39,278	778
21111001	Wages	118,000	129,500	129,434	(11,434)	66
21111002	Travelling and Transport	1,300,000	1,194,000	1,193,288	106,712	712
21111100	Overtime	50,000	106,000	106,000	(56,000)	-
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	150,000	158,000	157,195	(7,195)	805
21210001	Contribution to the National Savings Fund	150,000	158,000	157,195	(7,195)	805
22	Goods and Services	11,700,000	12,752,250	11,740,817	(40,817)	1,011,433
22010	Cost of Utilities	1,200,000	1,207,500	1,207,500	(7,500)	-
22020	Fuel and Oil	75,000	75,000	75,000	-	-
22030	Rent	3,174,000	3,222,000	3,222,000	(48,000)	-
22040	Office Equipment and Furniture	250,000	250,000	106,660	143,340	143,340
22050	Office Expenses	90,000	254,000	196,606	(106,606)	57,394
22060	Maintenance	575,000	575,000	242,997	332,003	332,003
22070	Cleaning Services	146,000	146,000	144,578	1,422	1,422
22100	Publications and Stationery	155,000	155,000	130,675	24,325	24,325
22120	Fees	240,000	240,000	9,950	230,050	230,050
22130	Studies and Surveys	5,500,000	5,500,000	5,289,545	210,455	210,455

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-8: Continental Shelf and Maritime Zones Administration and Exploration - continued						
22	Goods and Services - <i>contd.</i>					
22900	Other Goods and Services	295,000	1,127,750	1,115,306	(820,306)	12,444
Capital Expenditure		4,000,000	3,119,250	-	4,000,000	3,119,250
31	Acquisition of Non-Financial Assets	4,000,000	3,119,250	-	4,000,000	3,119,250
31122	Other Machinery and Equipment	4,000,000	3,119,250	-	4,000,000	3,119,250
31122828	Acquisition of Survey Equipment	4,000,000	3,119,250	-	4,000,000	3,119,250
Total - Vote 2-8: Continental Shelf and Maritime Zones Administration and Exploration		32,800,000	32,800,000	28,629,163	4,170,837	4,170,837
Vote 2-9 : Forensic Science Laboratory						
Recurrent Expenditure		126,000,000	128,520,000	117,238,884	8,761,116	11,281,116
21	Compensation of Employees	49,200,000	48,990,000	47,006,468	2,193,532	1,983,532
21110	Personal Emoluments	44,685,000	44,375,000	42,519,765	2,165,235	1,855,235
21110001	Basic Salary	31,950,000	29,377,000	28,319,489	3,630,511	1,057,511
21110002	Salary Compensation	3,100,000	3,100,000	2,908,898	191,102	191,102
21110004	Allowances	3,900,000	5,540,000	5,525,125	(1,625,125)	14,875
21111005	Extra Assistance	1,600,000	1,100,000	727,917	872,083	372,083
21110006	Cash in lieu of Leave	1,250,000	1,250,000	1,154,798	95,202	95,202
21110009	End-of-year Bonus	2,885,000	2,785,000	2,675,894	209,106	109,106
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,223,000	1,207,644	(1,207,644)	15,356
21111	Other Staff Costs	3,955,000	4,055,000	3,985,378	(30,378)	69,622
21111002	Travelling and Transport	3,900,000	3,900,000	3,888,605	11,395	11,395
21111100	Overtime	50,000	150,000	91,773	(41,773)	58,227
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	560,000	560,000	501,325	58,675	58,675
21210001	Contribution to the National Savings Fund	560,000	560,000	501,325	58,675	58,675
22	Goods and Services	76,700,000	79,430,000	70,205,562	6,494,438	9,224,438
22010	Cost of Utilities	3,880,000	3,880,000	3,859,761	20,239	20,239
22020	Fuel and Oil	80,000	80,000	62,395	17,605	17,605
22040	Office Equipment and Furniture	200,000	350,000	350,000	(150,000)	-
22050	Office Expenses	640,000	805,000	786,091	(146,091)	18,909
22060	Maintenance	23,710,000	33,110,000	33,031,394	(9,321,394)	78,606
22060003	Plant and Equipment	23,500,000	32,900,000	32,842,401	(9,342,401)	57,599
22070	Cleaning Services	290,000	290,000	290,000	-	-
22100	Publications and Stationery	705,000	1,715,000	1,456,333	(751,333)	258,667
22120	Fees	1,650,000	1,800,000	999,890	650,110	800,110
22120029	Fees to Mauritius Standard Bureau	1,000,000	1,000,000	354,480	645,520	645,520
22140	Medical Supplies, Drugs and Equipment	45,000,000	36,855,000	28,909,825	16,090,175	7,945,175
22170	Travelling within the Republic	225,000	225,000	139,873	85,127	85,127
22900	Other Goods and Services	320,000	320,000	320,000	-	-
26	Grants	100,000	100,000	26,854	73,146	73,146
26210	Contribution to International Organisations	100,000	100,000	26,854	73,146	73,146
Capital Expenditure		460,000,000	457,480,000	198,131,643	261,868,357	259,348,357
31	Acquisition of Non-Financial Assets	460,000,000	457,480,000	198,131,643	261,868,357	259,348,357
31112	Non-Residential Buildings	400,000,000	397,480,000	188,293,540	211,706,460	209,186,460

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-9 : Forensic Science Laboratory - continued						
31	Acquisition of Non-Financial Assets - contd.					
31112019	Construction of Forensic Science Laboratory	400,000,000	397,480,000	188,293,540	211,706,460	209,186,460
311122	Other Machinery and Equipment	60,000,000	60,000,000	9,838,103	50,161,897	50,161,897
311122802	Acquisition of IT Equipment (N 1)	10,000,000	10,000,000	5,769,257	4,230,743	4,230,743
311122804	Acquisition of Laboratory Equipment (N 1)	50,000,000	50,000,000	4,068,846	45,931,154	45,931,154
Total - Vote 2-9 : Forensic Science Laboratory		586,000,000	586,000,000	315,370,527	270,629,473	270,629,473
Vote 2-10: Prison Service						
Recurrent Expenditure		1,025,000,000	1,089,700,000	1,081,255,048	(56,255,048)	8,444,952
21	Compensation of Employees	827,700,000	856,488,000	850,629,260	(22,929,260)	5,858,740
21110	Personal Emoluments	749,565,000	775,014,000	769,381,001	(19,816,001)	5,632,999
21110001	Basic Salary	515,040,000	503,528,974	497,948,458	17,091,542	5,580,516
21110002	Salary Compensation	57,625,000	57,625,000	57,610,473	14,527	14,527
21110004	Allowances	112,000,000	149,000,826	148,991,661	(36,991,661)	9,165
21110006	Cash in lieu of Leave	18,200,000	19,495,200	19,495,053	(1,295,053)	147
21110009	End-of-year Bonus	46,700,000	45,364,000	45,335,356	1,364,644	28,644
21111	Other Staff Costs	68,870,000	70,703,000	70,477,909	(1,607,909)	225,091
21111002	Travelling and Transport	67,300,000	69,100,000	68,885,894	(1,585,894)	214,106
21111100	Overtime	1,500,000	1,533,000	1,522,015	(22,015)	10,985
21111200	Staff Welfare	70,000	70,000	70,000	-	-
21210	Social Contributions	9,265,000	10,771,000	10,770,350	(1,505,350)	650
21210001	Contribution to the National Savings Fund	9,265,000	10,771,000	10,770,350	(1,505,350)	650
22	Goods and Services	197,000,000	232,912,000	230,554,294	(33,554,294)	2,357,706
22010	Cost of Utilities	39,365,000	40,117,150	39,104,469	260,531	1,012,681
22020	Fuel and Oil	4,000,000	4,800,000	4,785,867	(785,867)	14,133
22030	Rent	16,800,000	20,229,000	20,142,110	(3,342,110)	86,890
	of which					
22030004	Rental of CCTV Cameras	12,500,000	13,950,000	13,946,663	(1,446,663)	3,337
22030007	Rental line for Network Services	4,000,000	5,979,000	5,978,057	(1,978,057)	943
22040	Office Equipment and Furniture	450,000	472,000	469,525	(19,525)	2,475
22050	Office Expenses	275,000	253,000	236,342	38,658	16,658
22060	Maintenance	26,950,000	27,850,000	27,726,201	(776,201)	123,799
	of which					
22060003	Plant and Equipment	14,500,000	13,922,000	13,921,660	578,340	340
22060005	IT Equipment	2,800,000	4,278,000	4,237,279	(1,437,279)	40,721
22070	Cleaning Services	200,000	230,850	230,825	(30,825)	25
22100	Publications and Stationery	2,800,000	3,300,000	3,238,302	(438,302)	61,698
22120	Fees	2,000,000	2,175,000	1,864,317	135,683	310,683
22140	Medical Supplies, Drugs and Equipment	1,250,000	1,650,000	1,570,196	(320,196)	79,804
22900	Other Goods and Services	102,910,000	131,835,000	131,186,140	(28,276,140)	648,860
	of which					
22900001	Uniforms	11,000,000	14,025,000	14,012,200	(3,012,200)	12,800
22900005	Provision and Stores	75,000,000	97,200,000	97,167,430	(22,167,430)	32,570
22900029	Enhanced Earnings for Detainees	7,500,000	7,500,000	7,059,565	440,435	440,435
26	Grants	100,000	100,000	71,494	28,506	28,506
26210	Contribution to International Organisations	100,000	100,000	71,494	28,506	28,506

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 2-10: Prison Service - continued						
28	Other Expense	200,000	200,000	-	200,000	200,000
28211	Transfers to Non-Profit Institutions	100,000	100,000	-	100,000	100,000
28211008	Discharged Persons' Aid Committee	100,000	100,000	-	100,000	100,000
28219	Other Current Expense to Non-Residents	100,000	100,000	-	100,000	100,000
28219002	Repatriation of Prisoners	100,000	100,000	-	100,000	100,000
Capital Expenditure		60,000,000	44,900,000	35,473,980	24,526,020	9,426,020
31	Acquisition of Non-Financial Assets	60,000,000	44,900,000	35,473,980	24,526,020	9,426,020
31112	Non-Residential Buildings	20,600,000	7,891,000	4,731,008	15,868,992	3,159,992
31112411	Upgrading of Prisons	20,600,000	7,891,000	4,731,008	15,868,992	3,159,992
	(a) Beau Bassin Prison	10,500,000	4,191,000	1,774,207	8,725,793	2,416,793
	(b) Other Prisons	10,100,000	3,700,000	2,956,801	7,143,199	743,199
31121	Transport Equipment	7,900,000	12,519,000	12,518,550	(4,618,550)	450
31121801	Acquisition of Vehicles	7,900,000	12,519,000	12,518,550	(4,618,550)	450
31122	Other Machinery and Equipment	28,000,000	21,700,000	17,591,049	10,408,951	4,108,951
31122802	Acquisition of IT Equipment	6,000,000	1,000,000	994,606	5,005,394	5,394
31122805	Acquisition of Security Equipment	5,811,000	5,811,000	4,229,978	1,581,022	1,581,022
31122999	Acquisition of Other Machinery and Equipment	16,189,000	14,889,000	12,366,465	3,822,535	2,522,535
31132	Intangible Fixed Assets	3,000,000	2,100,000	-	3,000,000	2,100,000
31132401	E-Government Projects: Prison Management System	3,000,000	2,100,000	-	3,000,000	2,100,000
31133	Furniture, Fixtures and Fittings	500,000	690,000	633,373	(133,373)	56,627
Total - Vote 2-10: Prison Service		1,085,000,000	1,134,600,000	1,116,729,028	(31,729,028)	17,870,972
Total - Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity		24,854,300,000	23,553,900,000	21,732,604,372	3,121,695,628	1,821,295,628
Vote 2-11: Deputy Prime Minister's Office						
Recurrent Expenditure		-	2,200,000	2,070,326	(2,070,326)	129,674
20	Allowance to Minister	-	1,503,800	1,503,800	(1,503,800)	-
20100	Annual Allowance	-	1,503,800	1,503,800	(1,503,800)	-
21	Compensation of Employees	-	696,200	566,526	(566,526)	129,674
21110	Personal Emoluments	-	696,200	566,526	(566,526)	129,674
21110002	Salary Compensation	-	30,400	30,368	(30,368)	32
21110004	Allowances	-	637,000	513,190	(513,190)	123,810
21110009	End-of-year Bonus	-	28,800	22,968	(22,968)	5,832
Total - Vote 2-11: Deputy Prime Minister's Office		-	2,200,000	2,070,326	(2,070,326)	129,674
Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning and Tourism						
Vote 3-1: Housing and Land Use Planning						
Sub-Head 3-101: General						
Recurrent Expenditure		161,300,000	471,419,300	461,705,698	(300,405,698)	9,713,602
20	Allowance to Minister	2,472,000	2,472,000	2,359,533	112,467	112,467
20100	Annual Allowance	2,472,000	2,472,000	2,359,533	112,467	112,467

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 3-101: General - continued						
21	Compensation of Employees	103,228,000	101,466,000	99,544,317	3,683,683	1,921,683
21110	Personal Emoluments	93,153,000	89,625,000	87,851,600	5,301,400	1,773,400
21110001	Basic Salary	68,902,000	63,766,000	62,420,399	6,481,601	1,345,601
21110002	Salary Compensation	7,800,000	7,800,000	7,787,347	12,653	12,653
21110004	Allowances	3,500,000	3,600,000	3,589,874	(89,874)	10,126
21110005	Extra Assistance	3,160,000	2,568,000	2,424,514	735,486	143,486
21110006	Cash in lieu of Leave	3,400,000	3,000,000	2,903,635	496,365	96,365
21110009	End-of-year Bonus	6,391,000	5,991,000	5,904,714	486,286	86,286
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,900,000	2,821,117	(2,821,117)	78,883
21111	Other Staff Costs	8,825,000	10,525,000	10,380,921	(1,555,921)	144,079
21111002	Travelling and Transport	7,100,000	7,100,000	6,956,762	143,238	143,238
21111100	Overtime	1,700,000	3,400,000	3,399,159	(1,699,159)	841
21111200	Staff Welfare	25,000	25,000	25,000	-	-
21210	Social Contributions	1,250,000	1,316,000	1,311,796	(61,796)	4,204
21210001	Contribution to the National Savings Fund	1,250,000	1,316,000	1,311,796	(61,796)	4,204
22	Goods and Services	55,600,000	52,481,300	47,088,202	8,511,798	5,393,098
22010	Cost of Utilities	4,250,000	4,250,000	3,534,470	715,530	715,530
22020	Fuel and Oil	1,200,000	1,200,000	853,135	346,865	346,865
22030	Rent	39,800,000	36,628,000	35,367,803	4,432,197	1,260,197
22040	Office Equipment and Furniture	800,000	800,000	571,960	228,040	228,040
22050	Office Expenses	1,025,000	1,578,300	1,565,567	(540,567)	12,733
22060	Maintenance	3,840,000	3,840,000	2,097,363	1,742,637	1,742,637
22070	Cleaning Services	300,000	300,000	289,694	10,306	10,306
22090	Security	430,000	30,000	-	430,000	30,000
22100	Publications and Stationery	2,080,000	2,080,000	1,477,182	602,818	602,818
22120	Fees	900,000	800,000	572,988	327,012	227,012
22900	Other Goods and Services of which	975,000	975,000	758,040	216,960	216,960
22900814	Greening at Work Place	25,000	25,000	19,250	5,750	5,750
22900955	Gender Mainstreaming	200,000	200,000	200,000	-	-
28	Other Expense	-	315,000,000	312,713,646	(312,713,646)	2,286,354
28217	Other	-	315,000,000	312,713,646	(312,713,646)	2,286,354
28217010	Compensation icw Neotown Project	-	315,000,000	312,713,646	(312,713,646)	2,286,354
Capital Expenditure		100,000	100,000	-	100,000	100,000
31	Acquisition of Non-Financial Assets	100,000	100,000	-	100,000	100,000
31122	Other Machinery and Equipment	100,000	100,000	-	100,000	100,000
31122999	Acquisition of Other Machinery & Equipment	100,000	100,000	-	100,000	100,000
Total - Sub-Head 3-101: General		161,400,000	471,519,300	461,705,698	(300,305,698)	9,813,602
Sub-Head 3-102: Social Housing Development						
Recurrent Expenditure		215,600,000	252,271,000	239,481,209	(23,881,209)	12,789,791
21	Compensation of Employees	7,800,000	8,166,000	7,727,116	72,884	438,884
21110	Personal Emoluments	7,115,000	7,331,000	6,912,317	202,683	418,683
21110001	Basic Salary	5,717,000	5,717,000	5,373,413	343,587	343,587
21110002	Salary Compensation	408,000	408,000	401,139	6,861	6,861
21110004	Allowances	100,000	120,000	119,748	(19,748)	252
21110006	Cash in lieu of Leave	380,000	360,000	308,529	71,471	51,471
21110009	End-of-year Bonus	510,000	510,000	501,453	8,547	8,547
21110016	Interim Allowance icw Salary Relativity Adjustment	-	216,000	208,035	(208,035)	7,965
21111	Other Staff Costs	605,000	755,000	742,471	(137,471)	12,529
21111002	Travelling and Transport	575,000	725,000	716,403	(141,403)	8,597

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 3-102: Social Housing Development - continued						
21	Compensation of Employees -contd					
21111100	Overtime	20,000	20,000	16,068	3,932	3,932
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	80,000	80,000	72,328	7,672	7,672
21210001	Contribution to the National Savings Fund	80,000	80,000	72,328	7,672	7,672
22	Goods and Services	1,400,000	1,400,000	481,006	918,994	918,994
22010	Cost of Utilities	120,000	120,000	75,036	44,964	44,964
22020	Fuel and Oil	40,000	40,000	39,319	681	681
22040	Office Equipment and Furniture	40,000	40,000	28,225	11,775	11,775
22050	Office Expenses	60,000	60,000	26,237	33,763	33,763
22060	Maintenance	40,000	40,000	6,075	33,925	33,925
22070	Cleaning Services	100,000	100,000	90,666	9,334	9,334
22100	Publications and Stationery	100,000	100,000	32,898	67,102	67,102
22120	Fees	850,000	850,000	180,550	669,450	669,450
	of which					
22120008	Fees for Consultants (Housing Strategy)	500,000	500,000	-	500,000	500,000
22900	Other Goods and Services	50,000	50,000	2,000	48,000	48,000
25	Subsidies	22,400,000	58,705,000	51,703,392	(29,303,392)	7,001,608
25110	Non-Financial Public Corporations	22,400,000	58,705,000	51,703,392	(29,303,392)	7,001,608
25110004	National Housing Development Co. Ltd	22,400,000	58,705,000	51,703,392	(29,303,392)	7,001,608
26	Grants	165,000,000	165,000,000	165,000,000	-	-
26313	Extra-Budgetary Units	165,000,000	165,000,000	165,000,000	-	-
26313154	New Social Living Development Ltd	165,000,000	165,000,000	165,000,000	-	-
28	Other Expense	19,000,000	19,000,000	14,569,695	4,430,305	4,430,305
28212	Transfers to Households	19,000,000	19,000,000	14,569,695	4,430,305	4,430,305
28212023	Syndics for Maintenance of NHDC Housing Estates	19,000,000	19,000,000	14,569,695	4,430,305	4,430,305
Capital Expenditure		883,500,000	1,467,195,000	1,364,697,479	(481,197,479)	102,497,521
28	Other Expense	858,500,000	1,417,039,800	1,314,542,642	(456,042,642)	102,497,158
28222	Transfers to Households	858,500,000	1,417,039,800	1,314,542,642	(456,042,642)	102,497,158
28222012	Casting of Roof Slab Grant Scheme	100,000,000	111,000,500	111,000,391	(11,000,391)	109
28222013	Rehabilitation of Infrastructure of NHDC Housing Estates	71,400,000	79,220,500	68,174,614	3,225,386	11,045,886
28222015	Transfer of Title deeds of ex-CHA Houses	100,000	100,000	-	100,000	100,000
28222017	Construction of Social Housing Units	675,000,000	1,223,492,800	1,135,367,637	(460,367,637)	88,125,163
28222018	Rehabilitation of ex-CHA Housing Estates	12,000,000	3,226,000	-	12,000,000	3,226,000
31	Acquisition of Non-Financial Assets	25,000,000	50,155,200	50,154,837	(25,154,837)	363
31113	Other Structures	25,000,000	50,155,200	50,154,837	(25,154,837)	363
31113037	Off-site Infrastructure Works for Social Housing	25,000,000	50,155,200	50,154,837	(25,154,837)	363
Total - Sub-Head 3-102: Social Housing Development		1,099,100,000	1,719,466,000	1,604,178,688	(505,078,688)	115,287,312

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 3-103: Land Management and Physical Planning						
Recurrent Expenditure		309,700,000	348,748,700	328,988,489	(19,288,489)	19,760,211
21	Compensation of Employees	180,600,000	183,108,000	181,150,110	(550,110)	1,957,890
21110	Personal Emoluments	161,355,000	163,828,000	162,511,938	(1,156,938)	1,316,062
21110001	Basic Salary	115,958,000	113,923,000	113,661,436	2,296,564	261,564
21110002	Salary Compensation	11,200,000	11,200,000	10,953,601	246,399	246,399
21110004	Allowances	3,600,000	3,960,000	3,927,049	(327,049)	32,951
21110005	Extra Assistance	15,000,000	15,000,000	14,235,729	764,271	764,271
21110006	Cash in Lieu of Leave	5,000,000	5,000,000	5,000,000	-	-
21110009	End-of-year Bonus	10,597,000	10,297,000	10,293,333	303,667	3,667
21110016	Interim Allowance icw Salary Relativity Adjustment	-	4,448,000	4,440,790	(4,440,790)	7,210
21111	Other Staff Costs	17,445,000	17,445,000	16,809,023	635,977	635,977
21111002	Travelling and Transport	17,200,000	17,200,000	16,609,509	590,491	590,491
21111100	Overtime	225,000	225,000	179,514	45,486	45,486
21111200	Staff Welfare	20,000	20,000	20,000	-	-
21210	Social Contributions	1,800,000	1,835,000	1,829,149	(29,149)	5,851
21210001	Contribution to the National Savings Fund	1,800,000	1,835,000	1,829,149	(29,149)	5,851
22	Goods and Services	112,200,000	148,866,800	131,120,399	(18,920,399)	17,746,401
22010	Cost of Utilities	1,700,000	1,700,000	1,625,101	74,899	74,899
22020	Fuel and Oil	1,300,000	1,300,000	1,231,256	68,744	68,744
22040	Office Equipment and Furniture	450,000	450,000	277,955	172,045	172,045
22050	Office Expenses	660,000	660,000	392,498	267,502	267,502
22060	Maintenance	60,000,000	83,554,000	78,254,086	(18,254,086)	5,299,914
	of which					
22060013	LAVIMS	52,000,000	75,554,000	72,901,012	(20,901,012)	2,652,988
22070	Cleaning Services	260,000	14,080,000	14,015,435	(13,755,435)	64,565
22100	Publications and Stationery	3,055,000	3,055,000	2,215,010	839,990	839,990
22120	Fees	14,500,000	13,782,700	7,900,797	6,599,203	5,881,903
	of which					
22120008	Fees to Consultants	3,500,000	2,000,000	-	3,500,000	2,000,000
22120023	Fees icw Oracle License (LAVIMS)	4,090,000	4,012,700	4,012,666	77,334	34
22120037	Fees icw Licenses	-	5,250,000	1,437,156	(1,437,156)	3,812,844
22130	Studies and Surveys	25,400,000	25,410,100	23,219,186	2,180,814	2,190,914
22130002	Hydrographic Surveys by Indian Navy	3,600,000	3,600,000	1,509,086	2,090,914	2,090,914
22130003	Land Use Planning and Management	21,800,000	21,810,100	21,710,100	89,900	100,000
	(a) Review of National Land Development Strategy	21,700,000	21,710,100	21,710,100	(10,100)	-
	(b) New Urban and Rural Outline Schemes	100,000	100,000	-	100,000	100,000
22900	Other Goods and Services	4,875,000	4,875,000	1,989,075	2,885,925	2,885,925
22900986	Expenses icw Land Research and Monitoring Unit	3,000,000	3,000,000	608,230	2,391,770	2,391,770
26	Grants	15,900,000	15,773,900	15,717,980	182,020	55,920
26210	Contribution to International Organisations	5,600,000	5,473,900	5,428,500	171,500	45,400
26210129	International Hydrographic Organisation	650,000	650,000	604,725	45,275	45,275
26210182	Regional Centre for Mapping of Resources for Development	2,600,000	2,526,800	2,526,740	73,260	60
26210209	UN Habitat	2,350,000	2,297,100	2,297,035	52,965	65
26313	Extra-Budgetary Units	10,300,000	10,300,000	10,289,480	10,520	10,520
26313091	Town and Country Planning Board	6,900,000	6,900,000	6,899,073	927	927
26313153	Real Estate Agent Authority	3,400,000	3,400,000	3,390,407	9,593	9,593

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 3-103: Land Management and Physical Planning - continued						
28	Other Expense	1,000,000	1,000,000	1,000,000.00	-	-
28211	Transfers to Non-Profit Institutions	1,000,000	1,000,000	1,000,000.00	-	-
28211070	Professional Land Surveyors Council	500,000	500,000	500,000.00	-	-
28211072	Town Planner's Council	500,000	500,000	500,000.00	-	-
Capital Expenditure		479,800,000	1,422,466,000	1,392,686,021	(912,886,021)	29,779,979
28	Other Expense	100,000	100,000	-	100,000	100,000
28222	Transfers to Households	100,000	100,000	-	100,000	100,000
28222016	Transfer of Title deeds of Land/Houses	100,000	100,000	-	100,000	100,000
31	Acquisition of Non-Financial Assets	479,700,000	1,422,366,000	1,392,686,021	(912,986,021)	29,679,979
31121	Transport Equipment	2,500,000	1,640,000	1,633,000	867,000	7,000
31121801	Acquisition of Vehicles	2,500,000	1,640,000	1,633,000	867,000	7,000
31122	Other Machinery and Equipment	27,300,000	13,800,000	5,899,886	21,400,114	7,900,114
31122802	Acquisition of IT Equipment	19,200,000	10,000,000	5,120,271	14,079,729	4,879,729
	(a) Acquisition of IT Equipment	14,300,000	9,300,000	5,120,271	9,179,729	4,179,729
	(b) Innovating of IT Infrastructure	4,900,000	700,000	-	4,900,000	700,000
31122810	Acquisition of Land Surveying Equipment	5,800,000	1,500,000	-	5,800,000	1,500,000
31122999	Acquisition of Other Machinery and Equipment	2,300,000	2,300,000	779,615	1,520,385	1,520,385
31132	Intangible Fixed Assets	49,900,000	24,226,000	2,458,565	47,441,435	21,767,435
31132101	LAVIMS Project	47,300,000	21,626,000	2,367,289	44,932,711	19,258,711
	(a) Digital State Land Register	4,800,000	4,800,000	2,367,289	2,432,711	2,432,711
	(b) Scanning and Archiving	2,500,000	2,500,000	-	2,500,000	2,500,000
	(c) LAVIMS 2.0 Phase1 Project	20,000,000	-	-	20,000,000	-
	(d) Enhancement of LAVIMS 1.0	20,000,000	14,326,000	-	20,000,000	14,326,000
31132801	Acquisition of Software	2,600,000	2,600,000	91,276	2,508,724	2,508,724
31410	Non-Produced Assets	400,000,000	1,382,700,000	1,382,694,570	(982,694,570)	5,430
31410801	Acquisition of Land	400,000,000	1,382,700,000	1,382,694,570	(982,694,570)	5,430
Total - Sub-Head 3-103: Land Management and Physical Planning		789,500,000	1,771,214,700	1,721,674,510	(932,174,510)	49,540,190
Total - Vote 3-1: Housing and Land Use Planning		2,050,000,000	3,962,200,000	3,787,558,896	(1,737,558,896)	174,641,104
Vote 3-2: Valuation Department						
Recurrent Expenditure		138,700,000	138,700,000	131,734,126	6,965,874	6,965,874
21	Compensation of Employees	112,600,000	112,661,850	107,104,954	5,495,046	5,556,896
21110	Personal Emoluments	97,977,000	98,169,250	93,019,065	4,957,935	5,150,185
21110001	Basic Salary	76,458,000	74,308,000	69,690,238	6,767,762	4,617,762
21110002	Salary Compensation	7,144,000	7,350,000	7,343,319	(199,319)	6,681
21110004	Allowances	3,750,000	3,492,250	3,358,646	391,354	133,604
21110006	Cash in Lieu of Leave	3,500,000	3,500,000	3,345,660	154,340	154,340
21110009	End-of-year Bonus	7,125,000	6,610,000	6,377,812	747,188	232,188
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,909,000	2,903,390	(2,903,390)	5,610
21111	Other Staff Costs	13,115,000	13,165,000	12,852,936	262,064	312,064
21111002	Travelling and Transport	12,715,000	12,715,000	12,413,212	301,788	301,788
21111100	Overtime	350,000	400,000	396,024	(46,024)	3,976
21111200	Staff Welfare	50,000	50,000	43,700	6,300	6,300
21210	Social Contributions	1,508,000	1,327,600	1,232,953	275,047	94,647
21210001	Contribution to the National Savings Fund	1,508,000	1,327,600	1,232,953	275,047	94,647

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 3-2: Valuation Department - continued						
22	Goods and Services	26,100,000	26,038,150	24,629,172	1,470,828	1,408,978
22010	Cost of Utilities	2,224,000	1,818,000	1,551,767	672,233	266,233
22020	Fuel and Oil	190,000	190,000	136,134	53,866	53,866
22030	Rent	18,078,000	18,016,750	18,002,120	75,880	14,630
22040	Office Equipment and Furniture	350,000	350,000	341,810	8,190	8,190
22050	Office Expenses	470,000	470,000	346,135	123,865	123,865
22060	Maintenance	775,000	1,035,000	812,392	(37,392)	222,608
22070	Cleaning Services	408,000	491,000	488,853	(80,853)	2,147
22100	Publications and Stationery	655,000	986,000	907,147	(252,147)	78,853
22120	Fees	1,650,000	1,672,100	1,237,516	412,484	434,584
22170	Travelling within the Republic	550,000	203,900	-	550,000	203,900
22900	Other Goods and Services	750,000	805,400	805,298	(55,298)	102
Capital Expenditure		12,500,000	12,500,000	10,260,959	2,239,041	2,239,041
31	Acquisition of Non-Financial Assets	12,500,000	12,500,000	10,260,959	2,239,041	2,239,041
31122	Other Machinery and Equipment	5,500,000	5,500,000	5,488,596	11,404	11,404
31122802	Acquisition of IT Equipment	5,500,000	5,500,000	5,488,596	11,404	11,404
31132	Intangible Fixed Assets	7,000,000	7,000,000	4,772,363	2,227,637	2,227,637
31132801	Acquisition of Software (N 1)	7,000,000	7,000,000	4,772,363	2,227,637	2,227,637
Total - Vote 3-2: Valuation Department		151,200,000	151,200,000	141,995,085	9,204,915	9,204,915
Vote 3-3: Tourism						
Recurrent Expenditure		357,400,000	361,767,000	341,965,059	15,434,941	19,801,941
20	Allowance to Minister	-	2,482,000	2,482,000	(2,482,000)	-
20100	Annual Allowance	-	2,482,000	2,482,000	(2,482,000)	-
21	Compensation of Employees	54,700,000	56,385,000	52,886,779	1,813,221	3,498,221
21110	Personal Emoluments	48,940,000	50,119,000	47,350,756	1,589,244	2,768,244
21110001	Basic Salary	37,200,000	35,718,000	33,165,603	4,034,397	2,552,397
21110002	Salary Compensation	3,450,000	3,640,800	3,609,578	(159,578)	31,222
21110004	Allowances	1,200,000	2,378,900	2,347,716	(1,147,716)	31,184
21110005	Extra Assistance	2,330,000	2,515,000	2,500,651	(170,651)	14,349
21110006	Cash in lieu of Leave	1,400,000	1,400,000	1,320,724	79,276	79,276
21110009	End-of-year Bonus	3,360,000	3,064,300	3,019,698	340,302	44,602
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,402,000	1,386,786	(1,386,786)	15,214
21111	Other Staff Costs	5,050,000	5,556,000	4,936,725	113,275	619,275
21111002	Travelling and Transport	3,800,000	4,306,000	3,833,209	(33,209)	472,791
21111100	Overtime	1,100,000	1,100,000	953,516	146,484	146,484
21111200	Staff Welfare	150,000	150,000	150,000	-	-
21210	Social Contributions	710,000	710,000	599,298	110,702	110,702
21210001	Contribution to the National Savings Fund	710,000	710,000	599,298	110,702	110,702
22	Goods and Services	25,300,000	24,940,000	20,889,142	4,410,858	4,050,858
22010	Cost of Utilities	2,630,000	2,630,000	1,920,011	709,989	709,989
22020	Fuel and Oil	700,000	700,000	534,658	165,342	165,342
22030	Rent	12,075,000	12,235,000	11,409,361	665,639	825,639
22040	Office Equipment and Furniture	675,000	1,010,000	868,803	(193,803)	141,197
22050	Office Expenses	840,000	1,370,000	1,327,546	(487,546)	42,454
22060	Maintenance	925,000	1,965,000	1,668,431	(743,431)	296,569
22090	Security	80,000	80,000	-	80,000	80,000
22100	Publications and Stationery	1,420,000	1,420,000	1,127,481	292,519	292,519
22120	Fees	4,050,000	1,625,000	557,902	3,492,098	1,067,098
22120002	Fees to Chairperson and Members of Boards and Committees	-	250,000	217,670	(217,670)	32,330

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 3-3: Tourism - continued						
22	Goods and Services -contd					
22120007	Fees for Training	200,000	200,000	194,150	5,850	5,850
22120008	Fees to Consultants	3,600,000	1,175,000	146,082	3,453,918	1,028,918
	of which					
	(d) Revamping of Ecole Hôtelière Sir Gaëtan Duval	3,000,000	575,000	6,082	2,993,918	568,918
22170	Travelling within the Republic	135,000	135,000	-	135,000	135,000
22900	Other Goods and Services	1,770,000	1,770,000	1,474,949	295,051	295,051
26	Grants	277,400,000	277,960,000	265,707,138	11,692,862	12,252,862
26210	Contribution to International Organisations	3,600,000	4,160,000	4,006,774	(406,774)	153,226
26210031	UN Tourism Organisation	3,540,000	4,100,000	4,006,774	(466,774)	93,226
26210184	Vanilla Island Organisation	60,000	60,000	-	60,000	60,000
26313	Extra-Budgetary Units	273,800,000	273,800,000	261,700,364	12,099,636	12,099,636
26313027	Ecole Hôtelière Sir Gaëtan Duval (MITD) (N1)	75,000,000	75,000,000	75,000,000	-	-
26313047	Mauritius Tourism Promotion Authority	73,000,000	73,000,000	69,978,358	3,021,642	3,021,642
26313089	Tourism Authority	125,800,000	125,800,000	116,722,006	9,077,994	9,077,994
	(a) Operating Costs	82,000,000	82,000,000	80,267,040	1,732,960	1,732,960
	(b) Tourism Sites Cleaning and Embellishment Programme	33,500,000	33,500,000	32,154,966	1,345,034	1,345,034
	(c) Sustainable Tourism Unit	4,300,000	4,300,000	4,300,000	-	-
	(d) Automatic Identification System Monitoring Unit	6,000,000	6,000,000	-	6,000,000	6,000,000
Capital Expenditure		26,600,000	26,500,000	9,629,884	16,970,116	16,870,116
26	Grants	11,600,000	11,600,000	2,666,919	8,933,081	8,933,081
26323	Extra-Budgetary Units	-	11,600,000	2,666,919	(2,666,919)	8,933,081
26323027	Ecole Hôtelière Sir Gaëtan Duval (MITD) (N 1)	3,600,000	3,600,000	1,096,919	2,503,081	2,503,081
26323089	Tourism Authority - (Revamping of Integrated Information System)	8,000,000	8,000,000	1,570,000	6,430,000	6,430,000
31	Acquisition of Non- Financial Assets	15,000,000	14,900,000	6,962,965	8,037,035	7,937,035
31113	Other Structures	13,000,000	13,000,000	5,062,965	7,937,035	7,937,035
31113016	Construction of Touristic and Leisure Infrastructure- Tourism Signage (N 1)	4,600,000	4,600,000	2,794,205	1,805,795	1,805,795
31113416	Upgrading of Touristic and Leisure Infrastructure	4,400,000	4,400,000	1,818,295	2,581,705	2,581,705
31113431	Zoning of Lagoons	4,000,000	4,000,000	450,465	3,549,535	3,549,535
31121	Transport Equipment	2,000,000	1,900,000	1,900,000	100,000	-
31121801	Acquisition of Vehicles	2,000,000	1,900,000	1,900,000	100,000	-
Total - Vote 3-3: Tourism		384,000,000	388,267,000	351,594,943	32,405,057	36,672,057
Total - Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning and Tourism		2,585,200,000	4,501,667,000	4,281,148,924	(1,695,948,924)	220,518,076
Vote 4-1: Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology						
Sub-Head 4-101: General						
Recurrent Expenditure		351,000,000	336,819,223	335,763,142	15,236,858	1,056,081
20	Allowance to Minister	2,436,000	2,296,000	2,286,433	149,567	9,567
20100	Annual Allowance	2,436,000	2,296,000	2,286,433	149,567	9,567
21	Compensation of Employees	200,394,000	195,072,200	194,892,289	5,501,711	179,911
21110	Personal Emoluments	174,490,000	167,697,700	167,545,720	6,944,280	151,980

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-101: General - continued						
21	Compensation of Employees - contd					
21110001	Basic Salary	129,480,000	127,607,700	127,607,697	1,872,303	3
21110002	Salary Compensation	10,600,000	10,200,000	10,098,188	501,812	101,812
21110004	Allowances	6,210,000	7,210,000	7,176,410	(966,410)	33,590
21110005	Extra Assistance	10,500,000	5,300,000	5,283,576	5,216,424	16,424
21110006	Cash in lieu of leave	6,100,000	6,100,000	6,100,000	-	-
21110009	End-of-year Bonus	11,600,000	11,280,000	11,279,849	320,151	151
21111	Other Staff Costs	24,322,000	25,968,000	25,940,159	(1,618,159)	27,841
21111002	Travelling and Transport	21,317,000	19,317,000	19,316,879	2,000,121	121
21111100	Overtime	2,500,000	6,146,000	6,118,280	(3,618,280)	27,720
21111200	Staff Welfare	505,000	505,000	505,000	-	-
21210	Social Contributions	1,582,000	1,406,500	1,406,410	175,590	90
21210001	Contribution to the National Savings Fund	1,582,000	1,406,500	1,406,410	175,590	90
22	Goods and Services	131,000,000	123,241,023	122,531,354	8,468,646	709,669
22010	Cost of Utilities	8,650,000	9,225,000	9,171,130	(521,130)	53,870
22020	Fuel and Oil	2,000,000	2,000,000	2,000,000	-	-
22030	Rent	42,950,000	41,817,000	41,816,412	1,133,588	588
22040	Office Equipment and Furniture	700,000	1,737,800	1,720,517	(1,020,517)	17,283
22050	Office Expenses	2,150,000	2,187,000	2,185,813	(35,813)	1,187
22060	Maintenance	5,700,000	6,018,323	5,834,128	(134,128)	184,195
22070	Cleaning Services	800,000	800,000	658,035	141,965	141,965
22090	Security	600,000	1,060,000	1,060,000	(460,000)	-
22100	Publications and Stationery	8,350,000	16,350,000	16,342,413	(7,992,413)	7,587
22120	Fees	36,500,000	21,570,000	21,409,828	15,090,172	160,172
	<i>of which</i>					
22120008	Fees to Consultants (Transaction Advisor for PPP Projects)	30,000,000	12,420,000	12,420,000	17,580,000	-
22120024	Capacity Building Programme	3,000,000	4,300,000	4,154,154	(1,154,154)	145,846
22130	Studies and Surveys	500,000	15,000	14,500	485,500	500
22170	Travelling within the Republic	300,000	300,000	258,050	41,950	41,950
22900	Other Goods and Services	21,800,000	20,160,900	20,060,528	1,739,472	100,372
	<i>of which</i>					
22900039	Broadcast of Educational Programmes	3,500,000	3,500,000	3,499,930	70	70
22900801	Health and Wellness Activities	4,500,000	4,200,000	4,120,748	379,252	79,252
22900922	Conferences/Seminars/Workshops	500,000	500,000	499,639	361	361
22900955	Gender Mainstreaming	500,000	120,000	112,125	387,875	7,875
22900995	Expenses icw Akademi Kreol Repiblik Moris	1,300,000	1,300,000	1,299,365	635	635
22900999	Expenses icw National Examination Board	10,100,000	4,700,000	4,689,730	5,410,270	10,270
26	Grants	17,070,000	16,110,000	16,027,536	1,042,464	82,464
26210	Contribution to International Organisations	4,070,000	2,270,000	2,204,815	1,865,185	65,185
26210069	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	3,200,000	1,400,000	1,360,236	1,839,764	39,764
26210070	Conférence des Ministres de l'Education des Pays ayant le Français en Partage (CONFEMEN)	400,000	400,000	400,000	-	-
26210072	Association for the Development of Education in Africa (ADEA)	470,000	470,000	444,579	25,421	25,421
26313	Extra-Budgetary Units	13,000,000	13,840,000	13,822,721	(822,721)	17,279

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-101: General - continued						
26	Grants -contd.					
26313099	World Hindi Secretariat	6,000,000	6,000,000	6,000,000	-	-
26313201	Current Grant icw Nine Year Continuous Basic Education	7,000,000	7,840,000	7,822,721	(822,721)	17,279
28	Other Expense	100,000	100,000	25,530	74,470	74,470
28211	Transfers to Non-Profit Institutions	100,000	100,000	25,530	74,470	74,470
28211042	Youth Club	100,000	100,000	25,530	74,470	74,470
Capital Expenditure		62,000,000	76,471,225	72,627,157	(10,627,157)	3,844,068
31	Acquisition of Non-Financial Assets	62,000,000	76,471,225	72,627,157	(10,627,157)	3,844,068
31112	Non-Residential Buildings	3,000,000	6,134,212	6,031,365	(3,031,365)	102,847
31112401	Upgrading of Office Buildings	1,000,000	534,900	432,054	567,946	102,846
31112402	Upgrading of Schools - Multipurpose Halls and Playfields in Secondary Schools	2,000,000	5,599,312	5,599,311	(3,599,311)	1
31122	Other Machinery and Equipment	7,500,000	6,418,347	6,418,328	1,081,672	19
31122802	Acquisition of IT Equipment	5,000,000	4,984,200	4,984,185	15,815	15
31122999	Acquisition Of Other Machinery and Equipment	2,500,000	1,434,147	1,434,143	1,065,857	4
31133	Furniture, Fixtures and Fittings	1,200,000	844,500	844,420	355,580	80
31112	Nine Year Continuous Basic Education					
31112	Non-Residential Buildings	50,300,000	63,074,166	59,333,044	(9,033,044)	3,741,122
31112002	Construction and Extension of Schools	50,300,000	63,074,166	59,333,044	(9,033,044)	3,741,122
Total - Sub-Head 4-101: General		413,000,000	413,290,448	408,390,299	4,609,701	4,900,149
Sub-Head 4-102: Pre-Primary Education						
Recurrent Expenditure		1,114,000,000	1,166,504,617	1,165,606,758	(51,606,758)	897,859
26	Grants	1,114,000,000	1,166,504,617	1,165,606,758	(51,606,758)	897,859
26313	Extra-Budgetary Units	1,114,000,000	1,166,504,617	1,165,606,758	(51,606,758)	897,859
26313071	Early Childhood Care and Education Authority	1,114,000,000	1,166,504,617	1,165,606,758	(51,606,758)	897,859
	(a) Administrative Costs	62,700,000	62,700,000	62,700,000	-	-
	(b) Public Pre-Primary Schools	275,000,000	275,000,000	274,999,004	996	996
	(c) Private Pre-Primary Schools	25,000,000	25,000,000	24,999,999	1	1
	(d) Continuous Capacity Development Programme	300,000	300,000	300,000	-	-
	(e) Project-Based Learning	1,000,000	1,000,000	1,000,000	-	-
	(f) Free Pre-Primary Education Scheme	750,000,000	802,504,617	801,607,755	(51,607,755)	896,862
Capital Expenditure		16,000,000	14,642,810	12,226,929	3,773,071	2,415,881
26	Grants	8,500,000	8,317,610	8,317,604	182,396	6
26323	Extra-Budgetary Units	8,500,000	8,317,610	8,317,604	182,396	6
26323071	Early Childhood Care and Education Authority	8,500,000	8,317,610	8,317,604	182,396	6
31	Acquisition of Non-Financial Assets	7,500,000	6,325,200	3,909,325	3,590,675	2,415,875
31112	Non-Residential Buildings	7,500,000	6,325,200	3,909,325	3,590,675	2,415,875
31112002	Construction and Extension of Schools	2,500,000	-	-	2,500,000	-
31112402	Upgrading of Schools	5,000,000	6,325,200	3,909,325	1,090,675	2,415,875
Total - Sub-Head 4-102: Pre-Primary Education		1,130,000,000	1,181,147,427	1,177,833,687	(47,833,687)	3,313,740

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-103: Primary Education						
Recurrent Expenditure		4,770,000,000	4,917,547,340	4,909,039,465	(139,039,465)	8,507,875
21	Compensation of Employees	3,286,597,000	3,304,917,438	3,299,847,849	(13,250,849)	5,069,589
21110	Personal Emoluments	3,032,444,000	3,040,690,000	3,039,273,073	(6,829,073)	1,416,927
21110001	Basic Salary	2,360,274,000	2,375,790,800	2,374,707,264	(14,433,264)	1,083,536
21110002	Salary Compensation	258,000,000	259,915,000	259,848,096	(1,848,096)	66,904
21110004	Allowances	50,000,000	53,176,400	53,124,362	(3,124,362)	52,038
21110005	Extra Assistance	35,000,000	30,965,900	30,879,707	4,120,293	86,193
21110006	Cash in lieu of leave	111,000,000	110,671,900	110,640,589	359,411	31,311
21110009	End-of-year Bonus	218,170,000	210,170,000	210,073,055	8,096,945	96,945
21111	Other Staff Costs	210,609,000	214,843,542	213,922,787	(3,313,787)	920,755
21111002	Travelling and Transport	205,609,000	205,609,000	204,790,561	818,439	818,439
21111100	Overtime	5,000,000	9,234,542	9,132,226	(4,132,226)	102,316
21210	Social Contributions	43,544,000	49,383,896	46,651,989	(3,107,989)	2,731,907
21210001	Contribution to National Savings Fund	43,544,000	49,383,896	46,651,989	(3,107,989)	2,731,907
22	Goods and Services	350,158,000	476,051,515	472,821,720	(122,663,720)	3,229,795
22010	Cost of Utilities	40,200,000	42,572,635	41,875,149	(1,675,149)	697,486
22020	Fuel and Oil	360,000	360,000	352,242	7,758	7,758
22030	Rent	68,450,000	60,360,000	60,181,463	8,268,537	178,537
	of which					
22030001	Rental of Building	20,000,000	19,750,000	19,703,090	296,910	46,910
22030007	Rental of Line for Network Services	47,000,000	39,110,000	39,059,750	7,940,250	50,250
22040	Office Equipment and Furniture	300,000	300,000	281,850	18,150	18,150
22050	Office Expenses	1,100,000	1,100,000	963,599	136,401	136,401
22060	Maintenance	18,638,000	18,338,000	18,174,397	463,603	163,603
22070	Cleaning Services	7,500,000	6,900,000	6,863,807	636,193	36,193
22090	Security	100,000,000	225,668,320	225,416,961	(125,416,961)	251,359
22100	Publications and Stationery	1,515,000	1,465,000	1,352,328	162,672	112,672
22120	Fees	32,000,000	35,916,800	34,522,407	(2,522,407)	1,394,393
	of which					
22120025	Fees to Oriental Language Teachers	30,500,000	34,416,800	34,384,974	(3,884,974)	31,826
22900	Other Goods and Services	80,095,000	83,070,760	82,837,517	(2,742,517)	233,243
	of which					
22900006	School Requisites	65,000,000	70,853,000	70,845,242	(5,845,242)	7,758
22900935	Summer/Winter School Programme	3,000,000	1,435,500	1,435,384	1,564,616	116
22900996	Natation Scolaire Programme	6,000,000	3,300,000	3,236,800	2,763,200	63,200
26	Grants	186,400,000	187,118,600	187,031,386	(631,386)	87,214
26210	Contribution to International Organisations	1,400,000	2,574,000	2,486,848	(1,086,848)	87,152
26210183	Southern and Eastern African Consortium for Monitoring Educational Quality (SEACMEQ)	1,400,000	2,574,000	2,486,848	(1,086,848)	87,152
26313	Extra-Budgetary Units	185,000,000	184,544,600	184,544,538	455,462	62
26313034	Mauritius Examinations Syndicate	185,000,000	184,544,600	184,544,538	455,462	62
28	Other Expense	946,845,000	949,459,787	949,338,510	(2,493,510)	121,277
28211	Transfers to Non-Profit Institutions	866,845,000	891,411,787	891,363,344	(24,518,344)	48,443
28211001	Hindu Education Authority Schools	22,050,000	31,750,000	31,717,210	(9,667,210)	32,790
28211002	Roman Catholic Education Authority (RCEA) - ZEP Schools	795,000	795,000	794,984	16	16

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-103: Primary Education - continued						
28	Other Expense - contd.					
28211040	Parent Teacher's Association (PTA) (Private Aided Primary Schools)	4,000,000	4,000,000	3,984,367	15,633	15,633
28211060	RCEA Schools (Operation Grant)	840,000,000	854,866,787	854,866,783	(14,866,783)	4
	of which					
	Maintenance of Toilets & Classrooms	7,000,000	7,000,000	6,999,999	1	1
28212	Transfers to Households	80,000,000	58,048,000	57,975,166	22,024,834	72,834
28212004	Primary School Supplementary Feeding Project	80,000,000	58,048,000	57,975,166	22,024,834	72,834
Capital Expenditure		211,000,000	356,067,912	319,863,482	(108,863,482)	36,204,430
31	Acquisition of Non-Financial Assets	211,000,000	356,067,912	319,863,482	(108,863,482)	36,204,430
31112	Non-Residential Buildings	138,500,000	268,508,759	233,119,452	(94,619,452)	35,389,307
31112002	Construction and Extension of Schools	47,930,000	63,865,580	49,380,432	(1,450,432)	14,485,148
31112402	Upgrading of Schools	90,570,000	204,643,179	183,739,020	(93,169,020)	20,904,159
31122	Other Machinery and Equipment	57,500,000	87,559,153	86,744,030	(29,244,030)	815,123
31122802	Acquisition of IT Equipment	4,000,000	267,000	266,625	3,733,375	375
31122823	Acquisition of Equipment for Early Digital Learning Programme	50,000,000	84,442,953	84,442,855	(34,442,855)	98
31122999	Acquisition of Other Machinery and Equipment	3,500,000	2,849,200	2,034,550	1,465,450	814,650
31132	Intangible Fixed Assets	1,000,000	-	-	1,000,000	-
31133	Furniture, Fixtures and Fittings	14,000,000	-	-	14,000,000	-
Total - Sub-Head 4-103: Primary Education		4,981,000,000	5,273,615,252	5,228,902,947	(247,902,947)	44,712,305
Sub-Head 4-104: Secondary Education						
Recurrent Expenditure		11,108,000,000	11,472,784,204	11,465,803,609	(357,803,609)	6,980,595
21	Compensation of Employees	3,481,934,000	3,432,029,266	3,428,967,108	52,966,892	3,062,158
21110	Personal Emoluments	3,131,863,000	3,080,229,242	3,078,532,584	53,330,416	1,696,658
21110001	Basic Salary	2,439,530,000	2,442,530,000	2,441,382,330	(1,852,330)	1,147,670
21110002	Salary Compensation	216,000,000	213,970,000	213,919,385	2,080,615	50,615
21110004	Allowances	42,000,000	53,796,100	53,642,129	(11,642,129)	153,971
21110005	Extra Assistance	98,000,000	32,100,142	31,937,933	66,062,067	162,209
21110006	Cash in lieu of leave	115,000,000	133,000,000	132,837,311	(17,837,311)	162,689
21110009	End-of-year Bonus	221,333,000	204,833,000	204,813,496	16,519,504	19,504
21111	Other Staff Costs	317,927,000	318,606,500	317,523,054	403,946	1,083,446
21111002	Travelling and Transport	315,427,000	312,457,000	312,285,972	3,141,028	171,028
21111100	Overtime	2,500,000	6,149,500	5,237,082	(2,737,082)	912,418
21210	Social Contributions	32,144,000	33,193,524	32,911,470	(767,470)	282,054
21210001	Contribution to the National Savings Fund	32,144,000	33,193,524	32,911,470	(767,470)	282,054
22	Goods and Services	206,477,000	233,590,940	231,221,708	(24,744,708)	2,369,232
22010	Cost of Utilities	47,300,000	47,858,200	46,601,989	698,011	1,256,211
22020	Fuel and Oil	190,000	190,000	149,714	40,286	40,286
22030	Rent	5,250,000	250,000	250,000	5,000,000	-
22040	Office Equipment and Furniture	250,000	270,000	231,995	18,005	38,005
22050	Office Expenses	750,000	694,000	692,760	57,240	1,240
22060	Maintenance	2,550,000	2,312,000	1,971,290	578,710	340,710

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-104: Secondary Education - continued						
22	Goods and Services - contd.					
22070	Cleaning Services	5,000,000	5,000,000	4,963,457	36,543	36,543
22090	Security	45,000,000	68,326,000	68,325,373	(23,325,373)	627
22100	Publications and Stationery	3,410,000	3,410,000	3,075,820	334,180	334,180
22120	Fees	2,000,000	1,900,000	1,812,475	187,525	87,525
22900	Other Goods and Services of which	94,777,000	103,380,740	103,146,835	(8,369,835)	233,905
22900006	School Requisites	68,000,000	74,299,000	74,138,307	(6,138,307)	160,693
22900802	Expenses icw Programme for International Students Assessment (PISA)	10,000,000	9,800,000	9,800,000	200,000	-
22900807	Expenses icw Technology Education Stream	10,000,000	10,000,000	9,999,994	6	6
26	Grants	7,059,670,000	7,234,270,893	7,234,155,135	(174,485,135)	115,758
26313	Extra-Budgetary Units	7,059,670,000	7,234,270,893	7,234,155,135	(174,485,135)	115,758
26313034	Mauritius Examinations Syndicate	275,000,000	270,545,000	270,545,000	4,455,000	-
26313122	Rabindranath Tagore Institute	14,700,000	15,331,696	15,216,494	(516,494)	115,202
26313123	Mahatma Gandhi Institute	769,970,000	767,426,732	767,426,459	2,543,541	273
26313130	Private Secondary Education Authority (PSEA) - (Operation Grant)	90,000,000	271,109,776	271,109,605	(181,109,605)	171
26313131	PSEA - Private Secondary Schools (Salary & Other Staff Costs)	5,011,000,000	5,049,000,000	5,048,999,917	(37,999,917)	83
26313132	PSEA - Management Grant to Private Secondary Schools	650,000,000	611,857,689	611,857,660	38,142,340	29
26313170	PSEA - Topping Up of Variable Grant to ensure a Minimum Per Capita of Rs 1,000	239,000,000	239,000,000	239,000,000	-	-
26313133	PSEA - Performance Grant to Private Secondary Schools	10,000,000	10,000,000	10,000,000	-	-
28	Other Expense	359,919,000	572,893,105	571,459,658	(211,540,658)	1,433,447
28211	Transfers to Non-Profit Institutions	9,919,000	9,919,000	8,485,553	1,433,447	1,433,447
28211039	PTA (State and Private Secondary Schools)	9,000,000	9,000,000	7,566,553	1,433,447	1,433,447
28211041	Mauritius Secondary Schools Sports Association (MSSSA)	919,000	919,000	919,000	-	-
28212	Transfers to Households	350,000,000	562,974,105	562,974,105	(212,974,105)	-
28212012	S.C and H.S.C Examination Fees	350,000,000	562,974,105	562,974,105	(212,974,105)	-
Capital Expenditure		155,000,000	171,315,911	160,229,304	(5,229,304)	11,086,607
26	Grants	24,200,000	16,144,800	16,140,111	8,059,889	4,689
26323	Extra-Budgetary Units	24,200,000	16,144,800	16,140,111	8,059,889	4,689
26323027	Mauritius Examinations Syndicate	10,000,000	8,000,000	8,000,000	2,000,000	-
26323073	Private Secondary Education Authority (PSEA)	4,200,000	-	-	4,200,000	-
26323122	Rabindranath Tagore Institute	2,000,000	550,100	546,075	1,453,925	4,025
26323123	Mahatma Gandhi Institute	8,000,000	7,594,700	7,594,036	405,964	664
31	Acquisition of Non- Financial Assets	130,800,000	155,171,111	144,089,193	(13,289,193)	11,081,918
31112	Non-Residential Buildings	103,300,000	146,402,133	135,320,344	(32,020,344)	11,081,789
31112002	Construction and Extension of Schools	28,000,000	32,861,574	28,775,810	(775,810)	4,085,764
31112402	Upgrading of Schools	75,300,000	113,540,559	106,544,534	(31,244,534)	6,996,025
31122	Other Machinery and Equipment	13,500,000	8,140,323	8,140,243	5,359,757	80

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-104: Secondary Education - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122802	Acquisition of IT Equipment	7,500,000	426,400	426,345	7,073,655	55
31122999	Acquisition of Other Machinery and Equipment	6,000,000	7,713,923	7,713,898	(1,713,898)	25
31132	Intangible Fixed Assets	2,000,000	189,800	189,751	1,810,249	49
31132801	Acquisition of Software	2,000,000	189,800	189,751	1,810,249	49
31133	Furniture, Fixtures and Fittings	12,000,000	438,855	438,855	11,561,145	-
Total - Sub-Head 4-104: Secondary Education		11,263,000,000	11,644,100,115	11,626,032,913	(363,032,913)	18,067,202
Sub-Head 4-105: Technical Education						
Recurrent Expenditure		314,000,000	298,353,044	298,352,906	15,647,094	138
22	Goods and Services	298,765,000	287,444,444	287,444,381	11,320,619	63
22120	Fees	2,000,000	44	-	2,000,000	44
22120008	Fees to Consultant - Roadmap for Technical and Technology Education	2,000,000	44	-	2,000,000	44
22900	Other Goods and Services	296,765,000	287,444,400	287,444,381	9,320,619	19
22900991	Expenses icw Technical Education Centres	296,765,000	287,444,400	287,444,381	9,320,619	19
26	Grants	15,000,000	10,908,600	10,908,525	4,091,475	75
26313	Extra-Budgetary Units	15,000,000	10,908,600	10,908,525	4,091,475	75
26313157	Institute of Technical Education and Technology (ITET)	15,000,000	10,908,600	10,908,525	4,091,475	75
28	Other Expense	235,000	-	-	235,000	-
28212	Transfers to Households	235,000	-	-	235,000	-
28212047	Refund of Examination fees i.c.w. Technical Education	235,000	-	-	235,000	-
Capital Expenditure		44,000,000	16,789,506	16,789,409	27,210,591	97
26	Grants	4,500,000	388,300	388,280	4,111,720	20
26323	Extra-Budgetary Units	4,500,000	388,300	388,280	4,111,720	20
26323157	Institute of Technical Education and Technology (ITET)	4,500,000	388,300	388,280	4,111,720	20
31	Acquisition of Non-Financial Assets	39,500,000	16,401,206	16,401,129	23,098,871	77
31112	Non-Residential Buildings	29,500,000	14,010,971	14,010,971	15,489,029	-
31112042	Construction of Building - Regional Training Centre at Beau Vallon	24,500,000	12,953,471	12,953,471	11,546,529	-
31112442	Upgrading of Building - Technical Education Centres	5,000,000	1,057,500	1,057,500	3,942,500	-
31122	Other Machinery and Equipment	10,000,000	2,390,235	2,390,158	7,609,842	77
Total - Sub-Head 4-105: Technical Education		358,000,000	315,142,550	315,142,315	42,857,685	235
Sub-Head 4-106: Special Education Needs						
Recurrent Expenditure		109,000,000	101,168,900	100,740,392	8,259,608	428,508
21	Compensation of Employees	45,535,000	44,365,100	44,238,620	1,296,380	126,480
21110	Personal Emoluments	42,537,000	41,367,100	41,315,145	1,221,855	51,955
21110001	Basic Salary	34,239,000	33,291,900	33,291,887	947,113	13
21110002	Salary Compensation	2,744,000	2,744,000	2,742,677	1,323	1,323
21110004	Allowances	2,000,000	2,000,000	1,949,987	50,013	50,013
21110006	Cash in lieu of leave	500,000	626,200	626,185	(126,185)	15
21110009	End-of-year Bonus	3,054,000	2,705,000	2,704,409	349,591	591
21111	Other Staff Cost	2,392,000	2,392,000	2,391,835	165	165

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-106: Special Education Needs - continued						
21	Compensation of Employees -contd.					
21111002	Travelling and Transport	2,392,000	2,392,000	2,391,835	165	165
21210	Social Contributions	606,000	606,000	531,640	74,360	74,360
21210001	Contribution to National Savings Fund	606,000	606,000	531,640	74,360	74,360
22	Goods and Services	3,265,000	2,287,800	1,986,309	1,278,691	301,491
22010	Cost of Utilities	240,000	240,000	217,966	22,034	22,034
22020	Fuel and Oil	500,000	500,000	498,987	1,013	1,013
22050	Office Expenses	20,000	20,000	14,605	5,395	5,395
22060	Maintenance	80,000	27,000	17,325	62,675	9,675
22070	Cleaning Services	275,000	75,000	55,600	219,400	19,400
22090	Security	550,000	1,050,000	807,041	(257,041)	242,959
22120	Fees	1,200,000	-	-	1,200,000	-
	of which					
22120043	Fees for Adaptation of Textbooks	1,000,000	-	-	1,000,000	-
22900	Other Goods and Services	400,000	375,800	374,785	25,215	1,015
26	Grants	60,200,000	54,516,000	54,515,463	5,684,537	537
26313	Extra-Budgetary Units	60,200,000	54,516,000	54,515,463	5,684,537	537
26313149	Special Education Needs (SEN) Authority	60,200,000	54,516,000	54,515,463	5,684,537	537
	(a) Operation Grant	28,000,000	27,827,717	27,827,181	172,819	536
	(b) Grant-in-Aid for SEN Schools run by:	32,200,000	26,688,283	26,688,282	5,511,718	1
	(ii) RCEA	32,200,000	-	-	32,200,000	-
Capital Expenditure		23,000,000	16,364,640	15,493,252	7,506,748	871,388
26	Grants	7,000,000	3,011,840	3,011,832	3,988,168	8
26323	Extra-Budgetary Units	7,000,000	3,011,840	3,011,832	3,988,168	8
26323149	Special Education Needs (SEN) Authority	7,000,000	3,011,840	3,011,832	3,988,168	8
	of which					
	(a) Upgrading of SEN Schools run by NGOs/RCEA	2,000,000	1,856,225	1,856,225	143,775	-
	(b) Acquisition of Pedagogical tools and materials	3,000,000	933,100	933,093	2,066,907	7
31	Acquisition of Non-Financial Assets	16,000,000	13,352,800	12,481,420	3,518,580	871,380
31112	Non-Residential Buildings	10,000,000	9,242,500	9,242,386	757,614	114
31112002	Construction and Extension of Schools - Setting up of SEN Resource and Development Units in 5 Primary Schools	2,000,000	1,682,400	1,682,314	317,686	86
31112402	Upgrading of Schools	8,000,000	7,560,100	7,560,073	439,927	27
	(a) Barrier Free Access for Students of Special Needs	3,000,000	2,560,100	2,560,073	439,927	27
	(b) Upgrading of SEN Resource and Development Centres	5,000,000	5,000,000	5,000,000	-	-
31121	Transport Equipment	2,000,000	1,552,500	1,552,500	447,500	-
31121801	Acquisition of Vehicles	2,000,000	1,552,500	1,552,500	447,500	-
31122	Other Machinery and Equipment	4,000,000	2,557,800	1,686,534	2,313,466	871,266
31122821	Acquisition of Braille PC/Notebook	1,000,000	187,800	187,722	812,278	78
31122999	Acquisition of Other Machinery and Equipment	3,000,000	2,370,000	1,498,812	1,501,188	871,188
Total - Sub-Head 4-106: Special Education Needs		132,000,000	117,533,540	116,233,644	15,766,356	1,299,896

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-107: Scholarships and Capacity Building						
Recurrent Expenditure		777,000,000	734,506,328	730,187,667	46,812,333	4,318,661
26	Grants	387,000,000	381,000,000	378,787,031	8,212,969	2,212,969
26313	Extra-Budgetary Units	387,000,000	381,000,000	378,787,031	8,212,969	2,212,969
26313125	Mauritius Institute of Education	387,000,000	381,000,000	378,787,031	8,212,969	2,212,969
	of which					
	Pension Obligations	100,000,000	100,000,000	100,000,000	-	-
28	Other Expense	390,000,000	353,506,328	351,400,636	38,599,364	2,105,692
28211	Transfers to Non-Profit Institutions	500,000	500,000	146,000	354,000	354,000
28211057	Sir Seewoosagur Ramgoolam Foundation	500,000	500,000	146,000	354,000	354,000
28212	Transfers to Households	389,500,000	353,006,328	351,254,636	38,245,364	1,751,692
28212009	Sir Seewoosagur Ramgoolam National Scholarships	27,200,000	28,100,000	27,460,004	(260,004)	639,996
28212010	Post-Graduate Scholarships Schemes	62,500,000	37,878,823	37,785,600	24,714,400	93,223
	(a) State of Mauritius Post Graduate Scheme	18,500,000	18,500,000	18,500,000	-	-
	(b) Post Graduate Scheme for Laureates	44,000,000	19,378,823	19,285,600	24,714,400	93,223
28212011	State of Mauritius/Additional Scholarships	282,150,000	257,511,005	256,509,363	25,640,637	1,001,642
28212020	Student Scholarship Schemes for Vulnerable Households	1,850,000	1,814,500	1,814,414	35,586	86
28212025	Financial Assistance Schemes to Students	50,000	-	-	50,000	-
28212032	Scholarship Scheme to Students with Disabilities	3,150,000	1,202,000	1,201,667	1,948,333	333
28212038	Postgraduate Scholarship Scheme in Digital Technologies	5,150,000	10,150,000	10,141,013	(4,991,013)	8,987
28212039	Scholarship Scheme for HSC Pro	1,200,000	4,100,000	4,096,295	(2,896,295)	3,705
28212043	Sir Anerood Jugnauth National Scholarships	6,250,000	12,250,000	12,246,280	(5,996,280)	3,720
Capital Expenditure		10,000,000	11,261,089	11,260,828	(1,260,828)	261
26	Grants	10,000,000	11,261,089	11,260,828	(1,260,828)	261
26323	Extra-Budgetary Units	10,000,000	11,261,089	11,260,828	(1,260,828)	261
26323125	Mauritius Institute of Education	10,000,000	11,261,089	11,260,828	(1,260,828)	261
Total - Sub-Head 4-107: Scholarships and Capacity Building		787,000,000	745,767,417	741,448,495	45,551,505	4,318,922
Sub-Head 4-108: Tertiary Education						
Recurrent Expenditure		1,862,000,000	833,064,390	832,988,045	1,029,011,955	76,345
21	Compensation of Employees	15,440,000	4,929,390	4,927,013	10,512,987	2,377
21110	Personal Emoluments	14,115,000	4,476,390	4,475,478	9,639,522	912
21110001	Basic Salary	10,756,000	3,827,390	3,827,389	6,928,611	1
21110002	Salary Compensation	1,183,000	273,000	272,342	910,658	658
21110004	Allowances	800,000	376,000	375,747	424,253	253
21110006	Cash in lieu of leave	400,000	-	-	400,000	-
21110009	End-of-year Bonus	976,000	-	-	976,000	-
21111	Other Staff Costs	1,200,000	412,000	411,279	788,721	721
21111002	Travelling and Transport	1,200,000	412,000	411,279	788,721	721
21210	Social Contributions	125,000	41,000	40,256	84,744	744
21210001	Contribution to the National Savings Fund	125,000	41,000	40,256	84,744	744
22	Goods and Services	6,300,000	72,000	71,038	6,228,962	962
22120	Fees	800,000	4,000	3,400	796,600	600

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-108: Tertiary Education - continued						
22	Goods and Services -contd					
22130	Studies and Surveys	2,500,000	-	-	2,500,000	-
	(a) National Higher Education Strategy	2,000,000	-	-	2,000,000	-
	(b) Setting up of National Chapter for Women in Science, Engineering and Technology	500,000	-	-	500,000	-
22900	Other Goods and Services	3,000,000	68,000	67,638	2,932,362	362
22900903	Awareness Campaign	300,000	-	-	300,000	-
22900922	Conferences/Seminars/ Workshops	1,700,000	68,000	67,638	1,632,362	362
	of which					
	Non-Aligned Movement for Science and Technology (NAM S&T) Centre Workshops in Mauritius	1,000,000	68,000	67,638	932,362	362
22900976	Expenses icw Higher Education Desk	1,000,000	-	-	1,000,000	-
26	Grants	1,840,160,000	828,063,000	827,989,994	1,012,170,006	73,006
26210	Contribution to International Organisations	3,960,000	3,500,000	3,500,000	460,000	-
26210037	Non-Aligned Movement for Science and Technology	460,000	-	-	460,000	-
26210071	Commonwealth of Learning	3,500,000	3,500,000	3,500,000	-	-
26313	Extra-Budgetary Units	1,836,200,000	824,563,000	824,489,994	1,011,710,006	73,006
26313041	Mauritius Qualifications Authority	28,000,000	28,000,000	27,998,180	1,820	1,820
26313077	Rajiv Gandhi Science Centre	33,000,000	13,368,000	13,368,000	19,632,000	-
26313143	Polytechnics Mauritius Ltd	35,000,000	35,000,000	35,000,000	-	-
26313150	Higher Education Commission	1,713,200,000	721,195,000	721,194,360	992,005,640	640
	(a) Higher Education Commission (HEC)	505,000,000	254,088,000	254,087,360	250,912,640	640
	i. HEC (Operation Grant)	110,000,000	23,717,000	23,717,000	86,283,000	-
	ii. Recruitment of foreign lecturers	1,000,000	-	-	1,000,000	-
	iii. SSR Chair in African Studies	1,000,000	1,000,000	1,000,000	-	-
	iv. Africa Scholarships	28,000,000	-	-	28,000,000	-
	(v) Research Fund	15,000,000	-	-	15,000,000	-
	vi. Free Tertiary Education Scheme	350,000,000	229,371,000	229,370,360	120,629,640	640
	(b) University of Mauritius of which	840,000,000	318,400,000	318,400,000	521,600,000	-
	UoM - Regional Biotechnology Experimental Platform for the Centre for Biomedical and Biomaterials Research (CBBR)	7,000,000	-	-	7,000,000	-
	(c) University of Technology, Mauritius	77,000,000	28,050,000	28,050,000	48,950,000	-
	(d) Université des Mascareignes of which	145,000,000	64,257,000	64,257,000	80,743,000	-
	Scholarship (Robotics and Artificial Intelligence)	10,000,000	-	-	10,000,000	-
	(e) Mahatma Gandhi Institute (Tertiary)	135,000,000	50,800,000	50,800,000	84,200,000	-
	(f) Rabindranath Tagore Institute (Tertiary)	2,200,000	1,200,000	1,200,000	1,000,000	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 4-108: Tertiary Education - continued						
26	Grants - contd.					
	(g) Open University of Mauritius	9,000,000	4,400,000	4,400,000	4,600,000	-
26313151	Quality Assurance Authority	27,000,000	27,000,000	26,929,454	70,546	70,546
28	Other Expense	100,000	-	-	100,000	-
28211	Transfers to Non-Profit Institutions	100,000	-	-	100,000	-
28211071	Higher Education Advisory Council	100,000	-	-	100,000	-
Capital Expenditure		115,000,000	10,347,632	10,345,015	104,654,985	2,617
26	Grants	113,800,000	10,347,632	10,345,015	103,454,985	2,617
26323	Extra-Budgetary Units	113,800,000	10,347,632	10,345,015	103,454,985	2,617
26323041	Mauritius Qualifications Authority	2,000,000	1,000,000	1,000,000	1,000,000	-
26323077	Rajiv Gandhi Science Centre	11,500,000	235,000	234,467	11,265,533	533
26323143	Polytechnics Mauritius Ltd	20,000,000	2,154,000	2,153,423	17,846,577	577
26323150	Higher Education	78,300,000	6,166,000	6,164,493	72,135,507	1,507
	(a) Infrastructure Funding for Higher Education Institutions	25,000,000	1,228,000	1,227,913	23,772,087	87
	(b) University of Mauritius	30,000,000	1,089,000	1,088,744	28,911,256	256
	(c) University of Technology, Mauritius	9,000,000	921,000	920,750	8,079,250	250
	(d) Université des Mascareignes	3,800,000	369,000	368,544	3,431,456	456
	(e) Mahatma Gandhi Institute (Tertiary)	5,000,000	284,000	283,925	4,716,075	75
	(f) Rabindranath Tagore Institute (Tertiary)	1,000,000	40,000	39,925	960,075	75
	(g) Open University of Mauritius	3,000,000	2,235,000	2,234,692	765,308	308
	(h) Higher Education Commission	1,500,000	-	-	1,500,000	-
26323151	Quality Assurance Authority	2,000,000	792,632	792,632	1,207,368	-
31	Acquisition of Non-Financial Assets	1,200,000	-	-	1,200,000	-
31122	Other Machinery and Equipment	100,000	-	-	100,000	-
31122802	Acquisition of IT Equipment	100,000	-	-	100,000	-
31132	Intangible Fixed Assets	1,100,000	-	-	1,100,000	-
31132801	Acquisition of Software	1,100,000	-	-	1,100,000	-
Total - Sub-Head 4-108: Tertiary Education		1,977,000,000	843,412,022	843,333,060	1,133,666,940	78,962
Total - Vote 4-1: Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology		21,041,000,000	20,534,008,771	20,457,317,360	583,682,640	76,691,411
Vote 4-2: Ministry of Tertiary Education, Science and Research						
Recurrent Expenditure		-	1,310,803,943	1,310,353,767	(1,310,353,767)	450,176
20	Allowance to Minister	-	1,460,000	1,460,000	(1,460,000)	-
20100	Annual Allowance	-	1,460,000	1,460,000	(1,460,000)	-
21	Compensation of Employees	-	13,241,000	13,078,459	(13,078,459)	162,541
21110	Personal Emoluments	-	11,891,100	11,761,162	(11,761,162)	129,938
21110001	Basic Salary	-	8,804,000	8,749,913	(8,749,913)	54,087
21110002	Salary Compensation	-	698,400	694,952	(694,952)	3,448
21110004	Allowances	-	1,151,900	1,079,858	(1,079,858)	72,042
21110006	Cash in lieu of leave	-	400,000	400,000	(400,000)	-
21110009	End-of-year Bonus	-	836,800	836,439	(836,439)	361
21111	Other Staff Costs	-	1,223,900	1,211,550	(1,211,550)	12,350

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 4-2: Ministry of Tertiary Education, Science and Research - continued						
21	Compensation of Employees - contd.					
21111002	Travelling and Transport	-	1,223,900	1,211,550	(1,211,550)	12,350
21210	Social Contributions	-	126,000	105,747	(105,747)	20,253
21210001	Contribution to the National Savings Fund	-	126,000	105,747	(105,747)	20,253
22	Goods and Services	-	4,153,404	3,972,585	(3,972,585)	180,819
22030	Rent	-	492,000	491,483	(491,483)	517
22120	Fees	-	779,708	627,125	(627,125)	152,583
22130	Studies and Surveys	-	679,696	657,998	(657,998)	21,698
22900	Other Goods and Services	-	2,202,000	2,195,979	(2,195,979)	6,021
22900903	Awareness Campaign	-	300,000	300,000	(300,000)	-
22900922	Conferences/Seminars/Workshops	-	902,000	899,059	(899,059)	2,941
	of which					
	Non-Aligned Movement for Science and Technology (NAM S&T) Centre Workshops in Mauritius	-	702,000	702,000	(702,000)	-
22900976	Expenses icw Higher Education Desk	-	1,000,000	996,920	(996,920)	3,080
26	Grants	-	1,291,849,539	1,291,842,723	(1,291,842,723)	6,816
26210	Contribution to International Organisations	-	460,000	453,186	(453,186)	6,814
26210037	Non-Aligned Movement for Science and Technology	-	460,000	453,186	(453,186)	6,814
26313	Extra-Budgetary Units	-	1,291,389,539	1,291,389,537	(1,291,389,537)	2
26313077	Rajiv Gandhi Science Centre	-	19,525,086	19,525,086	(19,525,086)	-
26313143	Polytechnics Mauritius Ltd	-	65,237,847	65,237,847	(65,237,847)	-
26313150	Higher Education Commission (N1)	-	1,206,626,606	1,206,626,604	(1,206,626,604)	2
	(a) Higher Education Commission (HEC)	-	444,335,767	444,335,766	(444,335,766)	1
	i. HEC (Operation Grant)	-	81,692,452	81,692,451	(81,692,451)	1
	iii. SSR Chair in African Studies	-	1,103,055	1,103,055	(1,103,055)	-
	iv. Africa Scholarships	-	19,625,000	19,625,000	(19,625,000)	-
	v. Research Fund	-	15,000,000	15,000,000	(15,000,000)	-
	vi. Free Tertiary Education Scheme	-	326,915,260	326,915,260	(326,915,260)	-
	(b) University of Mauritius	-	529,544,600	529,544,600	(529,544,600)	-
	(c) University of Technology, Mauritius	-	51,930,113	51,930,113	(51,930,113)	-
	(d) Université des Mascareignes	-	95,742,541	95,742,540	(95,742,540)	1
	of which					
	Scholarship (Robotics and Artificial Intelligence)	-	10,000,000	10,000,000	(10,000,000)	-
	(e) Mahatma Gandhi Institute (Tertiary)	-	79,752,000	79,752,000	(79,752,000)	-
	(f) Rabindranath Tagore Institute (Tertiary)	-	721,585	721,585	(721,585)	-
	(g) Open University of Mauritius	-	4,600,000	4,600,000	(4,600,000)	-
28	Other Expense	-	100,000	-	-	100,000
28211	Transfers to Non-Profit Institutions	-	100,000	-	-	100,000
28211071	Higher Education Advisory Council	-	100,000	-	-	100,000
Capital Expenditure		-	97,138,423	87,006,676	(87,006,676)	10,131,747
26	Grants	-	79,240,293	69,551,418	(69,551,418)	9,688,875
26323	Extra-Budgetary Units	-	79,240,293	69,551,418	(69,551,418)	9,688,875

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 4-2: Ministry of Tertiary Education, Science and Research - continued						
26	Grants - contd.					
26323077	Rajiv Gandhi Science Centre	-	4,819,183	4,819,183	(4,819,183)	-
26323143	Polytechnics Mauritius Ltd	-	2,912,625	2,815,106	(2,815,106)	97,519
26323150	Higher Education	-	71,508,485	61,917,129	(61,917,129)	9,591,356
	(a) Infrastructure Funding for Higher Education Institutions (N1)	-	23,440,672	19,017,450	(19,017,450)	4,423,222
	(b) University of Mauritius (N1)	-	29,375,813	26,783,818	(26,783,818)	2,591,995
	(c) University of Technology, Mauritius	-	8,079,000	6,079,000	(6,079,000)	2,000,000
	(d) Université des Mascareignes	-	2,031,000	2,030,993	(2,030,993)	7
	(e) Mahatma Gandhi Institute (Tertiary)	-	4,416,000	4,334,172	(4,334,172)	81,828
	(f) Rabindranath Tagore Institute (Tertiary)	-	460,000	89,418	(89,418)	370,582
	(g) Open University of Mauritius	-	765,000	696,550	(696,550)	68,450
	(h) Higher Education Commission	-	2,941,000	2,885,728	(2,885,728)	55,272
31	Acquisition of Non- Financial Assets	-	17,898,130	17,455,258	(17,455,258)	442,872
31112	Non-Residential Buildings	-	6,373,130	6,373,129	(6,373,129)	1
31112401	Upgrading of Office Buildings	-	6,373,130	6,373,129	(6,373,129)	1
31121	Transport Equipment	-	3,870,000	3,870,000	(3,870,000)	-
31122	Other Machinery and Equipment	-	4,255,000	4,130,703	(4,130,703)	124,297
31122999	Acquisition of Other Machinery & Equipment	-	4,255,000	4,130,703	(4,130,703)	124,297
31132	Intangible Fixed Assets	-	100,000	2,231	(2,231)	97,769
31132801	Acquisition of Software	-	100,000	2,231	(2,231)	97,769
31133	Furniture, Fixtures and Fittings	-	3,300,000	3,079,195	(3,079,195)	220,805
Total - Vote 4-2: Ministry of Tertiary Education, Science and Research		-	1,407,942,366	1,397,360,443	(1,397,360,443)	10,581,923
Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management						
Vote 5-1: Local Government						
Sub-Head 5-101: General						
Recurrent Expenditure		104,870,000	111,483,384	107,072,929	(2,202,929)	4,410,455
20	Allowance to Minister	2,436,000	3,458,000	3,458,000	(1,022,000)	-
20100	Annual Allowance	2,436,000	3,458,000	3,458,000	(1,022,000)	-
21	Compensation of Employees	92,114,000	92,982,000	92,243,023	(129,023)	738,977
21110	Personal Emoluments	80,700,000	81,297,900	80,871,860	(171,860)	426,040
21110001	Basic Salary	60,100,000	60,100,000	59,721,902	378,098	378,098
21110002	Salary Compensation	7,900,000	7,930,400	7,930,400	(30,400)	-
21110004	Allowances	2,700,000	3,251,000	3,249,132	(549,132)	1,868
21110005	Extra Assistance	1,900,000	1,900,000	1,884,559	15,441	15,441
21110006	Cash in lieu of Leave	2,400,000	2,400,000	2,400,000	-	-
21110009	End-of-year Bonus	5,700,000	5,716,500	5,685,867	14,133	30,633
21111	Other Staff Costs	10,100,000	10,370,100	10,126,700	(26,700)	243,400
21111001	Wages	200,000	200,000	176,600	23,400	23,400
21111002	Travelling and Transport	8,600,000	8,870,100	8,750,198	(150,198)	119,902
21111100	Overtime	1,200,000	1,200,000	1,199,902	98	98
21111200	Staff Welfare	100,000	100,000	-	100,000	100,000
21210	Social Contributions	1,314,000	1,314,000	1,244,463	69,537	69,537
21210001	Contribution to the National Savings Fund	1,314,000	1,314,000	1,244,463	69,537	69,537

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 5-101: General - continued						
22	Goods and Services	10,320,000	15,043,384	11,371,906	(1,051,906)	3,671,478
22010	Cost of Utilities	1,570,000	1,570,000	1,504,483	65,517	65,517
22020	Fuel and Oil	1,050,000	1,050,000	985,529	64,471	64,471
22030	Rent	1,850,000	1,850,000	1,804,977	45,023	45,023
22040	Office Equipment and Furniture	300,000	1,176,775	417,445	(117,445)	759,330
22050	Office Expenses	410,000	561,140	385,224	24,776	175,916
22060	Maintenance	1,260,000	2,204,855	1,532,952	(272,952)	671,903
22070	Cleaning Services	100,000	115,000	101,355	(1,355)	13,645
22090	Security	900,000	1,469,700	1,262,700	(362,700)	207,000
22100	Publications and Stationery	1,230,000	2,105,474	1,567,069	(337,069)	538,405
22120	Fees	150,000	1,127,050	560,065	(410,065)	566,985
22900	Other Goods and Services	1,500,000	1,813,390	1,250,107	249,893	563,283
	<i>of which</i>					
229000001	Uniforms	700,000	700,000	700,000	-	-
22900955	Gender Mainstreaming	200,000	200,000	-	200,000	200,000
Capital Expenditure		3,100,000	4,604,125	1,752,193	1,347,807	2,851,932
31	Acquisition of Non-Financial Assets	3,100,000	4,604,125	1,752,193	1,347,807	2,851,932
31112	Non Residential Building	2,000,000	2,342,530	707,576	1,292,424	1,634,954
31112401	Upgrading of Office Building	2,000,000	2,342,530	707,576	1,292,424	1,634,954
31122	Other Machinery and Equipment	1,100,000	2,261,595	1,044,617	55,383	1,216,978
31122802	Acquisition of IT Equipment	500,000	1,484,975	814,400	(314,400)	670,575
31122814	Acquisition of Air Conditioning Equipment	300,000	300,000	-	300,000	300,000
31122999	Acquisition of Other Machinery and Equipment	300,000	476,620	230,217	69,783	246,403
Total - Sub-Head 5-101: General		107,970,000	116,087,509	108,825,122	(855,122)	7,262,387
Sub-Head 5-102: Facilitation to Local Authorities						
Recurrent Expenditure		4,527,030,000	4,902,730,180	4,899,969,565	(372,939,565)	2,760,615
21	Compensation of Employees	13,550,000	13,550,000	11,191,409	2,358,591	2,358,591
21110	Personal Emoluments	12,350,000	12,350,000	10,305,287	2,044,713	2,044,713
21110001	Basic Salary	9,400,000	9,400,000	8,059,355	1,340,645	1,340,645
21110002	Salary Compensation	950,000	950,000	804,738	145,262	145,262
21110004	Allowances	300,000	300,000	299,819	181	181
21110005	Extra Assistance	300,000	300,000	70,568	229,432	229,432
21110006	Cash in lieu of Leave	500,000	500,000	423,467	76,533	76,533
21110009	End-of-year Bonus	900,000	900,000	647,340	252,660	252,660
21111	Other Staff Costs	1,000,000	1,000,000	699,323	300,677	300,677
21111002	Travelling and Transport	950,000	950,000	673,886	276,114	276,114
21111100	Overtime	25,000	25,000	10,487	14,513	14,513
21111200	Staff Welfare	25,000	25,000	14,950	10,050	10,050
21210	Social Contributions	200,000	200,000	186,799	13,201	13,201
21210001	Contribution to the National Savings Fund	200,000	200,000	186,799	13,201	13,201
22	Goods and Services	30,980,000	8,909,880	8,590,496	22,389,504	319,384
22060	Maintenance	27,000,000	5,314,880	5,300,925	21,699,075	13,955
22060003	Plant and Equipment (Incinerator)	27,000,000	5,314,880	5,300,925	21,699,075	13,955
22100	Publications and Stationery	155,000	155,000	129,866	25,134	25,134
22120	Fees	3,500,000	3,275,000	3,072,813	427,187	202,187
22900	Other Goods and Services	325,000	165,000	86,892	238,108	78,108
26	Grants	4,482,500,000	4,880,270,300	4,880,187,660	(397,687,660)	82,640
26210	Contribution to International Organisations	200,000	366,000	366,000	(166,000)	-
26210076	Commonwealth Local Government Forum	200,000	366,000	366,000	(166,000)	-
26312	Grant to Local Authorities	4,482,300,000	4,879,904,300	4,879,821,660	(397,521,660)	82,640

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 5-102: Facilitation to Local Authorities - <i>continued</i>						
26	Grants - <i>contd.</i>					
26312001	Municipal City Council of Port Louis	788,000,000	846,604,300	846,604,300	(58,604,300)	-
26312002	Municipal Council of Curepipe	343,000,000	385,250,000	385,250,000	(42,250,000)	-
26312003	Municipal Council of Vacoas/Phoenix	449,000,000	491,700,000	491,700,000	(42,700,000)	-
26312004	Municipal Council of Beau Bassin/Rose Hill	478,000,000	496,000,000	496,000,000	(18,000,000)	-
26312005	Municipal Council of Quatre Bornes	344,000,000	385,250,000	385,250,000	(41,250,000)	-
26312009	District Council of Black River	277,000,000	306,600,000	306,600,000	(29,600,000)	-
26312011	District Council of Pamplemousses	325,000,000	364,400,000	364,400,000	(39,400,000)	-
26312012	District Council of Rivière du Rempart	332,000,000	362,000,000	362,000,000	(30,000,000)	-
26312013	District Council of Moka	286,000,000	317,200,000	317,200,000	(31,200,000)	-
26312014	District Council of Flacq	318,000,000	355,600,000	355,600,000	(37,600,000)	-
26312015	District Council of Grand Port	310,000,000	321,800,000	321,800,000	(11,800,000)	-
26312016	District Council of Savanne	227,000,000	245,300,000	245,300,000	(18,300,000)	-
26312017	Disaster Risk Management Programmes in Local Authorities	5,300,000	2,200,000	2,117,360	3,182,640	82,640
Capital Expenditure		781,000,000	739,072,311	732,796,248	48,203,752	6,276,063
26	Grants	768,500,000	722,888,100	716,679,316	51,820,684	6,208,784
26322	Local Authorities	768,500,000	722,888,100	716,679,316	51,820,684	6,208,784
26322030	Local Development Projects	768,500,000	722,888,100	716,679,316	51,820,684	6,208,784
	(a) District Council Head Office - Savanne	17,000,000	11,711,600	6,990,716	10,009,284	4,720,884
	(b) Renovation of Plaza Theatre at Rose Hill	5,000,000	49	-	5,000,000	49
	(c) Renovation of Port Louis Theatre (Phase II)	22,000,000	72,972,880	72,972,862	(50,972,862)	18
	(d) Multipurpose Complexes	44,200,000	22,875,290	22,795,847	21,404,153	79,443
	(i) Rivière du Rempart	6,500,000	1,072,390	1,002,370	5,497,630	70,020
	(ii) Abercrombie	5,000,000	-	-	5,000,000	-
	(iii) One Stop Shop at Montagne Blanche	5,200,000	-	-	5,200,000	-
	(iv) Roches Brunes	10,500,000	7,694,000	7,693,628	2,806,372	372
	(v) 16ème Mille	5,000,000	2,700,000	2,691,000	2,309,000	9,000
	(vi) Surinam	5,000,000	-	-	5,000,000	-
	(vii) Goodlands	5,000,000	11,408,900	11,408,849	(6,408,849)	51
	(viii) Quartier Shell, Roche Bois	2,000,000	-	-	2,000,000	-
	(e) Markets and Fairs	68,100,000	66,923,936	66,908,890	1,191,110	15,046
	(iii) Chemin Grenier	20,000,000	20,000,000	20,000,000	-	-
	(iv) Mahebourg	5,000,000	496,000	486,955	4,513,045	9,045
	(v) Pamplemousses	30,000,000	46,421,936	46,421,935	(16,421,935)	1
	(vi) Bambous (Consultancy)	1,000,000	-	-	1,000,000	-
	(vii) Belle Rose, Quatre Bornes	3,000,000	6,000	-	3,000,000	6,000
	(viii) Extension of Market at Rose-Belle	4,100,000	-	-	4,100,000	-
	(ix) Curepipe Market (Consultancy)	3,000,000	-	-	3,000,000	-
	(x) Mini Market at Bon Accueil	2,000,000	-	-	2,000,000	-
	(f) Setting up of Incinerators	22,300,000	4,390,950	4,153,977	18,146,023	236,973
	(i) Calebasses	800,000	-	-	800,000	-
	(ii) Long Mountain	500,000	-	-	500,000	-
	(iii) Tyack	1,000,000	-	-	1,000,000	-
	(iv) Quartier Militaire	5,000,000	1,000,000	1,000,000	4,000,000	-
	(v) Rivière du Rempart	2,000,000	736,700	500,000	1,500,000	236,700
	(vi) Tranquebar	500,000	-	-	500,000	-
	(vii) Midlands	2,000,000	500,000	500,000	1,500,000	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 5-102: Facilitation to Local Authorities - continued						
26	Grants - contd.					
	(viii) Quatre Cocos	5,000,000	1,154,250	1,153,977	3,846,023	273
	(ix) Creve Coeur	2,000,000	-	-	2,000,000	-
	(x) Mare Tabac	500,000	-	-	500,000	-
	(xi) Plaine des Papayes	3,000,000	1,000,000	1,000,000	2,000,000	-
	(g) Upgrading of Fish, Meat and Poultry Section of the Central Market, Port Louis	3,000,000	-	-	3,000,000	-
	(h) Construction and Upgrading of Amenities	62,000,000	76,500,000	76,359,407	(14,359,407)	140,593
	(i) Small Development Projects (Indian Grant)	100,000,000	100,000,000	99,824,444	175,556	175,556
	(j) Other Infrastructure and Amenities	127,500,000	124,119,000	123,920,198	3,579,802	198,802
	(k) Small Community Projects	150,000,000	68,576,379	68,481,416	81,518,584	94,963
	(l) Construction and Upgrading of Sports Infrastructure	91,400,000	114,711,366	114,653,937	(23,253,937)	57,429
	(i) Gymnasium at Stanley, Rose Hill	15,000,000	11,859,000	11,858,702	3,141,298	298
	(ii) Sport Amenities at Bassin, Quatre Bornes (Phases II & III)	5,000,000	5,902,486	5,902,482	(902,482)	4
	(iii) Gymnasium at St Felix	7,000,000	-	-	7,000,000	-
	(iv) Sports Centre at Plaine Verte	40,000,000	70,951,515	70,951,513	(30,951,513)	2
	(v) Quorum Gymnasium, Plaisance, Rose-Hill	1,400,000	1,897,615	1,897,615	(497,615)	-
	(vi) Futsal Ebene	8,000,000	6,500,000	6,442,875	1,557,125	57,125
	(vii) Football Ground and Other Amenities at Le Morne (Consultancy)	2,000,000	-	-	2,000,000	-
	(Viii) Guy Rozemont Sports Complex	5,000,000	-	-	5,000,000	-
	(ix) Multipurpose Sports Complex at Petite Julie	4,000,000	-	-	4,000,000	-
	(x) Sport Complex at Notre Dame	2,000,000	8,694,000	8,694,000	(6,694,000)	-
	(xi) Upgrading of Long Mountain Football Ground	2,000,000	8,906,750	8,906,750	(6,906,750)	-
	(n) Construction of Mini Traffic Centre at Bel Air	5,000,000	100,000	2,542	4,997,458	97,458
	(o) Link Road from Dubreuil to Melrose	1,000,000	-	-	1,000,000	-
	(p) Construction of Gentilly Bridge	5,000,000	12,943,710	12,943,710	(7,943,710)	-
	(q) Road Rehabilitation Programme	42,000,000	33,698,420	33,538,028	8,461,972	160,392
	(r) Upgrading of Delange Building, Port Louis	1,000,000	231,120	-	1,000,000	231,120
	(s) Construction of Sub Hall and Football Ground at Camp Marcelin	2,000,000	8,988,400	8,988,342	(6,988,342)	58
	(t) Upgrading of Street Lighting along Motorways	-	4,145,000	4,145,000	(4,145,000)	-
31	Acquisition of Non-Financial Assets	12,500,000	16,184,211	16,116,932	(3,616,932)	67,279
31113	Other Structures	12,000,000	14,048,336	14,046,057	(2,046,057)	2,279
31113442	Upgrading of Street Lighting along Motorways	12,000,000	14,048,336	14,046,057	(2,046,057)	2,279
31122	Other Machinery and Equipment	500,000	2,135,875	2,070,875	(1,570,875)	65,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 5-102: Facilitation to Local Authorities - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122802	IT Equipment for Local Authorities	500,000	2,135,875	2,070,875	(1,570,875)	65,000
Total - Sub-Head 5-102: Facilitation to Local Authorities		5,308,030,000	5,641,802,491	5,632,765,813	(324,735,813)	9,036,678
Total - Vote 5-1: Local Government		5,416,000,000	5,757,890,000	5,741,590,935	(325,590,935)	16,299,065
Vote 5-2: National Disaster Risk Reduction						
Recurrent Expenditure		26,200,000	26,253,000	21,561,210	4,638,790	4,691,790
21	Compensation of Employees	12,400,000	12,400,000	10,027,521	2,372,479	2,372,479
21110	Personal Emoluments	11,400,000	11,400,000	9,194,765	2,205,235	2,205,235
21110001	Basic Salary	6,700,000	6,700,000	6,512,713	187,287	187,287
21110002	Salary Compensation	600,000	600,000	587,494	12,506	12,506
21110004	Allowances	3,300,000	3,300,000	1,337,443	1,962,557	1,962,557
21110006	Cash in lieu of Leave	200,000	200,000	200,000	-	-
21110009	End-of-year Bonus	600,000	600,000	557,115	42,885	42,885
21111	Other Staff Costs	890,000	890,000	727,300	162,700	162,700
21111002	Travelling and Transport	800,000	800,000	660,972	139,028	139,028
21111100	Overtime	85,000	85,000	66,328	18,672	18,672
21111200	Staff Welfare	5,000	5,000	-	5,000	5,000
21210	Social Contributions	110,000	110,000	105,456	4,544	4,544
21210001	Contribution to the National Savings Fund	110,000	110,000	105,456	4,544	4,544
22	Goods and Services	13,800,000	13,853,000	11,533,689	2,266,311	2,319,311
22010	Cost of Utilities	1,900,000	1,900,000	1,807,034	92,966	92,966
22020	Fuel and Oil	100,000	100,000	50,170	49,830	49,830
22030	Rent	8,500,000	8,500,000	8,445,600	54,400	54,400
22040	Office Equipment and Furniture	200,000	200,000	43,530	156,470	156,470
22050	Office Expenses	100,000	104,000	78,818	21,182	25,182
22060	Maintenance	300,000	386,000	307,359	(7,359)	78,641
22070	Cleaning Services	160,000	160,000	152,997	7,003	7,003
22100	Publications and Stationery	180,000	225,000	150,032	29,968	74,968
22120	Fees	1,180,000	1,180,000	357,996	822,004	822,004
22170	Travelling within the Republic	80,000	80,000	-	80,000	80,000
22900	Other Goods and Services	1,100,000	1,018,000	140,153	959,847	877,847
Capital Expenditure		1,800,000	1,747,000	674,661	1,125,339	1,072,339
28	Other Expense	1,000,000	964,000	-	1,000,000	964,000
28222	Transfers to Households	1,000,000	964,000	-	1,000,000	964,000
28222025	Compensation for the Relocation of Inhabitants - (Landslide)	1,000,000	964,000	-	1,000,000	964,000
31	Acquisition of Non-Financial Assets	800,000	783,000	674,661	125,339	108,339
31122	Other Machinery and Equipment	800,000	783,000	674,661	125,339	108,339
31122802	Acquisition of IT Equipment	100,000	133,000	132,955	(32,955)	45
31122999	Acquisition of Other Machinery and Equipment - (Equipment for National Emergency Operations)	700,000	650,000	541,706	158,294	108,294
Total - Vote 5-2: National Disaster Risk Reduction		28,000,000	28,000,000	22,235,871	5,764,129	5,764,129

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 5-3: Mauritius Fire and Rescue Service						
Recurrent Expenditure		705,000,000	795,985,580	789,593,432	(84,593,432)	6,392,148
21	Compensation of Employees	626,000,000	703,397,000	702,832,191	(76,832,191)	564,809
21110	Personal Emoluments	591,400,000	667,297,000	666,893,984	(75,493,984)	403,016
21110001	Basic Salary	399,100,000	422,297,000	422,281,075	(23,181,075)	15,925
21110002	Salary Compensation	48,600,000	48,600,000	48,596,681	3,319	3,319
21110004	Allowances	92,300,000	133,300,000	132,931,231	(40,631,231)	368,769
21110006	Cash in lieu of Leave	14,500,000	14,500,000	14,500,000	-	-
21110009	End-of-year Bonus	36,900,000	36,900,000	36,886,933	13,067	13,067
21110016	Interim Allowance icw Salary Relativity Adjustment	-	11,700,000	11,698,064	(11,698,064)	1,936
21111	Other Staff Costs	26,500,000	28,000,000	27,838,247	(1,338,247)	161,753
21111002	Travelling and Transport	26,000,000	27,500,000	27,341,981	(1,341,981)	158,019
21111100	Overtime	450,000	450,000	446,356	3,644	3,644
21111200	Staff Welfare	50,000	50,000	49,910	90	90
21210	Social Contributions	8,100,000	8,100,000	8,099,960	40	40
21210001	Contribution to the National Savings Fund	8,100,000	8,100,000	8,099,960	40	40
22	Goods and Services	79,000,000	92,588,580	86,761,241	(7,761,241)	5,827,339
22010	Cost of Utilities	6,870,000	8,070,000	7,675,886	(805,886)	394,114
22020	Fuel and Oil	11,000,000	15,009,000	15,005,129	(4,005,129)	3,871
22030	Rent	18,330,000	18,330,000	18,322,472	7,528	7,528
22040	Office Equipment and Furniture	500,000	585,000	579,949	(79,949)	5,051
22050	Office Expenses	700,000	900,000	896,481	(196,481)	3,519
22060	Maintenance	15,300,000	19,300,000	19,294,074	(3,994,074)	5,926
	of which					
22060003	Plant and Equipment	4,400,000	4,400,000	4,400,000	-	-
22060004	Vehicles and Motorcycles	10,300,000	13,800,000	13,796,544	(3,496,544)	3,456
22070	Cleaning Services	2,200,000	2,200,000	2,197,353	2,647	2,647
22100	Publications and Stationery	1,100,000	1,500,000	1,360,872	(260,872)	139,128
22120	Fees	1,600,000	1,600,000	1,285,955	314,045	314,045
22900	Other Goods and Services	21,400,000	25,094,580	20,143,070	1,256,930	4,951,510
	of which					
22900001	Uniforms	20,000,000	17,314,580	12,383,699	7,616,301	4,930,881
Capital Expenditure		180,000,000	166,411,420	164,952,826	15,047,174	1,458,594
31	Acquisition of Non-Financial Assets	180,000,000	166,411,420	164,952,826	15,047,174	1,458,594
31112	Non-Residential Buildings	19,500,000	12,070,000	12,062,746	7,437,254	7,254
31112024	Construction of Fire Stations	9,500,000	1,800,000	1,794,086	7,705,914	5,914
	(b) Montagne Blanche Fire Station	5,000,000	1,695,954	1,690,040	3,309,960	5,914
	(c) Relocation of Quatre Bornes Fire Station (Consultancy)	500,000	-	-	500,000	-
	(d) Satellite Fire Stations (Consultancy)	4,000,000	104,046	104,046	3,895,954	-
	(i) La Gaulette	500,000	-	-	500,000	-
	(ii) Anse Jonchee	500,000	-	-	500,000	-
	(iii) Bel-Air Rivière Sèche	500,000	-	-	500,000	-
	(iv) Chemin Grenier	500,000	-	-	500,000	-
	(v) Bambous	500,000	104,046	104,046	395,954	-
	(vi) St Pierre	500,000	-	-	500,000	-
	(vii) Grand Bois	500,000	-	-	500,000	-
	(viii) L'Escalier	500,000	-	-	500,000	-
31112424	Upgrading of Fire Stations	10,000,000	10,270,000	10,268,660	(268,660)	1,340
31121	Transport Equipment	131,400,000	129,250,000	129,245,555	2,154,445	4,445
31121801	Acquisition of Vehicles	131,400,000	129,250,000	129,245,555	2,154,445	4,445
	(a) Major Water Tender	52,000,000	49,850,000	49,846,305	2,153,695	3,695
	(b) First Response Vehicle	78,900,000	78,900,000	78,900,000	-	-
	(c) Acquisition of Fire and Rescue Vehicles	500,000	500,000	499,250	750	750
31122	Other Machinery and Equipment	29,100,000	25,091,420	23,644,525	5,455,475	1,446,895

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 5-3: Mauritius Fire and Rescue Service - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122802	Acquisition of IT Equipment	3,000,000	2,400,000	2,221,278	778,722	178,722
31122803	Acquisition of Fire Fighting and Rescue Equipment	17,100,000	19,491,420	18,706,412	(1,606,412)	785,008
	(a) Protective and Other Rescue Equipment	8,100,000	6,307,220	5,606,480	2,493,520	700,740
	(b) Breathing Apparatus Compressor	3,000,000	5,216,200	5,216,147	(2,216,147)	53
	(c) Portable Pumps	2,000,000	3,968,000	3,968,000	(1,968,000)	-
	(d) Floating Pumps	1,000,000	1,000,000	1,000,000	-	-
	(e) Trailer Mounted Dinghy	3,000,000	3,000,000	2,915,785	84,215	84,215
31122999	Acquisition of Other Machinery and Equipment (N1)	9,000,000	3,200,000	2,716,835	6,283,165	483,165
	(a) Radio Communication System	4,000,000	1,000,000	858,335	3,141,665	141,665
	(b) Aerial Drone	3,000,000	2,200,000	1,858,500	1,141,500	341,500
	(c) Breathing Apparatus	2,000,000	-	-	2,000,000	-
Total - Vote 5-3: Mauritius Fire and Rescue Service		885,000,000	962,397,000	954,546,258	(69,546,258)	7,850,742
Vote 5-4: Mauritius Meteorological Services						
Recurrent Expenditure		118,200,000	118,200,000	107,454,606	10,745,394	10,745,394
21	Compensation of Employees	93,000,000	93,000,000	87,411,195	5,588,805	5,588,805
21110	Personal Emoluments	83,200,000	83,200,000	78,506,028	4,693,972	4,693,972
21110001	Basic Salary	59,400,000	57,530,000	54,098,869	5,301,131	3,431,131
21110002	Salary Compensation	5,400,000	5,700,000	5,698,818	(298,818)	1,182
21110004	Allowances	9,600,000	9,600,000	8,571,031	1,028,969	1,028,969
21110005	Extra Assistance	1,000,000	550,000	352,043	647,957	197,957
21110006	Cash in lieu of Leave	2,600,000	2,610,000	2,609,305	(9,305)	695
21110009	End-of-year Bonus	5,200,000	4,890,000	4,864,157	335,843	25,843
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,320,000	2,311,805	(2,311,805)	8,195
21111	Other Staff Costs	8,850,000	8,850,000	7,965,304	884,696	884,696
21111002	Travelling and Transport	7,100,000	7,100,000	6,224,955	875,045	875,045
21111100	Overtime	1,700,000	1,700,000	1,691,246	8,754	8,754
21111200	Staff Welfare	50,000	50,000	49,103	897	897
21210	Social Contributions	950,000	950,000	939,863	10,137	10,137
21210001	Contribution to the National Savings Fund	950,000	950,000	939,863	10,137	10,137
22	Goods and Services	24,000,000	24,000,000	18,996,951	5,003,049	5,003,049
22010	Cost of Utilities	7,940,000	7,940,000	7,227,515	712,485	712,485
22020	Fuel and Oil	600,000	600,000	519,909	80,091	80,091
22030	Rent	500,000	500,000	-	500,000	500,000
22040	Office Equipment and Furniture	75,000	75,000	72,671	2,329	2,329
22050	Office Expenses	160,000	165,000	130,624	29,376	34,376
22060	Maintenance	5,930,000	5,930,000	5,639,507	290,493	290,493
22090	Security	1,100,000	1,100,000	698,301	401,699	401,699
22100	Publications and Stationery	295,000	342,000	338,929	(43,929)	3,071
22120	Fees	4,500,000	4,508,000	2,319,372	2,188,628	2,188,628
22150	Scientific and Laboratory Equipment and Supplies	1,300,000	1,300,000	1,180,394	119,606	119,606
22900	Other Goods and Services	1,600,000	1,540,000	869,729	730,271	670,271
26	Grants	1,200,000	1,200,000	1,046,460	153,540	153,540
26210	Contribution to International Organisations	1,200,000	1,200,000	1,046,460	153,540	153,540
26210023	Contribution to World Meteorological Organisation	750,000	750,000	747,920	2,080	2,080

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 5-4: Mauritius Meteorological Services - continued						
26	Grants - contd.					
26210025	Contribution to World Meteorological Organisation (Intergovernmental Panel on Climate Change)	125,000	106,000	-	125,000	106,000
26210026	Contribution to African Centre of Meteorological Applications for Development	280,000	299,000	298,540	(18,540)	460
26210199	Contribution to Regional Integrated Multi-Hazard Early Warning Systems for Africa and Asia	45,000	45,000	-	45,000	45,000
Capital Expenditure		5,800,000	5,800,000	3,907,651	1,892,349	1,892,349
31	Acquisition of Non-Financial Assets	5,800,000	5,800,000	3,907,651	1,892,349	1,892,349
31112	Non-Residential Buildings	3,600,000	1,765,000	854,282	2,745,718	910,718
31112001	Construction of Office Buildings (New Mauritius Meteorological Services Building - Consultancy)	500,000	-	-	500,000	-
31112401	Upgrading of Office Buildings	3,100,000	1,765,000	854,282	2,245,718	910,718
31122	Other Machinery and Equipment	2,200,000	4,035,000	3,053,369	(853,369)	981,631
31122406	Upgrading of Generators	800,000	800,000	161,444	638,556	638,556
31122802	Acquisition of IT Equipment	-	1,635,000	1,571,358	(1,571,358)	63,642
31122806	Acquisition of Generators	400,000	400,000	162,006	237,994	237,994
31122999	Acquisition of Other Machinery and Equipment	1,000,000	1,200,000	1,158,561	(158,561)	41,439
Total - Vote 5-4: Mauritius Meteorological Services		124,000,000	124,000,000	111,362,257	12,637,743	12,637,743
Total - Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management		6,453,000,000	6,872,287,000	6,829,735,321	(376,735,321)	42,551,679
Ministry of Land Transport and Light Rail						
Vote 6-1: Land Transport and Light Rail						
Sub-Head 6-101: General						
Recurrent Expenditure		86,065,000	89,770,000	86,778,427	(713,427)	2,991,573
20	Allowance to Minister	2,400,000	2,400,000	2,333,333	66,667	66,667
20100	Annual Allowance	2,400,000	2,400,000	2,333,333	66,667	66,667
21	Compensation of Employees	51,995,000	55,742,400	55,522,698	(3,527,698)	219,702
21110	Personal Emoluments	46,022,000	48,387,875	48,241,759	(2,219,759)	146,116
21110001	Basic Salary	34,482,000	34,809,000	34,784,043	(302,043)	24,957
21110002	Salary Compensation	3,855,000	4,203,875	4,172,684	(317,684)	31,191
21110004	Allowances	1,500,000	2,000,000	1,972,401	(472,401)	27,599
21110005	Extra Assistance	1,500,000	1,500,000	1,471,435	28,565	28,565
21110006	Cash in lieu of leave	1,500,000	1,370,000	1,368,318	131,682	1,682
21110009	End-of-year Bonus	3,185,000	2,985,000	2,979,920	205,080	5,080
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,520,000	1,492,958	(1,492,958)	27,042
21111	Other Staff Costs	5,295,000	6,621,125	6,547,970	(1,252,970)	73,155
21111002	Travelling and Transport	4,495,000	4,496,125	4,448,548	46,452	47,577
21111100	Overtime	700,000	2,025,000	2,001,297	(1,301,297)	23,703
21111200	Staff Welfare	100,000	100,000	98,125	1,875	1,875
21210	Social Contributions	678,000	733,400	732,969	(54,969)	431
21210001	Contribution to the National Savings Fund	678,000	733,400	732,969	(54,969)	431

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 6-101: General - continued						
22	Goods and Services	31,390,000	31,175,600	28,501,698	2,888,302	2,673,902
22010	Cost of Utilities	2,080,000	2,505,000	2,450,939	(370,939)	54,061
22020	Fuel and Oil	550,000	650,000	642,180	(92,180)	7,820
22030	Rent	12,505,000	13,045,000	12,972,941	(467,941)	72,059
22040	Office Equipment and Furniture	200,000	1,175,000	931,149	(731,149)	243,851
22050	Office Expenses	230,000	295,000	272,466	(42,466)	22,534
22060	Maintenance	600,000	1,915,000	1,813,648	(1,213,648)	101,352
22070	Cleaning Services	80,000	192,000	177,564	(97,564)	14,436
22100	Publications and Stationery	655,000	1,455,000	1,348,497	(693,497)	106,503
22120	Fees	13,310,000	8,543,600	6,809,338	6,500,662	1,734,262
	<i>of which</i>					
22120008	Fees to Consultants	9,800,000	4,798,600	3,576,181	6,223,819	1,222,419
22170	Travelling within the Republic	150,000	150,000	-	150,000	150,000
22900	Other Goods and Services	1,030,000	1,250,000	1,082,976	(52,976)	167,024
26	Grants	210,000	382,000	370,698	(160,698)	11,302
26210	Contribution to International Organisations	210,000	382,000	370,698	(160,698)	11,302
26210029	Contribution to Union Internationale des Transports Publics (UITP)	150,000	312,000	302,762	(152,762)	9,238
26210204	Contribution to United Nation Road Safety Trust Fund (UNRST)	60,000	70,000	67,936	(7,936)	2,064
27	Social Benefits	10,000	10,000	-	10,000	10,000
27210	Social Assistance Benefits in Cash	10,000	10,000	-	10,000	10,000
28	Other Expense	60,000	60,000	50,000	10,000	10,000
28211	Transfers to Non-profit Institutions	60,000	60,000	50,000	10,000	10,000
28211005	Chartered Institute of Logistics and Transport	60,000	60,000	50,000	10,000	10,000
Capital Expenditure		900,000,000	900,000,000	892,964,470	7,035,530	7,035,530
32	Acquisition of Financial Assets	900,000,000	900,000,000	892,964,470	7,035,530	7,035,530
32145	Loans	900,000,000	900,000,000	892,964,470	7,035,530	7,035,530
32145523	Loan to Metro Express Ltd	900,000,000	900,000,000	892,964,470	7,035,530	7,035,530
Total - Sub-Head 6-101: General		986,065,000	989,770,000	979,742,897	6,322,103	10,027,103
Sub-Head 6-102: Traffic Management and Road Safety						
Recurrent Expenditure		184,935,000	202,642,000	198,598,601	(13,663,601)	4,043,399
21	Compensation of Employees	58,515,000	61,955,000	61,543,220	(3,028,220)	411,780
21110	Personal Emoluments	49,093,000	51,197,000	50,915,812	(1,822,812)	281,188
21110001	Basic Salary	37,678,000	37,886,000	37,710,168	(32,168)	175,832
21110002	Salary Compensation	4,095,000	4,451,000	4,415,279	(320,279)	35,721
21110004	Allowances	1,700,000	1,900,000	1,846,707	(146,707)	53,293
21110006	Cash in lieu of leave	2,000,000	1,850,000	1,846,172	153,828	3,828
21110009	End-of-year Bonus	3,620,000	3,480,000	3,470,111	149,889	9,889
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,630,000	1,627,375	(1,627,375)	2,625
21111	Other Staff Costs	8,692,000	10,028,000	9,898,318	(1,206,318)	129,682
21111002	Travelling and Transport	8,092,000	9,392,000	9,290,518	(1,198,518)	101,482
21111100	Overtime	500,000	536,000	507,800	(7,800)	28,200
21111200	Staff Welfare	100,000	100,000	100,000	-	-
21210	Social Contributions	730,000	730,000	729,090	910	910
21210001	Contribution to the National Savings Fund	730,000	730,000	729,090	910	910

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 6-102: Traffic Management and Road Safety - continued						
22	Goods and Services	126,410,000	140,677,000	137,055,381	(10,645,381)	3,621,619
22010	Cost of Utilities	8,750,000	10,550,000	10,345,606	(1,595,606)	204,394
22020	Fuel and Oil	700,000	1,121,000	1,107,226	(407,226)	13,774
22030	Rent	6,400,000	6,685,000	6,654,792	(254,792)	30,208
22040	Office Equipment and Furniture	70,000	70,000	43,593	26,407	26,407
22050	Office Expenses	150,000	170,000	133,564	16,436	36,436
22060	Maintenance	70,450,000	78,190,000	75,747,043	(5,297,043)	2,442,957
	<i>of which</i>					
22060002	Other Structures (bus shelters)	5,000,000	1,885,000	101,030	4,898,970	1,783,970
22060003	Plant and Equipment	65,265,000	74,145,000	73,605,417	(8,340,417)	539,583
	(a) Traffic Lights	31,030,000	37,630,000	37,090,417	(6,060,417)	539,583
	(b) Speed Cameras	32,030,000	32,030,000	32,030,000	-	-
	(c) Road Safety Data Management System	2,205,000	4,485,000	4,485,000	(2,280,000)	-
22070	Cleaning Services	250,000	460,000	454,838	(204,838)	5,162
22090	Security	1,200,000	1,252,000	1,251,641	(51,641)	359
22100	Publications and Stationery	370,000	490,000	427,471	(57,471)	62,529
22120	Fees	90,000	99,000	28,000	28,000	71,000
22900	Other Goods and Services	37,980,000	41,590,000	40,861,607	(2,881,607)	728,393
	<i>of which</i>					
22900952	Implementation of National Road Safety Strategy	37,000,000	40,475,000	39,958,914	(2,958,914)	516,086
	(a) Studies and Surveys	10,000,000	8,650,000	8,650,000	1,350,000	-
	(b) Awareness and Sensitisation	11,900,000	20,490,000	20,139,701	(8,239,701)	350,299
	(c) Education Programme	3,000,000	3,000,000	2,953,943	46,057	46,057
	(d) Training Assistance	2,000,000	910,000	910,000	1,090,000	-
	(e) Road Safety Observatory	100,000	100,000	-	100,000	100,000
	(f) Road Safety Inspection and Audit	10,000,000	7,325,000	7,305,270	2,694,730	19,730
27	Social Benefits	10,000	10,000	-	10,000	10,000
27210	Social Assistance Benefits in Cash	10,000	10,000	-	10,000	10,000
Capital Expenditure		262,100,000	240,688,000	172,833,233	89,266,767	67,854,767
31	Acquisition of Non-Financial Assets	262,100,000	240,688,000	172,833,233	89,266,767	67,854,767
31113	Other Structures	226,100,000	214,188,000	154,216,326	71,883,674	59,971,674
31113001	Construction of Traffic Centres	43,000,000	56,934,000	48,839,757	(5,839,757)	8,094,243
	(b) Traffic Centre at Constance, Flacq	1,500,000	2,045,000	2,039,834	(539,834)	5,166
	(c) Traffic Centre at Gladstone Street, Rose Hill	15,000,000	-	-	15,000,000	-
	(d) Bus Terminal at Camp Diable	3,500,000	3,500,000	2,510,770	989,230	989,230
	(e) Bus Stand and Turning Bay at New Eye Hospital, Moka	16,000,000	16,000,000	8,926,159	7,073,841	7,073,841
	(h) Bus Terminal at Riviere des Anguilles	7,000,000	23,430,000	23,404,869	(16,404,869)	25,131
	(i) Bus Holding Area at Bassin, Quatre-Bornes	-	11,959,000	11,958,125	(11,958,125)	875
31113018	Road Safety Programme	183,100,000	157,254,000	105,376,569	77,723,431	51,877,431
	(a) Road markings and traffic Signs	8,000,000	8,806,900	7,446,195	553,805	1,360,705
	(b) Footpaths, walkways, drains and handrails	5,000,000	8,022,000	8,021,570	(3,021,570)	430
	(c) Crash barriers, hardshoulders and delineators	5,000,000	5,000,000	4,199,612	800,388	800,388
	(d) Traffic calming measures	18,100,000	29,520,000	28,976,992	(10,876,992)	543,008
	(e) Construction of bus laybys and shelters	9,000,000	17,830,000	17,830,000	(8,830,000)	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 6-102: Traffic Management and Road Safety - continued						
31	Acquisition of Non-Financial Assets -contd.					
	(f) Treatment of hazardous roads	1,000,000	1,288,000	1,287,901	(287,901)	99
	(g) Implementation of cycle network programme	12,575,000	12,575,000	3,838,430	8,736,570	8,736,570
	(j) Adaptive traffic control system (consultancy services)	14,000,000	14,000,000	1,259,417	12,740,583	12,740,583
	(k) Slip lane under metro viaduct at Caudan	30,000,000	20,843,100	20,843,100	9,156,900	-
	(l) Infrastructural works icw metro of which	33,425,000	6,954,000	-	33,425,000	6,954,000
	i. Improving access at Trianon station	20,000,000	241,000	-	20,000,000	241,000
	ii. Replica of Ex-Governors railway station	8,425,000	1,713,000	-	8,425,000	1,713,000
	iii. Signalised pedestrian crossing at Barkly	5,000,000	5,000,000	-	5,000,000	5,000,000
	(m) Small community projects	47,000,000	32,415,000	11,673,352	35,326,648	20,741,648
31122	Other Machinery and Equipment	36,000,000	26,500,000	18,616,907	17,383,093	7,883,093
31122802	Acquisition of IT Equipment	-	1,500,000	954,845	(954,845)	545,155
31122999	Other Machinery and Equipment	36,000,000	25,000,000	17,662,062	18,337,938	7,337,938
	(a) Traffic Lights	10,000,000	11,800,000	7,661,265	2,338,735	4,138,735
	(b) Speed Cameras	10,000,000	8,200,000	5,424,002	4,575,998	2,775,998
	(c) Traffic Signage Equipment	10,000,000	-	-	10,000,000	-
	(d) Belisha Beacon Blinking Lights for Zebra Crossings	5,000,000	5,000,000	4,576,795	423,205	423,205
	(e) Hand push cold paint road marking machine	1,000,000	-	-	1,000,000	-
Total - Sub-Head 6-102: Traffic Management and Road Safety		447,035,000	443,330,000	371,431,834	75,603,166	71,898,166
Sub-Head 6-103: National Land Transport Authority						
Recurrent Expenditure		2,776,900,000	3,380,455,000	3,365,806,569	(588,906,569)	14,648,431
21	Compensation of Employees	165,690,000	161,490,000	157,589,544	8,100,456	3,900,456
21110	Personal Emoluments	142,149,000	138,639,000	135,199,513	6,949,487	3,439,487
21110001	Basic Salary	108,197,000	100,637,000	99,574,304	8,622,696	1,062,696
21110002	Salary Compensation	10,435,000	12,995,000	12,920,796	(2,485,796)	74,204
21110004	Allowances	4,800,000	5,700,000	5,626,576	(826,576)	73,424
21110005	Extra Assistance	4,900,000	2,190,000	-	4,900,000	2,190,000
21110006	Cash in lieu of leave	4,500,000	3,895,000	3,892,569	607,431	2,431
21110009	End-of-year Bonus	9,317,000	8,597,000	8,596,955	720,045	45
21110016	Interim Allowance icw Salary Relativity Adjustment	-	4,625,000	4,588,313	(4,588,313)	36,687
21111	Other Staff Costs	21,653,000	20,753,000	20,297,036	1,355,964	455,964
21111002	Travelling and Transport	20,603,000	19,703,000	19,586,038	1,016,962	116,962
21111100	Overtime	1,000,000	1,000,000	661,358	338,642	338,642
21111200	Staff Welfare	50,000	50,000	49,640	360	360
21210	Social Contributions	1,888,000	2,098,000	2,092,995	(204,995)	5,005
21210001	Contribution to the National Savings Fund	1,888,000	2,098,000	2,092,995	(204,995)	5,005
22	Goods and Services	46,200,000	66,855,000	65,405,405	(19,205,405)	1,449,595
22010	Cost of utilities	4,300,000	5,455,000	5,324,203	(1,024,203)	130,797
22020	Fuel and Oil	160,000	260,000	206,116	(46,116)	53,884
22030	Rent	11,050,000	11,050,000	10,865,624	184,376	184,376

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 6-103: National Land Transport Authority - continued						
22	Goods and Services - contd.					
22040	Office Equipment and Furniture	200,000	325,000	303,316	(103,316)	21,684
22050	Office Expenses	950,000	1,600,000	1,454,284	(504,284)	145,716
22060	Maintenance	2,825,000	3,850,000	3,682,904	(857,904)	167,096
22070	Cleaning Services	390,000	390,000	389,918	82	82
22090	Security	5,200,000	6,300,000	6,223,091	(1,023,091)	76,909
22100	Publications and Stationery	1,525,000	6,030,000	5,943,598	(4,418,598)	86,402
22120	Fees	13,900,000	22,740,000	22,479,229	(8,579,229)	260,771
	<i>of which</i>					
22120004	<i>Fees to Mauritius Posts Ltd</i>	<i>10,200,000</i>	<i>16,100,000</i>	<i>16,064,546</i>	<i>(5,864,546)</i>	<i>35,454</i>
22120042	<i>Fees for Hotline Services</i>	<i>2,000,000</i>	<i>4,540,000</i>	<i>4,535,417</i>	<i>(2,535,417)</i>	<i>4,583</i>
22170	Travelling within the Republic	100,000	100,000	16,072	83,928	83,928
22900	Other Goods and Services	5,600,000	8,755,000	8,517,050	(2,917,050)	237,950
	<i>of which</i>					
22900013	<i>Supply of Bus Passes (Free Travel)</i>	<i>4,000,000</i>	<i>4,650,000</i>	<i>4,627,447</i>	<i>(627,447)</i>	<i>22,553</i>
25	Subsidies	2,565,000,000	3,152,100,000	3,142,811,620	(577,811,620)	9,288,380
25500	Public Transport Subsidies	2,565,000,000	3,152,100,000	3,142,811,620	(577,811,620)	9,288,380
25500001	<i>Free Travel Scheme</i>	<i>1,370,000,000</i>	<i>1,695,000,000</i>	<i>1,691,972,620</i>	<i>(321,972,620)</i>	<i>3,027,380</i>
25500002	<i>Bus Modernisation Scheme</i>	<i>100,000,000</i>	<i>87,100,000</i>	<i>80,839,000</i>	<i>19,161,000</i>	<i>6,261,000</i>
	<i>of which</i>					
	<i>Expenses icw promotion of electric buses supported by GEF</i>	<i>35,000,000</i>	<i>-</i>	<i>-</i>	<i>35,000,000</i>	<i>-</i>
25500003	<i>Support to Bus Industry</i>	<i>1,095,000,000</i>	<i>1,370,000,000</i>	<i>1,370,000,000</i>	<i>(275,000,000)</i>	<i>-</i>
27	Social Benefits	10,000	10,000	-	10,000	10,000
27210	Social Assistance Benefits in Cash	10,000	10,000	-	10,000	10,000
Capital Expenditure		13,000,000	9,445,000	3,263,557	9,736,443	6,181,443
31	Acquisition of Non-Financial Assets	13,000,000	9,445,000	3,263,557	9,736,443	6,181,443
31112	Non-Residential Buildings	200,000	200,000	24,000	176,000	176,000
31112401	<i>Upgrading of Office Buildings</i>	<i>200,000</i>	<i>200,000</i>	<i>24,000</i>	<i>176,000</i>	<i>176,000</i>
31122	Other Machinery and Equipment	2,800,000	800,000	797,722	2,002,278	2,278
31122802	<i>Acquisition of IT Equipment</i>	<i>2,800,000</i>	<i>800,000</i>	<i>797,722</i>	<i>2,002,278</i>	<i>2,278</i>
	<i>of which</i>					
	<i>(a) Expenses icw Cashless Ticketing System</i>	<i>2,000,000</i>	<i>-</i>	<i>-</i>	<i>2,000,000</i>	<i>-</i>
	<i>(b) Acquisition of IT Equipment</i>	<i>800,000</i>	<i>800,000</i>	<i>797,722</i>	<i>2,278</i>	<i>2,278</i>
31132	Intangible Fixed Assets	10,000,000	8,445,000	2,441,835	7,558,165	6,003,165
31132109	<i>Digitalisation of NLTA Services</i>	<i>10,000,000</i>	<i>8,445,000</i>	<i>2,441,835</i>	<i>7,558,165</i>	<i>6,003,165</i>
Total - Sub-Head 6-103: National Land Transport Authority		2,789,900,000	3,389,900,000	3,369,070,126	(579,170,126)	20,829,874
Total - Vote 6-1: Land Transport and Light Rail		4,223,000,000	4,823,000,000	4,720,244,857	(497,244,857)	102,755,143
Ministry of Finance, Economic Planning and Development						
Vote 7-1: Finance, Economic Planning and Development						
Sub-Head 7-101: General						
Recurrent Expenditure		5,304,600,000	5,341,410,000	5,031,338,729	273,261,271	310,071,271
20	Allowance to Minister	2,400,000	3,422,000	1,895,333	504,667	1,526,667
20100	Annual Allowance	2,400,000	3,422,000	1,895,333	504,667	1,526,667

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 7-101: General - continued						
21	Compensation of Employees	404,400,000	405,988,000	399,819,651	4,580,349	6,168,349
21110	Personal Emoluments	363,245,000	358,662,900	353,393,498	9,851,502	5,269,402
21110001	Basic Salary	273,445,000	258,695,000	256,610,615	16,834,385	2,084,385
21110002	Salary Compensation	23,600,000	23,630,400	22,192,118	1,407,882	1,438,282
21110004	Allowances	22,500,000	23,051,000	22,437,560	62,440	613,440
21110005	Extra Assistance	7,000,000	8,600,000	8,384,250	(1,384,250)	215,750
21110006	Cash in lieu of Leave	13,500,000	13,500,000	12,677,610	822,390	822,390
21110009	End-of-year Bonus	23,200,000	23,316,500	23,222,291	(22,291)	94,209
21110016	Interim Allowance icw Salary Relativity Adjustment	-	7,870,000	7,869,054	(7,869,054)	946
21111	Other Staff Costs	37,255,000	43,425,100	42,620,467	(5,365,467)	804,633
21111002	Travelling and Transport	27,000,000	27,270,100	26,645,522	354,478	624,578
21111100	Overtime	10,000,000	15,900,000	15,828,605	(5,828,605)	71,395
21111200	Staff Welfare	255,000	255,000	146,340	108,660	108,660
21210	Social Contributions	3,900,000	3,900,000	3,805,686	94,314	94,314
21210001	Contribution to the National Savings Fund	3,900,000	3,900,000	3,805,686	94,314	94,314
22	Goods and Services	85,300,000	109,690,000	88,184,366	(2,884,366)	21,505,634
22010	Cost of Utilities	5,410,000	5,410,000	5,065,617	344,383	344,383
22020	Fuel and Oil	2,300,000	2,550,000	2,536,742	(236,742)	13,258
22030	Rent	7,335,000	7,335,000	3,861,198	3,473,802	3,473,802
22040	Office Equipment and Furniture	2,000,000	3,000,000	2,783,593	(783,593)	216,407
22050	Office Expenses	2,900,000	2,900,000	2,654,471	245,529	245,529
22060	Maintenance	11,810,000	11,810,000	6,150,355	5,659,645	5,659,645
22070	Cleaning Services	300,000	300,000	210,800	89,200	89,200
22100	Publications and Stationery	8,400,000	8,400,000	6,670,149	1,729,851	1,729,851
22120	Fees	16,800,000	41,100,000	37,265,042	(20,465,042)	3,834,958
22170	Travelling within the Republic	1,050,000	1,450,000	684,111	365,889	765,889
22900	Other Goods and Services	26,995,000	25,435,000	20,302,288	6,692,712	5,132,712
	<i>of which</i>					
22900804	Expenses icw Core Group on AML/CFT	8,200,000	5,700,000	2,993,318	5,206,682	2,706,682
22900806	Expenses icw Infrastructure and Projects Authority (IPA)	10,000,000	7,250,000	7,207,406	2,792,594	42,594
22900955	Gender Mainstreaming	200,000	200,000	-	200,000	200,000
26	Grants	4,811,200,000	4,820,100,000	4,539,852,114	271,347,886	280,247,886
26210	Contribution to International Organisations	1,200,000	1,200,000	1,160,535	39,465	39,465
26210038	Collaborative Africa Budget Reform Initiative	1,200,000	1,200,000	1,160,535	39,465	39,465
26313	Extra-Budgetary Units	4,810,000,000	4,818,900,000	4,538,691,579	271,308,421	280,208,421
26313020	Gambling Regulatory Authority	100,000,000	100,000,000	100,000,000	-	-
26313043	Mauritius Revenue Authority	3,130,000,000	3,130,000,000	3,121,930,848	8,069,152	8,069,152
26313148	Economic Development Board	750,000,000	703,600,000	459,611,533	290,388,467	243,988,467
26313161	Mauri-Facilities Management Co Ltd	830,000,000	830,000,000	824,483,700	5,516,300	5,516,300
26313171	Maurice Strategie	-	55,300,000	32,665,498	(32,665,498)	22,634,502
27	Social Benefits	10,000	20,000	20,000	(10,000)	-
27210	Social Assistance Benefits in Cash	10,000	20,000	20,000	(10,000)	-
28	Other Expense	1,290,000	2,190,000	1,567,265	(277,265)	622,735
28217	Other	1,290,000	2,190,000	1,567,265	(277,265)	622,735
28217001	Insurance	1,290,000	2,190,000	1,567,265	(277,265)	622,735

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 7-101: General - continued						
Capital Expenditure		322,100,000	326,200,000	169,249,374	152,850,626	156,950,626
26	Grants	291,100,000	295,200,000	153,666,807	137,433,193	141,533,193
26323	Extra Budgetary Units	291,100,000	295,200,000	153,666,807	137,433,193	141,533,193
26323043	Mauritius Revenue Authority (N 1)	207,100,000	207,100,000	114,761,077	92,338,923	92,338,923
26323148	Economic Development Board	64,000,000	63,390,000	37,642,667	26,357,333	25,747,333
26323161	Mauri-Facilities Management Co Ltd	20,000,000	20,000,000	625,000	19,375,000	19,375,000
26313171	Maurice Strategie	-	4,710,000	638,063	(638,063)	4,071,937
31	Acquisition of Non- Financial Assets	31,000,000	31,000,000	15,582,567	15,417,433	15,417,433
31112	Non-Residential Buildings	8,000,000	4,000,000	1,206,469	6,793,531	2,793,531
31112401	Upgrading of Office Buildings	8,000,000	4,000,000	1,206,469	6,793,531	2,793,531
31121	Transport Equipment	2,200,000	-	-	2,200,000	-
31121801	Acquisition of Vehicles	2,200,000	-	-	2,200,000	-
31122	Other Machinery and Equipment	16,000,000	22,200,000	11,457,942	4,542,058	10,742,058
31122802	Acquisition of IT Equipment	5,000,000	11,200,000	10,798,303	(5,798,303)	401,697
31122814	Acquisition of Air- Conditioning Equipment	11,000,000	11,000,000	659,639	10,340,361	10,340,361
31132	Intangible Fixed Assets	4,800,000	4,800,000	2,918,156	1,881,844	1,881,844
31132801	Acquisition of Software	4,800,000	4,800,000	2,918,156	1,881,844	1,881,844
Total - Sub-Head 7-101: General		5,626,700,000	5,667,610,000	5,200,588,103	426,111,897	467,021,897
Sub-Head 7-102: Procurement Policy Office						
Recurrent Expenditure		49,800,000	49,800,000	38,569,950	11,230,050	11,230,050
21	Compensation of Employees	17,900,000	17,871,000	13,896,722	4,003,278	3,974,278
21110	Personal Emoluments	15,735,000	15,616,000	11,872,203	3,862,797	3,743,797
21110001	Basic Salary	10,010,000	9,760,000	7,748,687	2,261,313	2,011,313
21110002	Salary Compensation	750,000	750,000	540,619	209,381	209,381
21110004	Allowances	725,000	911,000	838,589	(113,589)	72,411
21110005	Extra Assistance	2,600,000	2,295,000	1,492,040	1,107,960	802,960
21110006	Cash in lieu of Leave	750,000	750,000	400,500	349,500	349,500
21110009	End-of-year Bonus	900,000	900,000	630,942	269,058	269,058
21110016	Interim Allowance icw Salary Relativity Adjustment	-	250,000	220,826	(220,826)	29,174
21111	Other Staff Costs	2,065,000	2,155,000	1,945,327	119,673	209,673
21111002	Travelling and Transport	2,000,000	2,000,000	1,796,752	203,248	203,248
21111100	Overtime	60,000	150,000	143,575	(83,575)	6,425
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	100,000	100,000	79,192	20,808	20,808
21210001	Contribution to the National Savings Fund	100,000	100,000	79,192	20,808	20,808
22	Goods and Services	31,600,000	31,629,000	24,442,310	7,157,690	7,186,690
22010	Cost of Utilities	300,000	300,000	253,821	46,179	46,179
22030	Rent	520,000	520,000	371,450	148,550	148,550
22040	Office Equipment and Furniture	1,500,000	1,500,000	785,464	714,536	714,536
22050	Office Expenses	230,000	230,000	202,840	27,160	27,160
22060	Maintenance	19,550,000	19,550,000	18,169,461	1,380,539	1,380,539
	of which					
22060005	IT Equipment	18,300,000	18,300,000	17,564,235	735,765	735,765
22100	Publications and Stationery	530,000	530,000	345,602	184,398	184,398
22120	Fees	8,300,000	8,300,000	4,110,300	4,189,700	4,189,700
	of which					
22120002	Fees to Chairperson and Members of Boards and Committees	100,000	100,000	51,650	48,350	48,350
22120007	Fees for Training	3,200,000	3,200,000	1,877,100	1,322,900	1,322,900
22120008	Fees to Consultants	5,000,000	5,000,000	2,181,550	2,818,450	2,818,450
22900	Other Goods and Services	670,000	699,000	203,372	466,628	495,628

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 7-102: Procurement Policy Office - continued						
26	Grants	300,000	300,000	230,918	69,082	69,082
26120	Contribution to International Organisations	300,000	300,000	230,918	69,082	69,082
26210205	African Public Procurement Network (APPN)	300,000	300,000	230,918	69,082	69,082
Capital Expenditure		1,400,000	1,400,000	-	1,400,000	1,400,000
31	Acquisition of Non-Financial Assets	1,400,000	1,400,000	-	1,400,000	1,400,000
31132	Intangible Fixed Assets	1,400,000	1,400,000	-	1,400,000	1,400,000
31132801	Acquisition of Software (b) Procurement Data Analytics Software (SaROPA)	1,400,000	1,400,000	-	1,400,000	1,400,000
Total - Sub-Head 7-102: Procurement Policy Office		51,200,000	51,200,000	38,569,950	12,630,050	12,630,050
Sub-Head 7-103: Independent Review Panel						
Recurrent Expenditure		11,100,000	11,205,000	9,648,176	1,451,824	1,556,824
21	Compensation of Employees	4,300,000	4,390,000	4,118,203	181,797	271,797
21110	Personal Emoluments	3,510,000	3,600,000	3,354,801	155,199	245,199
21110001	Basic Salary	2,810,000	2,810,000	2,645,535	164,465	164,465
21110002	Salary Compensation	250,000	250,000	242,090	7,910	7,910
21110004	Allowances	50,000	50,000	12,457	37,543	37,543
21110006	Cash in lieu of Leave	125,000	125,000	125,000	-	-
21110009	End-of-year Bonus	275,000	275,000	247,175	27,825	27,825
21110016	Interim Allowance icw Salary Relativity Adjustment	-	90,000	82,544	(82,544)	7,456
21111	Other Staff Costs	730,000	730,000	720,763	9,237	9,237
21111002	Travelling and Transport	725,000	725,000	720,763	4,237	4,237
21111200	Staff Welfare	5,000	5,000	-	5,000	5,000
21210	Social Contributions	60,000	60,000	42,639	17,361	17,361
21210001	Contribution to the National Savings Fund	60,000	60,000	42,639	17,361	17,361
22	Goods and Services	6,800,000	6,815,000	5,529,973	1,270,027	1,285,027
22010	Cost of Utilities	550,000	550,000	520,866	29,134	29,134
22030	Rent	1,980,000	1,980,000	1,707,750	272,250	272,250
22040	Office Equipment and Furniture	140,000	140,000	32,962	107,038	107,038
22050	Office Expenses	60,000	60,000	50,773	9,227	9,227
22060	Maintenance	245,000	245,000	50,922	194,078	194,078
22070	Cleaning Services	70,000	85,000	85,000	(15,000)	-
22100	Publications and Stationery	35,000	35,000	3,400	31,600	31,600
22120	Fees	3,700,000	3,700,000	3,058,300	641,700	641,700
22900	Other Goods and Services	20,000	20,000	20,000	-	-
Total - Sub-Head 7-103: Independent Review Panel		11,100,000	11,205,000	9,648,176	1,451,824	1,556,824
Sub-Head 7-104: Assessment Review Committee						
Recurrent Expenditure		47,600,000	45,655,000	32,991,604	14,608,396	12,663,396
21	Compensation of Employees	33,000,000	31,000,000	22,636,235	10,363,765	8,363,765
21110	Personal Emoluments	29,595,000	27,625,000	20,382,745	9,212,255	7,242,255
21110001	Basic Salary	13,095,000	10,645,000	9,936,491	3,158,509	708,509
21110002	Salary Compensation	900,000	900,000	645,099	254,901	254,901
21110004	Allowances	1,850,000	2,060,000	2,051,786	(201,786)	8,214
21110005	Extra Assistance	11,600,000	11,600,000	5,892,633	5,707,367	5,707,367
21110006	Cash in lieu of Leave	900,000	900,000	398,308	501,692	501,692
21110009	End-of-year Bonus	1,250,000	1,250,000	1,195,313	54,687	54,687
21110016	Interim Allowance icw Salary Relativity Adjustment	-	270,000	263,115	(263,115)	6,885
21111	Other Staff Costs	3,105,000	3,105,000	2,066,280	1,038,720	1,038,720

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 7-104: Assessment Review Committee - continued						
21	Compensation of Employees - contd					
21111002	Travelling and Transport	2,900,000	2,900,000	1,869,094	1,030,906	1,030,906
21111100	Overtime	200,000	200,000	197,186	2,814	2,814
21111200	Staff Welfare	5,000	5,000	-	5,000	5,000
21210	Social Contributions	300,000	270,000	187,210	112,790	82,790
21210001	Contribution to the National Savings Fund	300,000	270,000	187,210	112,790	82,790
22	Goods and Services	14,600,000	14,655,000	10,355,369	4,244,631	4,299,631
22010	Cost of Utilities	1,000,000	1,000,000	858,507	141,493	141,493
22030	Rent	10,585,000	10,585,000	7,545,042	3,039,958	3,039,958
22040	Office Equipment and Furniture	650,000	650,000	222,705	427,295	427,295
22050	Office Expenses	325,000	325,000	221,677	103,323	103,323
22060	Maintenance	1,455,000	1,455,000	1,289,195	165,805	165,805
22070	Cleaning Services	100,000	155,000	152,646	(52,646)	2,354
22100	Publications and Stationery	395,000	395,000	28,850	366,150	366,150
22900	Other Goods and Services	90,000	90,000	36,747	53,253	53,253
Capital Expenditure		6,000,000	6,000,000	-	6,000,000	6,000,000
31	Acquisition of Non-Financial Assets	6,000,000	6,000,000	-	6,000,000	6,000,000
31122	Other Machinery and Equipment	6,000,000	6,000,000	-	6,000,000	6,000,000
31122802	Acquisition of IT Equipment	6,000,000	6,000,000	-	6,000,000	6,000,000
Total - Sub-Head 7-104: Assessment Review Committee		53,600,000	51,655,000	32,991,604	20,608,396	18,663,396
Sub-Head 7-105: Economic Research and Planning Bureau						
Recurrent Expenditure		7,400,000	7,520,000	4,912,308	2,487,692	2,607,692
21	Compensation of Employees	6,600,000	6,720,000	4,795,069	1,804,931	1,924,931
21110	Personal Emoluments	5,985,000	6,105,000	4,475,509	1,509,491	1,629,491
21110001	Basic Salary	3,835,000	3,835,000	3,317,550	517,450	517,450
21110002	Salary Compensation	700,000	700,000	361,960	338,040	338,040
21110004	Allowances	500,000	500,000	308,059	191,941	191,941
21110006	Cash in lieu of Leave	500,000	500,000	47,200	452,800	452,800
21110009	End-of-year Bonus	450,000	450,000	324,500	125,500	125,500
21110016	Interim Allowance icw Salary Relativity Adjustment	-	120,000	116,240	(116,240)	3,760
21111	Other Staff Costs	505,000	505,000	247,232	257,768	257,768
21111002	Travelling and Transport	500,000	500,000	247,232	252,768	252,768
21111200	Staff Welfare	5,000	5,000	-	5,000	5,000
21210	Social Contributions	110,000	110,000	72,328	37,672	37,672
21210001	Contribution to the National Savings Fund	110,000	110,000	72,328	37,672	37,672
22	Goods and Services	800,000	800,000	117,239	682,761	682,761
22010	Cost of Utilities	100,000	100,000	4,815	95,185	95,185
22040	Office Equipment and Furniture	200,000	200,000	49,611	150,389	150,389
22050	Office Expenses	100,000	100,000	14,096	85,904	85,904
22060	Maintenance	100,000	100,000	-	100,000	100,000
22070	Cleaning Services	50,000	50,000	-	50,000	50,000
22100	Publications and Stationery	125,000	125,000	48,717	76,283	76,283
22120	Fees	125,000	125,000	-	125,000	125,000
Total - Sub-Head 7-105: Economic Research and Planning Bureau		7,400,000	7,520,000	4,912,308	2,487,692	2,607,692
Total - Vote 7-1: Finance, Economic Planning and Development		5,750,000,000	5,789,190,000	5,286,710,141	463,289,859	502,479,859

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 7-2: Central Procurement Board						
Recurrent Expenditure		73,000,000	73,000,000	59,644,144	13,355,856	13,355,856
21	Compensation of Employees	45,500,000	46,000,000	40,278,114	5,221,886	5,721,886
21110	Personal Emoluments	39,525,000	39,300,000	34,820,832	4,704,168	4,479,168
21110001	Basic Salary	22,725,000	21,415,000	18,994,031	3,730,969	2,420,969
21110002	Salary Compensation	2,100,000	2,100,000	2,012,936	87,064	87,064
21110004	Allowances	1,100,000	1,100,000	834,776	265,224	265,224
21110005	Extra Assistance	9,700,000	9,700,000	9,221,384	478,616	478,616
21110006	Cash in Lieu of Leave	1,800,000	1,800,000	1,018,284	781,716	781,716
21110009	End-of-year Bonus	2,100,000	2,100,000	1,754,223	345,777	345,777
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,085,000	985,198	(985,198)	99,802
21111	Other Staff Costs	5,425,000	6,150,000	5,034,203	390,797	1,115,797
21111002	Travelling and Transport	4,000,000	4,000,000	3,367,111	632,889	632,889
21111100	Overtime	800,000	1,525,000	1,510,680	(710,680)	14,320
21111200	Staff Welfare	25,000	25,000	25,000	-	-
21111300	Passage Benefits	600,000	600,000	131,412	468,588	468,588
21210	Social Contributions	550,000	550,000	423,079	126,921	126,921
21210001	Contribution to the National Savings Fund	550,000	550,000	423,079	126,921	126,921
22	Goods and Services	25,800,000	25,300,000	18,899,430	6,900,570	6,400,570
22010	Cost of Utilities	1,790,000	1,790,000	1,421,324	368,676	368,676
22020	Fuel and Oil	180,000	180,000	154,140	25,860	25,860
22030	Rent	6,900,000	6,900,000	6,784,444	115,556	115,556
22040	Office Equipment and Furniture	400,000	700,000	444,129	(44,129)	255,871
22050	Office Expenses	550,000	550,000	414,167	135,833	135,833
22060	Maintenance	3,050,000	4,450,000	3,353,887	(303,887)	1,096,113
22070	Cleaning Services	320,000	320,000	102,620	217,380	217,380
22100	Publications and Stationery	1,300,000	1,300,000	850,004	449,996	449,996
22120	Fees	9,650,000	7,450,000	3,731,153	5,918,847	3,718,847
	of which					
22120006	Fees to Assessors	9,000,000	6,800,000	3,381,154	5,618,846	3,418,846
22900	Other Goods and Services	1,660,000	1,660,000	1,643,562	16,438	16,438
27	Social Benefits	1,700,000	1,700,000	466,600	1,233,400	1,233,400
27310	Employer Social Benefits in Cash	1,700,000	1,700,000	466,600	1,233,400	1,233,400
27310003	Gratuities	1,700,000	1,700,000	466,600	1,233,400	1,233,400
Capital Expenditure		1,000,000	1,000,000	638,930	361,070	361,070
31	Acquisition of Non-Financial Assets	1,000,000	1,000,000	638,930	361,070	361,070
31122	Other Machinery and Equipment	1,000,000	1,000,000	638,930	361,070	361,070
31122802	Acquisition of IT Equipment	1,000,000	1,000,000	638,930	361,070	361,070
Total - Vote 7-2: Central Procurement Board		74,000,000	74,000,000	60,283,074	13,716,926	13,716,926
Vote 7-3: Treasury						
Recurrent Expenditure		176,900,000	177,050,000	166,902,849	9,997,151	10,147,151
21	Compensation of Employees	106,000,000	105,428,000	100,841,636	5,158,364	4,586,364
21110	Personal Emoluments	94,250,000	93,207,000	88,681,845	5,568,155	4,525,155
21110001	Basic Salary	76,950,000	71,132,000	67,082,949	9,867,051	4,049,051
21110002	Salary Compensation	5,200,000	7,550,000	7,545,255	(2,345,255)	4,745
21110004	Allowances	2,200,000	2,345,000	2,331,864	(131,864)	13,136
21110006	Cash in Lieu of Leave	3,000,000	3,000,000	2,731,223	268,777	268,777
21110009	End-of-year Bonus	6,900,000	6,260,000	6,092,177	807,823	167,823
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,920,000	2,898,377	(2,898,377)	21,623
21111	Other Staff Costs	10,550,000	10,960,000	10,899,406	(349,406)	60,594

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 7-3: Treasury - continued						
21	Compensation of Employees -contd					
21111002	Travelling and Transport	9,700,000	9,700,000	9,677,301	22,699	22,699
21111100	Overtime	800,000	1,210,000	1,182,365	(382,365)	27,635
21111200	Staff Welfare	50,000	50,000	39,740	10,260	10,260
21210	Social Contributions	1,200,000	1,261,000	1,260,385	(60,385)	615
21210001	Contribution to the National Savings Fund	1,200,000	1,261,000	1,260,385	(60,385)	615
22	Goods and Services	69,700,000	70,422,000	64,912,285	4,787,715	5,509,715
22010	Cost of Utilities	3,240,000	2,840,400	2,735,780	504,220	104,620
22020	Fuel and Oil	110,000	110,000	85,949	24,051	24,051
22030	Rent	12,300,000	9,900,000	9,884,363	2,415,637	15,637
22040	Office Equipment and Furniture	300,000	668,800	619,665	(319,665)	49,135
22050	Office Expenses	1,860,000	2,090,000	2,086,477	(226,477)	3,523
22060	Maintenance	39,950,000	39,950,000	34,904,951	5,045,049	5,045,049
	of which					
22060005	IT Equipment	39,500,000	39,500,000	34,678,880	4,821,120	4,821,120
22070	Cleaning Services	170,000	175,800	175,789	(5,789)	11
22100	Publications and Stationery	1,450,000	1,625,000	1,620,613	(170,613)	4,387
22120	Fees	970,000	970,000	718,084	251,916	251,916
22900	Other Goods and Services	9,350,000	12,092,000	12,080,614	(2,730,614)	11,386
26	Grants	1,200,000	1,200,000	1,148,928	51,072	51,072
26210	Contribution to International Organisations	1,200,000	1,200,000	1,148,928	51,072	51,072
26210040	Eastern and Southern African Association of Accountant-Generals (ESAAG)	1,200,000	1,200,000	1,148,928	51,072	51,072
Capital Expenditure		13,500,000	13,350,000	4,450,136	9,049,864	8,899,864
31	Acquisition of Non-Financial Assets	13,500,000	13,350,000	4,450,136	9,049,864	8,899,864
31122	Other Machinery and Equipment	5,800,000	5,650,000	4,254,699	1,545,301	1,395,301
31122802	Acquisition of IT Equipment (N1)	5,800,000	5,650,000	4,254,699	1,545,301	1,395,301
31132	Intangible Fixed Assets	7,700,000	7,700,000	195,437	7,504,563	7,504,563
31132801	Acquisition of Software	7,700,000	7,700,000	195,437	7,504,563	7,504,563
Total - Vote 7-3: Treasury		190,400,000	190,400,000	171,352,985	19,047,015	19,047,015
Vote 7-4: Statistics Mauritius						
Recurrent Expenditure		244,200,000	244,200,000	201,552,084	42,647,916	42,647,916
21	Compensation of Employees	138,150,000	138,150,000	120,312,559	17,837,441	17,837,441
21110	Personal Emoluments	126,035,000	126,035,000	110,586,514	15,448,486	15,448,486
21110001	Basic Salary	99,405,000	95,255,000	84,357,904	15,047,096	10,897,096
21110002	Salary Compensation	9,700,000	9,700,000	8,631,307	1,068,693	1,068,693
21110004	Allowances	2,500,000	2,500,000	1,979,223	520,777	520,777
21110006	Cash in Lieu of Leave	5,350,000	5,350,000	3,785,019	1,564,981	1,564,981
21110009	End-of-year Bonus	9,080,000	9,080,000	7,710,539	1,369,461	1,369,461
21110016	Interim Allowance icw Salary Relativity Adjustment	-	4,150,000	4,122,522	(4,122,522)	27,478
21111	Other Staff Costs	10,140,000	10,140,000	8,001,067	2,138,933	2,138,933
21111002	Travelling and Transport	9,650,000	9,650,000	7,550,572	2,099,428	2,099,428
21111100	Overtime	450,000	450,000	410,495	39,505	39,505
21111200	Staff Welfare	40,000	40,000	40,000	-	-
21210	Social Contributions	1,975,000	1,975,000	1,724,978	250,022	250,022
21210001	Contribution to the National Savings Fund	1,975,000	1,975,000	1,724,978	250,022	250,022

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 7-4: Statistics Mauritius - continued						
22	Goods and Services	106,000,000	106,000,000	81,199,318	24,800,682	24,800,682
22010	Cost of Utilities	4,182,000	4,182,000	3,281,988	900,012	900,012
22020	Fuel and Oil	450,000	450,000	396,393	53,607	53,607
22030	Rent	12,898,000	12,898,100	12,898,032	(32)	68
22040	Office Equipment and Furniture	470,000	470,000	306,641	163,359	163,359
22050	Office Expenses	1,190,000	1,190,000	672,024	517,976	517,976
22060	Maintenance	4,950,000	4,950,000	1,263,561	3,686,439	3,686,439
22070	Cleaning Services	260,000	260,000	242,854	17,146	17,146
22100	Publications and Stationery	1,350,000	1,350,000	773,502	576,498	576,498
22120	Fees	5,100,000	5,100,000	4,673,021	426,979	426,979
22130	Studies and Surveys	75,000,000	74,999,900	56,569,122	18,430,878	18,430,778
22900	Other Goods and Services	150,000	150,000	122,180	27,820	27,820
26	Grants	50,000	50,000	40,207	9,793	9,793
26210	Contribution to International Organisations	50,000	50,000	40,207	9,793	9,793
26210041	Contribution to International Association for Official Statistics	18,000	18,000	16,184	1,816	1,816
26210042	International Statistical Institute (ISI)	18,000	18,000	12,644	5,356	5,356
26210043	International Association of Survey Statistician (IASS)	14,000	14,000	11,379	2,621	2,621
Capital Expenditure		13,500,000	13,500,000	12,687,239	812,761	812,761
31	Acquisition of Non-Financial Assets	13,500,000	13,500,000	12,687,239	812,761	812,761
31122	Other Machinery and Equipment	2,500,000	2,500,000	2,192,661	307,339	307,339
31122802	Acquisition of IT Equipment	2,500,000	2,500,000	2,192,661	307,339	307,339
31132	Intangible Fixed Assets	11,000,000	11,000,000	10,494,578	505,422	505,422
31132103	Statistical E-Platform (Maustats)	11,000,000	11,000,000	10,494,578	505,422	505,422
Total - Vote 7-4: Statistics Mauritius		257,700,000	257,700,000	214,239,323	43,460,677	43,460,677
Vote 7-5: Corporate and Business Registration Department						
Recurrent Expenditure		148,000,000	149,500,000	144,638,660	3,361,340	4,861,340
21	Compensation of Employees	77,400,000	75,987,000	73,621,679	3,778,321	2,365,321
21110	Personal Emoluments	68,570,000	68,270,000	66,244,231	2,325,769	2,025,769
21110001	Basic Salary	54,100,000	52,053,161	50,782,464	3,317,536	1,270,697
21110002	Salary Compensation	5,500,000	5,500,000	5,412,934	87,066	87,066
21110004	Allowances	1,570,000	1,570,000	1,103,489	466,511	466,511
21110006	Cash in Lieu of Leave	2,300,000	2,308,339	2,291,661	8,339	16,678
21110009	End-of-year Bonus	5,100,000	4,800,000	4,623,674	476,326	176,326
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,038,500	2,030,009	(2,030,009)	8,491
21111	Other Staff Costs	7,730,000	6,617,000	6,463,589	1,266,411	153,411
21111002	Travelling and Transport	6,700,000	5,587,000	5,520,646	1,179,354	66,354
21111100	Overtime	1,000,000	1,000,000	912,943	87,057	87,057
21111200	Staff Welfare	30,000	30,000	30,000	-	-
21210	Social Contributions	1,100,000	1,100,000	913,859	186,141	186,141
21210001	Contribution to National Savings Fund	1,100,000	1,100,000	913,859	186,141	186,141
22	Goods and Services	70,500,000	73,413,000	70,930,017	(430,017)	2,482,983
22010	Cost of Utilities	3,250,000	3,750,000	3,219,873	30,127	530,127
22020	Fuel and Oil	175,000	75,000	59,312	115,688	15,688
22030	Rent	23,195,000	23,195,000	23,004,757	190,243	190,243
22040	Office Equipment and Furniture	2,375,000	2,659,000	2,588,378	(213,378)	70,622
22050	Office Expenses	835,000	1,197,620	1,189,398	(354,398)	8,222

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 7-5: Corporate and Business Registration Department - continued						
22	Goods and Services -contd					
22060	Maintenance	11,985,000	11,985,000	11,187,750	797,250	797,250
22070	Cleaning Services	345,000	505,000	502,157	(157,157)	2,843
22090	Security	1,650,000	1,650,000	1,373,348	276,652	276,652
22100	Publications and Stationery	3,240,000	3,010,855	2,969,489	270,511	41,366
22120	Fees	750,000	739,635	710,420	39,580	29,215
22170	Travelling within the Republic	35,000	92,330	66,862	(31,862)	25,468
22900	Other Goods and Services	22,665,000	24,553,560	24,058,273	(1,393,273)	495,287
22900036	Expenses icw Extensible Business Reporting	18,000,000	18,000,000	17,537,083	462,917	462,917
22900037	E-Files/Information Center	4,000,000	6,413,000	6,412,619	(2,412,619)	381
26	Grants	100,000	100,000	86,964	13,036	13,036
26210	Contribution to International Organisations	100,000	100,000	86,964	13,036	13,036
26210039	Corporate Registers Forum	30,000	30,000	26,182	3,818	3,818
26210156	International Association of Insolvency Regulators	70,000	70,000	60,782	9,218	9,218
Capital Expenditure		10,000,000	8,500,000	-	10,000,000	8,500,000
31	Acquisition of Non-Financial Assets	10,000,000	8,500,000	-	10,000,000	8,500,000
31132	Intangible Fixed Assets	10,000,000	8,500,000	-	10,000,000	8,500,000
31132401	Upgrading of ICT Corporate and Business Registration Integrated System 3.0	10,000,000	8,500,000	-	10,000,000	8,500,000
Total - Vote 7-5: Corporate and Business Registration Department		158,000,000	158,000,000	144,638,660	13,361,340	13,361,340
Vote 7-6: Registrar-General's Department						
Recurrent Expenditure		127,700,000	127,700,000	118,864,221	8,835,779	8,835,779
21	Compensation of Employees	98,600,000	98,480,000	93,126,828	5,473,172	5,353,172
21110	Personal Emoluments	89,280,000	88,950,000	83,784,774	5,495,226	5,165,226
21110001	Basic Salary	71,900,000	68,840,000	64,097,615	7,802,385	4,742,385
21110002	Salary Compensation	6,630,000	6,630,000	6,471,876	158,124	158,124
21110004	Allowances	1,500,000	2,160,000	2,022,195	(522,195)	137,805
21110006	Cash in Lieu of Leave	3,000,000	2,745,000	2,685,969	314,031	59,031
21110009	End-of-year Bonus	6,250,000	5,800,000	5,783,139	466,861	16,861
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,775,000	2,723,980	(2,723,980)	51,020
21111	Other Staff Costs	8,075,000	8,285,000	8,230,995	(155,995)	54,005
21111002	Travelling and Transport	7,225,000	7,425,000	7,389,238	(164,238)	35,762
21111100	Overtime	800,000	810,000	791,842	8,158	18,158
21111200	Staff Welfare	50,000	50,000	49,915	85	85
21210	Social Contributions	1,245,000	1,245,000	1,111,059	133,941	133,941
21210001	Contribution to National Savings Fund	1,245,000	1,245,000	1,111,059	133,941	133,941
22	Goods and Services	29,100,000	29,220,000	25,737,393	3,362,607	3,482,607
22010	Cost of Utilities	420,000	420,000	340,476	79,524	79,524
22020	Fuel and Oil	70,000	70,000	33,101	36,899	36,899
22030	Rent	1,086,000	1,086,000	1,060,309	25,691	25,691
22040	Office Equipment and Furniture	1,310,000	1,310,000	886,992	423,008	423,008
22050	Office Expenses	780,000	780,000	686,587	93,413	93,413
22060	Maintenance	23,319,000	23,319,000	20,614,575	2,704,425	2,704,425
22090	Security	610,000	635,000	628,605	(18,605)	6,395
22100	Publications and Stationery	1,315,000	1,380,000	1,270,148	44,852	109,852
22120	Fees	100,000	100,000	100,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 7-6: Registrar-General's Department						
22	Goods and Services -contd					
22900	Other Goods and Services	90,000	120,000	116,600	(26,600)	3,400
Capital Expenditure		61,800,000	61,800,000	29,221,347	32,578,653	32,578,653
31	Acquisition of Non-Financial Assets	61,800,000	61,800,000	29,221,347	32,578,653	32,578,653
31112	Non-Residential Buildings	9,400,000	9,400,000	1,137,051	8,262,949	8,262,949
31112401	Upgrading of Office Buildings	9,400,000	9,400,000	1,137,051	8,262,949	8,262,949
31122	Other Machinery and Equipment	400,000	400,000	77,096	322,904	322,904
31122802	Acquisition of IT Equipment	400,000	400,000	77,096	322,904	322,904
31132	Intangible Fixed Assets	52,000,000	52,000,000	28,007,200	23,992,800	23,992,800
31132401	Upgrading of ICT Infrastructure (N1)	52,000,000	52,000,000	28,007,200	23,992,800	23,992,800
Total - Vote 7-6: Registrar-General's Department		189,500,000	189,500,000	148,085,568	41,414,432	41,414,432
Total - Ministry of Finance, Economic Planning and Development		6,619,600,000	6,658,790,000	6,025,309,751	594,290,249	633,480,249
Vote 8-1: Ministry of Energy and Public Utilities						
Sub-Head 8-101: General						
Recurrent Expenditure		98,500,000	100,536,500	85,589,032	12,910,968	14,947,468
20	Allowance to Minister	2,400,000	2,400,000	2,333,333	66,667	66,667
20100	Annual Allowance	2,400,000	2,400,000	2,333,333	66,667	66,667
21	Compensation of Employees	53,788,000	54,002,500	52,734,589	1,053,411	1,267,911
21110	Personal Emoluments	48,093,000	47,114,500	46,506,652	1,586,348	607,848
21110001	Basic Salary	32,888,000	31,790,500	31,761,418	1,126,582	29,082
21110002	Salary Compensation	3,060,000	3,333,000	3,326,845	(266,845)	6,155
21110004	Allowances	3,200,000	3,200,000	3,134,825	65,175	65,175
21110005	Extra Assistance	3,700,000	2,977,000	2,487,137	1,212,863	489,863
21110006	Cash in lieu of Leave	2,050,000	1,551,500	1,536,427	513,573	15,073
21110009	End-of-year Bonus	3,195,000	3,005,000	3,002,766	192,234	2,234
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,257,500	1,257,234	(1,257,234)	266
21111	Other Staff Costs	5,275,000	6,350,000	5,689,937	(414,937)	660,063
21111002	Travelling and Transport	4,900,000	4,900,000	4,271,640	628,360	628,360
21111100	Overtime	350,000	1,425,000	1,393,297	(1,043,297)	31,703
21111200	Staff Welfare	25,000	25,000	25,000	-	-
21210	Social Contributions	420,000	538,000	538,000	(118,000)	-
21210001	Contribution to the National Savings Fund	420,000	538,000	538,000	(118,000)	-
22	Goods and Services	22,312,000	24,134,000	21,846,110	465,890	2,287,890
22010	Cost of Utilities	1,925,000	2,160,000	2,114,389	(189,389)	45,611
22020	Fuel and Oil	350,000	350,000	143,157	206,843	206,843
22030	Rent	14,900,000	14,900,000	13,778,303	1,121,697	1,121,697
22040	Office Equipment and Furniture	400,000	550,000	546,482	(146,482)	3,518
22050	Office Expenses	700,000	880,000	765,940	(65,940)	114,060
22060	Maintenance	950,000	1,320,000	1,203,968	(253,968)	116,032
22070	Cleaning Services	125,000	125,000	124,166	834	834
22100	Publications and Stationery	1,350,000	1,712,000	1,432,084	(82,084)	279,916
22120	Fees	787,000	1,087,000	1,073,175	(286,175)	13,825
22170	Travelling within the Republic	75,000	75,000	3,945	71,055	71,055
22900	Other Goods and Services	750,000	975,000	660,501	89,499	314,499
22900955	Gender Mainstreaming	200,000	200,000	-	200,000	200,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 8-101: General - continued						
26	Grants	20,000,000	20,000,000	8,675,000	11,325,000	11,325,000
26313	Extra-Budgetary Units	20,000,000	20,000,000	8,675,000	11,325,000	11,325,000
26313098	Utility Regulatory Authority	20,000,000	20,000,000	8,675,000	11,325,000	11,325,000
	Capital Expenditure	2,000,000	2,800,000	2,782,233	(782,233)	17,767
31	Acquisition of Non-	2,000,000	2,800,000	2,782,233	(782,233)	17,767
31121	Transport Equipment	2,000,000	2,000,000	2,000,000	-	-
31122	Other Machinery and Equipment	-	800,000	782,233	(782,233)	17,767
31122802	Acquisition of IT Equipment	-	800,000	782,233	(782,233)	17,767
Total - Sub-Head 8-101: General		100,500,000	103,336,500	88,371,265	12,128,735	14,965,235
Sub-Head 8-102: Energy Services						
Recurrent Expenditure		67,000,000	79,714,426	52,757,673	14,242,327	26,956,753
21	Compensation of Employees	8,770,000	9,292,000	9,116,260	(346,260)	175,740
21110	Personal Emoluments	7,825,000	8,065,000	7,913,063	(88,063)	151,937
21110001	Basic Salary	5,940,000	5,940,000	5,901,401	38,599	38,599
21110002	Salary Compensation	550,000	550,000	546,616	3,384	3,384
21110004	Allowances	500,000	500,000	498,426	1,574	1,574
21110006	Cash in lieu of Leave	295,000	295,000	201,819	93,181	93,181
21110009	End-of-year Bonus	540,000	540,000	524,818	15,182	15,182
21110016	Interim Allowance icw Salary Relativity Adjustment	-	240,000	239,983	(239,983)	17
21111	Other Staff Costs	845,000	1,127,000	1,107,450	(262,450)	19,550
21111002	Travelling and Transport	800,000	1,082,000	1,062,891	(262,891)	19,109
21111100	Overtime	40,000	40,000	39,559	441	441
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	100,000	100,000	95,747	4,253	4,253
21210001	Contribution to the National Savings Fund	100,000	100,000	95,747	4,253	4,253
22	Goods and Services	30,500,000	42,692,426	26,693,188	3,806,812	15,999,238
22010	Cost of Utilities	630,000	1,025,000	986,500	(356,500)	38,500
22020	Fuel and Oil	75,000	75,000	41,030	33,970	33,970
22030	Rent	-	11,527,426	11,522,194	(11,522,194)	5,232
22040	Office Equipment and Furniture	280,000	450,000	436,839	(156,839)	13,161
22050	Office Expenses	130,000	130,000	119,189	10,811	10,811
22060	Maintenance	625,000	625,000	12,850	612,150	612,150
22070	Cleaning Services	200,000	200,000	193,336	6,664	6,664
22100	Publications and Stationery	2,400,000	2,470,000	1,161,722	1,238,278	1,308,278
22120	Fees	718,000	718,000	712,000	6,000	6,000
22130	Studies and Surveys	24,630,000	24,502,150	10,543,513	14,086,487	13,958,637
22130001	Studies and Project Preparation	24,630,000	24,502,150	10,543,513	14,086,487	13,958,637
	(a) Consultancy on Electric vehicles	1,000,000	1,000,000	-	1,000,000	1,000,000
	(b) Development of Guidelines for Energy Efficiency and Energy Conservation	6,400,000	7,213,100	6,870,801	(470,801)	342,299
	i. Industries	3,200,000	3,200,000	2,857,750	342,250	342,250
	ii. Commercial Sector	3,200,000	4,013,100	4,013,051	(813,051)	49
	(c) Development of Regulatory Framework for Energy Performance Contracting	3,830,000	2,889,050	1,378,462	2,451,538	1,510,588
	(d) Framework to Promote Heat Pump Technology	2,800,000	2,800,000	2,294,250	505,750	505,750

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 8-102: Energy Services - continued						
22	Goods and Services - contd					
	(e) Promoting Sustainable Green & Blue Economy in Mauritius (Grant Funded)	3,975,000	3,975,000	-	3,975,000	3,975,000
	(f) Development of Strategic Plan for Green Hydrogen	6,625,000	6,625,000	-	6,625,000	6,625,000
22900	Other Goods and Services	812,000	969,850	964,015	(152,015)	5,835
22900001	Uniforms	12,000	12,000	6,650	5,350	5,350
22900099	Miscellaneous Expenses	800,000	957,850	957,365	(157,365)	485
	(a) Energy Efficiency Management Office	400,000	430,000	429,515	(29,515)	485
	(b) Awareness on Energy Efficiency	400,000	527,850	527,850	(127,850)	-
26	Grants	27,730,000	27,730,000	16,948,225	10,781,775	10,781,775
26210	Contribution to International Organisations	730,000	730,000	648,225	81,775	81,775
26210169	International Renewable Energy Agency	230,000	230,000	184,382	45,618	45,618
26210216	International Solar Alliance	500,000	500,000	463,843	36,157	36,157
26313	Extra-Budgetary Units	27,000,000	27,000,000	16,300,000	10,700,000	10,700,000
26313139	Mauritius Renewable Energy Agency (MARENA)	27,000,000	27,000,000	16,300,000	10,700,000	10,700,000
Total - Sub-Head 8-102: Energy Services		67,000,000	79,714,426	52,757,673	14,242,327	26,956,753
Sub-Head 8-103: Water Services						
Recurrent Expenditure		102,000,000	103,325,000	62,563,731	39,436,269	40,761,269
21	Compensation of Employees	49,202,000	50,661,500	49,244,132	(42,132)	1,417,368
21110	Personal Emoluments	43,192,000	43,358,500	42,033,887	1,158,113	1,324,613
21110001	Basic Salary	34,024,000	33,286,000	32,098,227	1,925,773	1,187,773
21110002	Salary Compensation	3,350,000	3,350,000	3,307,760	42,240	42,240
21110004	Allowances	900,000	900,000	900,000	-	-
21110006	Cash in lieu of Leave	1,803,000	1,562,500	1,554,759	248,241	7,741
21110009	End-of-year Bonus	3,115,000	2,935,000	2,873,385	241,615	61,615
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,325,000	1,299,756	(1,299,756)	25,244
21111	Other Staff Costs	5,430,000	6,723,000	6,660,423	(1,230,423)	62,577
21111002	Travelling and Transport	4,900,000	5,253,000	5,192,768	(292,768)	60,232
21111100	Overtime	500,000	1,440,000	1,438,168	(938,168)	1,832
21111200	Staff Welfare	30,000	30,000	29,487	513	513
21210	Social Contributions	580,000	580,000	549,822	30,178	30,178
21210001	Contribution to the National Savings Fund	580,000	580,000	549,822	30,178	30,178
22	Goods and Services	52,798,000	52,663,500	13,319,599	39,478,401	39,343,901
22010	Cost of Utilities	1,231,000	1,256,000	1,204,163	26,837	51,837
22020	Fuel and Oil	440,000	716,000	682,025	(242,025)	33,975
22030	Rent	4,751,000	4,751,000	3,909,960	841,040	841,040
22040	Office Equipment and Furniture	250,000	370,000	287,045	(37,045)	82,955
22050	Office Expenses	155,000	155,000	138,529	16,471	16,471
22060	Maintenance	2,770,000	2,971,000	2,334,734	435,266	636,266
	of which					
22060002	Other Structures - Dams	2,000,000	2,000,000	1,785,756	214,244	214,244
22070	Cleaning Services	145,000	145,000	145,000	-	-
22090	Security	15,200,000	14,504,000	3,424,005	11,775,995	11,079,995
22100	Publications and Stationery	352,000	382,000	370,367	(18,367)	11,633
22120	Fees	10,439,000	10,505,500	322,773	10,116,227	10,182,727
	of which					
22120008	Fees to Consultant	10,100,000	10,100,000	-	10,100,000	10,100,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 8-103: Water Services - continued						
22	Goods and Services - contd .					
	(a) Review of Legislation for Water Sector	2,100,000	2,100,000	-	2,100,000	2,100,000
	(b) Technical Review of Dams and Other Water Resources Infrastructure Projects	8,000,000	8,000,000	-	8,000,000	8,000,000
22130	Studies and Surveys	16,440,000	16,440,000	53,592	16,386,408	16,386,408
22130005	Studies on Water Resources and Development	16,440,000	16,440,000	53,592	16,386,408	16,386,408
	(a) Upgrading of La Nicoliere Reservoir	2,440,000	2,440,000	-	2,440,000	2,440,000
	(b) Pollution/Water Quality Monitoring	2,000,000	2,000,000	53,592	1,946,408	1,946,408
	(c) Integrated Water Master Plan (Grant Funded)	12,000,000	12,000,000	-	12,000,000	12,000,000
22900	Other Goods and Services	625,000	468,000	447,406	177,594	20,594
Capital Expenditure		3,048,000,000	2,320,147,574	1,092,939,842	1,955,060,158	1,227,207,732
28	Other Expense	1,491,000,000	1,596,842,574	1,022,620,331	468,379,669	574,222,243
28222	Transfers to Households	175,000,000	280,842,574	280,225,000	(105,225,000)	617,574
28222014	Water Tank Grant Scheme	175,000,000	280,842,574	280,225,000	(105,225,000)	617,574
28223	Transfers to Non Financial Public Corporations	1,316,000,000	1,316,000,000	742,395,331	573,604,669	573,604,669
28223010	Central Water Authority- Pipe Replacement	1,216,000,000	1,216,000,000	692,588,012	523,411,988	523,411,988
	(b) Pierrefonds	45,000,000	50,550,000	50,549,499	(5,549,499)	501
	(d) Lallmatie - Brisee Verdiere - Laventure	42,250,000	42,250,000	23,079,933	19,170,067	19,170,067
	(e) Upgrading of Pumping Stations at Poudre D'Or Balancing Tank and Inlet of Boreholes	14,000,000	14,000,000	-	14,000,000	14,000,000
	(f) Bois Mangués Reservoir to Fond du Sac	13,970,000	13,970,000	3,562,269	10,407,731	10,407,731
	(g) Chamouny and Chemin Grenier	24,140,000	24,140,000	5,352,677	18,787,323	18,787,323
	(h) Flic en Flac	85,000,000	85,000,000	40,519,978	44,480,022	44,480,022
	(i) L'Escalier	80,000,000	80,000,000	21,310,572	58,689,428	58,689,428
	i. Phase 1	40,000,000	40,000,000	1,381,217	38,618,783	38,618,783
	ii. Phase 2	40,000,000	40,000,000	19,929,355	20,070,645	20,070,645
	(j) New Plaine Lauzun pumping station to Upper Monneron reservoir	30,000,000	30,000,000	-	30,000,000	30,000,000
	(k) Mahebourg	140,000,000	140,000,000	101,531,623	38,468,377	38,468,377
	i. Phase 1	50,000,000	47,930,000	17,247,697	32,752,303	30,682,303
	ii. Phase 2	50,000,000	52,070,000	52,067,999	(2,067,999)	2,001
	iii. Phase 3	40,000,000	40,000,000	32,215,927	7,784,073	7,784,073
	(l) St Julien D'Hotman	34,600,000	34,600,000	31,089,792	3,510,208	3,510,208
	(m) Poste Lafayette	11,340,000	11,340,000	1,095,261	10,244,739	10,244,739
	(n) St Croix	60,000,000	60,000,000	13,188,625	46,811,375	46,811,375
	(o) Quatre Cocos	20,000,000	14,450,000	-	20,000,000	14,450,000
	(p) Small Projects up to 3 km (Islandwide)	500,000,000	500,000,000	340,855,361	159,144,639	159,144,639
	(q) Ferney to Bambous Virieux	100,000,000	100,000,000	60,452,422	39,547,578	39,547,578
	(r) Flacq Teaching Hospital	5,700,000	5,700,000	-	5,700,000	5,700,000
	(s) Curepipe	10,000,000	10,000,000	-	10,000,000	10,000,000
28223015	Central Water Authority - Other Water Distribution Works	100,000,000	100,000,000	49,807,319	50,192,681	50,192,681
	(a) Construction of Service Reservoirs at Salazie and Eau Bouillie	3,000,000	3,000,000	2,033,854	966,146	966,146
	(b) Construction of Service Reservoir at Alma	20,710,000	20,710,000	15,716,586	4,993,414	4,993,414

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 8-103: Water Services - continued						
28	Other Expense - contd.					
	(c) Equipment for water leakage detection	18,050,000	18,050,000	-	18,050,000	18,050,000
	(d) Renewal of equipment and distribution pumps at water treatment plants	8,930,000	8,930,000	2,002,908	6,927,092	6,927,092
	(f) Construction of Service Reservoir and associated works at Nouvelle France	38,240,000	38,240,000	30,053,971	8,186,029	8,186,029
	(g) Downstream Works of Riviere des Anguilles Water Treatment Plant (Consultancy)	11,070,000	11,070,000	-	11,070,000	11,070,000
31	Acquisition of Non-Financial Assets	1,057,000,000	223,305,000	52,737,496	1,004,262,504	170,567,504
31113	Other Structures	1,049,000,000	215,305,000	47,804,358	1,001,195,642	167,500,642
31113002	Construction of Dams - Riviere des Anguilles	930,000,000	102,130,000	14,801,898	915,198,102	87,328,102
31113011	Drilling of Boreholes	8,000,000	8,000,000	7,713,607	286,393	286,393
31113402	Upgrading of Dams	71,000,000	65,175,000	7,432,718	63,567,282	57,742,282
	(a) La Ferme	63,000,000	58,500,000	5,583,918	57,416,082	52,916,082
	(b) La Marie Tower at Mare Aux Vacoas (Consultancy)	4,000,000	4,000,000	1,848,800	2,151,200	2,151,200
	(c) Spillway of Midlands Dam (Consultancy)	4,000,000	2,675,000	-	4,000,000	2,675,000
31113410	Upgrading/Maintenance of Feeder Canals	40,000,000	40,000,000	17,856,135	22,143,865	22,143,865
	(a) Maintenance of Feeder Canals	25,000,000	25,000,000	15,252,693	9,747,307	9,747,307
	(b) La Nicoliere Feeder Canal (Consultancy)	15,000,000	15,000,000	2,603,442	12,396,558	12,396,558
31121	Transport Equipment	5,000,000	5,000,000	4,610,700	389,300	389,300
31122	Other Machinery and Equipment	3,000,000	3,000,000	322,438	2,677,562	2,677,562
32	Acquisition of Financial Assets	500,000,000	500,000,000	17,582,015	482,417,985	482,417,985
32145	Loans	500,000,000	500,000,000	17,582,015	482,417,985	482,417,985
32145503	Central Water Authority	500,000,000	500,000,000	17,582,015	482,417,985	482,417,985
	(b) Regabilitation and Upgrading	150,000,000	150,000,000	-	150,000,000	150,000,000
	(c) Pont Lardier Water Treatment Plant	171,000,000	171,000,000	-	171,000,000	171,000,000
	(d) Rehabilitation and Upgrading of Mont Blanc Water Treatment Plant	120,000,000	120,000,000	-	120,000,000	120,000,000
	(f) Riviere du Poste Water Treatment Plant	10,000,000	10,000,000	-	10,000,000	10,000,000
	(g) Chlorine Depot at La Nicoliere (Consultancy)	5,000,000	5,000,000	-	5,000,000	5,000,000
	(h) Upgrading of Rapid Gravity Filtration Plant at La Marie Water Treatment Plant	10,000,000	10,000,000	3,701,025	6,298,975	6,298,975
	(i) Water Mobilisation, Treatment and Pipe Works Downstream of Ferney Power Station (Consultancy)	12,000,000	12,000,000	1,497,190	10,502,810	10,502,810
	(j) Renewal for Generators, Pumps and Chlorination Equipment at Water Treatment Plant	22,000,000	22,000,000	12,383,800	9,616,200	9,616,200
Total - Sub-Head 8-103: Water Services		3,150,000,000	2,423,472,574	1,155,503,573	1,994,496,427	1,267,969,001

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 8-104 : Wastewater Services						
Recurrent Expenditure		2,500,000	2,078,500	1,619,991	880,009	458,509
21	Compensation of Employees	2,500,000	2,078,500	1,619,991	880,009	458,509
21110	Personal Emoluments	2,183,000	1,761,500	1,408,286	774,714	353,214
21110001	Basic Salary	1,550,000	1,081,500	913,510	636,490	167,990
21110002	Salary Compensation	143,000	143,000	88,920	54,080	54,080
21110004	Allowances	250,000	250,000	165,943	84,057	84,057
21110006	Cash in lieu of Leave	95,000	95,000	59,020	35,980	35,980
21110009	End-of-year Bonus	145,000	145,000	134,957	10,043	10,043
21110016	Interim Allowance icw Salary Relativity Adjustment	-	47,000	45,936	(45,936)	1,064
21111	Other Staff Costs	285,000	285,000	191,312	93,688	93,688
21111002	Travelling and Transport	285,000	285,000	191,312	93,688	93,688
21210	Social Contributions	32,000	32,000	20,393	11,607	11,607
21210001	Contribution to the National Savings Fund	32,000	32,000	20,393	11,607	11,607
Capital Expenditure		1,285,000,000	1,256,013,000	954,168,431	330,831,569	301,844,569
32	Acquisition of Financial Assets	1,285,000,000	1,256,013,000	954,168,431	330,831,569	301,844,569
32145	Loans	200,000,000	200,000,000	183,593,320	16,406,680	16,406,680
32145517	Wastewater Management Authority - Repairs/ Maintenance/Upgrading of Sewerage Infrastructure	200,000,000	200,000,000	183,593,320	16,406,680	16,406,680
32155	Shares and Equity Participation	1,085,000,000	1,056,013,000	770,575,111	314,424,889	285,437,889
32155316	Wastewater Management Authority	1,085,000,000	1,056,013,000	770,575,111	314,424,889	285,437,889
Total - Sub-Head 8-104 : Wastewater Services		1,287,500,000	1,258,091,500	955,788,422	331,711,578	302,303,078
Sub-Head 8-105: Radiation Safety and Nuclear Security Services						
Recurrent Expenditure		20,000,000	20,385,000	16,929,032	3,070,968	3,455,968
21	Compensation of Employees	10,840,000	10,729,500	9,803,017	1,036,983	926,483
21110	Personal Emoluments	10,044,000	9,933,500	9,051,713	992,287	881,787
21110001	Basic Salary	6,861,000	6,861,000	6,861,000	-	-
21110002	Salary Compensation	610,000	736,000	735,864	(125,864)	136
21110004	Allowances	600,000	600,000	365,044	234,956	234,956
21110005	Extra Assistance	1,000,000	604,500	-	1,000,000	604,500
21110006	Cash in lieu of Leave	350,000	209,000	187,201	162,799	21,799
21110009	End-of-year Bonus	623,000	623,000	607,075	15,925	15,925
21110016	Interim Allowance icw Salary Relativity Adjustment	-	300,000	295,529	(295,529)	4,471
21111	Other Staff Costs	681,000	681,000	636,304	44,696	44,696
21111002	Travelling and Transport	600,000	600,000	594,067	5,933	5,933
21111100	Overtime	75,000	75,000	36,237	38,763	38,763
21111200	Staff Welfare	6,000	6,000	6,000	-	-
21210	Social Contributions	115,000	115,000	115,000	-	-
21210001	Contribution to the National Savings Fund	115,000	115,000	115,000	-	-
22	Goods and Services	2,790,000	3,285,500	1,916,371	873,629	1,369,129
22010	Cost of Utilities	370,000	380,000	366,169	3,831	13,831
22020	Fuel and Oil	100,000	100,000	30,350	69,650	69,650
22040	Office Equipment and Furniture	70,000	390,000	390,000	(320,000)	-
22050	Office Expenses	70,000	85,500	78,808	(8,808)	6,692
22060	Maintenance	600,000	600,000	263,739	336,261	336,261
22070	Cleaning Services	160,000	160,000	158,828	1,172	1,172
22090	Security	600,000	600,000	14,950	585,050	585,050
22100	Publications and Stationery	140,000	290,000	92,488	47,512	197,512
22120	Fees	490,000	490,000	422,236	67,764	67,764
22900	Other Goods and Services	190,000	190,000	98,803	91,197	91,197

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 8-105: Radiation Safety and Nuclear Security Services - continued						
26	Grants	6,370,000	6,370,000	5,209,644	1,160,356	1,160,356
26210	Contribution to International Organisations	6,370,000	6,370,000	5,209,644	1,160,356	1,160,356
26210074	International Atomic and Energy Agency (Regular Budget)	4,670,000	4,670,000	3,786,764	883,236	883,236
26210075	International Atomic and Energy Agency (Technical Cooperation Fund)	850,000	885,000	842,795	7,205	42,205
26210175	African Commission on Nuclear Energy	850,000	815,000	580,085	269,915	234,915
Capital Expenditure		5,000,000	5,000,000	4,241,923	758,077	758,077
31	Acquisition of Non-Financial Assets	5,000,000	5,000,000	4,241,923	758,077	758,077
31112	Non-Residential Buildings	1,750,000	1,750,000	1,182,958	567,042	567,042
31121	Transport Equipment	2,000,000	2,000,000	2,000,000	-	-
31122	Other Machinery and Equipment	1,250,000	1,250,000	1,058,965	191,035	191,035
Total - Sub-Head 8-105: Radiation Safety and Nuclear Security Services		25,000,000	25,385,000	21,170,955	3,829,045	4,214,045
Total - Vote 8-1: Ministry of Energy and Public Utilities		4,630,000,000	3,890,000,000	2,273,591,888	2,356,408,112	1,616,408,112
Ministry of Social Integration, Social Security and National Solidarity						
Vote 9-1: Social Integration						
Sub-Head 9-101: General						
Recurrent Expenditure		54,300,000	56,190,000	52,579,487	1,720,513	3,610,513
20	Allowance to Minister	2,400,000	3,422,000	3,355,333	(955,333)	66,667
20100	Annual Allowance	2,400,000	3,422,000	3,355,333	(955,333)	66,667
21	Compensation of Employees	38,700,000	39,468,000	37,389,272	1,310,728	2,078,728
21110	Personal Emoluments	34,500,000	35,097,900	33,390,152	1,109,848	1,707,748
21110001	Basic Salary	26,200,000	25,130,000	24,386,796	1,813,204	743,204
21110002	Salary Compensation	2,600,000	2,780,400	2,755,279	(155,279)	25,121
21110004	Allowances	1,300,000	1,701,000	1,564,477	(264,477)	136,523
21110005	Extra Assistance	700,000	700,000	331,076	368,924	368,924
21110006	Cash in lieu of Leave	1,100,000	1,100,000	1,076,643	23,357	23,357
21110009	End-of-year Bonus	2,600,000	2,616,500	2,237,736	362,264	378,764
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,070,000	1,038,145	(1,038,145)	31,855
21111	Other Staff Costs	3,755,000	3,925,100	3,554,120	200,880	370,980
21111002	Travelling and Transport	3,400,000	3,570,100	3,224,090	175,910	346,010
21111100	Overtime	350,000	350,000	325,030	24,970	24,970
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	445,000	445,000	445,000	-	-
21210001	Contribution to the National Savings Fund	445,000	445,000	445,000	-	-
22	Goods and Services	13,200,000	13,300,000	11,834,882	1,365,118	1,465,118
22010	Cost of Utilities	1,600,000	1,600,000	1,419,444	180,556	180,556
22020	Fuel and Oil	100,000	100,000	28,786	71,214	71,214
22030	Rent	8,300,000	7,835,000	7,592,818	707,182	242,182
22040	Office Equipment and Furniture	225,000	400,000	342,038	(117,038)	57,962
22050	Office Expenses	230,000	230,000	172,883	57,117	57,117
22060	Maintenance	880,000	1,190,000	1,112,295	(232,295)	77,705
22100	Publications and Stationery	690,000	770,000	645,857	44,143	124,143
22120	Fees	290,000	290,000	180,765	109,235	109,235
22130	Studies and Surveys	200,000	200,000	-	200,000	200,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 9-101: General - continued						
22	Goods and Services - contd.					
22170	Travelling within the Republic	200,000	200,000	-	200,000	200,000
22900	Other Goods and Services of which	485,000	485,000	339,996	145,004	145,004
22900955	Gender Mainstreaming	200,000	200,000	103,500	96,500	96,500
Total - Sub-Head 9-101: General		54,300,000	56,190,000	52,579,487	1,720,513	3,610,513
Sub-Head 9-102: Poverty Alleviation and Empowerment						
Recurrent Expenditure		909,700,000	909,700,000	864,608,538	45,091,462	45,091,462
26	Grants	249,800,000	249,800,000	235,370,702	14,429,298	14,429,298
26313	Extra-Budgetary Units	249,800,000	249,800,000	235,370,702	14,429,298	14,429,298
26313135	National Empowerment Foundation	249,800,000	249,800,000	235,370,702	14,429,298	14,429,298
	(a) Operating Costs	233,000,000	231,738,000	222,064,428	10,935,572	9,673,572
	(b) Upgrading of living environment in deprived regions	1,000,000	1,000,000	605,466	394,534	394,534
	(c) Life Enhancement Education Programme	1,000,000	1,000,000	834,644	165,356	165,356
	(d) Other Programmes	14,800,000	16,062,000	11,866,164	2,933,836	4,195,836
27	Social Benefits	659,900,000	659,900,000	629,237,836	30,662,164	30,662,164
27210	Social Assistance Benefits in cash	659,900,000	659,900,000	629,237,836	30,662,164	30,662,164
27210014	Poverty and Empowerment (Marshall Plan Against Poverty)	659,900,000	659,900,000	629,237,836	30,662,164	30,662,164
	(a) Empowerment Support Scheme	500,000,000	490,385,000	479,281,987	20,718,013	11,103,013
	(b) Educational Support	159,900,000	169,515,000	149,955,849	9,944,151	19,559,151
	i. Crèche Scheme	200,000	315,000	279,300	(79,300)	35,700
	ii. School Completion Premium	11,200,000	11,200,000	9,920,000	1,280,000	1,280,000
	iii. Child Allowance	60,000,000	69,500,000	69,440,802	(9,440,802)	59,198
	iv. School Materials	85,000,000	85,000,000	67,811,459	17,188,541	17,188,541
	v. S.C and H.S.C Examination Fees	3,000,000	3,000,000	2,069,813	930,187	930,187
	vi. Administrative fees - Technical, Vocational and Tertiary Education and Training	500,000	500,000	434,475	65,525	65,525
Capital Expenditure		43,000,000	43,000,000	27,532,074	15,467,926	15,467,926
26	Grants	43,000,000	43,000,000	27,532,074	15,467,926	15,467,926
26323	Extra-Budgetary Units	43,000,000	43,000,000	27,532,074	15,467,926	15,467,926
26323135	National Empowerment Foundation	43,000,000	43,000,000	27,532,074	15,467,926	15,467,926
	Social Housing for Vulnerable Groups					
	i. Construction of Social Housing Units	40,000,000	40,000,000	25,000,000	15,000,000	15,000,000
	ii. Upgrading of Existing Houses	3,000,000	3,000,000	2,532,074	467,926	467,926
Total - Sub-Head 9-102 : Poverty Alleviation and Empowerment		952,700,000	952,700,000	892,140,612	60,559,388	60,559,388
Total - Vote 9-1: Social Integration		1,007,000,000	1,008,890,000	944,720,099	62,279,901	64,169,901

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 9-2: Social Security and National Solidarity						
Sub-Head 9-201: General						
Recurrent Expenditure		133,000,000	124,040,000	119,115,742	13,884,258	4,924,258
21	Compensation of Employees	102,100,000	98,720,000	96,703,731	5,396,269	2,016,269
21110	Personal Emoluments	90,750,000	85,920,000	84,299,744	6,450,256	1,620,256
21110001	Basic Salary	69,150,000	64,750,000	64,187,181	4,962,819	562,819
21110002	Salary Compensation	7,100,000	7,100,000	6,992,872	107,128	107,128
21110004	Allowances	2,400,000	2,400,000	2,262,797	137,203	137,203
21110005	Extra Assistance	2,200,000	1,450,000	1,093,376	1,106,624	356,624
21110006	Cash in lieu of leave	3,300,000	3,300,000	3,300,000	-	-
21110009	End-of-year Bonus	6,600,000	6,508,000	6,118,731	481,269	389,269
21110016	Interim Allowance icw Salary Relativity Adjustment	-	400,000	344,787	(344,787)	55,213
21110017	14th Month Bonus	-	12,000	-	-	12,000
21111	Other Staff Costs	10,100,000	11,550,000	11,243,572	(1,143,572)	306,428
21111001	Wages	300,000	300,000	80,369	219,631	219,631
21111002	Travelling and Transport	7,700,000	7,700,000	7,699,171	829	829
21111100	Overtime	2,000,000	3,400,000	3,314,032	(1,314,032)	85,968
21111200	Staff Welfare	100,000	150,000	150,000	(50,000)	-
21210	Social Contributions	1,250,000	1,250,000	1,160,415	89,585	89,585
21210001	Contribution to the National Savings Fund	1,250,000	1,250,000	1,160,415	89,585	89,585
22	Goods and Services	30,900,000	25,320,000	22,412,011	8,487,989	2,907,989
22010	Cost of Utilities	3,000,000	3,000,000	2,799,470	200,530	200,530
22020	Fuel and Oil	1,000,000	1,850,000	1,818,358	(818,358)	31,642
22030	Rent	11,000,000	11,000,000	10,931,449	68,551	68,551
22040	Office Equipment and Furniture	500,000	700,000	589,238	(89,238)	110,762
22050	Office Expenses	1,020,000	1,260,000	1,230,989	(210,989)	29,011
22060	Maintenance	1,210,000	1,940,000	1,743,369	(533,369)	196,631
22100	Publications and Stationery	9,250,000	1,600,000	934,583	8,315,417	665,417
22120	Fees	225,000	225,000	41,350	183,650	183,650
22170	Travelling within the Republic	95,000	95,000	-	95,000	95,000
22900	Other Goods and Services of which	3,600,000	3,650,000	2,323,205	1,276,795	1,326,795
22900955	Gender Mainstreaming	200,000	200,000	52,013	147,987	147,987
Total - Sub-Head 9-201: General		133,000,000	124,040,000	119,115,742	13,884,258	4,924,258
Sub-Head 9-202: Social Protection						
Recurrent Expenditure		1,799,900,000	1,911,150,000	1,881,978,473	(82,078,473)	29,171,527
21	Compensation of Employees	197,400,000	195,500,000	194,813,373	2,586,627	686,627
21110	Personal Emoluments	171,800,000	172,700,000	172,194,511	(394,511)	505,489
21110001	Basic Salary	132,300,000	127,200,000	127,010,567	5,289,433	189,433
21110002	Salary Compensation	14,800,000	15,600,000	15,541,889	(741,889)	58,111
21110004	Allowances	6,000,000	12,350,000	12,307,537	(6,307,537)	42,463
21110006	Cash in lieu of leave	6,400,000	5,800,000	5,710,724	689,276	89,276
21110009	End-of-year Bonus	12,300,000	11,645,000	11,623,794	676,206	21,206
21110016	Interim Allowance icw Salary Relativity Adjustment	-	100,000	-	-	100,000
21110017	14th Month Bonus	-	5,000	-	-	5,000
21111	Other Staff Costs	23,300,000	20,200,000	20,077,622	3,222,378	122,378
21111001	Wages	3,400,000	1,500,000	1,494,985	1,905,015	5,015
21111002	Travelling and Transport	18,700,000	16,300,000	16,289,638	2,410,362	10,362
21111100	Overtime	1,200,000	2,400,000	2,292,999	(1,092,999)	107,001

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 9-202: Social Protection - continued						
21	Compensation of Employees - contd.					
21210	Social Contributions	2,300,000	2,600,000	2,541,240	(241,240)	58,760
21210001	Contribution to the National Savings Fund	2,300,000	2,600,000	2,541,240	(241,240)	58,760
22	Goods and Services	396,000,000	422,300,000	412,547,964	(16,547,964)	9,752,036
22010	Cost of Utilities	9,705,000	11,955,000	11,162,102	(1,457,102)	792,898
22020	Fuel and Oil	200,000	200,000	194,716	5,284	5,284
22030	Rent	20,940,000	20,940,000	20,163,710	776,290	776,290
22040	Office Equipment and Furniture	1,000,000	1,000,000	376,476	623,524	623,524
22050	Office Expenses	5,000,000	5,850,000	5,405,280	(405,280)	444,720
22060	Maintenance	33,400,000	53,400,000	51,588,024	(18,188,024)	1,811,976
22070	Cleaning Services	3,000,000	3,200,000	3,103,690	(103,690)	96,310
22090	Security	14,000,000	16,000,000	15,399,554	(1,399,554)	600,446
22100	Publications and Stationery	3,460,000	3,460,000	3,125,194	334,806	334,806
22120	Fees	252,375,000	249,925,000	249,271,672	3,103,328	653,328
	of which					
22120001	Fees for Medical Boards and Domiciliary Visits	250,000,000	247,900,000	247,724,851	2,275,149	175,149
22130	Studies and Surveys	250,000	50,000	-	250,000	50,000
22140	Medical Supplies, Drugs and Equipment	20,065,000	12,715,000	10,064,226	10,000,774	2,650,774
22170	Travelling within the Republic	105,000	105,000	-	105,000	105,000
22900	Other Goods and Services	32,500,000	43,500,000	42,693,320	(10,193,320)	806,680
26	Grants	31,200,000	29,200,000	28,000,000	3,200,000	1,200,000
26210	Contribution to International Organisations	75,000	75,000	-	75,000	75,000
26210160	International Federation on Ageing	75,000	75,000	-	75,000	75,000
26313	Extra-Budgetary Units	31,125,000	29,125,000	28,000,000	3,125,000	1,125,000
26313056	National Council for Rehabilitation of Disabled Persons	2,090,000	1,090,000	500,000	1,590,000	590,000
26313081	Senior Citizens Council	17,000,000	17,000,000	17,000,000	-	-
26313093	Training and Employment of Disabled Persons Board	12,035,000	11,035,000	10,500,000	1,535,000	535,000
27	Social Benefits	1,165,700,000	1,254,200,000	1,237,535,357	(71,835,357)	16,664,643
27210	Social Assistance Benefits in Cash	1,165,200,000	1,253,700,000	1,237,272,098	(72,072,098)	16,427,902
27210002	Social Aid of which	1,001,700,000	1,104,200,000	1,090,539,717	(88,839,717)	13,660,283
	Assistance to Professional Fishermen	230,000,000	-	-	230,000,000	-
27210012	Assistance and Training of Disabled Persons	24,000,000	25,800,000	25,753,712	(1,753,712)	46,288
27210017	Social Aid for Assistive Devices	139,500,000	123,700,000	120,978,669	18,521,331	2,721,331
27220	Social Assistance Benefits in kind	500,000	500,000	263,259	236,741	236,741
27220002	Assistance to Parents of Disabled Children	500,000	500,000	263,259	236,741	236,741
28	Other Expense	9,600,000	9,950,000	9,081,779	518,221	868,221
28211	Transfers to Non-Profit Institutions	7,000,000	6,700,000	6,181,566	818,434	518,434
28211024	Financial Support to Religious Bodies (Water & Wastewater Bills)	7,000,000	6,700,000	6,181,566	818,434	518,434

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 9-202: Social Protection - continued						
28	Other Expense - contd.					
28212	Transfers to Households	2,600,000	3,250,000	2,900,213	(300,213)	349,787
	of which					
28212013	Gifts to Centenarians	2,300,000	2,950,000	2,900,213	(600,213)	49,787
Capital Expenditure		25,200,000	52,200,000	35,622,306	(10,422,306)	16,577,694
31	Acquisition of Non-Financial Assets	25,200,000	52,200,000	35,622,306	(10,422,306)	16,577,694
31111	Dwellings	17,200,000	17,200,000	10,779,109	6,420,891	6,420,891
31111402	Upgrading of Recreational Centres	10,000,000	10,000,000	6,675,707	3,324,293	3,324,293
31111403	Upgrading of Disability Centre	3,700,000	3,700,000	3,555,360	144,640	144,640
31111409	Upgrading of Residence/Day Care Centres	3,500,000	3,500,000	548,042	2,951,958	2,951,958
31112	Non-Residential Buildings	7,000,000	4,000,000	1,601,473	5,398,527	2,398,527
31112001	Construction of Office Building - Social Security Offices (Bambous)	3,000,000	-	-	3,000,000	-
31112401	Upgrading of Office Buildings (Social Security Offices)	4,000,000	4,000,000	1,601,473	2,398,527	2,398,527
31122	Other Machinery & Equipment	1,000,000	1,000,000	829,302	170,698	170,698
31122802	Acquisition of IT Equipment	1,000,000	1,000,000	829,302	170,698	170,698
31132	Intangible Fixed Assets	-	30,000,000	22,412,422	(22,412,422)	7,587,578
31132116	E- Social Security System	-	30,000,000	22,412,422	(22,412,422)	7,587,578
Total - Sub-Head 9-202: Social Protection		1,825,100,000	1,963,350,000	1,917,600,779	(92,500,779)	45,749,221
Sub-Head 9-203: National Pension Management						
Recurrent Expenditure		65,384,900,000	71,055,610,000	71,030,043,580	(5,645,143,580)	25,566,420
21	Compensation of Employees	184,200,000	173,550,000	172,087,531	12,112,469	1,462,469
21110	Personal Emoluments	168,600,000	157,860,000	156,677,901	11,922,099	1,182,099
21110001	Basic Salary	133,700,000	122,900,000	122,729,351	10,970,649	170,649
21110002	Salary Compensation	14,100,000	14,100,000	13,978,525	121,475	121,475
21110004	Allowances	2,300,000	2,660,000	2,603,850	(303,850)	56,150
21110006	Cash in lieu of leave	6,200,000	5,650,000	5,601,813	598,187	48,187
21110009	End-of-year Bonus	12,300,000	11,547,000	11,346,387	953,613	200,613
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,000,000	417,975	(417,975)	582,025
21110017	14th Month Bonus	-	3,000	-	-	3,000
21111	Other Staff Costs	13,000,000	13,090,000	13,030,666	(30,666)	59,334
21111002	Travelling and Transport	12,300,000	12,300,000	12,299,404	596	596
21111100	Overtime	700,000	790,000	731,262	(31,262)	58,738
21210	Social Contributions	2,600,000	2,600,000	2,378,964	221,036	221,036
21210001	Contribution to the National Savings Fund	2,600,000	2,600,000	2,378,964	221,036	221,036
22	Goods and Services	49,900,000	46,260,000	44,321,141	5,578,859	1,938,859
22010	Cost of Utilities	1,710,000	1,710,000	1,568,518	141,482	141,482
22030	Rent	6,650,000	6,650,000	6,645,975	4,025	4,025
22040	Office Equipment and Furniture	300,000	1,100,000	805,208	(505,208)	294,792
22050	Office Expenses	2,715,000	2,915,000	2,843,070	(128,070)	71,930
22060	Maintenance	1,100,000	1,100,000	850,049	249,951	249,951
22100	Publications and Stationery	3,050,000	3,050,000	2,197,548	852,452	852,452
22120	Fees	31,800,000	26,410,000	26,143,479	5,656,521	266,521
22120001	Fees for Medical Boards and Domiciliary Visits	22,000,000	19,000,000	18,827,529	3,172,471	172,471
22120004	Fees to Mauritius Post Ltd	9,800,000	7,410,000	7,315,950	2,484,050	94,050
22900	Other Goods and Services	2,575,000	3,325,000	3,267,294	(692,294)	57,706

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 9-203: National Pension Management - <i>continued</i>						
26	Grants	800,000	800,000	800,000	-	-
26210	Contribution to International Organisations	800,000	800,000	800,000	-	-
26210097	International Social Security Association	800,000	800,000	800,000	-	-
27	Social Benefits	65,150,000,000	70,835,000,000	70,812,834,908	(5,662,834,908)	22,165,092
27210	Social Assistance Benefits in Cash	65,150,000,000	70,835,000,000	70,812,834,908	(5,662,834,908)	22,165,092
27210101	Basic Retirement Pension	51,300,000,000	55,326,100,000	55,317,915,955	(4,017,915,955)	8,184,045
27210102	Basic Widows Pension	3,165,000,000	3,373,200,000	3,371,920,576	(206,920,576)	1,279,424
27210103	Basic Invalidity Pension	5,060,000,000	5,837,900,000	5,832,582,289	(772,582,289)	5,317,711
27210104	Basic Orphans Pension	65,000,000	81,000,000	80,776,500	(15,776,500)	223,500
27210105	Child Allowance	300,000,000	523,200,000	519,647,341	(219,647,341)	3,552,659
27210106	Other Basic Pensions	1,625,000,000	1,727,000,000	1,726,180,510	(101,180,510)	819,490
27210201	Payments i.c.w Injury at Work (Social Benefits)	25,000,000	25,000,000	24,403,619	596,381	596,381
27210301	Assistance to Ex-Servicemen	35,000,000	35,000,000	34,538,750	461,250	461,250
27210302	CSG Benefits (Social Benefits)	3,575,000,000	3,906,600,000	3,904,869,368	(329,869,368)	1,730,632
Total - Sub-Head 9-203: National Pension Management		65,384,900,000	71,055,610,000	71,030,043,580	(5,645,143,580)	25,566,420
Total - Vote 9-2: Social Security and National Solidarity		67,343,000,000	73,143,000,000	73,066,760,101	(5,723,760,101)	76,239,899
Total - Ministry of Social Integration, Social Security and National Solidarity		68,350,000,000	74,151,890,000	74,011,480,200	(5,661,480,200)	140,409,800
Vote 10-1: Ministry of Financial Services and Good Governance						
Sub-Head 10-101: General						
Recurrent Expenditure		209,900,000	215,490,000	169,905,291	39,994,709	45,584,709
20	Allowance to Minister	2,400,000	2,400,000	2,333,333	66,667	66,667
20100	Annual Allowance	2,400,000	2,400,000	2,333,333	66,667	66,667
21	Compensation of Employees	33,300,000	34,900,000	33,797,419	(497,419)	1,102,581
21110	Personal Emoluments	29,685,000	30,890,000	29,808,624	(123,624)	1,081,376
21110001	Basic Salary	21,285,000	21,285,000	20,384,610	900,390	900,390
21110002	Salary Compensation	2,100,000	2,315,000	2,313,869	(213,869)	1,131
21110004	Allowances	2,000,000	2,150,000	2,132,179	(132,179)	17,821
21110005	Extra Assistance	1,300,000	1,300,000	1,142,472	157,528	157,528
21110006	Cash in lieu of Leave	950,000	950,000	950,000	-	-
21110009	End-of-year Bonus	2,050,000	2,050,000	2,049,360	640	640
21110016	Interim Allowance icw Salary Relativity Adjustment	-	840,000	836,134	(836,134)	3,866
21111	Other Staff Costs	3,215,000	3,610,000	3,588,795	(373,795)	21,205
21111001	Wages	100,000	-	-	100,000	-
21111002	Travelling and Transport	2,900,000	3,000,000	2,985,116	(85,116)	14,884
21111100	Overtime	200,000	595,000	590,540	(390,540)	4,460
21111200	Staff Welfare	15,000	15,000	13,139	1,861	1,861
21210	Social Contributions	400,000	400,000	400,000	-	-
21210001	Contribution to the National Savings Fund	400,000	400,000	400,000	-	-
22	Goods and Services	25,000,000	28,990,000	24,907,199	92,801	4,082,801
22010	Cost of Utilities	2,280,000	2,730,000	2,624,347	(344,347)	105,653
22020	Fuel and Oil	500,000	500,000	378,446	121,554	121,554
22030	Rent	15,725,000	15,450,000	15,326,238	398,762	123,762
22040	Office Equipment and Furniture	800,000	1,300,000	841,619	(41,619)	458,381
22050	Office Expenses	310,000	510,000	412,520	(102,520)	97,480
22060	Maintenance	1,365,000	2,290,000	1,939,958	(574,958)	350,042
22070	Cleaning Services	250,000	250,000	115,891	134,109	134,109

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 10-101: General - continued						
22	Goods and Services - contd.					
22100	Publications and Stationery	555,000	2,435,000	2,355,946	(1,800,946)	79,054
22120	Fees	550,000	850,000	446,884	103,116	403,116
22900	Other Goods and Services	2,665,000	2,675,000	465,350	2,199,650	2,209,650
26	Grants	149,200,000	149,200,000	108,867,340	40,332,660	40,332,660
26313	Extra-Budgetary Units	149,200,000	149,200,000	108,867,340	40,332,660	40,332,660
26313015	Financial Intelligence Unit	90,000,000	90,000,000	59,546,924	30,453,076	30,453,076
26313016	Financial Reporting Council	42,000,000	42,000,000	40,200,000	1,800,000	1,800,000
26313114	National Committee on Corporate Governance	13,200,000	13,200,000	5,120,416	8,079,584	8,079,584
	of which					
	Review of the National code of Corporate Governance	9,200,000	9,200,000	3,649,673	5,550,327	5,550,327
26313152	Financial Services Institute Co. Ltd	4,000,000	4,000,000	4,000,000	-	-
Capital Expenditure		5,500,000	8,200,000	7,667,562	(2,167,562)	532,438
26	Grants	5,000,000	5,000,000	5,000,000	-	-
26323	Extra-Budgetary Units	5,000,000	5,000,000	5,000,000	-	-
26323015	Financial Intelligence Unit	5,000,000	5,000,000	5,000,000	-	-
31	Acquisition of Non-Financial Assets	500,000	3,200,000	2,667,562	(2,167,562)	532,438
31121	Transport Equipment	-	-	-	-	-
31121801	Acquisition of Vehicles	-	-	-	-	-
31122	Other Machinery and Equipment	500,000	3,200,000	2,667,562	(2,167,562)	532,438
Total - Sub-Head 10-101: General		215,400,000	223,690,000	177,572,853	37,827,147	46,117,147
Sub-Head 10-102: Financial Services						
Recurrent Expenditure		21,300,000	19,518,500	10,530,116	10,769,884	8,988,384
21	Compensation of Employees	12,600,000	10,842,500	9,049,663	3,550,337	1,792,837
21110	Personal Emoluments	11,520,000	9,762,500	8,304,732	3,215,268	1,457,768
21110001	Basic Salary	5,825,000	3,813,500	3,561,758	2,263,242	251,742
21110002	Salary Compensation	350,000	350,000	341,301	8,699	8,699
21110004	Allowances	650,000	950,000	840,059	(190,059)	109,941
21110005	Extra Assistance	3,750,000	3,750,000	2,689,113	1,060,887	1,060,887
21110006	Cash in lieu of Leave	370,000	180,000	156,000	214,000	24,000
21110009	End-of-year Bonus	575,000	575,000	575,000	-	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	144,000	141,501	(141,501)	2,499
21111	Other Staff Costs	1,010,000	1,010,000	688,731	321,269	321,269
21111002	Travelling and Transport	1,000,000	1,000,000	679,592	320,408	320,408
21111200	Staff Welfare	10,000	10,000	9,139	861	861
21210	Social Contributions	70,000	70,000	56,200	13,800	13,800
21210001	Contribution to the National Savings Fund	70,000	70,000	56,200	13,800	13,800
22	Goods and Services	8,700,000	8,676,000	1,480,453	7,219,547	7,195,547
22040	Office Equipment and Furniture	275,000	275,000	98,813	176,187	176,187
22100	Publications and Stationery	100,000	100,000	85,597	14,403	14,403
22120	Fees	6,225,000	6,201,000	20,168	6,204,832	6,180,832
22120007	Fees for Training	100,000	76,000	20,168	79,832	55,832
22120008	Fees to Consultants - (Consultancy Services for Development of ESG Guidelines)	6,000,000	6,000,000	-	6,000,000	6,000,000
22120018	Refund of Subscription Fees to Professional Bodies	125,000	125,000	-	125,000	125,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 10-102: Financial Services - continued						
22	Goods and Services - contd.					
22900	Other Goods and Services	2,100,000	2,100,000	1,275,875	824,125	824,125
	<i>of which</i>					
22900922	Conferences/Seminars/ Workshops	2,000,000	2,000,000	1,185,727	814,273	814,273
Total - Sub-Head 10-102: Financial Services		21,300,000	19,518,500	10,530,116	10,769,884	8,988,384
Sub-Head 10-103: Public Sector Governance Reforms						
Recurrent Expenditure		25,500,000	26,276,500	24,095,628	1,404,372	2,180,872
21	Compensation of Employees	20,100,000	20,685,000	20,352,599	(252,599)	332,401
21110	Personal Emoluments	17,470,000	18,150,000	18,133,937	(663,937)	16,063
21110001	Basic Salary	13,680,000	13,680,000	13,680,000	-	-
21110002	Salary Compensation	950,000	950,000	939,858	10,142	10,142
21110004	Allowances	1,000,000	1,225,000	1,224,436	(224,436)	564
21110006	Cash in lieu of Leave	650,000	650,000	649,072	928	928
21110009	End-of-year Bonus	1,190,000	1,190,000	1,190,000	-	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	455,000	450,571	(450,571)	4,429
21111	Other Staff Costs	2,470,000	2,375,000	2,058,662	411,338	316,338
21111002	Travelling and Transport	2,400,000	2,300,000	1,987,249	412,751	312,751
21111100	Overtime	50,000	55,000	54,916	(4,916)	84
21111200	Staff Welfare	20,000	20,000	16,497	3,503	3,503
21210	Social Contributions	160,000	160,000	160,000	-	-
21210001	Contribution to the National Savings Fund	160,000	160,000	160,000	-	-
22	Goods and Services	5,400,000	5,591,500	3,743,029	1,656,971	1,848,471
22010	Cost of Utilities	520,000	520,000	237,473	282,527	282,527
22030	Rent	2,450,000	2,607,500	2,587,883	(137,883)	19,617
22040	Office Equipment and Furniture	200,000	200,000	19,245	180,755	180,755
22050	Office Expenses	45,000	45,000	32,336	12,664	12,664
22060	Maintenance	1,315,000	1,315,000	223,056	1,091,944	1,091,944
22070	Cleaning Services	125,000	125,000	33,675	91,325	91,325
22100	Publications and Stationery	165,000	165,000	107,272	57,728	57,728
22120	Fees	450,000	474,000	401,489	48,511	72,511
	<i>of which</i>					
22120007	Fees for Training	150,000	174,000	172,112	(22,112)	1,888
22120008	Refund of Subscription Fees to Professional Bodies	300,000	300,000	229,377	70,623	70,623
22900	Other Goods and Services	130,000	140,000	100,600	29,400	39,400
Total - Sub-Head 10-103: Public Sector Governance Reforms		25,500,000	26,276,500	24,095,628	1,404,372	2,180,872
Sub-Head 10-104: Anti-Money Laundering and Combating the Financing of Terrorism						
Recurrent Expenditure		38,300,000	35,015,000	19,277,515	19,022,485	15,737,485
21	Compensation of Employees	12,400,000	10,995,000	9,800,946	2,599,054	1,194,054
21110	Personal Emoluments	11,250,000	9,785,000	9,009,277	2,240,723	775,723
21110001	Basic Salary	8,795,000	6,453,000	6,105,643	2,689,357	347,357
21110002	Salary Compensation	695,000	695,000	525,940	169,060	169,060
21110004	Allowances	900,000	1,600,000	1,403,351	(503,351)	196,649
21110006	Cash in lieu of Leave	160,000	95,000	39,416	120,584	55,584
21110009	End-of-year Bonus	700,000	700,000	699,405	595	595
21110016	Interim Allowance icw Salary Relativity Adjustment	-	242,000	235,522	(235,522)	6,478
21111	Other Staff Costs	1,020,000	1,080,000	694,678	325,322	385,322
21111002	Travelling and Transport	800,000	790,000	408,052	391,948	381,948
21111100	Overtime	200,000	270,000	269,687	(69,687)	313
21111200	Staff Welfare	20,000	20,000	16,939	3,061	3,061

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 10-104: Anti-Money Laundering and Combating the Financing of Terrorism - continued						
21	Compensation of Employees - contd.					
21210	Social Contributions	130,000	130,000	96,991	33,009	33,009
21210001	Contribution to the National Savings Fund	130,000	130,000	96,991	33,009	33,009
22	Goods and Services	19,000,000	17,120,000	3,545,266	15,454,734	13,574,734
22040	Office Equipment and Furniture	275,000	275,000	29,443	245,557	245,557
22050	Office Expenses	150,000	150,000	80,406	69,594	69,594
22060	Maintenance	125,000	125,000	15,202	109,798	109,798
22100	Publications and Stationery	350,000	370,000	310,479	39,521	59,521
22120	Fees	14,500,000	12,600,000	1,584,393	12,915,607	11,015,607
	of which					
	(b) Fees to Consultants - Sector Risk Assessment	10,000,000	8,400,000	1,084,407	8,915,593	7,315,593
	(c) Fees to Consultants - Independent Assessment of AML/CFT Framework	3,200,000	2,900,000	-	3,200,000	2,900,000
22900	Other Goods and Services	3,600,000	3,600,000	1,525,343	2,074,657	2,074,657
	of which					
	(a) Training - FATF Standards and ESAAMLG Mutual Evaluation	3,000,000	3,000,000	1,146,298	1,853,702	1,853,702
	(b) Others - Conferences/Seminars/Workshops	500,000	500,000	279,263	220,737	220,737
26	Grants	6,900,000	6,900,000	5,931,303	968,697	968,697
26210	Contribution to International Organisations	6,900,000	6,900,000	5,931,303	968,697	968,697
26210036	Eastern and Southern Africa Anti-Money Laundering Group	6,900,000	6,900,000	5,931,303	968,697	968,697
Capital Expenditure		5,000,000	1,000,000	-	5,000,000	1,000,000
31	Acquisition of Non-Financial Assets	5,000,000	1,000,000	-	5,000,000	1,000,000
31132	Intangible Fixed Assets	5,000,000	1,000,000	-	5,000,000	1,000,000
31132801	Acquisition of Software - Centralised Information Management System for AML/CFT	5,000,000	1,000,000	-	5,000,000	1,000,000
Total - Sub-Head 10-104: Anti-Money Laundering and Combating the Financing of Terrorism		43,300,000	36,015,000	19,277,515	24,022,485	16,737,485
Total - Vote 10-1: Ministry of Financial Services and Good Governance		305,500,000	305,500,000	231,476,112	74,023,888	74,023,888
Ministry of Environment, Solid Waste Management and Climate Change						
Vote 11-1: Environment and Climate Change						
Sub-Head 11-101: General						
Recurrent Expenditure		106,100,000	107,700,500	107,186,305	(1,086,305)	514,195
20	Allowance to Minister	2,400,000	3,422,000	3,422,000	(1,022,000)	-
20100	Annual Allowance	2,400,000	3,422,000	3,422,000	(1,022,000)	-
21	Compensation of Employees	74,700,000	74,743,000	74,476,462	223,538	266,538
21110	Personal Emoluments	67,400,000	66,972,900	66,818,675	581,325	154,225
21110001	Basic Salary	51,400,000	49,400,000	49,318,271	2,081,729	81,729
21110002	Salary Compensation	6,000,000	5,805,400	5,793,810	206,190	11,590
21110004	Allowances	1,800,000	2,351,000	2,292,952	(492,952)	58,048
21110005	Extra Assistance	2,200,000	2,200,000	2,199,999	1	1
21110006	Cash in Lieu of leave	1,800,000	1,800,000	1,800,000	-	-
21110009	End-of-year Bonus	4,200,000	4,216,500	4,213,713	(13,713)	2,787

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 11-101: General - continued						
21	Compensation of Employees - contd.					
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,200,000	1,199,930	(1,199,930)	70
21111	Other Staff Costs	6,350,000	6,820,100	6,707,787	(357,787)	112,313
21111002	Travelling and Transport	5,500,000	5,770,100	5,755,875	(255,875)	14,225
21111100	Overtime	700,000	900,000	898,097	(198,097)	1,903
21111200	Staff Welfare	150,000	150,000	53,815	96,185	96,185
21210	Social Contributions	950,000	950,000	950,000	-	-
21210001	Contribution to the National Savings Fund	950,000	950,000	950,000	-	-
22	Goods and Services	25,800,000	26,335,500	26,130,126	(330,126)	205,374
22010	Cost of Utilities	2,200,000	2,590,000	2,571,175	(371,175)	18,825
22020	Fuel and Oil	1,955,000	2,297,000	2,296,362	(341,362)	638
22030	Rent	14,965,000	14,965,000	14,964,273	727	727
22040	Office Equipment and Furniture	60,000	60,000	54,199	5,801	5,801
22050	Office Expenses	570,000	570,000	568,639	1,361	1,361
22060	Maintenance	1,450,000	1,450,000	1,421,453	28,547	28,547
22070	Cleaning Services	600,000	600,000	600,000	-	-
22100	Publications and Stationery	1,400,000	1,400,000	1,359,321	40,679	40,679
22120	Fees	1,350,000	1,350,000	1,258,502	91,498	91,498
22170	Travelling within the Republic	1,000,000	403,500	403,500	596,500	-
22900	Other Goods and Services of which	250,000	650,000	632,702	(382,702)	17,298
22900955	Gender Mainstreaming	100,000	100,000	100,000	-	-
26	Grants	3,200,000	3,200,000	3,157,717	42,283	42,283
26210	Contribution to International Organisations	3,200,000	3,200,000	3,157,717	42,283	42,283
26210060	UN Framework Convention on Climate Change	350,000	350,000	350,000	-	-
26210061	Trust Fund for the African Ministerial Conference on the Environment	450,000	450,000	450,000	-	-
26210063	UNEP Environment Fund	740,000	740,000	740,000	-	-
26210065	Convention for the Protection, Management and Development of the Marine and Coastal Environment of the Eastern African Region	1,500,000	1,500,000	1,484,824	15,176	15,176
26210066	United Nations (Kyoto Protocol)	40,000	40,000	35,438	4,562	4,562
26210150	The General Trust Fund for the Stockholm Convention on Persistent Organic Pollutants	80,000	80,000	59,217	20,783	20,783
26210202	Minamata Convention Trust Fund	40,000	40,000	38,238	1,762	1,762
Capital Expenditure		600,000	600,000	580,586	19,414	19,414
31	Acquisition of Non-Financial Assets	600,000	600,000	580,586	19,414	19,414
31122	Other Machinery and Equipment	600,000	600,000	580,586	19,414	19,414
31122802	Acquisition of IT Equipment	600,000	600,000	580,586	19,414	19,414
Total - Sub-Head 11-101: General		106,700,000	108,300,500	107,766,891	(1,066,891)	533,609
Sub-Head 11-102: Environmental Protection, Conservation and Monitoring						
Recurrent Expenditure		105,900,000	115,779,092	114,560,487	(8,660,487)	1,218,605
21	Compensation of Employees	82,700,000	81,772,000	81,728,124	971,876	43,876
21110	Personal Emoluments	73,360,000	72,232,000	72,227,363	1,132,637	4,637

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 11-102: Environmental Protection, Conservation and Monitoring - continued						
21	Compensation of Employees - contd.					
21110001	Basic Salary	58,560,000	56,212,000	56,211,462	2,348,538	538
21110002	Salary Compensation	4,700,000	4,700,000	4,700,000	-	-
21110004	Allowances	2,100,000	2,100,000	2,100,000	-	-
21110006	Cash in lieu of leave	2,800,000	2,800,000	2,800,000	-	-
21110009	End-of-year Bonus	5,200,000	5,200,000	5,195,901	4,099	4,099
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,220,000	1,220,000	(1,220,000)	-
21111	Other Staff Costs	8,440,000	8,640,000	8,600,761	(160,761)	39,239
21111002	Travelling and Transport	7,700,000	7,700,000	7,700,000	-	-
21111100	Overtime	600,000	800,000	800,000	(200,000)	-
21111200	Staff Welfare	140,000	140,000	100,761	39,239	39,239
21210	Social Contributions	900,000	900,000	900,000	-	-
21210001	Contribution to the National Savings Fund	900,000	900,000	900,000	-	-
22	Goods and Services	23,200,000	34,007,092	32,832,363	(9,632,363)	1,174,729
22010	Cost of Utilities	2,860,000	2,860,000	2,860,000	-	-
22040	Office Equipment and Furniture	70,000	70,000	67,272	2,728	2,728
22050	Office Expenses	270,000	270,000	264,405	5,595	5,595
22060	Maintenance	5,100,000	7,669,592	7,553,465	(2,453,465)	116,127
22070	Cleaning Services	200,000	200,000	200,000	-	-
22100	Publications and Stationery	2,325,000	2,325,000	2,303,447	21,553	21,553
22120	Fees	1,650,000	1,650,000	1,560,809	89,191	89,191
22150	Scientific and Laboratory Equipment and Supplies	3,200,000	3,600,000	3,356,878	(156,878)	243,122
22900	Other Goods and Services of which	7,525,000	15,362,500	14,666,087	(7,141,087)	696,413
22900099	Miscellaneous Expenses (Grant Funded)	4,450,000	11,787,500	11,331,063	(6,881,063)	456,437
	(a) Department of Environment Projects	50,000	50,000	50,000	-	-
	(b) Hydro Chloro Fluoro Carbon	600,000	664,000	663,681	(63,681)	319
	(c) Institutional Strengthening-Ozone Layer Protection	1,300,000	2,170,000	2,169,975	(869,975)	25
	(d) Implementing Sustainable Low and Non- Chemical Development in SIDS (ISLAND)	1,400,000	4,742,000	4,741,306	(3,341,306)	694
	(e) Review of National Implementation Plan	500,000	3,561,500	3,561,321	(3,061,321)	179
	(f) Kigali Implementation Plan	600,000	600,000	144,780	455,220	455,220
22900903	Awareness Campaign	2,000,000	2,000,000	1,998,528	1,472	1,472
Capital Expenditure		8,700,000	5,600,000	5,378,381	3,321,619	221,619
31	Acquisition of Non- Financial Assets	8,700,000	5,600,000	5,378,381	3,321,619	221,619
31112	Non-Residential Buildings	1,940,000	340,000	335,569	1,604,431	4,431
31112401	Upgrading of Office Buildings	1,940,000	340,000	335,569	1,604,431	4,431
31122	Other Machinery and Equipment	6,260,000	4,760,000	4,544,634	1,715,366	215,366
31122404	Upgrading of Laboratory Equipment	60,000	60,000	54,165	5,835	5,835
31122802	Acquisition of IT Equipment	1,000,000	1,000,000	909,040	90,960	90,960
31122804	Acquisition of Laboratory Equipment	3,700,000	3,700,000	3,581,429	118,571	118,571
31122999	Acquisition of Other Machinery and Equipment	1,500,000	-	-	1,500,000	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 11-102: Environmental Protection, Conservation and Monitoring - continued						
31	Acquisition of Non-Financial Assets - contd.					
31133	Furniture, Fixtures and Fittings	500,000	500,000	498,178	1,822	1,822
Total - Sub-Head 11-102: Environmental Protection, Conservation and Monitoring		114,600,000	121,379,092	119,938,868	(5,338,868)	1,440,224
Sub-Head 11-103: Climate Change Resilience, Greening and Embellishment						
Recurrent Expenditure		251,000,000	244,910,408	233,220,170	17,779,830	11,690,238
21	Compensation of Employees	199,800,000	199,457,908	199,228,816	571,184	229,092
21110	Personal Emoluments	175,535,000	175,286,000	175,145,075	389,925	140,925
21110001	Basic Salary	133,620,000	130,470,000	130,365,335	3,254,665	104,665
21110002	Salary Compensation	22,000,000	22,000,000	21,968,857	31,143	31,143
21110004	Allowances	1,300,000	1,051,000	1,045,883	254,117	5,117
21110005	Extra Assistance	750,000	750,000	750,000	-	-
21110006	Cash in lieu of Leave	5,115,000	5,115,000	5,115,000	-	-
21110009	End-of-year Bonus	12,750,000	12,750,000	12,750,000	-	-
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,150,000	3,150,000	(3,150,000)	-
21111	Other Staff Costs	20,365,000	20,565,000	20,476,833	(111,833)	88,167
21111001	Wages	200,000	200,000	193,985	6,015	6,015
21111002	Travelling and Transport	19,050,000	19,050,000	18,977,317	72,683	72,683
21111100	Overtime	825,000	1,025,000	1,015,531	(190,531)	9,469
21111200	Staff Welfare	290,000	290,000	290,000	-	-
21210	Social Contributions	3,900,000	3,606,908	3,606,908	293,092	-
21210001	Contribution to the National Savings Fund	3,900,000	3,606,908	3,606,908	293,092	-
22	Goods and Services	51,200,000	45,452,500	33,991,354	17,208,646	11,461,146
22010	Cost of Utilities	1,450,000	1,450,000	1,450,000	-	-
22020	Fuel and Oil	2,500,000	2,500,000	2,500,000	-	-
22030	Rent	50,000	50,000	28,156	21,844	21,844
22040	Office Equipment and Furniture	90,000	90,000	88,025	1,975	1,975
22050	Office Expenses	80,000	80,000	74,030	5,970	5,970
22060	Maintenance	4,500,000	4,590,000	4,416,499	83,501	173,501
22070	Cleaning Services	425,000	425,000	425,000	-	-
22090	Security	6,100,000	6,100,000	5,920,479	179,521	179,521
22100	Publications and Stationery	275,000	675,000	638,768	(363,768)	36,232
22120	Fees	26,885,000	18,408,500	9,775,821	17,109,179	8,632,679
22120002	Fees to Chairperson and Members of Boards and Committees	250,000	250,000	216,154	33,846	33,846
22120007	Fees for Training (Grant Funded)	4,275,000	2,020,000	1,452,391	2,822,609	567,609
	(a) Living Environment Unit/Climate Change	50,000	50,000	-	50,000	50,000
	(c) Fourth National Communication	1,065,000	1,065,000	1,065,000	-	-
	(d) Capacity Building Initiative for Transparency	360,000	360,000	360,000	-	-
	(e) Mitigation Strategy 2050	2,800,000	545,000	27,391	2,772,609	517,609
22120008	Fees to Consultants (Grant Funded)	22,360,000	16,138,500	8,107,276	14,252,724	8,031,224
	(b) Fourth National Communication	1,660,000	1,660,000	1,660,000	-	-
	(d) Capacity Building Initiative for Transparency	7,000,000	3,840,000	3,839,905	3,160,095	95
	(e) Mitigation Strategy 2050	4,700,000	4,700,000	2,607,371	2,092,629	2,092,629
	(f) Coastal Risk Assessment Study	9,000,000	5,938,500	-	9,000,000	5,938,500

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 11-103: Climate Change Resilience, Greening and Embellishment - continued						
22	Goods and Services -contd					
22900	Other Goods and Services	8,845,000	11,084,000	8,674,576	170,424	2,409,424
	of which					
22900001	Uniforms	3,000,000	4,100,000	3,666,159	(666,159)	433,841
22900099	Miscellaneous Expenses (Grant Funded)	5,845,000	6,984,000	5,008,417	836,583	1,975,583
	(b) Fourth National Communication	1,050,000	2,189,000	2,188,240	(1,138,240)	760
	(c) Capacity Building Initiative for Transparency	1,095,000	1,095,000	1,095,000	-	-
	(d) Mitigation Strategy 2050	3,000,000	3,000,000	1,725,177	1,274,823	1,274,823
	(e) Coastal Risk Assessment Study	700,000	700,000	-	700,000	700,000
Capital Expenditure		2,700,000	2,300,000	1,680,512	1,019,488	619,488
31	Acquisition of Non- Financial Assets	2,700,000	2,300,000	1,680,512	1,019,488	619,488
31112	Non-Residential Buildings	1,200,000	800,000	560,133	639,867	239,867
31112401	Upgrading of Office Buildings	1,200,000	800,000	560,133	639,867	239,867
31122	Other Machinery and Equipment	1,000,000	1,000,000	696,914	303,086	303,086
31122802	Acquisition of IT Equipment	500,000	500,000	294,050	205,950	205,950
31122999	Acquisition of Other Machinery and Equipment	500,000	500,000	402,864	97,136	97,136
31133	Furniture, Fixtures and Fittings	500,000	500,000	423,465	76,535	76,535
Total - Sub-Head 11-103: Climate Change Resilience, Greening and Embellishment		253,700,000	247,210,408	234,900,682	18,799,318	12,309,726
Total - Vote 11-1 Environment and Climate Change		475,000,000	476,890,000	462,606,441	12,393,559	14,283,559
Vote 11-2: Solid & Hazardous Waste and Beach Management						
Recurrent Expenditure		841,800,000	847,213,000	844,903,481	(3,103,481)	2,309,519
21	Compensation of Employees	52,100,000	54,290,000	54,053,611	(1,953,611)	236,389
21110	Personal Emoluments	45,705,000	46,753,000	46,653,203	(948,203)	99,797
21110001	Basic Salary	35,655,000	35,004,000	34,986,443	668,557	17,557
21110002	Salary Compensation	3,700,000	3,910,000	3,900,230	(200,230)	9,770
21110004	Allowances	1,600,000	1,807,000	1,802,758	(202,758)	4,242
21110005	Extra Assistance	350,000	60,000	58,764	291,236	1,236
21110006	Cash in lieu of Leave	1,200,000	1,304,000	1,300,734	(100,734)	3,266
21110009	End-of-year Bonus	3,200,000	3,168,000	3,167,504	32,496	496
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,500,000	1,436,770	(1,436,770)	63,230
21111	Other Staff Costs	5,700,000	6,842,000	6,759,936	(1,059,936)	82,064
21111002	Travelling and Transport	5,100,000	5,628,000	5,554,443	(454,443)	73,557
21111100	Overtime	500,000	1,114,000	1,113,618	(613,618)	382
21111200	Staff Welfare	100,000	100,000	91,875	8,125	8,125
21210	Social Contributions	695,000	695,000	640,472	54,528	54,528
21210001	Contribution to the National Savings Fund	695,000	695,000	640,472	54,528	54,528
22	Goods and Services	718,100,000	733,032,000	731,653,461	(13,553,461)	1,378,539
22010	Cost of Utilities	700,000	1,347,200	1,195,505	(495,505)	151,695
22020	Fuel and Oil	200,000	218,000	217,695	(17,695)	305
22030	Rent	16,450,000	14,029,000	14,028,783	2,421,217	217
22040	Office Equipment and Furniture	1,000,000	1,000,000	839,166	160,834	160,834
22050	Office Expenses	375,000	845,000	834,466	(459,466)	10,534
22060	Maintenance	2,300,000	780,800	704,366	1,595,634	76,434
22070	Cleaning Services	693,000,000	711,236,800	710,753,906	(17,753,906)	482,894
22070001	Public Beaches	180,000,000	180,000,000	179,724,266	275,734	275,734

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 11-2: Solid & Hazardous Waste and Beach Management - continued						
22	Goods and Services - contd.					
22070003	Operation of Landfill Sites	200,000,000	201,294,000	201,293,987	(1,293,987)	13
22070004	Operation & Maintenance of Transfer Stations	270,000,000	270,404,600	270,404,578	(404,578)	22
22070009	Collection and Export of e-wastes	3,000,000	3,000,000	2,895,000	105,000	105,000
22070010	Operation of Interim Hazardous Waste Facility	40,000,000	56,538,200	56,436,075	(16,436,075)	102,125
22100	Publications and Stationery	1,350,000	1,341,000	1,169,199	180,801	171,801
22120	Fees	1,100,000	1,041,000	935,030	164,970	105,970
22130	Studies and Surveys	400,000	68,200	-	400,000	68,200
	Implementing Sustainable Low and Non- Chemical Development in SIDS (ISLANDS)	400,000	68,200	-	400,000	68,200
22170	Travelling within the Republic	100,000	-	-	100,000	-
22900	Other Goods and Services of which	1,125,000	1,125,000	975,345	149,655	149,655
22900955	Gender Mainstreaming	100,000	100,000	92,121	7,879	7,879
26	Grants	71,600,000	59,891,000	59,196,409	12,403,591	694,591
26210	Contribution to International Organisations	1,600,000	1,600,000	1,075,655	524,345	524,345
26210077	United Nations Trust Fund (Basel Convention)	1,200,000	1,200,000	1,075,655	124,345	124,345
26210206	Bamako Convention	400,000	400,000	-	400,000	400,000
26313	Extra Budgetary Units	70,000,000	58,291,000	58,120,754	11,879,246	170,246
26313003	Beach Authority	70,000,000	58,291,000	58,120,754	11,879,246	170,246
Capital Expenditure		15,200,000	9,787,000	9,419,495	5,780,505	367,505
26	Grants	10,000,000	5,000,000	4,795,000	5,205,000	205,000
26323	Extra Budgetary Units	10,000,000	5,000,000	4,795,000	5,205,000	205,000
26323003	Beach Authority	10,000,000	5,000,000	4,795,000	5,205,000	205,000
31	Acquisition of Non-Financial Assets	5,200,000	4,787,000	4,624,495	575,505	162,505
31122	Other Machinery and Equipment	5,200,000	4,787,000	4,624,495	575,505	162,505
31122802	Acquisition of IT Equipment (N 1)	4,200,000	3,674,500	3,512,064	687,936	162,436
31122999	Acquisition of Other Machinery and Equipment	1,000,000	1,112,500	1,112,431	(112,431)	69
Total - Vote 11-2: Solid & Hazardous Waste and Beach Management		857,000,000	857,000,000	854,322,976	2,677,024	2,677,024
Total - Ministry of Environment, Solid Waste Management and Climate Change		1,332,000,000	1,333,890,000	1,316,929,417	15,070,583	16,960,583
Vote 12-1: Ministry of Agro-Industry and Food Security						
Sub-Head 12-101: General						
Recurrent Expenditure		200,000,000	244,351,000	236,660,675	(36,660,675)	7,690,325
20	Allowance to Minister	2,400,000	3,422,000	3,355,333	(955,333)	66,667
20100	Annual Allowance	2,400,000	3,422,000	3,355,333	(955,333)	66,667
21	Compensation of Employees	160,200,000	197,508,000	194,879,864	(34,679,864)	2,628,136
21110	Personal Emoluments	138,250,000	133,287,900	132,667,835	5,582,165	620,065
21110001	Basic Salary	108,580,000	99,135,000	98,679,846	9,900,154	455,154
21110002	Salary Compensation	11,370,000	11,400,400	11,389,590	(19,590)	10,810
21110004	Allowances	2,200,000	2,751,000	2,742,786	(542,786)	8,214

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-101: General - continued						
21	Compensation of Employees - contd					
21110005	Extra Assistance	2,400,000	2,400,000	2,306,135	93,865	93,865
21110006	Cash in lieu of Leave	4,500,000	4,300,000	4,248,616	251,384	51,384
21110009	End-of-year Bonus	9,200,000	9,016,500	9,016,382	183,618	118
21110016	Interim Allowance icw Salary Relativity Adjustment	-	4,285,000	4,284,480	(4,284,480)	520
21111	Other Staff Costs	20,250,000	60,520,100	59,226,687	(38,976,687)	1,293,413
21111002	Travelling and Transport	13,400,000	13,670,100	12,584,199	815,801	1,085,901
21111100	Overtime	6,400,000	46,400,000	46,392,344	(39,992,344)	7,656
21111200	Staff Welfare	450,000	450,000	250,144	199,856	199,856
21210	Social Contributions	1,700,000	3,700,000	2,985,342	(1,285,342)	714,658
21210001	Contribution to the National Savings Fund	1,700,000	3,700,000	2,985,342	(1,285,342)	714,658
22	Goods and Services	37,400,000	43,421,000	38,425,478	(1,025,478)	4,995,522
22010	Cost of Utilities	4,560,000	4,560,000	4,531,892	28,108	28,108
22020	Fuel and Oil	350,000	350,000	348,530	1,470	1,470
22030	Rent	18,000,000	22,321,000	20,998,600	(2,998,600)	1,322,400
22040	Office Equipment and Furniture	700,000	1,000,000	757,387	(57,387)	242,613
22050	Office Expenses	850,000	850,000	825,638	24,362	24,362
22060	Maintenance	2,600,000	3,300,000	2,969,968	(369,968)	330,032
22070	Cleaning Services	450,000	650,000	562,703	(112,703)	87,297
22100	Publications and Stationery	6,205,000	6,405,000	4,656,496	1,548,504	1,748,504
22120	Fees	2,635,000	2,635,000	1,627,159	1,007,841	1,007,841
22900	Other Goods and Services of which	1,050,000	1,350,000	1,147,105	(97,105)	202,895
22900955	Gender Mainstreaming	200,000	200,000	-	200,000	200,000
Capital Expenditure		6,500,000	6,500,000	4,897,998	1,602,002	1,602,002
31	Acquisition of Non-Financial Assets	6,500,000	6,500,000	4,897,998	1,602,002	1,602,002
31122	Other Machinery and Equipment	6,000,000	6,000,000	4,876,380	1,123,620	1,123,620
31122802	Acquisition of IT Equipment	6,000,000	6,000,000	4,876,380	1,123,620	1,123,620
31132	Intangible Fixed Assets	500,000	500,000	21,618	478,382	478,382
31132801	Acquisition of Software	500,000	500,000	21,618	478,382	478,382
Total - Sub-Head 12-101: General		206,500,000	250,851,000	241,558,673	(35,058,673)	9,292,327
Sub-Head 12-102: Competitiveness of the Sugar Cane Sector						
Recurrent Expenditure		639,700,000	759,980,000	753,774,041	(114,074,041)	6,205,959
21	Compensation of Employees	8,030,000	8,030,000	6,957,624	1,072,376	1,072,376
21110	Personal Emoluments	7,310,000	7,310,000	6,538,030	771,970	771,970
21110001	Basic Salary	5,750,000	5,517,000	4,987,320	762,680	529,680
21110002	Salary Compensation	610,000	610,000	577,980	32,020	32,020
21110006	Cash in lieu of Leave	450,000	450,000	285,106	164,894	164,894
21110009	End-of-year Bonus	500,000	500,000	471,982	28,018	28,018
21110016	Interim Allowance icw Salary Relativity Adjustment	-	233,000	215,642	(215,642)	17,358
21111	Other Staff Costs	600,000	600,000	302,347	297,653	297,653
21111002	Travelling and Transport	600,000	600,000	302,347	297,653	297,653
21210	Social Contributions	120,000	120,000	117,247	2,753	2,753
21210001	Contribution to the National Savings Fund	120,000	120,000	117,247	2,753	2,753
22	Goods and Services	170,000	100,000	96,718	73,282	3,282
22900	Other Goods and Services	170,000	100,000	96,718	73,282	3,282
25	Subsidies	3,000,000	2,000,000	1,774,471	1,225,529	225,529
25210	Non-Financial Private Enterprises	3,000,000	2,000,000	1,774,471	1,225,529	225,529

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-102: Competitiveness of the Sugar Cane Sector - continued						
25	Subsidies -contd					
25210026	Scheme for Purchase of Equipment	3,000,000	2,000,000	1,774,471	1,225,529	225,529
26	Grants	163,000,000	158,000,000	153,717,228	9,282,772	4,282,772
26210	Contribution to International Organisations	1,000,000	1,000,000	1,000,000	-	-
26210210	Contribution to International Sugar Organisations	1,000,000	1,000,000	1,000,000	-	-
26313	Extra-Budgetary Units	162,000,000	157,000,000	152,717,228	9,282,772	4,282,772
26313028	Irrigation Authority	162,000,000	157,000,000	152,717,228	9,282,772	4,282,772
28	Other Expense	465,500,000	591,850,000	591,228,000	(125,728,000)	622,000
28213	Transfers to Non-Financial Public Corporations	465,500,000	591,850,000	591,228,000	(125,728,000)	622,000
28213021	Mauritius Cane Industry Authority	465,500,000	591,850,000	591,228,000	(125,728,000)	622,000
Capital Expenditure		112,300,000	117,300,000	117,160,105	(4,860,105)	139,895
26	Grants	37,300,000	42,300,000	42,160,105	(4,860,105)	139,895
26323	Extra-Budgetary Units	37,300,000	42,300,000	42,160,105	(4,860,105)	139,895
26323028	Irrigation Authority	37,300,000	42,300,000	42,160,105	(4,860,105)	139,895
	(b) Irrigation Projects (Improvement/ Maintenance of Irrigation System)	9,300,000	13,300,000	13,300,000	(4,000,000)	-
	(d) Small Scale Irrigation Projects at St Felix and Plaisance	14,000,000	14,000,000	13,860,105	139,895	139,895
	(e) Drip Irrigation System	14,000,000	15,000,000	15,000,000	(1,000,000)	-
	(i) Irrigation System at Pointe Aux Piments	10,000,000	15,000,000	15,000,000	(5,000,000)	-
	(ii) Irrigation System i.c.w Biomass Framework	4,000,000	-	-	4,000,000	-
28	Other Expense	75,000,000	75,000,000	75,000,000	-	-
28225	Transfers to Private Enterprises	75,000,000	75,000,000	75,000,000	-	-
28225014	Cane Replantation Scheme	75,000,000	75,000,000	75,000,000	-	-
Total - Sub-Head 12-102: Competitiveness of the Sugar Cane Sector		752,000,000	877,280,000	870,934,146	(118,934,146)	6,345,854
Sub-Head 12-103: Development of Non Sugar (Crop) Sector						
Recurrent Expenditure		874,740,000	914,510,000	888,350,567	(13,610,567)	26,159,433
21	Compensation of Employees	292,920,000	291,320,000	290,139,039	2,780,961	1,180,961
21110	Personal Emoluments	259,120,000	257,520,000	256,816,817	2,303,183	703,183
21110001	Basic Salary	203,370,000	194,880,000	194,874,148	8,495,852	5,852
21110002	Salary Compensation	26,250,000	26,250,000	26,250,000	-	-
21110004	Allowances	1,800,000	1,800,000	1,214,478	585,522	585,522
21110006	Cash in Lieu of Leave	8,500,000	7,200,000	7,199,554	1,300,446	446
21110009	End-of-year Bonus	19,000,000	18,700,000	18,690,684	309,316	9,316
21110011	Redeployment of Ex-Parastatal Employees to Government	200,000	200,000	97,953	102,047	102,047
21110016	Interim Allowance icw Salary Relativity Adjustment	-	8,490,000	8,490,000	(8,490,000)	-
21111	Other Staff Costs	29,000,000	29,000,000	28,522,320	477,680	477,680
21111002	Travelling and Transport	29,000,000	29,000,000	28,522,320	477,680	477,680
21210	Social Contributions	4,800,000	4,800,000	4,799,902	98	98
21210001	Contribution to the National Savings Fund	4,800,000	4,800,000	4,799,902	98	98

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-103: Development of Non Sugar (Crop) Sector - continued						
22	Goods and Services	91,620,000	76,690,000	73,106,074	18,513,926	3,583,926
22010	Cost of Utilities	11,500,000	11,500,000	11,423,102	76,898	76,898
22020	Fuel and Oil	5,600,000	5,600,000	5,598,518	1,482	1,482
22030	Rent	300,000	300,000	96,187	203,813	203,813
22040	Office Equipment and Furniture	400,000	700,000	465,247	(65,247)	234,753
22050	Office Expenses	325,000	395,000	393,835	(68,835)	1,165
22060	Maintenance	21,700,000	22,000,000	21,624,178	75,822	375,822
22070	Cleaning Services	120,000	120,000	119,991	9	9
22090	Security	30,000,000	15,000,000	14,869,372	15,130,628	130,628
22100	Publications and Stationery	400,000	400,000	303,535	96,465	96,465
22120	Fees	830,000	830,000	187,292	642,708	642,708
22130	Studies and Surveys	870,000	870,000	-	870,000	870,000
22130011	Sustainable Low and non-Chemical Development in SIDS (ISLANDS) project (Study)	870,000	870,000	-	870,000	870,000
22140	Medical Supplies, Drugs and Equipment	1,800,000	1,800,000	1,704,213	95,787	95,787
22150	Scientific and Laboratory Equipment and Supplies	4,000,000	4,000,000	3,718,377	281,623	281,623
22900	Other Goods and Services of which	13,775,000	13,175,000	12,602,227	1,172,773	572,773
	Green Agricultural Certification/Certification of Fresh Agricultural Produce (Mauritius Standards Bureau)	2,000,000	2,000,000	1,972,164	27,836	27,836
25	Subsidies	127,000,000	181,800,000	175,554,926	(48,554,926)	6,245,074
25210	Non-Financial Private Enterprises	127,000,000	181,800,000	175,554,926	(48,554,926)	6,245,074
25210005	Freight Rebate Scheme	500,000	-	-	500,000	-
25210011	Crop Producers (Compost)	500,000	500,000	500,000	-	-
25210012	Seed Purchase Scheme	50,000,000	118,000,000	116,988,613	(66,988,613)	1,011,387
25210017	Scheme to Encourage Use of Bio Fertilizers (including zero-based natural farming)	8,000,000	35,000,000	34,589,515	(26,589,515)	410,485
25210018	Scheme for Acquisition of CCTV Cameras (Planters/Bee-keepers)	2,000,000	2,950,000	2,195,605	(195,605)	754,395
25210020	Fruit Fly Suppression with Environment Friendly Techniques	4,000,000	2,000,000	630,156	3,369,844	1,369,844
25210021	Development of Household Micro Gardens	3,000,000	550,000	550,000	2,450,000	-
25210024	Land Mechanisation Support Scheme	7,500,000	7,500,000	7,495,980	4,020	4,020
25210026	Scheme for Purchase of Equipment by Agro-Entrepreneurs	8,000,000	12,700,000	12,013,239	(4,013,239)	686,761
25210027	Micro-Propagation/Seed Production Scheme	500,000	100,000	76,068	423,932	23,932
25210028	Purchase of Quality Planting Material Scheme	1,000,000	1,000,000	15,750	984,250	984,250
25210029	Fruit Ripening Scheme	1,000,000	500,000	500,000	500,000	-
25210030	Fencing and Protective Equipment Scheme	40,000,000	-	-	40,000,000	-
25210031	Support to Farmers in Agalega	1,000,000	1,000,000	-	1,000,000	1,000,000
26	Grants	337,000,000	338,500,000	335,403,966	1,596,034	3,096,034
26210	Contribution to International Organisations	6,500,000	8,500,000	7,533,760	(1,033,760)	966,240

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-103: Development of Non Sugar (Crop) Sector - continued						
26	Grants - contd.					
26210078	Commonwealth Agricultural Bureau	360,000	360,000	-	360,000	360,000
26210079	Food and Agricultural Organisation	2,500,000	4,500,000	4,353,991	(1,853,991)	146,009
26210081	International Centre for Genetic Engineering and Biotechnology	235,000	235,000	235,000	-	-
26210083	International Plant and Soil Analytical Exchange	235,000	235,000	-	235,000	235,000
26210086	FAPAS Programme UK	25,000	25,000	-	25,000	25,000
26210088	Trust Fund for the Bio Safety Protocol of the UN Environment Programme	45,000	45,000	20,217	24,783	24,783
26210219	Contribution to Centre for Coordination of Agricultural Research and Development for Southern Africa (CCARDESA)	3,100,000	3,100,000	2,924,552	175,448	175,448
26313	Extra-Budgetary Units	330,500,000	330,000,000	327,870,206	2,629,794	2,129,794
26313019	Food and Agricultural Research and Extension Institute (FAREI)	301,500,000	301,000,000	301,000,000	500,000	-
26313084	Small Farmers Welfare Fund (SFWF)	29,000,000	29,000,000	26,870,206	2,129,794	2,129,794
28	Other Expense	26,200,000	26,200,000	14,146,562	12,053,438	12,053,438
28215	Transfers to Private Enterprises	26,200,000	26,200,000	14,146,562	12,053,438	12,053,438
28215004	Farmers Protection Scheme	10,000,000	10,000,000	-	10,000,000	10,000,000
28215008	Accompanying Measures - Non Sugar Activities (Tea)	16,000,000	16,000,000	14,146,562	1,853,438	1,853,438
28215012	Organic Farming (National Organic Office)	200,000	200,000	-	200,000	200,000
Capital Expenditure		94,300,000	52,000,000	41,302,878	52,997,122	10,697,122
26	Grants	51,300,000	36,500,000	34,180,173	17,119,827	2,319,827
26323	Extra-Budgetary Units	51,300,000	36,500,000	34,180,173	17,119,827	2,319,827
26323019	Food and Agricultural Research and Extension of which					
	(a) Crop Research and Protection	9,100,000	9,100,000	8,181,802	918,198	918,198
	(b) Specialised Bio-Farm Unit	10,000,000	10,000,000	9,999,963	37	37
	(c) Extending Fruit Varieties and Species	400,000	400,000	400,000	-	-
	(e) Upgrading of Nursery Facilities at Richelieu	8,000,000	2,000,000	1,126,212	6,873,788	873,788
	(f) Extension of Research & Training Facilities, FAREI	11,300,000	8,300,000	8,296,982	3,003,018	3,018
28	Other Expense	12,000,000	4,400,000	3,779,536	8,220,464	620,464
28225	Transfers to Private Enterprises	12,000,000	4,400,000	3,779,536	8,220,464	620,464
28225006	Capital Transfers (Foodcrop)	12,000,000	4,400,000	3,779,536	8,220,464	620,464
	(a) Land preparation and Agricultural Infrastructure Development Project	3,000,000	3,000,000	3,000,000	-	-
	(b) Tea Nursery project/Rehabilitation of Tea Plantation	8,000,000	400,000	-	8,000,000	400,000
	(c) Rainwater Harvesting	1,000,000	1,000,000	779,536	220,464	220,464
31	Acquisition of Non-Financial Assets	31,000,000	11,100,000	3,343,169	27,656,831	7,756,831
31112	Non-Residential Buildings	15,000,000	100,000	88,653	14,911,347	11,347

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-103: Development of Non Sugar (Crop) Sector - continued						
31	Acquisition of Non-Financial Assets - contd.					
31112022	Construction of a National Wholesale Market (NWM)	-	100,000	88,653	(88,653)	11,347
31112422	Setting up of Cold Storage Facilities at the National Wholesale Market	15,000,000	-	-	15,000,000	-
31122	Other Machinery and Equipment	15,000,000	10,000,000	2,267,241	12,732,759	7,732,759
31122804	Acquisition of Laboratory Equipment	13,500,000	8,500,000	767,241	12,732,759	7,732,759
	of which					
	(a) Equipment for Seed Production at Barkly Station	5,000,000	5,000,000	216,950	4,783,050	4,783,050
	(b) Equipment for Food Technology Laboratory	7,500,000	2,500,000	-	7,500,000	2,500,000
31122999	Acquisition of Other Machinery and Equipment	1,500,000	1,500,000	1,500,000	-	-
31133	Furniture, Fixtures and Fittings	1,000,000	1,000,000	987,275	12,725	12,725
31133801	Acquisition of Furniture, Fixtures and Fittings	1,000,000	1,000,000	987,275	12,725	12,725
Total - Sub-Head 12-103: Development of Non Sugar (Crop) Sector		969,040,000	966,510,000	929,653,445	39,386,555	36,856,555
Sub-Head 12-104: Livestock Production and Development						
Recurrent Expenditure		354,680,000	347,819,000	318,463,630	36,216,370	29,355,370
21	Compensation of Employees	124,150,000	124,910,000	120,099,874	4,050,126	4,810,126
21110	Personal Emoluments	109,750,000	110,510,000	105,878,751	3,871,249	4,631,249
21110001	Basic Salary	81,500,000	79,200,000	78,332,172	3,167,828	867,828
21110002	Salary Compensation	9,550,000	9,550,000	9,518,324	31,676	31,676
21110004	Allowances	3,000,000	3,000,000	2,716,124	283,876	283,876
21110005	Extra Assistance	5,000,000	5,000,000	1,604,010	3,395,990	3,395,990
21110006	Cash in Lieu of Leave	3,200,000	2,900,000	2,881,580	318,420	18,420
21110009	End-of-year Bonus	7,500,000	7,400,000	7,379,741	120,259	20,259
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,460,000	3,446,800	(3,446,800)	13,200
21111	Other Staff Costs	12,800,000	12,800,000	12,626,051	173,949	173,949
21111002	Travelling and Transport	12,800,000	12,800,000	12,626,051	173,949	173,949
21210	Social Contributions	1,600,000	1,600,000	1,595,072	4,928	4,928
21210001	Contribution to the National Savings Fund	1,600,000	1,600,000	1,595,072	4,928	4,928
22	Goods and Services	58,030,000	51,409,000	41,292,273	16,737,727	10,116,727
22010	Cost of Utilities	5,950,000	5,950,000	5,736,561	213,439	213,439
22020	Fuel and Oil	1,900,000	1,900,000	1,883,533	16,467	16,467
22040	Office Equipment and Furniture	400,000	400,000	395,337	4,663	4,663
22050	Office Expenses	200,000	200,000	198,308	1,692	1,692
22060	Maintenance	7,620,000	8,320,000	7,986,369	(366,369)	333,631
22090	Security	15,000,000	10,000,000	10,000,000	5,000,000	-
22100	Publications and Stationery	220,000	220,000	98,617	121,383	121,383
22120	Fees	1,160,000	1,160,000	383,512	776,488	776,488
22130	Studies and Surveys	3,000,000	3,000,000	713,936	2,286,064	2,286,064
22140	Medical Supplies, Drugs and Equipment	3,030,000	3,030,000	2,050,675	979,325	979,325
22150	Scientific and Laboratory Equipment and Supplies	5,000,000	5,000,000	4,013,842	986,158	986,158
22900	Other Goods and Services	14,550,000	12,229,000	7,831,583	6,718,417	4,397,417
	of which					
22900027	Animal Feed	10,000,000	9,000,000	5,010,506	4,989,494	3,989,494

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-104: Livestock Production and Development - continued						
25	Subsidies	20,000,000	20,000,000	20,000,000	-	-
25110	Non-Financial Public Corporations	20,000,000	20,000,000	20,000,000	-	-
25110003	Mauritius Meat Authority	20,000,000	20,000,000	20,000,000	-	-
26	Grants	141,000,000	141,000,000	135,500,000	5,500,000	5,500,000
26210	Contribution to International Organisations	5,500,000	5,500,000	-	5,500,000	5,500,000
26210080	Office Internationale des Epizooties	4,000,000	4,000,000	-	4,000,000	4,000,000
26210220	Surveillance Épidémiologique et Gestion des Alertes (SEGA) One Health Fund	1,500,000	1,500,000	-	1,500,000	1,500,000
26313	Extra-Budgetary Units	135,500,000	135,500,000	135,500,000	-	-
26313019	Food and Agricultural Research and Extension Institute (FAREI)	109,000,000	109,000,000	109,000,000	-	-
26313110	Mauritius Society for Animal Welfare(MSAW)	26,500,000	26,500,000	26,500,000	-	-
28	Other Expense	11,500,000	10,500,000	1,571,483	9,928,517	8,928,517
28211	Transfers to Non-Profit Institutions	500,000	500,000	117,588	382,412	382,412
28211029	Veterinary Council	500,000	500,000	117,588	382,412	382,412
28215	Transfers to Private Enterprises	11,000,000	10,000,000	1,453,895	9,546,105	8,546,105
28215008	Accompanying Measures - Non Sugar Activities (Bee Keeping)	7,000,000	7,000,000	1,430,531	5,569,469	5,569,469
28215009	Accompanying Measures for the Livestock Sector	4,000,000	3,000,000	23,364	3,976,636	2,976,636
Capital Expenditure		90,500,000	31,050,000	25,126,973	65,373,027	5,923,027
26	Grants	4,000,000	4,000,000	3,982,726	17,274	17,274
26323	Extra-Budgetary Units	4,000,000	4,000,000	3,982,726	17,274	17,274
26323019	Food and Agricultural Research and Extension Institute (FAREI)	4,000,000	4,000,000	3,982,726	17,274	17,274
	of which					
	(a) Research on Livestock	1,000,000	1,000,000	1,000,000	-	-
	(b) Fodder Development	1,500,000	1,500,000	1,500,000	-	-
28	Other Expense	32,500,000	13,050,000	10,751,712	21,748,288	2,298,288
28225	Transfers to Private Enterprises	32,500,000	13,050,000	10,751,712	21,748,288	2,298,288
28225007	Capital Transfers (Livestock)	32,500,000	13,050,000	10,751,712	21,748,288	2,298,288
	(a) Livestock Development Scheme	12,000,000	3,550,000	1,823,741	10,176,259	1,726,259
	(b) Scheme for Purchase of Equipment	2,000,000	2,500,000	2,492,971	(492,971)	7,029
	(c) Calf Productivity & Milk Production Incentive	12,000,000	7,000,000	6,435,000	5,565,000	565,000
	(d) Scheme for Veterinary Services	6,500,000	-	-	6,500,000	-
31	Acquisition of Non-Financial Assets	54,000,000	14,000,000	10,392,535	43,607,465	3,607,465
31112	Non-Residential Buildings	20,000,000	2,000,000	1,046,779	18,953,221	953,221
31112401	Refurbishment of Riche Lieu Quarantine Centre	15,000,000	1,000,000	345,000	14,655,000	655,000
31112445	Upgrading of Slaughterhouse (Rodrigues)	2,000,000	-	-	2,000,000	-
31112452	Upgrading of Veterinary Hospital	2,000,000	500,000	333,204	1,666,796	166,796

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-104: Livestock Production and Development - continued						
31	Acquisition of Non-Financial Assets - contd.					
31112456	Upgrading of Poultry Breeding Centres	1,000,000	500,000	368,575	631,425	131,425
31113	Other Structures	23,000,000	9,000,000	7,306,146	15,693,854	1,693,854
31113026	Construction of Farm Buildings	18,000,000	9,000,000	7,306,146	10,693,854	1,693,854
	(a) Heifer Farm (Melrose)	15,000,000	6,000,000	4,620,916	10,379,084	1,379,084
	(b) Sheep Reproductive Farm (Salazie)	2,000,000	2,000,000	2,000,000	-	-
	(c) Goat Reproduction Farm	1,000,000	1,000,000	685,230	314,770	314,770
31113047	Construction of Dog Shelter	5,000,000	-	-	5,000,000	-
31122	Other Machinery and Equipment	11,000,000	3,000,000	2,039,610	8,960,390	960,390
31122804	Acquisition of Laboratory Equipment	1,000,000	1,000,000	144,900	855,100	855,100
31122999	Acquisition of Other Machinery and Equipment of which	10,000,000	2,000,000	1,894,710	8,105,290	105,290
	Acquisition of Veterinary Ambulance	8,000,000	-	-	8,000,000	-
Total - Sub-Head 12-104: Livestock Production and Development		445,180,000	378,869,000	343,590,603	101,589,397	35,278,397
Sub-Head 12-105: Forests						
Recurrent Expenditure		187,410,000	191,410,000	189,903,266	(2,493,266)	1,506,734
21	Compensation of Employees	170,300,000	173,433,000	172,802,401	(2,502,401)	630,599
21110	Personal Emoluments	144,400,000	147,533,000	146,968,281	(2,568,281)	564,719
21110001	Basic Salary	110,200,000	109,200,000	109,187,798	1,012,202	12,202
21110002	Salary Compensation	17,500,000	17,500,000	17,015,026	484,974	484,974
21110004	Allowances	3,100,000	3,100,000	3,035,417	64,583	64,583
21110006	Cash in lieu of leave	4,100,000	3,233,000	3,232,154	867,846	846
21110009	End-of-year Bonus	9,500,000	9,500,000	9,497,893	2,107	2,107
21110016	Interim Allowance icw Salary Relativity Adjustment	-	5,000,000	4,999,993	(4,999,993)	7
21111	Other Staff Costs	23,500,000	23,500,000	23,438,310	61,690	61,690
21111002	Travelling and Transport	23,500,000	23,500,000	23,438,310	61,690	61,690
21210	Social Contributions	2,400,000	2,400,000	2,395,810	4,190	4,190
21210001	Contribution to the National Savings Fund	2,400,000	2,400,000	2,395,810	4,190	4,190
22	Goods and Services	17,010,000	17,877,000	17,021,480	(11,480)	855,520
22010	Cost of Utilities	1,970,000	1,970,000	1,859,884	110,116	110,116
22020	Fuel and Oil	1,200,000	1,500,000	1,463,241	(263,241)	36,759
22040	Office Equipment and Furniture	140,000	240,000	159,462	(19,462)	80,538
22050	Office Expenses	230,000	230,000	224,386	5,614	5,614
22060	Maintenance	2,550,000	2,850,000	2,737,563	(187,563)	112,437
22090	Security	5,250,000	5,250,000	5,250,000	-	-
22100	Publications and Stationery	150,000	217,000	186,191	(36,191)	30,809
22120	Fees	2,200,000	2,200,000	1,917,000	283,000	283,000
22900	Other Goods and Services	3,320,000	3,420,000	3,223,753	96,247	196,247
26	Grants	100,000	100,000	79,385	20,615	20,615
26210	Contribution to International Organisations	100,000	100,000	79,385	20,615	20,615
26210062	Contribution to UN Convention to Combat Drought and Desertification	80,000	80,000	79,385	615	615
26210089	Contribution to Commonwealth Forestry Association	20,000	20,000	-	20,000	20,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-105: Forests - continued						
Capital Expenditure		12,200,000	700,000	690,533	11,509,467	9,467
31	Acquisition of Non-Financial Assets	12,200,000	700,000	690,533	11,509,467	9,467
31111	Dwellings	500,000	-	-	500,000	-
31111001	Construction of Quarters and Barracks	500,000	-	-	500,000	-
31112	Construction of Buildings	10,000,000	-	-	10,000,000	-
31113001	Office Building, Forestry Services	10,000,000	-	-	10,000,000	-
31113	Other Structures	200,000	200,000	190,533	9,467	9,467
31113014	Landscaping Works - Motorway/Public Roads	200,000	200,000	190,533	9,467	9,467
31131	Cultivated Assets	1,000,000	-	-	1,000,000	-
31131401	Improvement of Cultivated Assets	1,000,000	-	-	1,000,000	-
31410	Non-Produced Assets	500,000	500,000	500,000	-	-
31410401	Rehabilitation, Upgrading of Nature Reserves & Parks	500,000	500,000	500,000	-	-
Total - Sub-Head 12-105: Forests		199,610,000	192,110,000	190,593,799	9,016,201	1,516,201
Sub-Head 12-106: National Parks and Conservation Service						
Recurrent Expenditure		96,970,000	96,970,000	91,714,861	5,255,139	5,255,139
21	Compensation of Employees	58,600,000	58,400,000	56,911,911	1,688,089	1,488,089
21110	Personal Emoluments	49,600,000	49,400,000	47,925,810	1,674,190	1,474,190
21110001	Basic Salary	36,600,000	35,200,000	33,898,134	2,701,866	1,301,866
21110002	Salary Compensation	5,000,000	5,000,000	4,911,165	88,835	88,835
21110004	Allowances	700,000	700,000	699,303	697	697
21110005	Extra Assistance	2,200,000	2,200,000	2,200,000	-	-
21110006	Cash in lieu of leave	1,700,000	1,500,000	1,498,816	201,184	1,184
21110009	End-of-year Bonus	3,400,000	3,400,000	3,339,834	60,166	60,166
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,400,000	1,378,558	(1,378,558)	21,442
21111	Other Staff Costs	7,600,000	7,600,000	7,586,302	13,698	13,698
21111002	Travelling and Transport	7,600,000	7,600,000	7,586,302	13,698	13,698
21210	Social Contributions	1,400,000	1,400,000	1,399,799	201	201
21210001	Contribution to the National Savings Fund	1,400,000	1,400,000	1,399,799	201	201
22	Goods and Services	16,570,000	16,770,000	16,349,139	220,861	420,861
22010	Cost of Utilities	1,150,000	1,150,000	956,223	193,777	193,777
22020	Fuel and Oil	925,000	1,125,000	1,088,920	(163,920)	36,080
22040	Office Equipment and Furniture	100,000	100,000	90,402	9,598	9,598
22050	Office Expenses	70,000	70,000	64,282	5,718	5,718
22060	Maintenance	690,000	690,000	651,804	38,196	38,196
22070	Cleaning Services	1,400,000	1,400,000	1,374,193	25,807	25,807
22090	Security	11,000,000	11,000,000	11,000,000	-	-
22100	Publications and Stationery	60,000	60,000	46,763	13,237	13,237
22120	Fees	10,000	10,000	8,650	1,350	1,350
22900	Other Goods and Services	1,165,000	1,165,000	1,067,902	97,098	97,098
26	Grants	21,800,000	21,800,000	18,453,811	3,346,189	3,346,189
26210	Contribution to International Organisations	1,300,000	1,300,000	1,045,595	254,405	254,405
26210064	UN Convention on Biological Diversity	75,000	75,000	72,782	2,218	2,218
26210090	Wetland (Ramsar) Convention	110,000	110,000	53,063	56,937	56,937
26210091	African Eurasian Water Bird Agreement (AEWA)	100,000	100,000	88	99,912	99,912

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 12-106: National Parks and Conservation Service - continued						
26	Grants - contd .					
26210092	Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	70,000	70,000	57,151	12,849	12,849
26210093	International Union for the Conservation of Nature	850,000	850,000	802,936	47,064	47,064
26210094	Convention on Migratory Species of Animals (CMS)	40,000	40,000	39,804	196	196
26210191	Trust Fund for the Core Programme Budget for the Nagoya Protocol	55,000	55,000	19,771	35,229	35,229
26313	Extra-Budgetary Units	20,500,000	20,500,000	17,408,216	3,091,784	3,091,784
26313129	Vallée d'Osterlog Endemic Garden Foundation	20,500,000	20,500,000	17,408,216	3,091,784	3,091,784
Capital Expenditure		55,700,000	55,700,000	48,742,639	6,957,361	6,957,361
26	Grants	2,000,000	2,000,000	1,415,690	584,310	584,310
26323	Extra-Budgetary Units	2,000,000	2,000,000	1,415,690	584,310	584,310
26323129	Vallée d'Osterlog Endemic Garden Foundation	2,000,000	2,000,000	1,415,690	584,310	584,310
31	Acquisition of Non-Financial Assets	53,700,000	53,700,000	47,326,949	6,373,051	6,373,051
31113	Other Structures	700,000	700,000	424,585	275,415	275,415
31113014	Landscaping Works within Black River National Park/Bras D'Eau National Park/Public Gardens	500,000	500,000	396,410	103,590	103,590
31113016	Construction/Renovation of Visitors' Centre/Field Research Station	200,000	200,000	28,175	171,825	171,825
31122	Other Machinery and Equipment	200,000	200,000	-	200,000	200,000
31122999	Acquisition of Other Machinery and Equipment	200,000	200,000	-	200,000	200,000
31410	Non-Produced Assets	52,800,000	52,800,000	46,902,364	5,897,636	5,897,636
31410401	Rehabilitation of Nature Reserves & Parks	2,800,000	2,800,000	1,323,583	1,476,417	1,476,417
31410408	Mauritius from Ridge to Reef (EU Funded)	50,000,000	50,000,000	45,578,781	4,421,219	4,421,219
Total - Sub-Head 12-106: National Parks and Conservation Service		152,670,000	152,670,000	140,457,500	12,212,500	12,212,500
Total - Vote 12-1: Ministry of Agro-Industry and Food Security		2,725,000,000	2,818,290,000	2,716,788,166	8,211,834	101,501,834
Vote 13-1: Office of the Solicitor-General						
Recurrent Expenditure		309,500,000	304,200,000	245,172,506	64,327,494	59,027,494
20	Allowance to Minister	2,400,000	2,400,000	2,300,000	100,000	100,000
20100	Annual Allowance	2,400,000	2,400,000	2,300,000	100,000	100,000
21	Compensation of Employees	160,500,000	159,309,900	156,541,637	3,958,363	2,768,263
21110	Personal Emoluments	140,150,000	138,234,400	136,872,922	3,277,078	1,361,478
21110001	Basic Salary	99,350,000	96,002,900	95,938,854	3,411,146	64,046
21110002	Salary Compensation	7,500,000	7,925,000	7,873,009	(373,009)	51,991
21110004	Allowances	19,000,000	18,112,500	17,376,757	1,623,243	735,743
21110005	Extra Assistance	1,200,000	1,200,000	800,293	399,707	399,707
21110006	Cash in lieu of Leave	4,200,000	4,129,000	4,032,218	167,782	96,782
21110009	End-of-year Bonus	8,900,000	8,315,000	8,301,791	598,209	13,209
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,550,000	2,550,000	(2,550,000)	-
21111	Other Staff Costs	19,050,000	19,704,500	18,304,621	745,379	1,399,879
21111002	Travelling and Transport	17,600,000	17,519,500	16,199,401	1,400,599	1,320,099

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 13-1: Office of the Solicitor-General - continued						
21	Compensation of Employees - contd.					
21111100	Overtime	1,400,000	2,135,000	2,055,220	(655,220)	79,780
21111200	Staff Welfare	50,000	50,000	50,000	-	-
21210	Social Contributions	1,300,000	1,371,000	1,364,094	(64,094)	6,906
21210001	Contribution to the National Savings Fund	1,300,000	1,371,000	1,364,094	(64,094)	6,906
22	Goods and Services	104,200,000	99,567,000	43,507,459	60,692,541	56,059,541
22010	Cost of Utilities	2,700,000	2,950,000	2,785,128	(85,128)	164,872
22020	Fuel and Oil	300,000	325,000	293,488	6,512	31,512
22030	Rent	18,550,000	18,750,000	18,613,113	(63,113)	136,887
22040	Office Equipment and Furniture	1,700,000	1,950,000	1,028,469	671,531	921,531
22050	Office Expenses	500,000	700,000	599,222	(99,222)	100,778
22060	Maintenance	4,360,000	4,610,000	3,318,869	1,041,131	1,291,131
22070	Cleaning Services	300,000	360,000	355,881	(55,881)	4,119
22090	Security	350,000	350,000	323,309	26,691	26,691
22100	Publications and Stationery	7,250,000	7,487,500	5,034,766	2,215,234	2,452,734
22120	Fees	67,050,000	60,685,000	9,948,110	57,101,890	50,736,890
	<i>of which</i>					
22120008	Fees to Consultants	2,000,000	2,010,000	2,006,232	(6,232)	3,768
22120011	Fees icw Privy Council Cases	7,000,000	7,000,000	3,113,403	3,886,597	3,886,597
22120032	Fees for Legal Outsourcing	57,000,000	50,575,000	3,806,308	53,193,692	46,768,692
22170	Travelling within the Republic	110,000	190,500	129,500	(19,500)	61,000
22900	Other Goods and Services	1,030,000	1,209,000	1,077,604	(47,604)	131,396
26	Grants	21,000,000	21,078,100	20,979,703	20,297	98,397
26210	Contribution to International Organisations	1,000,000	1,078,100	979,703	20,297	98,397
26210101	Asian-African Legal Consultative Organisation	420,000	457,000	437,583	(17,583)	19,417
26210102	International Tribunal for the Law of the Sea	160,000	156,100	156,014	3,986	86
26210103	Commonwealth Legal Advisory Service	60,000	60,000	-	60,000	60,000
26210166	Hague Conference on Private International Law	360,000	405,000	386,106	(26,106)	18,894
26313	Extra-Budgetary Units	20,000,000	20,000,000	20,000,000	-	-
26313029	Law Reform Commission	20,000,000	20,000,000	20,000,000	-	-
28	Other Expense	21,400,000	21,845,000	21,843,707	(443,707)	1,293
28216	Transfers to Regional/International Organisations	21,400,000	21,845,000	21,843,707	(443,707)	1,293
28216012	Contribution for Operation of Mauritius International Arbitration Centre (MIAC)	12,000,000	12,000,000	12,000,000	-	-
28216018	Permanent Court of Arbitration	9,400,000	9,845,000	9,843,707	(443,707)	1,293
Capital Expenditure		10,500,000	10,500,000	6,376,583	4,123,417	4,123,417
31	Acquisition of Non-Financial Assets	10,500,000	10,500,000	6,376,583	4,123,417	4,123,417
31122	Other Machinery and Equipment	10,500,000	10,500,000	6,376,583	4,123,417	4,123,417
31122802	Acquisition of IT Equipment (N 1)	10,500,000	10,500,000	6,376,583	4,123,417	4,123,417
	(a) Laws of Mauritius Online Project	7,500,000	7,500,000	4,670,391	2,829,609	2,829,609
	(d) IT Equipment	2,000,000	2,000,000	1,706,192	293,808	293,808

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 13-1: Office of the Solicitor-General - continued						
31	Acquisition of Non-Financial Assets - contd. (e) LAN extension and IP Phone	1,000,000	1,000,000	-	1,000,000	1,000,000
Total - Vote 13-1: Office of the Solicitor-General		320,000,000	314,700,000	251,549,089	68,450,911	63,150,911
Vote 13-2: Office of the Director of Public Prosecutions						
Recurrent Expenditure		172,500,000	176,850,000	170,564,513	1,935,487	6,285,487
21	Compensation of Employees	136,100,000	131,088,000	128,392,403	7,707,597	2,695,597
21110	Personal Emoluments	118,700,000	113,469,000	111,015,842	7,684,158	2,453,158
21110001	Basic Salary	87,500,000	80,934,000	79,146,709	8,353,291	1,787,291
21110002	Salary Compensation	6,000,000	6,075,000	6,074,542	(74,542)	458
21110004	Allowances	15,000,000	15,000,000	14,344,425	655,575	655,575
21110006	Cash in lieu of Leave	3,000,000	3,020,000	3,019,891	(19,891)	109
21110009	End-of-year Bonus	7,200,000	6,515,000	6,505,580	694,420	9,420
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,925,000	1,924,695	(1,924,695)	305
21111	Other Staff Costs	16,430,000	16,589,000	16,448,251	(18,251)	140,749
21111002	Travelling and Transport	15,500,000	15,199,000	15,119,548	380,452	79,452
21111100	Overtime	900,000	1,360,000	1,308,719	(408,719)	51,281
21111200	Staff Welfare	30,000	30,000	19,984	10,016	10,016
21210	Social Contributions	970,000	1,030,000	928,310	41,690	101,690
21210001	Contribution to the National Savings Fund	970,000	1,030,000	928,310	41,690	101,690
22	Goods and Services	34,300,000	43,662,000	40,178,363	(5,878,363)	3,483,637
22010	Cost of Utilities	2,920,000	2,920,000	2,769,773	150,227	150,227
22020	Fuel and Oil	100,000	145,000	144,108	(44,108)	892
22030	Rent	5,200,000	5,380,000	5,223,789	(23,789)	156,211
22040	Office Equipment and Furniture	1,200,000	1,055,000	678,562	521,438	376,438
22050	Office Expenses	400,000	600,000	527,144	(127,144)	72,856
22060	Maintenance	6,300,000	5,683,000	5,046,147	1,253,853	636,853
22070	Cleaning Services	800,000	906,000	905,768	(105,768)	232
22090	Security	2,200,000	2,200,000	2,200,000	-	-
22100	Publications and Stationery	2,700,000	3,100,000	3,027,925	(327,925)	72,075
22120	Fees	6,700,000	15,570,000	15,252,431	(8,552,431)	317,569
	of which					
22120011	Fees icw Privy Council Cases	2,000,000	6,370,000	6,362,945	(4,362,945)	7,055
22120012	Retainer Fees to Counsel	2,100,000	2,100,000	2,099,913	87	87
22170	Travelling within the Republic	1,110,000	960,000	370,366	739,634	589,634
22900	Other Goods and Services	4,670,000	5,143,000	4,032,350	637,650	1,110,650
	of which					
22900813	Expenses icw National Action Plan to combat trafficking in person	2,000,000	2,000,000	1,305,890	694,110	694,110
26	Grants	2,100,000	2,100,000	1,993,747	106,253	106,253
26210	Contribution to International Organisations	2,100,000	2,100,000	1,993,747	106,253	106,253
26210104	International Criminal Court	1,950,000	1,950,000	1,924,047	25,953	25,953
26210179	International Association of Prosecutors	75,000	75,000	-	75,000	75,000
26210180	Africa Prosecutors' Association	75,000	75,000	69,700	5,300	5,300
Capital Expenditure		18,500,000	18,500,000	14,765,115	3,734,885	3,734,885
31	Acquisition of Non-Financial Assets	18,500,000	18,500,000	14,765,115	3,734,885	3,734,885
31112	Non-Residential Buildings	1,000,000	1,000,000	-	1,000,000	1,000,000
31112401	Upgrading of Office Buildings	1,000,000	1,000,000	-	1,000,000	1,000,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 13-2: Office of the Director of Public Prosecutions - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122	Other Machinery and Equipment	17,000,000	17,000,000	14,765,115	2,234,885	2,234,885
31122802	Acquisition of IT Equipment (N 1)	6,700,000	6,700,000	4,531,382	2,168,618	2,168,618
	(a) Online Project for Provision of Briefs to Counsels	2,700,000	2,700,000	1,687,403	1,012,597	1,012,597
	(b) Enhancement of the Certificate of Character Online Application	-	335,000	332,500	(332,500)	2,500
	(c) IT Equipment	4,000,000	3,665,000	2,511,479	1,488,521	1,153,521
31122814	Acquisition of Airconditioning Equipment	10,300,000	10,300,000	10,233,733	66,267	66,267
31132	Intangible Fixed Assets	500,000	500,000	-	500,000	500,000
31132127	Library Management System	500,000	500,000	-	500,000	500,000
Total - Vote 13-2: Office of the Director of Public Prosecutions		191,000,000	195,350,000	185,329,628	5,670,372	10,020,372
Vote 13-3: Office of the Parliamentary Counsel						
Recurrent Expenditure		24,000,000	24,950,000	24,512,613	(512,613)	437,387
21	Compensation of Employees	23,900,000	24,850,000	24,437,613	(537,613)	412,387
21110	Personal Emoluments	21,280,000	21,693,000	21,409,570	(129,570)	283,430
21110001	Basic Salary	14,880,000	14,459,000	14,221,039	658,961	237,961
21110002	Salary Compensation	530,000	503,000	492,300	37,700	10,700
21110004	Allowances	4,000,000	4,440,000	4,418,132	(418,132)	21,868
21110006	Cash in lieu of Leave	670,000	840,000	838,686	(168,686)	1,314
21110009	End-of-year Bonus	1,200,000	1,250,000	1,238,413	(38,413)	11,587
21110016	Interim Allowance icw Salary Relativity Adjustment	-	201,000	201,000	(201,000)	-
21111	Other Staff Costs	2,520,000	3,057,000	2,940,840	(420,840)	116,160
21111002	Travelling and Transport	2,500,000	3,037,000	2,925,420	(425,420)	111,580
21111100	Overtime	15,000	15,000	10,420	4,580	4,580
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	100,000	100,000	87,203	12,797	12,797
21210001	Contribution to the National Savings Fund	100,000	100,000	87,203	12,797	12,797
22	Goods and Services	100,000	100,000	75,000	25,000	25,000
22120	Fees	100,000	100,000	75,000	25,000	25,000
22120007	Fees for Training	100,000	100,000	75,000	25,000	25,000
Total - Vote 13-3: Office of the Parliamentary Counsel		24,000,000	24,950,000	24,512,613	(512,613)	437,387
Vote 13-4: Foreign Affairs, Regional Integration and International Trade						
Sub-Head 13-401: General						
Recurrent Expenditure		99,200,000	99,967,000	97,349,409	1,850,591	2,617,591
20	Allowance to Minister	-	2,482,000	2,482,000	(2,482,000)	-
20100	Annual Allowance	-	2,482,000	2,482,000	(2,482,000)	-
21	Compensation of Employees	85,300,000	83,541,000	81,180,986	4,119,014	2,360,014
21110	Personal Emoluments	77,302,000	74,039,800	71,963,964	5,338,036	2,075,836
21110001	Basic Salary	60,104,000	50,291,340	48,897,335	11,206,665	1,394,005
21110002	Salary Compensation	5,150,000	6,220,800	6,220,800	(1,070,800)	-
21110004	Allowances	1,600,000	2,778,900	2,597,150	(997,150)	181,750
21110005	Extra Assistance	2,740,000	1,540,000	1,539,378	1,200,622	622
21110006	Cash in lieu of Leave	2,700,000	2,656,000	2,346,927	353,073	309,073
21110009	End-of-year Bonus	5,008,000	5,010,100	4,884,617	123,383	125,483
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,349,365	2,284,478	(2,284,478)	64,887
21110017	14th Month Bonus	-	3,193,295	3,193,279	(3,193,279)	16

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 13-401: General - continued						
21	Compensation of Employees - contd.					
21111	Other Staff Costs	7,068,000	8,491,200	8,207,707	(1,139,707)	283,493
21111001	Wages	118,000	155,200	155,167	(37,167)	33
21111002	Travelling and Transport	5,700,000	6,206,000	5,987,375	(287,375)	218,625
21111100	Overtime	1,200,000	2,080,000	2,015,165	(815,165)	64,835
21111200	Staff Welfare	50,000	50,000	50,000	-	-
21210	Social Contributions	930,000	1,010,000	1,009,315	(79,315)	685
21210001	Contribution to the National Savings Fund	930,000	1,010,000	1,009,315	(79,315)	685
22	Goods and Services	13,900,000	13,944,000	13,686,423	213,577	257,577
22010	Cost of Utilities	1,756,000	1,711,802	1,711,802	44,198	-
22030	Rent	9,762,000	9,806,000	9,798,296	(36,296)	7,704
22040	Office Equipment and Furniture	150,000	150,000	142,224	7,776	7,776
22050	Office Expenses	515,000	515,000	481,868	33,132	33,132
22060	Maintenance	625,000	625,000	606,956	18,044	18,044
22070	Cleaning Services	75,000	119,198	110,067	(35,067)	9,131
22100	Publications and Stationery	650,000	650,000	649,060	940	940
22900	Other Goods and Services	367,000	367,000	186,150	180,850	180,850
22900955	Gender Mainstreaming	200,000	200,000	19,150	180,850	180,850
Total - Sub-Head 13-401: General		99,200,000	99,967,000	97,349,409	1,850,591	2,617,591
Sub-Head 13-402: Foreign Relations and Regional Integration						
Recurrent Expenditure		1,716,000,000	1,737,400,000	1,640,462,576	75,537,424	96,937,424
21	Compensation of Employees	489,300,000	521,553,000	484,021,470	5,278,530	37,531,530
21110	Personal Emoluments	290,200,000	288,250,000	260,134,824	30,065,176	28,115,176
21110001	Basic Salary	122,474,000	117,139,869	112,059,904	10,414,096	5,079,965
21110002	Salary Compensation	6,161,000	6,161,000	5,755,510	405,490	405,490
21110004	Allowances	142,000,000	142,000,000	122,494,903	19,505,097	19,505,097
21110005	Extra Assistance	1,450,000	1,150,000	711,437	738,563	438,563
21110006	Cash in lieu of leave	5,800,000	5,800,000	5,742,544	57,456	57,456
21110009	End-of-year Bonus	12,315,000	10,665,000	10,393,938	1,921,062	271,062
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,978,909	2,976,588	(2,976,588)	2,321
21110017	14th Month Bonus	-	2,355,222	-	-	2,355,222
21111	Other Staff Costs	198,000,000	232,153,000	222,787,227	(24,787,227)	9,365,773
21111001	Wages	160,000,000	180,623,000	175,520,186	(15,520,186)	5,102,814
21111002	Travelling and Transport	36,000,000	48,530,000	44,298,441	(8,298,441)	4,231,559
21111100	Overtime	1,800,000	2,800,000	2,800,000	(1,000,000)	-
21111200	Staff Welfare	200,000	200,000	168,600	31,400	31,400
21210	Social Contributions	1,100,000	1,150,000	1,099,419	581	50,581
21210001	Contribution to the National Savings Fund	1,100,000	1,150,000	1,099,419	581	50,581
22	Goods and Services	353,500,000	373,700,000	318,247,611	35,252,389	55,452,389
22010	Cost of Utilities	28,000,000	32,330,000	28,383,849	(383,849)	3,946,151
22020	Fuel and Oil	7,000,000	7,000,000	4,412,590	2,587,410	2,587,410
22030	Rent	240,500,000	224,333,400	195,237,347	45,262,653	29,096,053
22040	Office Equipment and Furniture	3,500,000	9,000,000	7,618,619	(4,118,619)	1,381,381
22050	Office Expenses	6,200,000	10,200,000	8,260,008	(2,060,008)	1,939,992
22060	Maintenance	11,700,000	20,700,000	16,674,792	(4,974,792)	4,025,208
22070	Cleaning Services	400,000	586,600	561,515	(161,515)	25,085
22090	Security	9,500,000	9,500,000	9,061,519	438,481	438,481
22100	Publications and Stationery	5,000,000	10,050,000	8,014,351	(3,014,351)	2,035,649
22120	Fees	440,000	640,000	531,095	(91,095)	108,905
22190	Overseas Travel - Staff posted in Embassies	15,000,000	25,100,000	19,519,136	(4,519,136)	5,580,864

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 13-402: Foreign Relations and Regional Integration - continued						
22	Goods and Services - contd.					
22900	Other Goods and Services	26,260,000	24,260,000	19,972,790	6,287,210	4,287,210
	of which					
22900014	Hospitality and Ceremonies	23,260,000	22,260,000	18,352,794	4,907,206	3,907,206
	of which					
	OSAKA Expo	15,000,000	16,000,000	14,987,464	12,536	1,012,536
22900971	Expenses icw Commonwealth Climate Finance Skills Hub	2,300,000	1,600,000	1,389,901	910,099	210,099
26	Grants	873,200,000	842,147,000	838,193,495	35,006,505	3,953,505
26110	Donations to Government	-	1,200,000	1,136,500	(1,136,500)	63,500
26210	Contribution to International Organisations	873,200,000	840,712,000	836,830,270	36,369,730	3,881,730
26210044	United Nations Organisations	29,000,000	14,796,000	14,795,722	14,204,278	278
26210045	African Union	94,000,000	86,901,000	86,900,473	7,099,527	527
26210046	Organisation of African Caribbean and Pacific States	7,200,000	6,965,000	6,930,559	269,441	34,441
26210047	United Nations Peacekeeping Operations	10,300,000	10,300,000	6,733,225	3,566,775	3,566,775
26210048	Commonwealth Foundation	1,040,000	1,040,000	997,797	42,203	42,203
26210049	Organisation Internationale de la Francophonie	5,000,000	4,763,000	4,762,890	237,110	110
26210050	Commonwealth Secretariat	8,100,000	7,736,000	7,735,077	364,923	923
26210051	International Seabed Authority	99,000	125,200	125,151	(26,151)	49
26210053	Group of G77-ECDC	235,000	235,000	227,175	7,825	7,825
26210056	IORA-Membership Contribution	6,625,000	6,625,000	6,544,461	80,539	80,539
26210057	IOC Secretariat	38,400,000	34,158,700	34,158,593	4,241,407	107
26210058	SADC and Affiliated Institutions	640,000,000	638,509,000	638,508,155	1,491,845	845
26210059	COMESA Council	32,366,000	27,723,100	27,723,067	4,642,933	33
26210149	South Centre	235,000	235,000	228,409	6,591	6,591
26210151	International Exhibition Bureau	600,000	600,000	459,516	140,484	140,484
26211	Donation to International Organisations	-	235,000	226,725	(226,725)	8,275
Capital Expenditure		37,100,000	22,400,000	12,246,782	24,853,218	10,153,218
31	Acquisition of Non- Financial Assets	37,100,000	22,400,000	12,246,782	24,853,218	10,153,218
31112	Non-Residential Buildings	26,500,000	11,800,000	2,668,886	23,831,114	9,131,114
31112047	Construction of Chancery and Staff Residence - (Madagascar)	5,000,000	-	-	5,000,000	-
31112408	Upgrading of Chanceries, Ambassador's and/or Staff Residence	21,500,000	11,800,000	2,668,886	18,831,114	9,131,114
	(b) Upgrading of High Commissioner's Residence in London	8,000,000	-	-	8,000,000	-
	(c) Paris - Renovation of Staff Residence	5,000,000	5,000,000	-	5,000,000	5,000,000
	(d) Renovation of Ambassador's Residence in Washington	5,000,000	-	-	5,000,000	-
	(e) Renovation of Chancery basement and replacement of lift in Brussels	3,500,000	3,500,000	523,960	2,976,040	2,976,040
	(f) Upgrading of Based Staff Residence in London	-	3,300,000	2,144,926	(2,144,926)	1,155,074
31121	Transport Equipment	8,100,000	8,100,000	7,950,312	149,688	149,688
31121801	Acquisition of Vehicles	8,100,000	8,100,000	7,950,312	149,688	149,688
31122	Other Machinery and Equipment	2,500,000	2,500,000	1,627,584	872,416	872,416

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 13-402: Foreign Relations and Regional Integration - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122799	Acquisition/Upgrading of Other Machinery and Equipment	2,500,000	2,500,000	1,627,584	872,416	872,416
Total - Sub-Head 13-402: Foreign Relations and Regional Integration		1,753,100,000	1,759,800,000	1,652,709,358	100,390,642	107,090,642
Sub-Head 13-403: International Trade						
Recurrent Expenditure		72,300,000	70,300,000	63,809,762	8,490,238	6,490,238
21	Compensation of Employees	39,100,000	36,678,000	33,798,067	5,301,933	2,879,933
21110	Personal Emoluments	35,082,000	32,660,000	30,069,752	5,012,248	2,590,248
21110001	Basic Salary	27,137,000	22,844,444	22,719,189	4,417,811	125,255
21110002	Salary Compensation	2,450,000	2,450,000	2,257,119	192,881	192,881
21110004	Allowances	1,200,000	1,200,000	795,061	404,939	404,939
21110006	Cash in Lieu of Leave	1,500,000	1,500,000	1,125,735	374,265	374,265
21110009	End-of-year Bonus	2,795,000	2,373,000	2,194,714	600,286	178,286
21110016	Interim Allowance icw Salary Relativity Adjustment	-	997,100	977,934	(977,934)	19,166
21110017	14th Month Bonus	-	1,295,456	-	-	1,295,456
21111	Other Staff Costs	3,568,000	3,568,000	3,328,243	239,757	239,757
21111001	Wages	118,000	118,000	42,140	75,860	75,860
21111002	Travelling and Transport	2,700,000	2,700,000	2,539,315	160,685	160,685
21111100	Overtime	700,000	700,000	696,788	3,212	3,212
21111200	Staff Welfare	50,000	50,000	50,000	-	-
21210	Social Contributions	450,000	450,000	400,072	49,928	49,928
21210001	Contribution to the National Savings Fund	450,000	450,000	400,072	49,928	49,928
22	Goods and Services	28,300,000	28,722,000	25,547,710	2,752,290	3,174,290
22010	Cost of Utilities	850,000	850,000	819,986	30,014	30,014
22020	Fuel and Oil	250,000	250,000	250,000	-	-
22030	Rent	8,505,000	8,505,000	6,730,104	1,774,896	1,774,896
22040	Office Equipment and Furniture	870,000	870,000	828,865	41,135	41,135
22050	Office Expenses	380,000	380,000	374,101	5,899	5,899
22060	Maintenance	4,300,000	4,375,000	4,276,543	23,457	98,457
22070	Cleaning Services	225,000	225,000	209,337	15,663	15,663
22100	Publications and Stationery	914,000	914,000	913,950	50	50
22120	Fees	10,450,000	10,797,000	10,599,540	(149,540)	197,460
22120008	of which Fees to Consultants - Geographical Indication applications for targeted sectors (EU Funded)	10,000,000	10,347,000	10,346,847	(346,847)	153
22900	Other Goods and Services	1,556,000	1,556,000	545,284	1,010,716	1,010,716
22900014	of which Hospitality and Ceremonies	1,500,000	1,500,000	492,084	1,007,916	1,007,916
26	Grants	4,900,000	4,900,000	4,463,985	436,015	436,015
26210	Contribution to International Organisations	4,900,000	4,900,000	4,463,985	436,015	436,015
26210054	World Trade Organisation	2,600,000	2,600,000	2,235,943	364,057	364,057
26210055	World Intellectual Property Organisation	155,000	155,000	143,784	11,216	11,216
26210176	African Regional Intellectual Property Organisation	2,145,000	2,145,000	2,084,258	60,742	60,742
Capital Expenditure		400,000	400,000	379,444	20,556	20,556
31	Acquisition of Non-Financial Assets	400,000	400,000	379,444	20,556	20,556
31122	Other Machinery and Equipment	400,000	400,000	379,444	20,556	20,556

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 13-403: International Trade - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122402	Upgrading of IT Equipment	400,000	400,000	379,444	20,556	20,556
	(a) Upgrading of IT Equipment	400,000	400,000	379,444	20,556	20,556
Total - Sub-Head 13-403: International Trade		72,700,000	70,700,000	64,189,206	8,510,794	6,510,794
Total - Vote 13-4: Foreign Affairs, Regional Integration and International Trade		1,925,000,000	1,930,467,000	1,814,247,973	110,752,027	116,219,027
Vote 13-5: Human Rights Division						
Recurrent Expenditure		28,600,000	28,600,000	22,726,416	5,873,584	5,873,584
21	Compensation of Employees	17,700,000	17,674,900	14,604,966	3,095,034	3,069,934
21110	Personal Emoluments	15,732,000	15,706,900	13,325,743	2,406,257	2,381,157
21110001	Basic Salary	12,325,000	11,855,000	9,821,844	2,503,156	2,033,156
21110002	Salary Compensation	1,184,000	1,184,000	1,126,906	57,094	57,094
21110004	Allowances	550,000	550,000	501,041	48,959	48,959
21110006	Cash in lieu of Leave	575,000	575,000	495,019	79,981	79,981
21110009	End-of-year Bonus	1,098,000	1,072,900	930,924	167,076	141,976
21110016	Interim Allowance icw Salary Relativity Adjustment	-	470,000	450,009	(450,009)	19,991
21111	Other Staff Costs	1,711,000	1,711,000	1,082,990	628,010	628,010
21111002	Travelling and Transport	1,596,000	1,596,000	992,684	603,316	603,316
21111100	Overtime	100,000	100,000	90,306	9,694	9,694
21111200	Staff Welfare	15,000	15,000	-	15,000	15,000
21210	Social Contributions	257,000	257,000	196,233	60,767	60,767
21210001	Contribution to the National Savings Fund	257,000	257,000	196,233	60,767	60,767
22	Goods and Services	10,000,000	10,025,100	7,655,517	2,344,483	2,369,583
22010	Cost of Utilities	685,000	685,800	588,603	96,397	97,197
22020	Fuel and Oil	50,000	50,000	30,086	19,914	19,914
22030	Rent	5,155,000	5,155,000	5,141,318	13,682	13,682
22040	Office Equipment and Furniture	240,000	384,100	373,815	(133,815)	10,285
22050	Office Expenses	140,000	139,200	73,220	66,780	65,980
22060	Maintenance	1,026,000	1,052,000	257,058	768,942	794,942
22070	Cleaning Services	115,000	139,000	138,700	(23,700)	300
22100	Publications and Stationery	467,000	467,000	387,362	79,638	79,638
22120	Fees	525,000	499,000	35,740	489,260	463,260
22170	Travelling within the Republic	177,000	177,000	-	177,000	177,000
22900	Other Goods and Services of which	1,420,000	1,277,000	629,615	790,385	647,385
22900932	Human Rights Awareness Expenses icw National Mechanism for Reporting and Follow Up	800,000	800,000	498,510	301,490	301,490
22900978	Expenses icw National Mechanism for Reporting and Follow Up	400,000	280,000	-	400,000	280,000
22900979	Expenses icw National Humanitarian Law Committee	125,000	102,000	98,375	26,625	3,625
26	Grants	900,000	900,000	465,933	434,067	434,067
26210	Contribution to International Organisations of which	900,000	900,000	465,933	434,067	434,067
26210181	Organisation for the Prohibition of Chemical Weapons	780,000	780,000	385,702	394,298	394,298
26210185	Convention on Cluster Munitions ISU Trust Fund	35,000	35,000	12,404	22,596	22,596

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 13-5: Human Rights Division - continued						
26	Grants - <i>contd.</i>					
26210186	UN-Arms Trade Treaty	70,000	70,000	67,826	2,174	2,174
Total - Vote 13-5: Human Rights Division		28,600,000	28,600,000	22,726,416	5,873,584	5,873,584
Total - Attorney-General's Office, and Ministry of Foreign Affairs, Regional Integration and International Trade		2,488,600,000	2,494,067,000	2,298,365,719	190,234,281	195,701,281
Vote 14-1: Ministry of Youth Empowerment, Sports and Recreation						
Sub-Head 14-101: General						
Recurrent Expenditure		89,800,000	95,755,000	93,799,189	(3,999,189)	1,955,811
20	Allowance to Minister	2,400,000	3,422,000	3,355,333	(955,333)	66,667
20100	Annual Allowance	2,400,000	3,422,000	3,355,333	(955,333)	66,667
21	Compensation of Employees	67,100,000	71,663,000	70,317,371	(3,217,371)	1,345,629
21110	Personal Emoluments	57,755,000	59,547,900	58,714,425	(959,425)	833,475
21110001	Basic Salary	43,961,000	42,506,000	42,357,304	1,603,696	148,696
21110002	Salary Compensation	4,694,000	5,424,400	5,188,222	(494,222)	236,178
21110004	Allowances	2,800,000	3,351,000	3,146,973	(346,973)	204,027
21110006	Cash in Lieu of Leave	2,100,000	2,100,000	2,031,109	68,891	68,891
21110009	End-of-year Bonus	4,200,000	4,216,500	4,128,906	71,094	87,594
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,950,000	1,861,911	(1,861,911)	88,089
21111	Other Staff Costs	8,510,000	11,280,100	10,768,209	(2,258,209)	511,891
21111002	Travelling and Transport	5,000,000	5,270,100	4,758,209	241,791	511,891
21111100	Overtime	3,500,000	6,000,000	6,000,000	(2,500,000)	-
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	835,000	835,000	834,737	263	263
21210001	Contribution to the National Savings Fund	835,000	835,000	834,737	263	263
22	Goods and Services	20,300,000	20,670,000	20,126,485	173,515	543,515
22010	Cost of Utilities	2,061,000	2,121,000	1,960,246	100,754	160,754
22020	Fuel and Oil	400,000	535,000	527,665	(127,665)	7,335
22030	Rent	15,800,000	15,800,000	15,721,061	78,939	78,939
22040	Office Equipment and Furniture	50,000	50,000	45,722	4,278	4,278
22050	Office Expenses	30,000	30,000	25,036	4,964	4,964
22060	Maintenance	160,000	160,000	119,137	40,863	40,863
22100	Publications and Stationery	239,000	414,000	385,571	(146,571)	28,429
22120	Fees	735,000	735,000	663,062	71,938	71,938
22170	Travelling within the Republic	275,000	275,000	168,675	106,325	106,325
22900	Other Goods and Services of which	550,000	550,000	510,310	39,690	39,690
22900955	Gender Mainstreaming	200,000	200,000	185,020	14,980	14,980
Total - Sub-Head 14-101: General		89,800,000	95,755,000	93,799,189	(3,999,189)	1,955,811
Sub-Head 14-102: Promotion and Development of Sports						
Recurrent Expenditure		565,600,000	565,210,000	525,842,540	39,757,460	39,367,460
21	Compensation of Employees	87,100,000	98,275,000	95,958,851	(8,858,851)	2,316,149
21110	Personal Emoluments	72,730,000	73,905,000	72,761,586	(31,586)	1,143,414
21110001	Basic Salary	47,037,000	46,122,000	46,112,193	924,807	9,807
21110002	Salary Compensation	5,443,000	6,093,000	6,055,766	(612,766)	37,234
21110004	Allowances	700,000	700,000	591,942	108,058	108,058
21110005	Extra Assistance	11,700,000	11,070,000	10,913,514	786,486	156,486
21110006	Cash in Lieu of Leave	3,400,000	3,400,000	2,828,760	571,240	571,240
21110009	End-of-year Bonus	4,450,000	4,450,000	4,248,094	201,906	201,906

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 14-102: Promotion and Development of Sports - continued						
21	Compensation of Employees - contd.					
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,070,000	2,011,317	(2,011,317)	58,683
21111	Other Staff Costs	13,020,000	23,020,000	21,970,847	(8,950,847)	1,049,153
21111002	Travelling and Transport	9,500,000	9,500,000	8,635,303	864,697	864,697
21111100	Overtime	3,500,000	13,500,000	13,315,544	(9,815,544)	184,456
21111200	Staff Welfare	20,000	20,000	20,000	-	-
21210	Social Contributions	1,350,000	1,350,000	1,226,418	123,582	123,582
21210001	Contribution to the National Savings Fund	1,350,000	1,350,000	1,226,418	123,582	123,582
22	Goods and Services	140,300,000	119,320,000	98,637,077	41,662,923	20,682,923
22010	Cost of Utilities	11,625,000	11,190,000	7,359,708	4,265,292	3,830,292
22020	Fuel and Oil	3,400,000	3,065,000	2,078,484	1,321,516	986,516
22030	Rent	1,600,000	1,600,000	1,138,953	461,047	461,047
22040	Office Equipment and Furniture	100,000	100,000	98,794	1,206	1,206
22050	Office Expenses	450,000	370,000	354,243	95,757	15,757
22060	Maintenance	6,370,000	6,170,000	5,040,779	1,329,221	1,129,221
22070	Cleaning Services	1,000,000	1,000,000	472,179	527,821	527,821
22090	Security	20,000,000	2,990,000	251,590	19,748,410	2,738,410
22100	Publications and Stationery	1,305,000	1,510,000	1,409,448	(104,448)	100,552
22120	Fees	2,200,000	2,200,000	1,691,790	508,210	508,210
22140	Medical Supplies, Drugs and Equipment	1,000,000	1,000,000	287,552	712,448	712,448
22900	Other Goods and Services	91,250,000	88,125,000	78,453,557	12,796,443	9,671,443
22900007	<i>of which</i> Sports Equipment and Materials	2,000,000	2,000,000	1,965,087	34,913	34,913
22900008	Medals, Prizes and Rewards	10,000,000	11,550,000	11,500,000	(1,500,000)	50,000
22900944	International/Regional Games	75,050,000	70,450,000	62,283,651	12,766,349	8,166,349
	<i>of which</i>					
	(a) U19 Football Competition (COSAFA Cup)	2,000,000	2,000,000	-	2,000,000	2,000,000
	(b) Jeux des Jeunes Elites (U17)	2,000,000	2,000,000	318,000	1,682,000	1,682,000
	(c) National Handisports Games	1,250,000	1,250,000	609,000	641,000	641,000
	(e) Residential Training Programme for Olympic Games	6,000,000	3,000,000	1,052,250	4,947,750	1,947,750
	(f) Independence Day Sports Celebration	300,000	300,000	42,200	257,800	257,800
	(i) African Para Games	3,000,000	1,400,000	-	3,000,000	1,400,000
	(j) Commission de la Jeunesse et des Sports de l'Océan Indien (CJSOI)	20,000,000	20,000,000	19,999,330	670	670
	(k) Africa and Asia Pacific Choir Games	40,000,000	40,000,000	40,000,000	-	-
	(l) Others	500,000	500,000	262,871	237,129	237,129
22900953	Anti-Doping Activities	800,000	725,000	203,020	596,980	521,980
26	Grants	229,200,000	235,565,000	230,739,258	(1,539,258)	4,825,742
26210	Contribution to International Organisations	1,200,000	1,275,000	897,293	302,707	377,707
26313	Extra-Budgetary Units	228,000,000	234,290,000	229,841,965	(1,841,965)	4,448,035
26313045	Mauritius Sports Council	115,000,000	115,000,000	110,597,908	4,402,092	4,402,092
26313094	Trust Fund for Excellence in Sports	12,000,000	14,800,000	14,754,057	(2,754,057)	45,943
26313141	Mauritius Multisports Infrastructure Ltd	101,000,000	104,490,000	104,490,000	(3,490,000)	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 14-102: Promotion and Development of Sports - continued						
28	Other Expense	109,000,000	112,050,000	100,507,354	8,492,646	11,542,646
28211	Transfers to Non-Profit Institutions	75,400,000	80,000,000	76,576,908	(1,176,908)	3,423,092
28211056	Football Clubs	15,400,000	15,400,000	12,000,000	3,400,000	3,400,000
28211064	Sports Federations	60,000,000	64,600,000	64,576,908	(4,576,908)	23,092
28212	Transfers to Households	33,400,000	31,850,000	23,786,209	9,613,791	8,063,791
28212015	Allowances to High Level Athletes	28,400,000	27,400,000	23,613,039	4,786,961	3,786,961
28212048	Athletes Welfare Scheme	5,000,000	4,450,000	173,170	4,826,830	4,276,830
28217	Other	200,000	200,000	144,237	55,763	55,763
28217001	Insurance	200,000	200,000	144,237	55,763	55,763
Capital Expenditure		104,200,000	100,400,000	50,011,067	54,188,933	50,388,933
26	Grants	4,000,000	4,000,000	4,000,000	-	-
26323	Extra-Budgetary Units	4,000,000	4,000,000	4,000,000	-	-
26323045	Mauritius Sports Council	4,000,000	-	-	4,000,000	-
26323141	Mauritius Multisports Infrastructure Ltd	-	4,000,000	4,000,000	(4,000,000)	-
31	Acquisition of Non-Financial Assets	100,200,000	96,400,000	46,011,067	54,188,933	50,388,933
31113	Other Structures	92,050,000	85,900,000	36,609,700	55,440,300	49,290,300
31113006	Construction of Sports Infrastructure	65,000,000	62,200,000	27,859,570	37,140,430	34,340,430
	of which					
	(a) Multi-Sports Complex-Triolet	60,000,000	60,000,000	27,859,570	32,140,430	32,140,430
	(b) Swimming Pool - Flacq (Consultancy)	5,000,000	2,200,000	-	5,000,000	2,200,000
31113406	Upgrading of Sports Infrastructure	27,050,000	23,700,000	8,750,130	18,299,870	14,949,870
	(a) Lighting of Training Grounds	5,000,000	4,135,000	1,007,544	3,992,456	3,127,456
	(b) Fencing, Turfing and Waterproofing	3,000,000	3,865,000	3,848,191	(848,191)	16,809
	(c) Glen Park Multisports Complex	50,000	50,000	-	50,000	50,000
	(e) Upgrading of Germain Commarmond Stadium	6,000,000	4,650,000	93,850	5,906,150	4,556,150
	(f) Upgrading of Auguste Vollaie Stadium	4,000,000	4,000,000	-	4,000,000	4,000,000
	(g) Upgrading of Centre Technique National François Blaquet (CTNFB)	3,000,000	1,000,000	-	3,000,000	1,000,000
	(h) Others - Basic Sports Facilities around the Island	6,000,000	6,000,000	3,800,545	2,199,455	2,199,455
31121	Transport Equipment	4,000,000	4,153,000	4,152,500	(152,500)	500
31121801	Acquisition of Vehicles	4,000,000	4,153,000	4,152,500	(152,500)	500
31122	Other Machinery and Equipment	3,000,000	5,322,000	4,416,364	(1,416,364)	905,636
31122802	Acquisition of IT Equipment	2,000,000	3,847,000	2,941,461	(941,461)	905,539
31122999	Acquisition of Other Machinery and Equipment	1,000,000	1,475,000	1,474,903	(474,903)	97
31133	Furniture, Fixtures & Fittings	1,150,000	1,025,000	832,503	317,497	192,497
Total - Sub-Head 14-102: Promotion and Development of Sports		669,800,000	665,610,000	575,853,607	93,946,393	89,756,393
Sub-Head 14-103: Youth Services						
Recurrent Expenditure		128,900,000	129,025,000	96,365,253	32,534,747	32,659,747
21	Compensation of Employees	57,900,000	66,320,000	62,088,520	(4,188,520)	4,231,480
21110	Personal Emoluments	47,830,000	48,250,000	46,728,384	1,101,616	1,521,616
21110001	Basic Salary	35,604,000	34,384,000	34,054,887	1,549,113	329,113
21110002	Salary Compensation	4,050,000	4,050,000	3,835,224	214,776	214,776
21110004	Allowances	1,500,000	1,500,000	1,498,052	1,948	1,948
21110005	Extra Assistance	1,050,000	1,050,000	609,689	440,311	440,311

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 14-103: Youth Services - continued						
21	Compensation of Employees - contd.					
21110006	Cash in Lieu of Leave	2,200,000	2,200,000	2,028,474	171,526	171,526
21110009	End-of-year Bonus	3,426,000	3,426,000	3,176,347	249,653	249,653
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,640,000	1,525,711	(1,525,711)	114,289
21111	Other Staff Costs	9,320,000	17,320,000	14,683,612	(5,363,612)	2,636,388
21111002	Travelling and Transport	7,800,000	7,800,000	6,810,544	989,456	989,456
21111100	Overtime	1,500,000	9,500,000	7,853,068	(6,353,068)	1,646,932
21111200	Staff Welfare	20,000	20,000	20,000	-	-
21210	Social Contributions	750,000	750,000	676,524	73,476	73,476
21210001	Contribution to the National Savings Fund	750,000	750,000	676,524	73,476	73,476
22	Goods and Services	43,500,000	35,205,000	16,870,430	26,629,570	18,334,570
22010	Cost of Utilities	2,900,000	2,975,000	2,472,663	427,337	502,337
22020	Fuel and Oil	925,000	1,125,000	1,069,034	(144,034)	55,966
22030	Rent	325,000	325,000	191,000	134,000	134,000
22040	Office Equipment and Furniture	50,000	50,000	35,136	14,864	14,864
22050	Office Expenses	350,000	350,000	145,008	204,992	204,992
22060	Maintenance	3,450,000	3,300,000	588,633	2,861,367	2,711,367
22070	Cleaning Services	50,000	50,000	1,880	48,120	48,120
22090	Security	17,000,000	8,580,000	24,012	16,975,988	8,555,988
22100	Publications and Stationery	600,000	600,000	392,485	207,515	207,515
22120	Fees	500,000	500,000	176,508	323,492	323,492
22130	Studies and Surveys	500,000	-	-	500,000	-
22900	Other Goods and Services	16,850,000	17,350,000	11,774,071	5,075,929	5,575,929
	of which					
22900951	Smart Youth Programmes	12,300,000	12,800,000	9,244,823	3,055,177	3,555,177
	(a) National Youth Volunteer Scheme	1,500,000	1,500,000	755,871	744,129	744,129
	(b) Duke of Edinburgh International Award	3,000,000	3,500,000	3,433,781	(433,781)	66,219
	(d) Youth Programmes	4,000,000	4,000,000	3,576,983	423,017	423,017
	(e) Zenes Montre to Talents	1,300,000	1,300,000	173,740	1,126,260	1,126,260
	(g) National Youth Civic Service	1,000,000	1,000,000	453,036	546,964	546,964
	(h) Youth Counselling Programme	200,000	200,000	-	200,000	200,000
	(i) Youth Programme on Prevention of Addictive Behaviour	300,000	300,000	290,520	9,480	9,480
	(j) Carrefour des Jeunes	1,000,000	1,000,000	560,892	439,108	439,108
26	Grants	23,600,000	23,600,000	17,361,972	6,238,028	6,238,028
26210	Contribution to International Organisations	1,800,000	1,800,000	1,781,072	18,928	18,928
26210143	Commonwealth Youth Programme	1,500,000	1,500,000	1,481,083	18,917	18,917
26210145	CONFESJES Fund	300,000	300,000	299,989	11	11
26313	Extra-Budgetary Units	21,800,000	21,800,000	15,580,900	6,219,100	6,219,100
26313068	National Youth Council	4,800,000	4,800,000	4,777,025	22,975	22,975
26313158	Mauritius Recreation Council	17,000,000	17,000,000	10,803,875	6,196,125	6,196,125
28	Other Expense	3,900,000	3,900,000	44,331	3,855,669	3,855,669
28211	Transfers to Non-Profit Institutions	3,790,000	3,790,000	37,000	3,753,000	3,753,000
28211042	Youth Clubs	3,553,000	3,553,000	10,000	3,543,000	3,543,000
28211043	Mauritius Scouts Association	105,000	105,000	-	105,000	105,000
28211044	Girls Guide	105,000	105,000	-	105,000	105,000
28211045	St John Ambulance	27,000	27,000	27,000	-	-
28217	Other	110,000	110,000	7,331	102,669	102,669
28217001	Insurance	110,000	110,000	7,331	102,669	102,669

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 14-103: Youth Services - continued						
Capital Expenditure		8,500,000	8,500,000	34,868	8,465,132	8,465,132
31	Acquisition of Non Financial Assets	8,500,000	8,500,000	34,868	8,465,132	8,465,132
31112	Non-Residential Buildings	8,500,000	8,500,000	34,868	8,465,132	8,465,132
31112407	Upgrading of Youth Centres	8,500,000	8,500,000	34,868	8,465,132	8,465,132
	(a) Lighting of Youth and Recreational Centres	2,000,000	2,000,000	6,040	1,993,960	1,993,960
	(b) Fencing and Waterproofing of Youth Centres	2,000,000	2,000,000	-	2,000,000	2,000,000
	(c) Other Youth Centres	4,500,000	4,500,000	28,828	4,471,172	4,471,172
Total - Sub-Head 14-103: Youth Services		137,400,000	137,525,000	96,400,121	40,999,879	41,124,879
Total - Vote 14-1: Ministry of Youth Empowerment, Sports and Recreation		897,000,000	898,890,000	766,052,917	130,947,083	132,837,083
Ministry of National Infrastructure and Community Development						
Vote 15-1: National Infrastructure						
Sub-Head 15-101: General						
Recurrent Expenditure		147,400,000	166,193,000	156,398,564	(8,998,564)	9,794,436
20	Allowance to Minister	2,400,000	2,400,000	2,333,333	66,667	66,667
20100	Annual Allowance	2,400,000	2,400,000	2,333,333	66,667	66,667
21	Compensation of Employees	103,985,000	102,334,206	100,682,883	3,302,117	1,651,323
21110	Personal Emoluments	93,719,000	91,502,000	90,391,413	3,327,587	1,110,587
21110001	Basic Salary	69,674,000	65,724,000	65,696,250	3,977,750	27,750
21110002	Salary Compensation	7,946,000	8,196,000	8,096,799	(150,799)	99,201
21110004	Allowances	3,200,000	2,690,000	2,643,717	556,283	46,283
21110005	Extra Assistance	3,400,000	2,800,000	2,145,290	1,254,710	654,710
21110006	Cash in lieu of leave	3,000,000	3,000,000	2,736,602	263,398	263,398
21110009	End-of-year Bonus	6,499,000	6,184,000	6,181,067	317,933	2,933
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,908,000	2,891,688	(2,891,688)	16,312
21111	Other Staff Costs	8,845,000	9,411,206	9,009,800	(164,800)	401,406
21111001	Wages	208,000	208,000	199,182	8,818	8,818
21111002	Travelling and Transport	7,162,000	7,162,000	6,856,964	305,036	305,036
21111100	Overtime	1,300,000	1,800,000	1,712,448	(412,448)	87,552
21111200	Staff Welfare	175,000	241,206	241,206	(66,206)	-
21210	Social Contributions	1,421,000	1,421,000	1,281,670	139,330	139,330
21210001	Contribution to the National Savings Fund	1,421,000	1,421,000	1,281,670	139,330	139,330
22	Goods and Services	35,965,000	56,408,794	53,362,348	(17,397,348)	3,046,446
22010	Cost of Utilities	3,550,000	3,450,000	2,947,982	602,018	502,018
22020	Fuel and Oil	500,000	500,000	499,952	48	48
22030	Rent	25,085,000	41,195,000	40,863,777	(15,778,777)	331,223
	of which					
22030001	Rental of Building	16,100,000	17,210,000	17,209,161	(1,109,161)	839
22030005	Rental of Facilities for Events	8,000,000	23,000,000	22,709,120	(14,709,120)	290,880
22040	Office Equipment and Furniture	200,000	2,200,000	1,511,478	(1,311,478)	688,522
22050	Office Expenses	560,000	660,000	556,703	3,297	103,297
22060	Maintenance	1,050,000	1,450,000	1,327,290	(277,290)	122,710
22070	Cleaning Services	600,000	600,000	475,201	124,799	124,799
22100	Publications and Stationery	660,000	1,590,000	1,521,438	(861,438)	68,562
22120	Fees	2,400,000	1,534,699	808,368	1,591,632	726,331
	of which					
22120008	Fees to Consultants	1,000,000	530,905	-	1,000,000	530,905
22170	Travelling within the Republic	160,000	160,000	-	160,000	160,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 15-101: General - continued						
22	Goods and Services - contd.					
22900	Other Goods and Services	1,200,000	3,069,095	2,850,159	(1,650,159)	218,936
26	Grants	5,000,000	5,000,000	-	5,000,000	5,000,000
26313	Extra-Budgetary Units	5,000,000	5,000,000	-	5,000,000	5,000,000
26313165	Construction Industry Authority	5,000,000	5,000,000	-	5,000,000	5,000,000
27	Social Benefits	50,000	50,000	20,000	30,000	30,000
27210	Social Assistance Benefits in Cash	50,000	50,000	20,000	30,000	30,000
Capital Expenditure		2,200,000	5,834,000	5,830,659	(3,630,659)	3,341
31	Acquisition of Non-Financial Assets	2,200,000	5,834,000	5,830,659	(3,630,659)	3,341
31121	Transport Equipment	1,500,000	1,886,000	1,886,000	(386,000)	-
31121801	Acquisition of Vehicles	1,500,000	1,886,000	1,886,000	(386,000)	-
31122	Other Machinery and Equipment	700,000	3,948,000	3,944,659	(3,244,659)	3,341
31122802	Acquisition of IT Equipment	500,000	3,748,000	3,748,000	(3,248,000)	-
31122999	Acquisition of Other Machinery and Equipment	200,000	200,000	196,659	3,341	3,341
Total - Sub-Head 15-101: General		149,600,000	172,027,000	162,229,223	(12,629,223)	9,797,777
Sub-Head 15-102: National Infrastructure Division						
Recurrent Expenditure		438,200,000	436,319,000	408,872,033	29,327,967	27,446,967
21	Compensation of Employees	396,015,000	390,214,000	366,952,952	29,062,048	23,261,048
21110	Personal Emoluments	335,675,000	331,444,000	309,164,536	26,510,464	22,279,464
21110001	Basic Salary	262,700,000	249,140,000	229,576,060	33,123,940	19,563,940
21110002	Salary Compensation	28,705,000	28,705,000	26,768,352	1,936,648	1,936,648
21110004	Allowances	7,000,000	9,760,000	9,735,383	(2,735,383)	24,617
21110005	Extra Assistance	3,200,000	2,325,000	1,862,654	1,337,346	462,346
21110006	Cash in lieu of leave	10,500,000	9,740,000	9,686,421	813,579	53,579
21110009	End-of-year Bonus	23,570,000	21,779,000	21,648,467	1,921,533	130,533
21110016	Interim Allowance icw Salary Relativity Adjustment	-	9,995,000	9,887,199	(9,887,199)	107,801
21111	Other Staff Costs	55,140,000	53,970,000	53,244,799	1,895,201	725,201
21111001	Wages	8,400,000	6,470,000	5,900,383	2,499,617	569,617
21111002	Travelling and Transport	44,105,000	44,105,000	44,097,314	7,686	7,686
21111100	Overtime	2,500,000	3,260,000	3,220,102	(720,102)	39,898
21111200	Staff Welfare	135,000	135,000	27,000	108,000	108,000
21210	Social Contributions	5,200,000	4,800,000	4,543,617	656,383	256,383
21210001	Contribution to the National Savings Fund	5,200,000	4,800,000	4,543,617	656,383	256,383
22	Goods and Services	42,185,000	46,105,000	41,919,081	265,919	4,185,919
22010	Cost of Utilities	4,440,000	4,840,000	4,541,452	(101,452)	298,548
22020	Fuel and Oil	1,700,000	2,706,000	2,589,125	(889,125)	116,875
22030	Rent	385,000	808,000	790,413	(405,413)	17,587
22040	Office Equipment and Furniture	250,000	580,000	537,683	(287,683)	42,317
22050	Office Expenses	450,000	620,000	583,689	(133,689)	36,311
22060	Maintenance	24,300,000	25,380,000	23,588,598	711,402	1,791,402
22060001	Buildings	10,600,000	9,220,000	7,948,772	2,651,228	1,271,228
22060005	IT Equipment	11,500,000	12,880,000	12,878,525	(1,378,525)	1,475
22070	Cleaning Services	2,260,000	2,260,000	1,658,786	601,214	601,214
22090	Security	850,000	850,000	723,905	126,095	126,095
22100	Publications and Stationery	2,000,000	2,475,000	2,220,058	(220,058)	254,942
22120	Fees	650,000	686,000	686,000	(36,000)	-
22150	Scientific and Laboratory Equipment and Supplies	600,000	600,000	283,125	316,875	316,875

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 15-102: National Infrastructure Division - continued						
22	Goods and Services - contd.					
22900	Other Goods and Services	4,300,000	4,300,000	3,716,247	583,753	583,753
	of which					
22900001	Uniforms	4,000,000	4,000,000	3,419,986	580,014	580,014
Capital Expenditure		145,500,000	122,418,000	23,123,571	122,376,429	99,294,429
31	Acquisition of Non-Financial Assets	145,500,000	122,418,000	23,123,571	122,376,429	99,294,429
31112	Non-Residential Buildings	60,866,000	38,170,000	12,005,686	48,860,314	26,164,314
31112401	Upgrading of Office Buildings	9,286,000	9,286,000	5,583,368	3,702,632	3,702,632
31112433	Refurbishment of office Buildings	51,580,000	28,884,000	6,422,318	45,157,682	22,461,682
31121	Transport Equipment	8,799,000	8,413,000	7,567,180	1,231,820	845,820
31121801	Acquisition of Vehicles	8,799,000	8,413,000	7,567,180	1,231,820	845,820
31122	Other Machinery and Equipment	74,735,000	74,735,000	3,534,805	71,200,195	71,200,195
31122802	Acquisition of IT Equipment	2,620,000	2,620,000	1,924,737	695,263	695,263
31122829	Acquisition of Geotechnical Equipment	70,000,000	70,000,000	-	70,000,000	70,000,000
31122999	Acquisition of Other Machinery and Equipment	2,115,000	2,115,000	1,610,068	504,932	504,932
31132	Intangible Fixed Assets	1,100,000	1,100,000	15,900	1,084,100	1,084,100
31132801	Acquisition of Software of which	1,100,000	1,100,000	15,900	1,084,100	1,084,100
	Vehicle Management System	1,000,000	1,000,000	-	1,000,000	1,000,000
Total - Sub-Head 15-102: National Infrastructure Division		583,700,000	558,737,000	431,995,604	151,704,396	126,741,396
Sub-Head 15-103: Road Construction and Maintenance						
Recurrent Expenditure		175,300,000	175,300,000	175,000,000	300,000	300,000
22	Goods and Services	300,000	300,000	-	300,000	300,000
22120	Fees	300,000	300,000	-	300,000	300,000
26	Grants	175,000,000	175,000,000	175,000,000	-	-
26313	Extra-Budgetary Units	175,000,000	175,000,000	175,000,000	-	-
26313079	Road Development Authority	175,000,000	175,000,000	175,000,000	-	-
Capital Expenditure		1,806,800,000	1,806,800,000	1,492,482,780	314,317,220	314,317,220
31	Acquisition of Non-Financial Assets	1,806,800,000	1,806,800,000	1,492,482,780	314,317,220	314,317,220
31112	Non-Residential Buildings	13,000,000	13,000,000	2,078,050	10,921,950	10,921,950
31112001	Construction of Office Building at Grannum, Vacoas	10,000,000	10,000,000	2,078,050	7,921,950	7,921,950
31112401	Upgrading of Office Buildings	3,000,000	3,000,000	-	3,000,000	3,000,000
	(a) Argy	2,000,000	2,000,000	-	2,000,000	2,000,000
	(b) Rose Belle	1,000,000	1,000,000	-	1,000,000	1,000,000
31113	Other Structures	1,776,305,000	1,776,305,000	1,485,316,247	290,988,753	290,988,753
31113003	Construction and Upgrading of Roads (N 1) of which	1,150,405,000	1,124,570,000	964,639,646	185,765,354	159,930,354
	(a) Palmerstone, Vacoas	9,880,000	9,880,000	9,852,136	27,864	27,864
	(d) B28 Road from Deux Freres to Bel Air	77,130,000	51,295,000	26,074,425	51,055,575	25,220,575
	(e) Reconstruction of Jumbo Phoenix Roundabout and SAJ Bridge	135,000,000	811,246,645	76,233,763	58,766,237	735,012,882
	(f) Verdun Bypass	10,000,000	731	-	10,000,000	731
	(g) Bois Cheri Bypass	136,940,000	136,940,000	64,270,898	72,669,102	72,669,102
	(k) Holyrood road, Vacoas	63,800,000	63,800,000	24,212,753	39,587,247	39,587,247
	(l) La Brasserie-Beaux Songes Link Road	509,000,000	700,869,000	698,680,746	(189,680,746)	2,188,254
	(m) Quartier Militaire road at Curepipe	40,000,000	39,925,758	39,899,988	100,012	25,770
	(n) M1-M3 Link Road at Hillcrest (Consultancy)	7,475,000	7,475,000	7,475,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 15-103: Road Construction and Maintenance - continued						
31	Acquisition of Non-Financial Assets - contd.					
	(o) Pellegrin-Trianon link road	5,000,000	-	-	5,000,000	-
	(p) Brisée Verdier - Saint Julien -Constance road	19,000,000	19,000,000	3,729,444	15,270,556	15,270,556
	(q) New link road from Britannia to Riviere des Anguilles	80,000,000	355	-	80,000,000	355
	(r) Motorway M4 (Phase 3) from Bel Air to Grand Bel Air (consultancy)	25,000,000	-	-	25,000,000	-
	(s) Motorway M5 from SSR Airport to Chemin Grenier (consultancy)	25,000,000	-	-	25,000,000	-
31113004	Construction and upgrading of bridges at	25,900,000	51,735,000	46,595,199	(20,695,199)	5,139,801
	(a) Constance, St Remi, Flacq	1,700,000	1,700,000	1,428,605	271,395	271,395
	(b) Riviere des Anguilles near MCB (footbridge)	8,500,000	4,867,000	-	8,500,000	4,867,000
	(c) Trianon across Motorway M1 near Margarine (footbridge)	15,700,000	18,675,000	18,674,560	(2,974,560)	440
	Reconstruction of Beau Champs Bridge at Bel Om	-	25,835,000	25,834,109	(25,834,109)	891
	Upgrading of Bridge along B28 Road at Grand Sables	-	658,000	657,925	(657,925)	75
31113403	Maintenance and Rehabilitation	600,000,000	600,000,000	474,081,402	125,918,598	125,918,598
	(a) Roads and Bridges	400,000,000	362,291,000	301,356,045	98,643,955	60,934,955
	(b) Footpaths	65,000,000	102,709,000	102,708,522	(37,708,522)	478
	(c) Road Marking & Signage	25,000,000	25,000,000	23,352,017	1,647,983	1,647,983
	(d) Routine Maintenance	70,000,000	70,000,000	46,664,818	23,335,182	23,335,182
	(e) Whole Life Asset Management System	40,000,000	40,000,000	-	40,000,000	40,000,000
31121	Transport and Equipment	2,095,000	4,247,000	4,246,257	(2,151,257)	743
31121801	Acquisition of Vehicles	2,095,000	4,247,000	4,246,257	(2,151,257)	743
31122	Other Machinery and Equipment	9,000,000	6,848,000	842,226	8,157,774	6,005,774
31122999	Acquisition of Other Machinery and Equipment of which	9,000,000	6,848,000	842,226	8,157,774	6,005,774
	(a) Acquisition of Other Machinery and Equipment	2,000,000	2,000,000	842,226	1,157,774	1,157,774
	(b) Plant and Machinery for flooding	7,000,000	4,848,000	-	7,000,000	4,848,000
31132	Intangible Fixed Assets	6,400,000	6,400,000	-	6,400,000	6,400,000
31132111	E-Document Management System	4,000,000	4,000,000	-	4,000,000	4,000,000
31132401	Computerisation Project of RDA	2,400,000	2,400,000	-	2,400,000	2,400,000
Total - Sub-Head 15-103: Road Construction and Maintenance		1,982,100,000	1,982,100,000	1,667,482,780	314,617,220	314,617,220
Sub-Head 15-104: Electrical Services Division						
Recurrent Expenditure		111,600,000	114,136,000	110,753,338	846,662	3,382,662
21	Compensation of Employees	101,600,000	104,784,190	102,764,706	(1,164,706)	2,019,484
21110	Personal Emoluments	90,174,000	92,528,190	90,894,139	(720,139)	1,634,051
21110001	Basic Salary	71,152,000	70,710,190	69,391,923	1,760,077	1,318,267
21110002	Salary Compensation	7,922,000	7,922,000	7,894,863	27,137	27,137
21110004	Allowances	1,500,000	1,500,000	1,466,167	33,833	33,833
21110006	Cash in lieu of leave	3,000,000	2,950,000	2,743,348	256,652	206,652
21110009	End-of-year Bonus	6,600,000	6,440,000	6,403,255	196,745	36,745

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 15-104: Electrical Services Division - continued						
21	Compensation of Employees - contd.					
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,006,000	2,994,583	(2,994,583)	11,417
21111	Other Staff Costs	10,004,000	10,834,000	10,547,881	(543,881)	286,119
21111002	Travelling and Transport	9,554,000	9,554,000	9,317,881	236,119	236,119
21111100	Overtime	400,000	1,230,000	1,230,000	(830,000)	-
21111200	Staff Welfare	50,000	50,000	-	50,000	50,000
21210	Social Contributions	1,422,000	1,422,000	1,322,686	99,314	99,314
21210001	Contribution to the National Savings Fund	1,422,000	1,422,000	1,322,686	99,314	99,314
22	Goods and Services	10,000,000	9,351,810	7,988,632	2,011,368	1,363,178
22010	Cost of Utilities	1,245,000	1,245,000	1,089,991	155,009	155,009
22020	Fuel and Oil	900,000	900,000	900,000	-	-
22030	Rent	3,810,000	2,581,000	1,863,161	1,946,839	717,839
22040	Office Equipment and Furniture	100,000	656,810	649,566	(549,566)	7,244
22050	Office Expenses	170,000	170,000	124,152	45,848	45,848
22060	Maintenance	975,000	975,000	707,505	267,495	267,495
22070	Cleaning Services	645,000	645,000	564,447	80,553	80,553
22090	Security	120,000	120,000	75,408	44,592	44,592
22100	Publications and Stationery	200,000	200,000	157,252	42,748	42,748
22120	Fees	260,000	284,000	284,000	(24,000)	-
22900	Other Goods and Services of which	1,575,000	1,575,000	1,573,150	1,850	1,850
22900001	Uniforms	1,500,000	1,500,000	1,500,000	-	-
Capital Expenditure		8,000,000	8,000,000	2,382,024	5,617,976	5,617,976
31	Acquisition of Non-Financial Assets	8,000,000	8,000,000	2,382,024	5,617,976	5,617,976
31112	Upgrading of Office Building	4,000,000	4,000,000	-	4,000,000	4,000,000
31112401	Renovation of Ex-Tobacco Board Building - Claudette - 1st Floor	4,000,000	4,000,000	-	4,000,000	4,000,000
31121	Transport Equipment	1,500,000	1,500,000	1,464,925	35,075	35,075
31121801	Acquisition of Vehicles	1,500,000	1,500,000	1,464,925	35,075	35,075
31122	Other Machinery and Equipment	1,500,000	1,500,000	917,099	582,901	582,901
31122802	Acquisition of IT Equipment	500,000	500,000	92,382	407,618	407,618
31122999	Acquisition of Other Machinery and Equipment	1,000,000	1,000,000	824,717	175,283	175,283
31132	Intangible Fixed Assets	1,000,000	1,000,000	-	1,000,000	1,000,000
31132801	Acquisition of Software	1,000,000	1,000,000	-	1,000,000	1,000,000
Total - Sub-Head 15-104: Electrical Services Division		119,600,000	122,136,000	113,135,362	6,464,638	9,000,638
Total - Vote 15-1: National Infrastructure		2,835,000,000	2,835,000,000	2,374,842,969	460,157,031	460,157,031
Vote 15-2: National Development Unit						
Recurrent Expenditure		231,200,000	231,200,000	212,137,385	19,062,615	19,062,615
21	Compensation of Employees	127,200,000	132,080,000	125,280,242	1,919,758	6,799,758
21110	Personal Emoluments	112,610,000	116,910,000	110,343,670	2,266,330	6,566,330
21110001	Basic Salary	89,400,000	88,330,000	82,215,324	7,184,676	6,114,676
21110002	Salary Compensation	8,000,000	8,000,000	7,998,121	1,879	1,879
21110004	Allowances	3,000,000	5,300,000	5,286,622	(2,286,622)	13,378
21110005	Extra Assistance	700,000	535,000	275,000	425,000	260,000
21110006	Cash in Lieu of Leave	3,900,000	3,975,000	3,969,775	(69,775)	5,225
21110009	End-of-year Bonus	7,610,000	7,610,000	7,439,255	170,745	170,745
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,160,000	3,159,573	(3,159,573)	427
21111	Other Staff Costs	13,140,000	13,720,000	13,557,395	(417,395)	162,605
21111001	Wages	50,000	50,000	4,050	45,950	45,950
21111002	Travelling and Transport	12,000,000	11,790,000	11,735,401	264,599	54,599

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 15-2: National Development Unit - continued						
21	Compensation of Employees - contd.					
21111100	Overtime	1,000,000	1,790,000	1,727,944	(727,944)	62,056
21111200	Staff Welfare	90,000	90,000	90,000	-	-
21210	Social Contributions	1,450,000	1,450,000	1,379,177	70,823	70,823
21210001	Contribution to the National Savings Fund	1,450,000	1,450,000	1,379,177	70,823	70,823
22	Goods and Services	40,980,000	42,285,000	40,443,435	536,565	1,841,565
22010	Cost of Utilities	4,200,000	4,200,000	3,773,136	426,864	426,864
22020	Fuel and Oil	500,000	500,000	462,055	37,945	37,945
22030	Rent	27,918,000	27,918,000	27,906,175	11,825	11,825
22040	Office Equipment and Furniture	500,000	500,000	299,484	200,516	200,516
22050	Office Expenses	975,000	1,380,000	1,252,633	(277,633)	127,367
22060	Maintenance	2,800,000	2,850,000	2,254,784	545,216	595,216
22070	Cleaning Services	162,000	387,000	356,454	(194,454)	30,546
22100	Publications and Stationery	1,790,000	1,840,000	1,739,771	50,229	100,229
22120	Fees	1,190,000	1,715,000	1,701,351	(511,351)	13,649
22170	Travelling within the Republic	325,000	325,000	173,752	151,248	151,248
22900	Other Goods and Services	620,000	670,000	523,840	96,160	146,160
26	Grants	63,000,000	56,815,000	46,413,708	16,586,292	10,401,292
26313	Extra-Budgetary Units	63,000,000	56,815,000	46,413,708	16,586,292	10,401,292
26313144	Land Drainage Authority	39,000,000	32,815,000	32,669,858	6,330,142	145,142
26313155	Drains Infrastructure Construction Ltd	24,000,000	24,000,000	13,743,850	10,256,150	10,256,150
27	Social Benefits	20,000	20,000	-	20,000	20,000
27210	Social Assistance Benefits in Cash	20,000	20,000	-	20,000	20,000
Capital Expenditure		331,800,000	331,800,000	187,357,995	144,442,005	144,442,005
31	Acquisition of Non-Financial Assets	331,800,000	331,800,000	187,357,995	144,442,005	144,442,005
31113	Other Structures	324,300,000	324,300,000	185,258,058	139,041,942	139,041,942
31113003	Construction and Upgrading of Roads	180,000,000	180,000,000	114,057,605	65,942,395	65,942,395
31113045	Construction and Upgrading of Amenities	144,300,000	144,300,000	71,200,453	73,099,547	73,099,547
	of which					
	(a) Small Development Projects (Indian Grant)	44,300,000	44,300,000	24,130,798	20,169,202	20,169,202
	(b) Small Community Projects	17,000,000	17,000,000	2,827,286	14,172,714	14,172,714
31122	Acquisition of other Machinery and Equipment	3,500,000	3,500,000	1,559,630	1,940,370	1,940,370
31122802	Acquisition of IT Equipment	1,500,000	1,500,000	1,249,130	250,870	250,870
31122999	Acquisition of other Machinery and Equipment	2,000,000	2,000,000	310,500	1,689,500	1,689,500
31132	Intangible Fixed Assets	4,000,000	4,000,000	540,307	3,459,693	3,459,693
31132801	Acquisition of Software-Project Information Management System	4,000,000	4,000,000	540,307	3,459,693	3,459,693
Total - Vote 15-2: National Development Unit		563,000,000	563,000,000	399,495,380	163,504,620	163,504,620
Total - Ministry of National Infrastructure and Community Development		3,398,000,000	3,398,000,000	2,774,338,349	623,661,651	623,661,651

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 16-1: Ministry of Information Technology, Communication and Innovation						
Sub-Head 16-101: General						
Recurrent Expenditure		460,400,000	465,876,521	455,468,256	4,931,744	10,408,265
20	Allowance to Minister	2,400,000	2,365,900	2,333,333	66,667	32,567
20100	Annual Allowance	2,400,000	2,365,900	2,333,333	66,667	32,567
21	Compensation of Employees	128,320,000	131,962,000	131,520,503	(3,200,503)	441,497
21110	Personal Emoluments	111,700,000	113,261,000	112,956,200	(1,256,200)	304,800
21110001	Basic Salary	87,800,000	85,715,000	85,649,114	2,150,886	65,886
21110002	Salary Compensation	7,300,000	7,765,000	7,755,706	(455,706)	9,294
21110004	Allowances	2,900,000	2,383,000	2,248,722	651,278	134,278
21110005	Extra Assistance	2,400,000	2,496,000	2,448,690	(48,690)	47,310
21110006	Cash in lieu of Leave	3,600,000	3,815,000	3,804,755	(204,755)	10,245
21110009	End-of-year Bonus	7,700,000	7,867,000	7,833,458	(133,458)	33,542
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,220,000	3,215,755	(3,215,755)	4,245
21111	Other Staff Costs	15,270,000	17,351,000	17,276,355	(2,006,355)	74,645
21111001	Wages	225,000	225,000	202,821	22,179	22,179
21111002	Travelling and Transport	13,700,000	14,471,000	14,456,227	(756,227)	14,773
21111100	Overtime	1,295,000	2,605,000	2,602,857	(1,307,857)	2,143
21111200	Staff Welfare	50,000	50,000	14,450	35,550	35,550
21210	Social Contributions	1,350,000	1,350,000	1,287,948	62,052	62,052
21210001	Contribution to the National Savings Fund	1,350,000	1,350,000	1,287,948	62,052	62,052
22	Goods and Services	147,880,000	149,425,921	139,550,008	8,329,992	9,875,913
22010	Cost of Utilities	4,200,000	4,631,200	4,552,383	(352,383)	78,817
22020	Fuel and Oil	500,000	500,000	415,546	84,454	84,454
22030	Rent	18,160,000	18,229,100	18,228,787	(68,787)	313
22040	Office Equipment and Furniture	800,000	1,649,640	1,641,456	(841,456)	8,184
22050	Office Expenses	650,000	663,500	625,656	24,344	37,844
22060	Maintenance	5,335,000	5,660,000	5,496,458	(161,458)	163,542
22070	Cleaning Services	85,000	133,300	122,583	(37,583)	10,717
22100	Publications and Stationery	1,500,000	2,650,500	2,565,194	(1,065,194)	85,306
22120	Fees	15,425,000	7,791,800	7,186,087	8,238,913	605,713
	of which					
22120008	Fees to Consultants - ICT Blueprint	7,000,000	86,800	-	7,000,000	86,800
22120034	Membership Fees	6,000,000	5,674,000	5,672,059	327,941	1,941
22900	Other Goods and Services	101,225,000	107,516,881	98,715,858	2,509,142	8,801,023
	of which					
22900040	Cybersecurity Drill (National Honey-pot Infrastructure Setup)	500,000	500,000	421,750	78,250	78,250
22900041	Expenses icw Security Operations Centre	7,000,000	6,100,360	3,313,579	3,686,421	2,786,781
22900904	Running cost of Government Online Centre (GOC)	86,800,000	90,656,521	85,250,131	1,549,869	5,406,390
	(a) Rental of Data Centre/s	30,000,000	14,640,000	9,233,610	20,766,390	5,406,390
	(b) Maintenance of Software and Hardware	29,800,000	44,904,521	44,904,521	(15,104,521)	-
	(c) Other operating costs	27,000,000	31,112,000	31,112,000	(4,112,000)	-
22900916	Running Cost of Data Protection Office	5,600,000	6,825,000	6,803,391	(1,203,391)	21,609
22900955	Gender Mainstreaming	200,000	200,000	-	200,000	200,000
26	Grants	137,800,000	138,122,700	138,064,412	(264,412)	58,288
26210	Contribution to International Organisations	7,300,000	6,972,700	6,916,379	383,621	56,321
26210130	African Telecommunication Union	650,000	600,000	562,295	87,705	37,705
26210131	International Telecommunications Union	4,250,000	4,100,000	4,094,345	155,655	5,655

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 16-101: General - continued						
26	Grants - contd.					
26210133	Universal Postal Union	2,400,000	2,272,700	2,259,739	140,261	12,961
26313	Extra-Budgetary Units	130,500,000	131,150,000	131,148,033	(648,033)	1,967
26313042	Mauritius Research and Innovation Council	56,500,000	56,500,000	56,500,000	-	-
26313054	Mauritius Digital Promotion Agency	58,000,000	60,400,000	60,400,000	(2,400,000)	-
26313159	Mauritius Emerging Technologies Council of which	16,000,000	14,250,000	14,248,033	1,751,967	1,967
	Emerging Tech Conference	3,000,000	1,967	-	3,000,000	1,967
28	Other Expense	44,000,000	44,000,000	44,000,000	-	-
28213	Transfers to Non Financial Public Corporations	44,000,000	44,000,000	44,000,000	-	-
28213022	Mauritius Post Ltd - (Contribution icw Digital Service Centres)	44,000,000	44,000,000	44,000,000	-	-
Capital Expenditure		132,800,000	148,045,000	113,119,125	19,680,875	34,925,875
26	Grants	76,000,000	76,000,000	72,638,789	3,361,211	3,361,211
26323	Extra-Budgetary Units	76,000,000	76,000,000	72,638,789	3,361,211	3,361,211
26323042	Mauritius Research and Innovation Council	73,500,000	73,500,000	71,534,273	1,965,727	1,965,727
	(a) Research and Innovation Projects	70,000,000	70,000,000	70,000,000	-	-
	(b) Acquisition of Computers & Softwares	3,500,000	3,500,000	1,534,273	1,965,727	1,965,727
26323054	Mauritius Digital Promotion Agency	1,500,000	1,500,000	680,294	819,706	819,706
26323159	Mauritius Emerging Technologies Council	1,000,000	1,000,000	424,222	575,778	575,778
31	Acquisition of Non- Financial Assets	56,800,000	72,045,000	40,480,336	16,319,664	31,564,664
31112	Non Residential Buildings	1,000,000	1,000,000	142,630	857,370	857,370
31112401	Upgrading of Office Building	1,000,000	1,000,000	142,630	857,370	857,370
31122	Other Machinery and Equipment	41,600,000	61,495,000	36,755,773	4,844,227	24,739,227
31122802	Acquisition of IT Equipment	1,600,000	1,600,000	1,496,569	103,431	103,431
31122834	GOC Tier IV Data Centre	25,000,000	25,000,000	364,204	24,635,796	24,635,796
31122835	GOC Data Centre	15,000,000	34,895,000	34,895,000	(19,895,000)	-
31132	Intangible Fixed Assets	14,200,000	9,550,000	3,581,933	10,618,067	5,968,067
31132129	E-Recruitment Platform	4,000,000	4,000,000	-	4,000,000	4,000,000
31132401	Upgrading of ICT Infrastructure - (Digital Transformation Initiatives)	4,200,000	4,200,000	2,389,924	1,810,076	1,810,076
31132801	Acquisition of Software	6,000,000	1,350,000	1,192,009	4,807,991	157,991
Total - Sub-Head 16-101: General		593,200,000	613,921,521	568,587,381	24,612,619	45,334,140
Sub-Head 16-102: Central Informatics Bureau						
Recurrent Expenditure		228,900,000	208,244,479	200,638,367	28,261,633	7,606,112
21	Compensation of Employees	49,980,000	46,613,000	45,345,495	4,634,505	1,267,505
21110	Personal Emoluments	42,030,000	39,434,000	38,465,693	3,564,307	968,307
21110001	Basic Salary	35,000,000	31,844,000	31,260,524	3,739,476	583,476
21110002	Salary Compensation	1,810,000	1,810,000	1,534,441	275,559	275,559
21110004	Allowances	320,000	355,000	343,779	(23,779)	11,221
21110006	Cash in lieu of Leave	1,900,000	1,825,000	1,754,860	145,140	70,140
21110009	End-of-year Bonus	3,000,000	2,755,000	2,752,179	247,821	2,821
21110016	Interim Allowance icw Salary Relativity Adjustment	-	845,000	819,910	(819,910)	25,090
21111	Other Staff Costs	7,575,000	6,804,000	6,599,478	975,522	204,522
21111002	Travelling and Transport	7,250,000	6,479,000	6,282,030	967,970	196,970
21111100	Overtime	300,000	300,000	292,448	7,552	7,552

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 16-102: Central Informatics Bureau - continued						
21	Compensation of Employees - contd.					
21111200	Staff Welfare	25,000	25,000	25,000	-	-
21210	Social Contributions	375,000	375,000	280,324	94,676	94,676
21210001	Contribution to the National Savings Fund	375,000	375,000	280,324	94,676	94,676
22	Goods and Services	178,920,000	161,631,479	155,292,872	23,627,128	6,338,607
22010	Cost of Utilities	1,135,000	1,268,825	1,191,694	(56,694)	77,131
22030	Rent	106,320,000	98,084,604	97,922,210	8,397,790	162,394
	of which					
22030007	Rental of Lines for Government Intranet Network	100,000,000	91,757,429	91,659,129	8,340,871	98,300
22040	Office Equipment and Furniture	420,000	420,000	363,460	56,540	56,540
22050	Office Expenses	125,000	125,000	98,029	26,971	26,971
22060	Maintenance	31,410,000	21,710,050	15,873,068	15,536,932	5,836,982
	of which					
22060005	IT Equipment	31,325,000	21,495,050	15,686,067	15,638,933	5,808,983
22100	Publications and Stationery	160,000	210,000	173,002	(13,002)	36,998
22120	Fees	39,250,000	39,713,000	39,609,979	(359,979)	103,021
	of which					
22120023	Licence Fees for Oracle Technical Support	39,000,000	39,463,000	39,418,930	(418,930)	44,070
22900	Other Goods and Services	100,000	100,000	61,430	38,570	38,570
Capital Expenditure		1,200,000	1,134,000	323,841	876,159	810,159
31	Acquisition of Non-Financial Assets	1,200,000	1,134,000	323,841	876,159	810,159
31122	Other Machinery and Equipment	200,000	325,000	323,841	(123,841)	1,159
31122802	Acquisition of IT Equipment	200,000	325,000	323,841	(123,841)	1,159
31132	Intangible Fixed Assets	1,000,000	809,000	-	1,000,000	809,000
31132131	Digital Document Management System	1,000,000	809,000	-	1,000,000	809,000
Total - Sub-Head 16-102: Central Informatics Bureau		230,100,000	209,378,479	200,962,208	29,137,792	8,416,271
Sub-Head 16-103: Central Information Systems Division						
Recurrent Expenditure		123,800,000	123,900,000	121,813,803	1,986,197	2,086,197
21	Compensation of Employees	120,300,000	120,015,000	118,102,128	2,197,872	1,912,872
21110	Personal Emoluments	114,475,000	114,343,000	112,817,493	1,657,507	1,525,507
21110001	Basic Salary	92,425,000	87,984,098	86,771,760	5,653,240	1,212,338
21110002	Salary Compensation	7,800,000	8,340,000	8,334,239	(534,239)	5,761
21110004	Allowances	2,300,000	2,500,000	2,493,893	(193,893)	6,107
21110006	Cash in lieu of Leave	4,100,000	4,100,000	4,002,502	97,498	97,498
21110009	End-of-year Bonus	7,850,000	7,850,000	7,651,370	198,630	198,630
21110016	Interim Allowance icw Salary Relativity Adjustment	-	3,568,902	3,563,729	(3,563,729)	5,173
21111	Other Staff Costs	4,125,000	3,972,000	3,867,568	257,432	104,432
21111002	Travelling and Transport	3,800,000	3,585,000	3,480,876	319,124	104,124
21111100	Overtime	300,000	362,000	361,692	(61,692)	308
21111200	Staff Welfare	25,000	25,000	25,000	-	-
21210	Social Contributions	1,700,000	1,700,000	1,417,067	282,933	282,933
21210001	Contribution to the National Savings Fund	1,700,000	1,700,000	1,417,067	282,933	282,933
22	Goods and Services	3,500,000	3,885,000	3,711,675	(211,675)	173,325
22010	Cost of Utilities	250,000	234,560	234,027	15,973	533
22020	Fuel and Oil	210,000	210,000	205,867	4,133	4,133
22030	Rent	100,000	100,000	95,310	4,690	4,690
22040	Office Equipment and Furniture	300,000	565,000	523,491	(223,491)	41,509
22050	Office Expenses	315,000	315,000	310,168	4,832	4,832
22060	Maintenance	1,025,000	1,145,000	1,106,989	(81,989)	38,011

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 16-103: Central Information Systems Division - continued						
22	Goods and Services - contd.					
22100	Publications and Stationery	610,000	610,000	609,801	199	199
22120	Fees	625,000	625,000	545,582	79,418	79,418
22900	Other Goods and Services	65,000	80,440	80,440	(15,440)	-
Capital Expenditure		24,900,000	24,800,000	23,207,414	1,692,586	1,592,586
31	Acquisition of Non-Financial Assets	24,900,000	24,800,000	23,207,414	1,692,586	1,592,586
31122	Other Machinery and Equipment	8,700,000	8,616,000	7,049,059	1,650,941	1,566,941
31122402	Upgrading of IT Equipment	100,000	-	-	100,000	-
31122802	Acquisition of IT Equipment of which	8,600,000	8,616,000	7,049,059	1,550,941	1,566,941
	(a) Setting up of a cutting edge data store at CISD	8,100,000	8,100,000	6,571,358	1,528,642	1,528,642
31132	Intangible Fixed Assets	16,200,000	16,184,000	16,158,355	41,645	25,645
31132128	Government Email Solution	16,000,000	16,000,000	15,996,079	3,921	3,921
31132801	Acquisition of Software	200,000	184,000	162,276	37,724	21,724
Total - Sub-Head 16-103: Central Information Systems Division		148,700,000	148,700,000	145,021,217	3,678,783	3,678,783
Total - Vote 16-1: Ministry of Information Technology, Communication and Innovation		972,000,000	972,000,000	914,570,806	57,429,194	57,429,194
Ministry of Labour, Human Resource Development and Training, and Commerce and Consumer Protection						
Vote 17-1: Labour, Human Resource Development and Training						
Sub-Head 17-101: General						
Recurrent Expenditure		110,200,000	111,730,634	103,015,329	7,184,671	8,715,305
20	Allowance to Minister	2,400,000	2,400,000	2,333,333	66,667	66,667
20100	Annual Allowance	2,400,000	2,400,000	2,333,333	66,667	66,667
21	Compensation of Employees	88,925,000	90,260,634	85,139,994	3,785,006	5,120,640
21110	Personal Emoluments	79,105,000	80,218,898	76,102,175	3,002,825	4,116,723
21110001	Basic Salary	52,405,000	51,205,000	50,175,020	2,229,980	1,029,980
21110002	Salary Compensation	6,500,000	7,213,966	7,187,984	(687,984)	25,982
21110004	Allowances	2,000,000	2,240,726	2,237,819	(237,819)	2,907
21110005	Extra Assistance	11,000,000	11,000,000	8,695,344	2,304,656	2,304,656
21110006	Cash in lieu of Leave	2,100,000	2,100,000	2,076,340	23,660	23,660
21110009	End-of-year Bonus	5,100,000	5,100,000	4,370,462	729,538	729,538
21110016	Interim Allowance - Salary Relativity Adjustment	-	1,359,206	1,359,206	(1,359,206)	-
21111	Other Staff Costs	8,620,000	8,841,736	7,877,726	742,274	964,010
21111001	Wages	320,000	320,000	276,652	43,348	43,348
21111002	Travelling and Transport	6,200,000	6,200,000	5,279,340	920,660	920,660
21111100	Overtime	2,000,000	2,221,736	2,221,734	(221,734)	2
21111200	Staff Welfare	100,000	100,000	100,000	-	-
21210	Social Contributions	1,200,000	1,200,000	1,160,093	39,907	39,907
21210001	Contribution to the National Savings Fund	1,200,000	1,200,000	1,160,093	39,907	39,907
22	Goods and Services	18,875,000	19,070,000	15,542,002	3,332,998	3,527,998
22010	Cost of Utilities	2,265,000	2,265,000	1,799,271	465,729	465,729
22020	Fuel and Oil	850,000	850,000	792,822	57,178	57,178
22030	Rent	7,050,000	7,050,000	6,533,621	516,379	516,379
22040	Office Equipment and Furniture	700,000	700,000	313,672	386,328	386,328
22050	Office Expenses	1,225,000	1,225,000	1,119,194	105,806	105,806
22060	Maintenance	1,155,000	1,430,000	1,194,415	(39,415)	235,585
22070	Cleaning Services	360,000	360,000	205,993	154,007	154,007
22100	Publications and Stationery	1,845,000	1,845,000	1,432,269	412,731	412,731
22120	Fees	100,000	100,000	99,950	50	50

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 17-101: General - continued						
22	Goods and Services - contd.					
22900	Other Goods and Services	3,325,000	3,245,000	2,050,795	1,274,205	1,194,205
	<i>of which</i>					
22900032	Organisation of Labour Day and other Events	200,000	200,000	197,800	2,200	2,200
22900955	Gender Mainstreaming	200,000	200,000	200,000	-	-
22900967	National Wage Consultative Council	2,500,000	2,420,000	1,229,995	1,270,005	1,190,005
Total - Sub-Head 17-101: General		110,200,000	111,730,634	103,015,329	7,184,671	8,715,305
Sub-Head 17-102: Labour and Employment Relations Management						
Recurrent Expenditure		218,400,000	221,506,675	214,383,831	4,016,169	7,122,844
21	Compensation of Employees	151,640,000	154,666,675	153,389,384	(1,749,384)	1,277,291
21110	Personal Emoluments	134,365,000	137,391,675	137,049,199	(2,684,199)	342,476
21110001	Basic Salary	104,965,000	105,127,482	105,120,882	(155,882)	6,600
21110002	Salary Compensation	9,300,000	9,609,557	9,609,557	(309,557)	-
21110004	Allowances	6,000,000	6,057,247	6,046,417	(46,417)	10,830
21110006	Cash in lieu of Leave	4,500,000	4,500,000	4,500,000	-	-
21110009	End-of-year Bonus	9,600,000	9,600,000	9,274,954	325,046	325,046
21110016	Interim Allowance - Salary Relativity Adjustment	-	2,497,389	2,497,389	(2,497,389)	-
21111	Other Staff Costs	15,575,000	15,575,000	14,640,185	934,815	934,815
21111001	Wages	275,000	275,000	227,613	47,387	47,387
21111002	Travelling and Transport	15,100,000	15,100,000	14,212,959	887,041	887,041
21111100	Overtime	100,000	100,000	99,613	387	387
21111200	Staff Welfare	100,000	100,000	100,000	-	-
21210	Social Contributions	1,700,000	1,700,000	1,700,000	-	-
21210001	Contribution to the National Savings Fund	1,700,000	1,700,000	1,700,000	-	-
22	Goods and Services	53,060,000	53,060,000	47,573,533	5,486,467	5,486,467
22010	Cost of Utilities	9,327,000	9,327,000	8,671,446	655,554	655,554
22030	Rent	28,800,000	28,800,000	28,347,581	452,419	452,419
22040	Office Equipment and Furniture	1,150,000	1,150,000	702,658	447,342	447,342
22050	Office Expenses	2,425,000	2,425,000	1,880,776	544,224	544,224
22060	Maintenance	2,240,000	2,240,000	1,530,265	709,735	709,735
22070	Cleaning Services	510,000	510,000	499,117	10,883	10,883
22090	Security	100,000	100,000	41,750	58,250	58,250
22100	Publications and Stationery	2,740,000	2,740,000	2,663,427	76,573	76,573
22120	Fees	2,593,000	2,593,000	1,367,601	1,225,399	1,225,399
22170	Travelling within the Republic	75,000	75,000	-	75,000	75,000
22900	Other Goods and Services	3,100,000	3,100,000	1,868,912	1,231,088	1,231,088
	<i>of which</i>					
22900001	Uniforms	1,350,000	1,350,000	1,333,070	16,930	16,930
22900974	Decent Work Country Programme (Second Generation)	900,000	900,000	190,082	709,918	709,918
26	Grants	13,700,000	13,780,000	13,420,914	279,086	359,086
26210	Contribution to International Organisations	5,500,000	5,580,000	5,220,914	279,086	359,086
26210098	International Labour Organisation	4,100,000	4,100,000	3,791,818	308,182	308,182
26210099	African Regional Labour Administration Centre	1,400,000	1,480,000	1,429,096	(29,096)	50,904
26313	Extra Budgetary Units	8,200,000	8,200,000	8,200,000	-	-
26313013	Manufacturing Sector Workers Welfare Fund	4,000,000	4,000,000	4,000,000	-	-
26313092	Trade Union Trust Fund	4,200,000	4,200,000	4,200,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 17-102: Labour and Employment Relations Management - continued						
Capital Expenditure		9,500,000	9,572,000	4,029,236	5,470,764	5,542,764
31	Acquisition of Non-Financial Assets	9,500,000	9,572,000	4,029,236	5,470,764	5,542,764
31122	Other Machinery and Equipment	800,000	872,000	814,507	(14,507)	57,493
31122802	Acquisition of IT Equipment	800,000	872,000	814,507	(14,507)	57,493
31132	Intangible Fixed Assets	8,700,000	8,700,000	3,214,729	5,485,271	5,485,271
31132113	Computerisation of Occupational Safety and Health Division	2,900,000	2,900,000	1,238,229	1,661,771	1,661,771
31132119	Computerisation of Labour Division	5,800,000	5,800,000	1,976,500	3,823,500	3,823,500
Total - Sub-Head 17-102: Labour and Employment Relations Management		227,900,000	231,078,675	218,413,067	9,486,933	12,665,608
Sub-Head 17-103: Registration of Associations and Trade Unions						
Recurrent Expenditure		21,800,000	21,903,669	19,677,835	2,122,165	2,225,834
21	Compensation of Employees	14,850,000	14,953,669	14,296,780	553,220	656,889
21110	Personal Emoluments	13,600,000	13,703,669	13,170,106	429,894	533,563
21110001	Basic Salary	10,475,000	10,275,000	10,137,223	337,777	137,777
21110002	Salary Compensation	1,000,000	1,000,000	898,100	101,900	101,900
21110004	Allowances	525,000	594,732	594,731	(69,731)	1
21110006	Cash in lieu of Leave	600,000	600,000	471,905	128,095	128,095
21110009	End-of-year Bonus	1,000,000	1,000,000	834,759	165,241	165,241
21110016	Interim Allowance - Salary Relativity Adjustment	-	233,937	233,388	(233,388)	549
21111	Other Staff Costs	1,075,000	1,075,000	976,517	98,483	98,483
21111002	Travelling and Transport	1,000,000	1,000,000	926,517	73,483	73,483
21111100	Overtime	25,000	25,000	-	25,000	25,000
21111200	Staff Welfare	50,000	50,000	50,000	-	-
21210	Social Contributions	175,000	175,000	150,157	24,843	24,843
21210001	Contribution to the National Savings Fund	175,000	175,000	150,157	24,843	24,843
22	Goods and Services	6,950,000	6,950,000	5,381,055	1,568,945	1,568,945
22010	Cost of Utilities	700,000	700,000	606,039	93,961	93,961
22030	Rent	2,960,000	2,960,000	2,610,758	349,242	349,242
22040	Office Equipment and Furniture	300,000	300,000	59,685	240,315	240,315
22050	Office Expenses	560,000	560,000	533,207	26,793	26,793
22060	Maintenance	1,110,000	1,110,000	578,868	531,132	531,132
22070	Cleaning Services	250,000	250,000	248,982	1,018	1,018
22090	Security	100,000	100,000	-	100,000	100,000
22100	Publications and Stationery	740,000	740,000	554,740	185,260	185,260
22120	Fees	50,000	50,000	16,000	34,000	34,000
22170	Travelling within the Republic	30,000	30,000	22,776	7,224	7,224
22900	Other Goods and Services	150,000	150,000	150,000	-	-
Capital Expenditure		200,000	200,000	189,336	10,664	10,664
31	Acquisition of Non-Financial Assets	200,000	200,000	189,336	10,664	10,664
31122	Other Machinery & Equipment	200,000	200,000	189,336	10,664	10,664
31121802	Acquisition of IT Equipment	200,000	200,000	189,336	10,664	10,664
Total - Sub-Head 17-103: Registration of Associations and Trade Unions		22,000,000	22,103,669	19,867,171	2,132,829	2,236,498

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 17-104: Employment Facilitation						
Recurrent Expenditure		232,400,000	226,487,022	189,232,370	43,167,630	37,254,652
21	Compensation of Employees	111,500,000	118,266,282	116,224,816	(4,724,816)	2,041,466
21110	Personal Emoluments	100,325,000	106,732,861	105,371,329	(5,046,329)	1,361,532
21110001	Basic Salary	76,925,000	78,745,388	78,696,540	(1,771,540)	48,848
21110002	Salary Compensation	9,500,000	10,662,620	10,662,619	(1,162,619)	1
21110004	Allowances	1,700,000	1,700,000	1,626,675	73,325	73,325
21110005	Extra Assistance	2,400,000	2,003,532	845,129	1,554,871	1,158,403
21110006	Cash in lieu of Leave	2,600,000	2,773,733	2,773,732	(173,732)	1
21110009	End-of-year Bonus	7,200,000	7,200,000	7,183,770	16,230	16,230
21110016	Interim Allowance - Salary Relativity Adjustment	-	3,647,588	3,582,864	(3,582,864)	64,724
21111	Other Staff Costs	9,475,000	9,833,421	9,153,536	321,464	679,885
21111002	Travelling and Transport	7,400,000	7,758,421	7,754,061	(354,061)	4,360
21111100	Overtime	2,000,000	2,000,000	1,324,475	675,525	675,525
2111200	Staff Welfare	75,000	75,000	75,000	-	-
21210	Social Contributions	1,700,000	1,700,000	1,699,951	49	49
21210001	Contribution to the National Savings Fund	1,700,000	1,700,000	1,699,951	49	49
22	Goods and Services	42,100,000	45,409,000	36,330,867	5,769,133	9,078,133
22010	Cost of Utilities	3,635,000	3,869,000	3,742,813	(107,813)	126,187
22020	Fuel and Oil	300,000	300,000	299,842	158	158
22030	Rent	14,372,000	15,222,000	15,222,000	(850,000)	-
22040	Office Equipment and Furniture	1,300,000	2,750,000	1,153,539	146,461	1,596,461
22050	Office Expenses	1,125,000	1,125,000	878,094	246,906	246,906
22060	Maintenance	2,028,000	2,153,000	2,031,876	(3,876)	121,124
22070	Cleaning Services	150,000	150,000	150,000	-	-
22100	Publications and Stationery	6,615,000	6,615,000	2,983,366	3,631,634	3,631,634
22120	Fees	1,800,000	2,450,000	1,720,618	79,382	729,382
	of which					
22120002	Fees to Chairperson and Members of Boards and Committees	1,000,000	1,650,000	1,520,618	(520,618)	129,382
22120008	Fees to Consultant - (National Employment Policy)	600,000	600,000	-	600,000	600,000
22900	Other Goods and Services	10,775,000	10,775,000	8,148,719	2,626,281	2,626,281
	of which					
22900813	Expenses icw National Action Plan to Combat Trafficking in Persons	1,000,000	1,000,000	-	1,000,000	1,000,000
26	Grants	1,500,000	1,500,000	-	1,500,000	1,500,000
26313	Extra Budgetary Units	1,500,000	1,500,000	-	1,500,000	1,500,000
26313166	Skills Development Authority	1,500,000	1,500,000	-	1,500,000	1,500,000
28	Other Expense	77,300,000	61,311,740	36,676,687	40,623,313	24,635,053
28212	Transfers to Households	77,300,000	61,311,740	36,676,687	40,623,313	24,635,053
28212028	Employability Enhancement Programme	77,300,000	61,311,740	36,676,687	40,623,313	24,635,053
	(a) Youth Employment Programme	28,000,000	17,189,535	6,975,632	21,024,368	10,213,903
	(b) Women Back to Work Programme	10,000,000	4,822,205	1,309,549	8,690,451	3,512,656
	(c) Trainee Engineer Scheme	35,000,000	35,000,000	26,807,175	8,192,825	8,192,825
	(d) Training and Placement of Persons with Disabilities	3,300,000	3,300,000	1,449,827	1,850,173	1,850,173
	(e) Trainee Land Surveyor Scheme	1,000,000	1,000,000	134,504	865,496	865,496

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 17-104: Employment Facilitation - <i>continued</i>						
Capital Expenditure		5,300,000	6,400,000	2,929,880	2,370,120	3,470,120
31	Acquisition of Non-Financial Assets	5,300,000	6,400,000	2,929,880	2,370,120	3,470,120
31121	Transport Equipment	1,800,000	1,800,000	1,525,500	274,500	274,500
31121801	Acquisition of vehicles	1,800,000	1,800,000	1,525,500	274,500	274,500
31122	Other Machinery and Equipment	2,000,000	3,100,000	1,404,380	595,620	1,695,620
31122802	Acquisition of IT Equipment	2,000,000	3,100,000	1,404,380	595,620	1,695,620
31132	Intangible Fixed Assets	1,500,000	1,500,000	-	1,500,000	1,500,000
31132104	Enhancement of Employment Information Centres (EICs)	500,000	500,000	-	500,000	500,000
	(a) Upgrading of Labour Market Information System	500,000	500,000	-	500,000	500,000
31132122	E-Register of Skills	1,000,000	1,000,000	-	1,000,000	1,000,000
Total - Sub-Head 17-104: Employment Facilitation		237,700,000	232,887,022	192,162,250	45,537,750	40,724,772
Sub-Head 17-105: Technical and Vocational Education and Training						
Recurrent Expenditure		234,000,000	234,000,000	233,999,999	1	1
26	Grants	234,000,000	234,000,000	233,999,999	1	1
26313	Extra-Budgetary Units	234,000,000	234,000,000	233,999,999	1	1
26313027	Mauritius Institute of Training and Development	234,000,000	234,000,000	233,999,999	1	1
Capital Expenditure		11,000,000	11,000,000	11,000,000	-	-
26	Grants	11,000,000	11,000,000	11,000,000	-	-
26323	Extra-Budgetary Units	11,000,000	11,000,000	11,000,000	-	-
26323027	Mauritius Institute of Training and Development	11,000,000	11,000,000	11,000,000	-	-
	(a) Acquisition of Furniture & Fittings	1,000,000	4,000,000	4,000,000	(3,000,000)	-
	(b) Equipment - Formation Professionnelle	4,000,000	1,000,000	1,000,000	3,000,000	-
	(c) Improvement/ Refurbishment	4,000,000	4,000,000	4,000,000	-	-
	(d) Acquisition of IT Equipment	2,000,000	2,000,000	2,000,000	-	-
Total - Sub-Head 17-105: Technical and Vocational Education and Training		245,000,000	245,000,000	244,999,999	1	1
Sub-Head 17-106: Human Resource Development						
Recurrent Expenditure		9,200,000	9,200,000	8,688,072	511,928	511,928
21	Compensation of Employees	8,185,000	8,185,000	7,924,230	260,770	260,770
21110	Personal Emoluments	7,235,000	7,235,000	7,096,354	138,646	138,646
21110001	Basic Salary	5,805,000	5,702,000	5,702,000	103,000	-
21110002	Salary Compensation	410,000	410,000	406,160	3,840	3,840
21110004	Allowances	235,000	235,000	231,274	3,726	3,726
21110006	Cash in lieu of Leave	235,000	235,000	165,067	69,933	69,933
21110009	End-of-year Bonus	550,000	550,000	489,653	60,347	60,347
21110016	Interim Allowance - Salary Relativity Adjustment	-	103,000	102,200	(102,200)	800
21111	Other Staff Costs	875,000	875,000	770,170	104,830	104,830
21111002	Travelling and Transport	850,000	850,000	763,307	86,693	86,693
21111100	Overtime	25,000	25,000	6,863	18,137	18,137
21210	Social Contributions	75,000	75,000	57,706	17,294	17,294
21210001	Contribution to the National Savings Fund	75,000	75,000	57,706	17,294	17,294
22	Goods and Services	1,015,000	1,015,000	763,842	251,158	251,158
22010	Cost of Utilities	142,000	142,000	123,380	18,620	18,620
22030	Rent	668,000	668,000	626,024	41,976	41,976
22040	Office Equipment and Furniture	50,000	50,000	-	50,000	50,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 17-106: Human Resource Development - continued						
22	Goods and Services - contd.					
22050	Office Expenses	25,000	25,000	508	24,492	24,492
22100	Publications and Stationery	100,000	100,000	9,050	90,950	90,950
22900	Other Goods and Services	30,000	30,000	4,880	25,120	25,120
Total - Sub-Head 17-106: Human Resource Development		9,200,000	9,200,000	8,688,072	511,928	511,928
Total - Vote 17-1: Labour, Human Resource Development and Training		852,000,000	852,000,000	787,145,888	64,854,112	64,854,112
Vote 18-1: Ministry of Health and Wellness						
Sub-Head 18-101: General						
Recurrent Expenditure		668,000,000	613,953,329	610,873,430	57,126,570	3,079,899
20	Allowance to Minister	2,400,000	2,340,000	2,333,333	66,667	6,667
20100	Annual Allowance	2,400,000	2,340,000	2,333,333	66,667	6,667
21	Compensation of Employees	352,500,000	331,555,200	331,254,730	21,245,270	300,470
21110	Personal Emoluments	312,500,000	291,755,200	291,464,560	21,035,440	290,640
21110001	Basic Salary	234,000,000	213,250,000	213,002,205	20,997,795	247,795
21110002	Salary Compensation	23,000,000	23,000,000	22,999,752	248	248
21110004	Allowances	14,000,000	14,000,000	13,995,201	4,799	4,799
21110005	Extra Assistance	12,200,000	12,200,000	12,171,528	28,472	28,472
21110006	Cash in lieu of Leave	9,300,000	9,300,000	9,292,238	7,762	7,762
21110009	End-of-year Bonus	20,000,000	20,000,000	19,999,920	80	80
21110016	Interim Allowance - Salary Relativity Adjustment	-	5,200	3,716	(3,716)	1,484
21111	Other Staff Costs	35,600,000	35,400,000	35,390,170	209,830	9,830
21111001	Wages	300,000	300,000	300,000	-	-
21111002	Travelling and Transport	29,000,000	29,000,000	28,998,466	1,534	1,534
21111100	Overtime	6,100,000	6,100,000	6,091,704	8,296	8,296
21111200	Staff Welfare	200,000	-	-	200,000	-
21210	Social Contributions	4,400,000	4,400,000	4,400,000	-	-
21210001	Contribution to the National Savings Fund	4,400,000	4,400,000	4,400,000	-	-
22	Goods and Services	214,800,000	154,654,982	152,843,818	61,956,182	1,811,164
22010	Cost of Utilities	6,600,000	6,671,000	6,502,823	97,177	168,177
22020	Fuel and Oil	1,000,000	1,000,000	1,000,000	-	-
22030	Rent	62,600,000	48,461,000	48,337,449	14,262,551	123,551
	of which					
22030001	Rental of Building	45,000,000	48,461,000	48,337,449	(3,337,449)	123,551
22030008	Rental of Cloud Space (e-Health)	15,000,000	-	-	15,000,000	-
22040	Office Equipment and Furniture	1,100,000	6,100,000	6,099,699	(4,999,699)	301
22050	Office Expenses	3,000,000	3,000,000	2,983,188	16,812	16,812
22060	Maintenance	1,800,000	1,800,000	1,795,602	4,398	4,398
22070	Cleaning Services	300,000	300,000	300,000	-	-
22100	Publications and Stationery	6,600,000	7,989,000	7,557,905	(957,905)	431,095
22120	Fees	8,700,000	8,700,000	8,697,980	2,020	2,020
22130	Studies and Surveys	41,700,000	7,470,000	7,391,342	34,308,658	78,658
	of which					
	(a) National Health Accounts	3,000,000	200,000	200,000	2,800,000	-
	(b) Quality Assurance and Audit of Hospital Services	6,000,000	6,000,000	6,000,000	-	-
	(c) Health Sector Strategic Plan 2025-2029	1,000,000	50,000	50,000	950,000	-
	(d) Digital Health Strategy and Legislation	30,000,000	1,220,000	1,141,342	28,858,658	78,658
22140	Medical Supplies, Drugs and Equipment	500,000	500,000	499,983	17	17

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 18-101: General - continued						
22	Goods and Services - contd.					
22200	Overseas Travel - Treatment & Incoming Medical Teams	33,000,000	48,431,982	47,950,921	(14,950,921)	481,061
22900	Other Goods and Services	47,900,000	14,232,000	13,726,926	34,173,074	505,074
	<i>of which</i>				-	-
22900816	Expenses icw Public Health Emergencies Operations Command	2,400,000	2,250,000	2,242,200	157,800	7,800
22900817	Expenses icw Digital Health Management	40,000,000	3,130,000	3,129,954	36,870,046	46
22900955	Gender Mainstreaming	200,000	-	-	200,000	-
25	Subsidies	15,000,000	600,000	579,655	14,420,345	20,345
25510	Medical Subsidies	15,000,000	600,000	579,655	14,420,345	20,345
25510001	Interest Subsidy on Medical Loans (Zero-Interest Medical Loan Scheme)	15,000,000	600,000	579,655	14,420,345	20,345
26	Grants	58,400,000	49,541,350	48,645,097	9,754,903	896,253
26210	Contribution to International Organisations	13,400,000	13,052,450	12,546,124	853,876	506,326
26210106	World Health Organisation	4,750,000	4,750,000	4,750,000	-	-
26210107	Commonwealth Regional Health Community	2,990,000	2,990,000	2,990,000	-	-
26210108	United Nations Children's Fund (UNICEF)	325,000	325,000	306,273	18,727	18,727
26210109	International Committee of Red Cross	610,000	262,450	262,447	347,553	3
26210110	United Nations Population Fund	110,000	110,000	100,087	9,913	9,913
26210111	International Planned Parenthood Federation	110,000	110,000	-	110,000	110,000
26210112	International Society of Disaster Medicine	60,000	60,000	-	60,000	60,000
26210113	International Atomic Energy Agency	360,000	360,000	300,000	60,000	60,000
26210114	Trust Fund of Rotterdam Convention	50,000	50,000	36,396	13,604	13,604
26210115	WHO Framework Convention on Tobacco Control	60,000	60,000	60,000	-	-
26210201	African Public Health Emergency Fund (APHEF)	1,450,000	1,450,000	1,400,000	50,000	50,000
26210208	Biological Weapons Convention	25,000	25,000	21,648	3,352	3,352
26210217	WHO Health for Life Fund	2,500,000	2,500,000	2,319,273	180,727	180,727
26313	Extra-Budgetary Units	45,000,000	36,488,900	36,098,973	8,901,027	389,927
26313037	Mauritius Institute of Health	30,000,000	30,000,000	30,000,000	-	-
26313162	Mauritius Food Standard Agency	6,000,000	4,000,000	3,997,250	2,002,750	2,750
26313167	Central Medical Procurement Authority	9,000,000	2,488,900	2,101,723	6,898,277	387,177
27	Social Benefits	19,000,000	69,742,997	69,742,997	(50,742,997)	-
27210	Social Assistance Benefits	19,000,000	69,742,997	69,742,997	(50,742,997)	-
27210018	Assistance to Patients referred for treatment in Local Private Health Institutions	19,000,000	69,742,997	69,742,997	(50,742,997)	-
28	Other Expense	5,900,000	5,518,800	5,473,800	426,200	45,000
28211	Transfers to Non-Profit Institutions	4,900,000	4,050,000	4,005,000	895,000	45,000
28211007	Dental Council	2,095,000	2,095,000	2,095,000	-	-
28211014	Medical Council	895,000	45,000	-	895,000	45,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 18-101: General - continued						
28	Other Expense - contd.					
28211017	Nursing Council	410,000	410,000	410,000	-	-
28211065	Pharmacy Council	450,000	450,000	450,000	-	-
28211066	Allied Health Professional Council	600,000	600,000	600,000	-	-
28211075	Optical Council	450,000	450,000	450,000	-	-
28212	Transfers to Households	1,000,000	1,468,800	1,468,800	(468,800)	-
28212007	Savings Culture Campaign	1,000,000	1,468,800	1,468,800	(468,800)	-
Capital Expenditure		349,300,000	121,792,000	121,298,750	228,001,250	493,250
31	Acquisition of Non-Financial Assets	349,300,000	121,792,000	121,298,750	228,001,250	493,250
31112	Non-Residential Buildings	200,000	-	-	200,000	-
31112401	Upgrading of Office Buildings (Head Office)	200,000	-	-	200,000	-
31121	Transport Equipment	50,000,000	35,000,000	34,528,500	15,471,500	471,500
31121801	Acquisition of Vehicles (N 1)	50,000,000	35,000,000	34,528,500	15,471,500	471,500
31122	Other Machinery & Equipment	13,100,000	13,000,000	12,978,588	121,412	21,412
31122414	Upgrading of Air Conditioning Equipment	100,000	-	-	100,000	-
31122802	Acquisition of IT Equipment	5,000,000	5,000,000	5,000,000	-	-
31122999	Acquisition of Other Machinery and Equipment	8,000,000	8,000,000	7,978,588	21,412	21,412
31132	Intangible Fixed Assets	286,000,000	73,792,000	73,791,662	212,208,338	338
31132118	Digitalisation of Hospital Services	286,000,000	73,792,000	73,791,662	212,208,338	338
	(a) e-Health	260,000,000	52,523,411	52,523,410	207,476,590	1
	(b) Local Area Network for Digital Health Services	24,000,000	18,370,589	18,370,252	5,629,748	337
	(c) Laboratory Information Management System	2,000,000	2,898,000	2,898,000	(898,000)	-
Total - Sub-Head 18-101: General		1,017,300,000	735,745,329	732,172,180	285,127,820	3,573,149
Sub-Head 18-102: Hospital and Specialised Services						
Recurrent Expenditure		12,890,000,000	14,609,321,535	14,528,702,773	(1,638,702,773)	80,618,762
21	Compensation of Employees	8,600,000,000	8,891,061,503	8,887,167,626	(287,167,626)	3,893,877
21110	Personal Emoluments	7,493,600,000	7,253,425,449	7,251,688,618	241,911,382	1,736,831
21110001	Basic Salary	4,498,600,000	4,430,401,939	4,430,005,466	68,594,534	396,473
21110002	Salary Compensation	435,000,000	452,371,800	452,342,280	(17,342,280)	29,520
21110004	Allowances	1,846,000,000	1,699,997,345	1,699,643,627	146,356,373	353,718
21110005	Extra Assistance	80,000,000	56,951,400	56,337,949	23,662,051	613,451
21110006	Cash in lieu of Leave	160,000,000	173,200,000	173,152,463	(13,152,463)	47,537
21110009	End-of-year Bonus	414,000,000	414,000,000	413,984,302	15,698	15,698
21110013	Allowance (Pre-Registration Trainees)	60,000,000	26,466,220	26,193,664	33,806,336	272,556
21110016	Interim Allowance - Salary Relativity Adjustment	-	7,539	-	-	7,539
21110017	14th Month Bonus	-	29,206	28,867	(28,867)	339
21111	Other Staff Costs	1,024,400,000	1,555,636,054	1,553,479,149	(529,079,149)	2,156,905
21111001	Wages	45,000,000	80,830,000	80,672,132	(35,672,132)	157,868
21111002	Travelling and Transport	611,000,000	591,200,000	589,230,568	21,769,432	1,969,432
21111100	Overtime	368,000,000	883,544,054	883,515,049	(515,515,049)	29,005
21111200	Staff Welfare	400,000	62,000	61,400	338,600	600
21210	Social Contributions	82,000,000	82,000,000	81,999,859	141	141
21210001	Contribution to the National Savings Fund	82,000,000	82,000,000	81,999,859	141	141

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 18-102: Hospital and Specialised Services - continued						
22	Goods and Services	3,865,000,000	5,293,260,032	5,216,535,147	(1,351,535,147)	76,724,885
22010	Cost of Utilities	286,000,000	383,790,586	379,509,922	(93,509,922)	4,280,664
22020	Fuel and Oil	40,000,000	95,624,318	95,572,346	(55,572,346)	51,972
22030	Rent	39,800,000	63,927,000	63,619,331	(23,819,331)	307,669
22040	Office Equipment and Furniture	4,000,000	18,968,376	18,787,638	(14,787,638)	180,738
22050	Office Expenses	3,000,000	3,100,000	2,972,647	27,353	127,353
22060	Maintenance	154,600,000	311,416,573	310,841,977	(156,241,977)	574,596
	<i>of which</i>					
22060001	Buildings	35,000,000	64,589,824	64,058,692	(29,058,692)	531,132
22060003	Plant and Equipment	76,000,000	132,333,030	132,317,286	(56,317,286)	15,744
22060004	Vehicles	36,000,000	106,893,719	106,893,719	(70,893,719)	-
22070	Cleaning Services	131,000,000	248,149,224	244,816,778	(113,816,778)	3,332,446
22090	Security	90,000,000	146,319,904	145,926,615	(55,926,615)	393,289
22100	Publications and Stationery	14,200,000	36,634,314	36,236,732	(22,036,732)	397,582
22120	Fees	38,200,000	43,200,000	42,554,116	(4,354,116)	645,884
	<i>of which</i>					
	Transaction Advisor for Public Private Partnership Projects	6,960,000	7,160,000	7,021,436	(61,436)	138,564
22120020	Inspection and Audit Fees	40,000	40,000	32,000	8,000	8,000
22140	Medical Supplies, Drugs and Equipment	2,341,000,000	2,912,200,000	2,847,274,511	(506,274,511)	64,925,489
22140001	Medicine, Drugs and Vaccines	1,385,000,000	1,675,000,000	1,610,087,477	(225,087,477)	64,912,523
	<i>of which</i>					
	Human Papillomavirus Vaccination Programme	140,000,000	125,000,000	99,693,394	40,306,606	25,306,606
22140002	C.T Scan and MRI Fees and Materials	800,000	5,800,000	5,799,918	(4,999,918)	82
22140003	Dental Materials and Equipment	2,500,000	800,000	790,140	1,709,860	9,860
22140004	Orthopaedic Materials and Equipment	9,200,000	9,200,000	9,200,000	-	-
22140005	Medical Disposables and Minor Equipment	815,000,000	1,095,000,000	1,094,996,977	(279,996,977)	3,023
22140006	Ayurvedic and Other Traditional Medicine	2,500,000	400,000	399,999	2,100,001	1
22140007	Renal Dialysis - Consumables and Fees	126,000,000	126,000,000	126,000,000	-	-
22150	Scientific and Laboratory Equipment and Supplies	375,000,000	512,000,000	511,999,604	(136,999,604)	396
22900	Other Goods and Services	348,200,000	517,929,737	516,422,930	(168,222,930)	1,506,807
	<i>of which</i>					
22900005	Provisions and Stores	280,000,000	390,550,855	389,259,305	(109,259,305)	1,291,550
22900021	Clothing and Bedding	15,000,000	17,078,882	17,078,865	(2,078,865)	17
26	Grants	425,000,000	425,000,000	425,000,000	-	-
26313	Extra-Budgetary Units	425,000,000	425,000,000	425,000,000	-	-
26313095	Trust Fund for Specialised Medical Care	425,000,000	425,000,000	425,000,000	-	-
Capital Expenditure		1,614,300,000	1,701,119,000	1,679,258,358	(64,958,358)	21,860,642
26	Grants	3,000,000	6,175,000	6,172,689	(3,172,689)	2,311
26323	Extra-Budgetary Units	3,000,000	6,175,000	6,172,689	(3,172,689)	2,311
26323095	Trust Fund for Specialised Medical Care	3,000,000	6,175,000	6,172,689	(3,172,689)	2,311

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 18-102: Hospital and Specialised Services - continued						
31	Acquisition of Non-Financial Assets	1,611,300,000	1,694,944,000	1,673,085,669	(61,785,669)	21,858,331
31112	Non-Residential Buildings	1,381,600,000	1,339,502,000	1,318,330,210	63,269,790	21,171,790
31112003	Construction/Extension of Hospitals	1,300,600,000	1,217,873,000	1,204,142,523	96,457,477	13,730,477
	(a) New ENT Hospital	6,300,000	6,300,000	6,300,000	-	-
	(b) New Flacq Teaching Hospital (Phase 1)	800,000,000	625,094,000	624,473,705	175,526,295	620,295
	(c) National Cancer Centre	100,000,000	222,771,000	222,448,160	(122,448,160)	322,840
	(d) New Eye Hospital	310,510,000	294,306,000	293,972,879	16,537,121	333,121
	(e) Refurbishment of wards for New Outpatient Department at Victoria Hospital	6,190,000	6,190,000	281,250	5,908,750	5,908,750
	(f) Extension and Renovation of the Pharmacy at Jawaharlal Nehru Hospital	15,000,000	21,464,000	21,457,083	(6,457,083)	6,917
	(g) New Orthopaedic Appliance Workshop at Brown Sequard Mental Health Care Centre	10,000,000	-	-	10,000,000	-
	(h) New Autistic Ward at Brown Sequard Mental Health Care Centre	10,000,000	10,000,000	5,860,673	4,139,327	4,139,327
	(i) Replacement of Skydome and Ancillary Works at Dr A. G. Jeetoo Hospital	14,400,000	9,400,000	7,394,500	7,005,500	2,005,500
	(j) New Haemodialysis Building at SSRN Hospital	5,000,000	-	-	5,000,000	-
	(k) Heating, Ventilation and Air Conditioning Systems in Haemodialysis Units (Consultancy)	1,000,000	1,148,000	1,147,930	(147,930)	70
	(l) Lightning Protection for Health Facilities (Consultancy)	1,000,000	-	-	1,000,000	-
	(m) Onsite infrastructure for Health Hub at Cote D'Or	21,200,000	21,200,000	20,806,343	393,657	393,657
31112403	Upgrading of Hospitals	81,000,000	121,629,000	114,187,687	(33,187,687)	7,441,313
	(a) SSRN Hospital	15,000,000	18,825,000	18,805,908	(3,805,908)	19,092
	(b) Dr. A. G Jeetoo Hospital	10,000,000	10,259,000	10,258,999	(258,999)	1
	(c) Dr. Bruno Cheong Hospital	5,000,000	5,000,000	3,077,811	1,922,189	1,922,189
	(d) Jawaharlal Nehru Hospital	18,000,000	31,575,000	31,573,953	(13,573,953)	1,047
	(e) Victoria Hospital	18,000,000	32,670,000	30,475,798	(12,475,798)	2,194,202
	(f) Brown Sequard Hospital	10,000,000	18,300,000	18,194,283	(8,194,283)	105,717
	(g) S. Bharati Eye Hospital	1,000,000	1,000,000	737,372	262,628	262,628
	(h) Day Care Wards for Autistic Children	4,000,000	4,000,000	1,063,563	2,936,437	2,936,437
311122	Other Machinery and Equipment	229,700,000	355,442,000	354,755,459	(125,055,459)	686,541
31122801	Acquisition of Medical Equipment	222,700,000	354,577,000	353,891,439	(131,191,439)	685,561
31122806	Acquisition of Generators	5,000,000	-	-	5,000,000	-
31122811	Acquisition of CCTV Cameras in Hospitals	2,000,000	865,000	864,020	1,135,980	980
Total - Sub-Head 18-102: Hospital and Specialised Services		14,504,300,000	16,310,440,535	16,207,961,131	(1,703,661,131)	102,479,404

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 18-103:Primary Health Care and Public Health						
Recurrent Expenditure		1,090,600,000	1,049,486,922	1,037,337,847	53,262,153	12,149,075
21	Compensation of Employees	875,400,000	838,887,396	835,378,287	40,021,713	3,509,109
21110	Personal Emoluments	758,500,000	726,587,396	725,095,080	33,404,920	1,492,316
21110001	Basic Salary	553,000,000	522,154,403	521,927,227	31,072,773	227,176
21110002	Salary Compensation	60,500,000	60,500,000	60,423,375	76,625	76,625
21110004	Allowances	70,000,000	69,260,000	68,741,764	1,258,236	518,236
21110005	Extra Assistance	1,000,000	667,946	-	1,000,000	667,946
21110006	Cash in lieu of Leave	24,000,000	24,000,000	23,999,881	119	119
21110009	End-of-year Bonus	50,000,000	50,000,000	49,997,786	2,214	2,214
21110016	Interim Allowance - Salary Relativity Adjustment	-	97	97	(97)	-
21110017	14th Month Bonus	-	4,950	4,950	(4,950)	-
21111	Other Staff Costs	106,600,000	102,000,000	99,984,029	6,615,971	2,015,971
21111001	Wages	500,000	500,000	499,307	693	693
21111002	Travelling and Transport	83,000,000	78,500,000	76,485,501	6,514,499	2,014,499
21111100	Overtime	23,000,000	23,000,000	22,999,221	779	779
21111200	Staff Welfare	100,000	-	-	100,000	-
21210	Social Contributions	10,300,000	10,300,000	10,299,178	822	822
21210001	Contribution to the National Savings Fund	10,300,000	10,300,000	10,299,178	822	822
22	Goods and Services	215,200,000	210,599,526	201,959,560	13,240,440	8,639,966
22010	Cost of Utilities	31,700,000	31,700,000	29,773,884	1,926,116	1,926,116
22020	Fuel and Oil	3,000,000	3,000,000	2,999,827	173	173
22030	Rent	15,450,000	12,548,526	6,428,600	9,021,400	6,119,926
22040	Office Equipment and Furniture	700,000	700,000	638,975	61,025	61,025
22050	Office Expenses	850,000	850,000	715,632	134,368	134,368
22060	Maintenance	3,030,000	3,030,000	3,013,791	16,209	16,209
22070	Cleaning Services	3,600,000	3,600,000	3,439,530	160,470	160,470
22090	Security	17,000,000	17,000,000	16,992,761	7,239	7,239
22100	Publications and Stationery	970,000	970,000	969,081	919	919
22120	Fees	1,200,000	1,200,000	1,200,000	-	-
22140	Medical Supplies, Drugs and Equipment	117,000,000	115,301,000	115,296,981	1,703,019	4,019
22140001	Medicine, Drugs and Vaccines	72,000,000	72,000,000	71,996,793	3,207	3,207
22140003	Dental Materials and Equipment	2,000,000	301,000	300,650	1,699,350	350
22140005	Medical Disposables and Minor Equipment	43,000,000	43,000,000	42,999,538	462	462
22150	Scientific and Laboratory Equipment and Supplies	11,500,000	11,500,000	11,307,416	192,584	192,584
22150001	Laboratory Apparatuses and Supplies	10,000,000	10,000,000	9,997,708	2,292	2,292
22150002	Chemicals and Disinfection Materials	1,500,000	1,500,000	1,309,708	190,292	190,292
22900	Other Goods and Services of which	9,200,000	9,200,000	9,183,082	16,918	16,918
22900001	Uniforms	8,000,000	8,000,000	7,998,148	1,852	1,852
Capital Expenditure		376,400,000	425,730,883	416,770,272	(40,370,272)	8,960,611
31	Acquisition of Non- Financial Assets	376,400,000	425,730,883	416,770,272	(40,370,272)	8,960,611
31112	Non-Residential Buildings	353,400,000	410,663,883	401,703,486	(48,303,486)	8,960,397
31112001	Construction of Office Buildings (New Souillac Health Office)	15,000,000	16,535,000	16,479,182	(1,479,182)	55,818
31112004	Construction of Area Health Centres (AHC)	173,000,000	275,043,988	274,995,620	(101,995,620)	48,368
	(a) Henrietta AHC	5,000,000	-	-	5,000,000	-
	(b) Cap Malheureux AHC	40,000,000	80,922,000	80,921,487	(40,921,487)	513
	(c) New Grove AHC	40,000,000	79,895,000	79,894,251	(39,894,251)	749
	(d) Plaine Magnien AHC	1,000,000	-	-	1,000,000	-
	(e) Curepipe AHC	40,000,000	50,238,000	50,191,917	(10,191,917)	46,083

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 18-103:Primary Health Care and Public Health - continued						
31	Acquisition of Non-Financial Assets - contd.					
	(f) Extension of Bramsthan AHC	12,000,000	9,130,988	9,130,988	2,869,012	-
	(g) Bambous AHC	35,000,000	54,858,000	54,856,977	(19,856,977)	1,023
31112005	Construction of Community Health Centres (CHC)	38,300,000	13,818,000	8,451,255	29,848,745	5,366,745
	(a) St Francois Xavier CHC	6,900,000	2,818,000	2,374,710	4,525,290	443,290
	(b) Roche Bois CHC	10,000,000	-	-	10,000,000	-
	(c) Grand Bay CHC	10,700,000	3,700,000	1,564,265	9,135,735	2,135,735
	(d) Pointe Aux Sables CHC	2,400,000	-	-	2,400,000	-
	(e) Trou D'Eau Douce CHC	2,500,000	2,500,000	1,091,742	1,408,258	1,408,258
	(f) Camp De Masque CHC	4,800,000	4,800,000	3,420,538	1,379,462	1,379,462
	(g) Ecoignard CHC	1,000,000	-	-	1,000,000	-
31112006	Construction of Mediclinics	88,800,000	85,504,895	85,108,699	3,691,301	396,196
	(a) Stanley Mediclinic	15,000,000	2,869,000	2,868,701	12,131,299	299
	(b) Quartier Militaire Mediclinic	18,800,000	12,374,895	11,981,117	6,818,883	393,778
	(c) Chemin Grenier Mediclinic	10,000,000	92,000	91,770	9,908,230	230
	(d) Grand Bois Mediclinic	45,000,000	48,527,000	48,526,199	(3,526,199)	801
	(e) Mediclinic at Coromandel	-	2,329,000	2,328,750	(2,328,750)	250
	(f) Bel Air Mediclinic	-	19,313,000	19,312,162	(19,312,162)	838
31112401	Upgrading of Health Offices	3,000,000	-	-	3,000,000	-
31112404	Upgrading of Area Health Centres	15,000,000	4,762,000	4,034,972	10,965,028	727,028
31112405	Upgrading of Community Health Centres	13,300,000	10,000,000	8,092,485	5,207,515	1,907,515
31112406	Upgrading of Mediclinics	5,000,000	5,000,000	4,541,273	458,727	458,727.00
31112419	Upgrading of Laboratories	2,000,000	-	-	2,000,000	-
31122	Other Machinery and Equipment	23,000,000	15,067,000	15,066,786	7,933,214	214
31122804	Acquisition of Laboratory and Equipment	23,000,000	15,067,000	15,066,786	7,933,214	214
Total - Sub-Head 18-103:Primary Health Care and Public Health		1,467,000,000	1,475,217,805	1,454,108,119	12,891,881	21,109,686
Sub-Head 18-104: Treatment and Prevention of HIV, AIDS and Drug Abuse						
Recurrent Expenditure		94,500,000	79,135,479	77,221,580	17,278,420	1,913,899
21	Compensation of Employees	28,100,000	22,290,430	20,457,146	7,642,854	1,833,284
21110	Personal Emoluments	25,280,000	19,470,430	18,177,315	7,102,685	1,293,115
21110001	Basic Salary	20,170,000	14,360,000	13,631,020	6,538,980	728,980
21110002	Salary Compensation	1,510,000	1,510,000	1,472,446	37,554	37,554
21110004	Allowances	1,500,000	1,500,000	1,088,150	411,850	411,850
21110006	Cash in Lieu of Leave	350,000	350,000	236,652	113,348	113,348
21110009	End-of-year Bonus	1,750,000	1,750,000	1,748,617	1,383	1,383
21110016	Interim Allowance - Salary Relativity Adjustment	-	430	430	(430)	-
21111	Other Staff Costs	2,420,000	2,420,000	1,905,480	514,520	514,520
21111002	Travelling and Transport	2,320,000	2,320,000	1,822,477	497,523	497,523
21111100	Overtime	100,000	100,000	83,003	16,997	16,997
21210	Social Contributions	400,000	400,000	374,351	25,649	25,649
21210001	Contribution to the National Savings Fund	400,000	400,000	374,351	25,649	25,649
22	Goods and Services	66,400,000	56,845,049	56,764,434	9,635,566	80,615
22010	Cost of Utilities	30,000	30,000	29,999	1	1
22020	Fuel and Oil	450,000	450,000	431,159	18,841	18,841
22030	Rent	1,400,000	1,400,000	1,381,530	18,470	18,470
22040	Office Equipment and Furniture	15,000	15,000	15,000	-	-
22060	Maintenance	500,000	500,000	498,209	1,791	1,791
22100	Publications and Stationery	5,000	5,000	5,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 18-104: Treatment and Prevention of HIV, AIDS and Drug Abuse - continued						
22	Goods and Services -contd.					
22120	Fees	5,200,000	5,200,000	5,200,000	-	-
	<i>of which</i>					
	Drug Users Administrative Panel	5,000,000	5,000,000	5,000,000	-	-
22140	Medical Supplies, Drugs and Equipment	31,000,000	31,000,000	30,997,906	2,094	2,094
22140001	Medicine, Drugs and Vaccines	30,000,000	30,000,000	30,000,000	-	-
22140005	Medical Disposables and Minor Equipment	1,000,000	1,000,000	997,906	2,094	2,094
22900	Other Goods and Services	27,800,000	18,245,049	18,205,631	9,594,369	39,418
	<i>of which</i>					
22900915	Multi-sectoral Response to HIV/AIDS Programme	18,000,000	12,500,000	12,500,000	5,500,000	-
22900982	Synthetic Drugs Prevention Programme	8,500,000	4,445,049	4,445,049	4,054,951	-
Total - Sub-Head 18-104: Treatment and Prevention of HIV, AIDS and Drug Abuse		94,500,000	79,135,479	77,221,580	17,278,420	1,913,899
Sub-Head 18-105: Prevention of Non-Communicable Diseases and Promotion of Quality of Life						
Recurrent Expenditure		116,900,000	99,460,852	98,344,949	18,555,051	1,115,903
21	Compensation of Employees	84,400,000	76,860,852	75,878,754	8,521,246	982,098
21110	Personal Emoluments	78,600,000	71,060,852	70,616,721	7,983,279	444,131
21110001	Basic Salary	64,300,000	57,160,000	57,059,231	7,240,769	100,769
21110002	Salary Compensation	5,500,000	5,500,000	5,483,829	16,171	16,171
21110004	Allowances	1,500,000	1,500,000	1,297,663	202,337	202,337
21110006	Cash in lieu of Leave	1,700,000	1,700,000	1,636,565	63,435	63,435
21110009	End-of-year Bonus	5,600,000	5,200,000	5,138,581	461,419	61,419
21110016	Interim Allowance - Salary Relativity Adjustment	-	852	852	(852)	-
21111	Other Staff Costs	4,800,000	4,800,000	4,493,368	306,632	306,632
21111002	Travelling and Transport	4,790,000	4,790,000	4,483,368	306,632	306,632
21111100	Overtime	10,000	10,000	10,000	-	-
21210	Social Contributions	1,000,000	1,000,000	768,665	231,335	231,335
21210001	Contribution to the National Savings Fund	1,000,000	1,000,000	768,665	231,335	231,335
22	Goods and Services	32,500,000	22,600,000	22,466,195	10,033,805	133,805
22010	Cost of Utilities	40,000	40,000	32,397	7,603	7,603
22020	Fuel and Oil	300,000	300,000	300,000	-	-
22030	Rent	660,000	660,000	659,950	50	50
22040	Office Equipment and Furniture	70,000	70,000	67,895	2,105	2,105
22050	Office Expenses	240,000	240,000	240,000	-	-
22060	Maintenance	500,000	500,000	497,690	2,310	2,310
22100	Publications and Stationery	90,000	90,000	89,700	300	300
22120	Fees	1,000,000	1,000,000	1,000,000	-	-
22140	Medical Supplies, Drugs and Equipment	5,500,000	5,500,000	5,484,088	15,912	15,912
22900	Other Goods and Services	24,100,000	14,200,000	14,094,475	10,005,525	105,525
	<i>of which</i>					
22900903	Awareness and Sensitisation Campaign	23,000,000	13,100,000	13,025,703	9,974,297	74,297
Total - Sub-Head 18-105: Prevention of Non-Communicable Diseases and Promotion of Quality of Life		116,900,000	99,460,852	98,344,949	18,555,051	1,115,903
Total - Vote 18-1: Ministry of Health and Wellness		17,200,000,000	18,700,000,000	18,569,807,959	(1,369,807,959)	130,192,041

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Ministry of Blue Economy, Marine Resources, Fisheries and Shipping						
Vote 19-1: Blue Economy, Marine Resources and Shipping						
Sub-Head 19-101: General						
Recurrent Expenditure		157,200,000	158,175,000	141,047,832	16,152,168	17,127,168
20	Allowance to Minister	2,400,000	2,000,000	1,049,603	1,350,397	950,397
20100	Annual Allowance	2,400,000	2,000,000	1,049,603	1,350,397	950,397
21	Compensation of Employees	65,900,000	64,505,000	57,964,125	7,935,875	6,540,875
21110	Personal Emoluments	58,480,000	56,755,000	51,602,605	6,877,395	5,152,395
21110001	Basic Salary	42,780,000	39,870,000	37,194,977	5,585,023	2,675,023
21110002	Salary Compensation	4,600,000	4,600,000	4,600,000	-	-
21110004	Allowances	3,200,000	3,200,000	1,953,030	1,246,970	1,246,970
21110005	Extra Assistance	1,800,000	1,800,000	981,908	818,092	818,092
21110006	Cash in lieu of Leave	2,500,000	2,000,000	1,587,690	912,310	412,310
21110009	End-of-year Bonus	3,600,000	3,600,000	3,600,000	-	-
21110016	Interim Allowance - Salary Relativity Adjustment	-	1,685,000	1,685,000	(1,685,000)	-
21111	Other Staff Costs	6,520,000	6,850,000	5,593,462	926,538	1,256,538
21111001	Wages	210,000	210,000	77,602	132,398	132,398
21111002	Travelling and Transport	5,800,000	5,600,000	4,501,309	1,298,691	1,098,691
21111100	Overtime	500,000	1,030,000	1,005,551	(505,551)	24,449
21111200	Staff Welfare	10,000	10,000	9,000	1,000	1,000
21210	Social Contributions	900,000	900,000	768,058	131,942	131,942
21210001	Contribution to the National Savings Fund	900,000	900,000	768,058	131,942	131,942
22	Goods and Services	30,900,000	33,670,000	25,274,104	5,625,896	8,395,896
22010	Cost of Utilities	2,660,000	2,660,000	2,387,014	272,986	272,986
22020	Fuel and Oil	700,000	700,000	633,938	66,062	66,062
22030	Rent	15,700,000	15,700,000	14,367,470	1,332,530	1,332,530
22040	Office Equipment and Furniture	300,000	850,000	680,764	(380,764)	169,236
22050	Office Expenses	400,000	500,000	317,280	82,720	182,720
22060	Maintenance	1,100,000	1,500,000	1,253,220	(153,220)	246,780
22070	Cleaning Services	1,500,000	1,560,000	1,550,066	(50,066)	9,934
22100	Publications and Stationery	600,000	2,150,000	1,918,037	(1,318,037)	231,963
22120	Fees	6,440,000	6,440,000	1,886,871	4,553,129	4,553,129
22120024	of which Fees icw Capacity Building Programme - Aquaculture (EU Funded)	6,000,000	6,000,000	1,473,516	4,526,484	4,526,484
22900	Other Goods and Services	1,500,000	1,610,000	279,444	1,220,556	1,330,556
22900922	of which Conferences/Seminars/Workshops	1,000,000	1,000,000	7,583	992,417	992,417
22900955	Gender Mainstreaming	200,000	200,000	34,740	165,260	165,260
26	Grants	58,000,000	58,000,000	56,760,000	1,240,000	1,240,000
26313	Extra-Budgetary Units	58,000,000	58,000,000	56,760,000	1,240,000	1,240,000
26313040	Mauritius Oceanography Institute (MOI)	58,000,000	58,000,000	56,760,000	1,240,000	1,240,000
Capital Expenditure		8,200,000	9,700,000	2,008,667	6,191,333	7,691,333
26	Grants	7,200,000	7,200,000	-	7,200,000	7,200,000
26323	Extra-Budgetary Units	7,200,000	7,200,000	-	7,200,000	7,200,000
26323040	Mauritius Oceanography Institute (MOI)	7,200,000	7,200,000	-	7,200,000	7,200,000
	of which Acquisition of Equipment for MOI	5,600,000	5,600,000	-	5,600,000	5,600,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 19-101: General - continued						
31	Acquisition of Non-Financial Assets	1,000,000	2,500,000	2,008,667	(1,008,667)	491,333
31112	Non-Residential Buildings	1,000,000	1,000,000	571,167	428,833	428,833
31112401	Upgrading of Office Buildings	1,000,000	1,000,000	571,167	428,833	428,833
31121	Transport Equipment	-	1,500,000	1,437,500	(1,437,500)	62,500
31121801	Acquisition of Vehicles	-	1,500,000	1,437,500	(1,437,500)	62,500
Total - Sub-Head 19-101: General		165,400,000	167,875,000	143,056,499	22,343,501	24,818,501
Sub-Head 19-102: Shipping						
Recurrent Expenditure		133,000,000	137,283,000	129,234,077	3,765,923	8,048,923
21	Compensation of Employees	23,500,000	26,730,000	23,482,524	17,476	3,247,476
21110	Personal Emoluments	21,210,000	24,440,000	21,604,578	(394,578)	2,835,422
21110001	Basic Salary	13,660,000	16,410,000	15,376,980	(1,716,980)	1,033,020
21110002	Salary Compensation	1,300,000	1,730,000	1,703,753	(403,753)	26,247
21110004	Allowances	1,500,000	1,500,000	1,172,609	327,391	327,391
21110005	Extra Assistance	2,850,000	2,165,000	864,789	1,985,211	1,300,211
21110006	Cash in lieu of Leave	700,000	700,000	639,851	60,149	60,149
21110009	End-of-year Bonus	1,200,000	1,200,000	1,200,000	-	-
21110016	Interim Allowance - Salary Relativity Adjustment	-	735,000	646,596	(646,596)	88,404
21111	Other Staff Costs	1,960,000	1,960,000	1,598,821	361,179	361,179
21111002	Travelling and Transport	1,800,000	1,800,000	1,553,768	246,232	246,232
21111100	Overtime	150,000	150,000	43,053	106,947	106,947
21111200	Staff Welfare	10,000	10,000	2,000	8,000	8,000
21210	Social Contributions	330,000	330,000	279,125	50,875	50,875
21210001	Contribution to the National Savings Fund	330,000	330,000	279,125	50,875	50,875
22	Goods and Services	43,140,000	44,193,000	40,526,535	2,613,465	3,666,465
22010	Cost of Utilities	975,000	975,000	879,086	95,914	95,914
22020	Fuel and Oil	100,000	100,000	44,611	55,389	55,389
22030	Rent	3,000,000	3,000,000	2,992,337	7,663	7,663
22040	Office Equipment and Furniture	390,000	390,000	219,900	170,100	170,100
22050	Office Expenses	65,000	115,000	53,964	11,036	61,036
22060	Maintenance	110,000	310,000	256,471	(146,471)	53,529
22070	Cleaning Services	320,000	476,000	443,685	(123,685)	32,315
22090	Security	35,500,000	36,203,000	34,737,334	762,666	1,465,666
22090004	Long-Range Tracking Services	1,000,000	1,903,000	1,710,887	(710,887)	192,113
22090006	Salvage Assistance to vessels in Distress	500,000	300,000	-	500,000	300,000
22090007	Maritime Communications Services	34,000,000	34,000,000	33,026,447	973,553	973,553
22100	Publications and Stationery	410,000	710,000	521,203	(111,203)	188,797
22120	Fees	500,000	500,000	277,833	222,167	222,167
22900	Other Goods and Services of which	1,770,000	1,414,000	100,111	1,669,889	1,313,889
22900977	Expenses icw Search and Rescue (SAR) Operations	1,000,000	1,000,000	-	1,000,000	1,000,000
25	Subsidies	450,000	450,000	418,800	31,200	31,200
25210	Non-Financial Private Enterprises	450,000	450,000	418,800	31,200	31,200
25210002	Ferry Boat Operators	450,000	450,000	418,800	31,200	31,200

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 19-102: Shipping - continued						
26	Grants	500,000	500,000	474,137	25,863	25,863
26210	Contribution to International Organisations	500,000	500,000	474,137	25,863	25,863
26210030	International Maritime Organisation	500,000	500,000	474,137	25,863	25,863
27	Social Benefits	10,000	10,000	10,000	-	-
27210	Social Assistance Benefits	10,000	10,000	10,000	-	-
27210009	Funeral Grants	10,000	10,000	10,000	-	-
28	Other Expense	65,400,000	65,400,000	64,322,081	1,077,919	1,077,919
28211	Transfers to Non-profit Institutions	400,000	400,000	358,807	41,193	41,193
28211021	Secretariat Indian Ocean Regional Port State Control	400,000	400,000	358,807	41,193	41,193
28213	Transfers to Non-Financial Public Corporation	65,000,000	65,000,000	63,963,274	1,036,726	1,036,726
28213010	Mauritius Shipping Corporation Ltd	65,000,000	65,000,000	63,963,274	1,036,726	1,036,726
Capital Expenditure		33,500,000	28,895,000	28,500,000	5,000,000	395,000
31	Acquisition of Non-Financial Assets	33,500,000	28,895,000	28,500,000	5,000,000	395,000
31122	Other Machinery & Equipment	28,500,000	28,500,000	28,500,000	-	-
31122832	Acquisition of Global Maritime Distress and Safety Equipment (GMDSS) (N 1)	28,500,000	28,500,000	28,500,000	-	-
31132	Intangible Fixed Assets	5,000,000	395,000	-	5,000,000	395,000
31132123	Computerisation of Shipping Division	5,000,000	395,000	-	5,000,000	395,000
Total - Sub-Head 19-102: Shipping		166,500,000	166,178,000	157,734,077	8,765,923	8,443,923
Sub-Head 19-103: Mauritius Maritime Training Academy						
Recurrent Expenditure		14,400,000	15,297,000	13,447,940	952,060	1,849,060
21	Compensation of Employees	8,600,000	8,402,000	7,738,064	861,936	663,936
21110	Personal Emoluments	7,725,000	7,527,000	6,874,042	850,958	652,958
21110001	Basic Salary	4,400,000	4,335,000	4,208,544	191,456	126,456
21110002	Salary Compensation	400,000	512,000	507,696	(107,696)	4,304
21110004	Allowances	300,000	300,000	154,679	145,321	145,321
21110005	Extra Assistance	2,000,000	1,500,000	1,217,314	782,686	282,686
21110006	Cash in lieu of leave	250,000	250,000	211,034	38,966	38,966
21110009	End-of-year Bonus	375,000	375,000	375,000	-	-
21110016	Interim Allowance - Salary Relativity Adjustment	-	255,000	199,775	(199,775)	55,225
21111	Other Staff Costs	805,000	805,000	794,022	10,978	10,978
21111002	Travelling and Transport	700,000	700,000	700,000	-	-
21111100	Overtime	100,000	100,000	93,022	6,978	6,978
21111200	Staff Welfare	5,000	5,000	1,000	4,000	4,000
21210	Social Contributions	70,000	70,000	70,000	-	-
21210001	Contribution to the National Savings Fund	70,000	70,000	70,000	-	-
22	Goods and Services	5,800,000	6,895,000	5,709,876	90,124	1,185,124
22010	Cost of Utilities	515,000	615,000	555,805	(40,805)	59,195
22020	Fuel and Oil	215,000	215,000	133,549	81,451	81,451
22040	Office Equipment and Furniture	120,000	340,000	337,055	(217,055)	2,945
22050	Office Expenses	55,000	105,000	41,758	13,242	63,242
22060	Maintenance	240,000	340,000	279,588	(39,588)	60,412
22070	Cleaning Services	1,500,000	1,500,000	1,493,847	6,153	6,153
22090	Security	1,600,000	1,600,000	1,320,635	279,365	279,365
22100	Publications and Stationery	145,000	380,000	157,032	(12,032)	222,968

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 19-103: Mauritius Maritime Training Academy - continued						
22	Goods and Services - contd.					
22120	Fees	1,235,000	1,235,000	933,048	301,952	301,952
22900	Other Goods and Services	175,000	565,000	457,559	(282,559)	107,441
	Capital Expenditure	2,200,000	2,200,000	-	2,200,000	2,200,000
31	Acquisition of Non-Financial Assets	2,200,000	2,200,000	-	2,200,000	2,200,000
31113	Other structures	1,200,000	1,200,000	-	1,200,000	1,200,000
31113413	Upgrading of Slipway/Jetty	1,200,000	1,200,000	-	1,200,000	1,200,000
31122	Other Machinery and Equipment	1,000,000	1,000,000	-	1,000,000	1,000,000
31122999	Acquisition of Other Machinery and Equipment	1,000,000	1,000,000	-	1,000,000	1,000,000
Total - Sub-Head 19-103: Mauritius Maritime Training Academy		16,600,000	17,497,000	13,447,940	3,152,060	4,049,060
Total - Vote 19-1: Blue Economy, Marine Resources and Shipping		348,500,000	351,550,000	314,238,516	34,261,484	37,311,484
Vote 19-2: Fisheries						
Sub-Head 19-201: Fisheries Development						
Recurrent Expenditure		362,150,000	361,048,000	296,087,860	66,062,140	64,960,140
21	Compensation of Employees	198,745,000	199,556,850	194,598,436	4,146,564	4,958,414
21110	Personal Emoluments	178,485,000	181,150,080	178,219,723	265,277	2,930,357
21110001	Basic Salary	120,335,000	110,425,000	110,351,301	9,983,699	73,699
21110002	Salary Compensation	13,000,000	13,000,000	13,000,000	-	-
21110004	Allowances	25,000,000	32,700,000	32,298,651	(7,298,651)	401,349
21110005	Extra Assistance	3,350,000	3,350,000	1,353,045	1,996,955	1,996,955
21110006	Cash in lieu of Leave	6,000,000	5,615,080	5,529,188	470,812	85,892
21110009	End-of-year Bonus	10,800,000	10,800,000	10,490,561	309,439	309,439
21110016	Interim Allowance - Salary Relativity Adjustment	-	5,260,000	5,196,977	(5,196,977)	63,023
21111	Other Staff Costs	17,860,000	16,006,770	14,143,838	3,716,162	1,862,932
21111001	Wages	30,000	30,000	-	30,000	30,000
21111002	Travelling and Transport	16,300,000	14,188,850	12,384,056	3,915,944	1,804,794
21111100	Overtime	1,500,000	1,757,920	1,733,832	(233,832)	24,088
21111200	Staff Welfare	30,000	30,000	25,950	4,050	4,050
21210	Social Contributions	2,400,000	2,400,000	2,234,875	165,125	165,125
21210001	Contribution to the National Savings Fund	2,400,000	2,400,000	2,234,875	165,125	165,125
22	Goods and Services	91,705,000	97,451,150	60,084,175	31,620,825	37,366,975
22010	Cost of Utilities	6,300,000	7,275,000	6,599,034	(299,034)	675,966
22020	Fuel and Oil	4,000,000	4,000,000	2,557,527	1,442,473	1,442,473
22030	Rent	2,150,000	2,386,150	2,370,750	(220,750)	15,400
22040	Office Equipment and Furniture	800,000	800,000	551,867	248,133	248,133
22050	Office Expenses	340,000	440,000	265,102	74,898	174,898
22060	Maintenance	18,065,000	18,740,000	9,973,628	8,091,372	8,766,372
	of which					
22060008	Ships (partly EU funded)	8,000,000	8,000,000	2,512,868	5,487,132	5,487,132
22060015	Vessel Monitoring System	6,000,000	6,000,000	3,584,833	2,415,167	2,415,167
22070	Cleaning Services	9,060,000	11,060,000	10,990,266	(1,930,266)	69,734
22090	Security	7,000,000	8,100,000	8,058,928	(1,058,928)	41,072
22100	Publications and Stationery	1,050,000	1,150,000	1,001,128	48,872	148,872
22120	Fees	5,850,000	8,375,000	6,973,716	(1,123,716)	1,401,284
	of which					
22120007	Fees for Training	1,500,000	1,450,000	1,193,800	306,200	256,200
22120024	Fees icw Capacity Building Programme	4,000,000	5,800,000	4,776,692	(776,692)	1,023,308
	(a) Training of new fishers	1,000,000	2,800,000	2,761,786	(1,761,786)	38,214
	(b) Sea Cucumber Project (Funded by Australia)	3,000,000	3,000,000	2,014,906	985,094	985,094
22120028	Fees for Laboratory Test	250,000	250,000	151,502	98,498	98,498

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 19-201: Fisheries Development - continued						
22	Goods and Services - contd.					
22120029	Fees to Mauritius Standards Bureau	100,000	100,000	90,950	9,050	9,050
22130	Studies and Surveys	1,850,000	1,850,000	1,000,000	850,000	850,000
	of which					
	Assessment of Blue Carbon Ecosystem (UNEP funded)	1,000,000	1,000,000	1,000,000	-	-
22150	Scientific and Laboratory Equipment and Supplies	2,000,000	2,000,000	535,661	1,464,339	1,464,339
22170	Travelling within the Republic	50,000	50,000	-	50,000	50,000
22900	Other Goods and Services	33,190,000	31,225,000	9,206,568	23,983,432	22,018,432
	of which					
22900020	Requisites icw Fishing Activities	8,000,000	4,160,000	828,754	7,171,246	3,331,246
22900030	Safety and Security Equipment for Fishers (partly EU Funded)	16,000,000	16,000,000	3,632,850	12,367,150	12,367,150
22900042	Reward for Sighting Illegal, Unreported and Unregulated Fishing Vessels (EU funded)	1,000,000	1,000,000	-	1,000,000	1,000,000
22900808	Expenses icw Improved Monitoring & Surveillance Activities (EU funded)	1,000,000	1,000,000	1,260	998,740	998,740
22900922	Conference/Seminars/Workshops (EU funded)	1,000,000	1,000,000	323,558	676,442	676,442
22900926	Fish Fingerlings icw Marine Ranching Project	800,000	800,000	198,447	601,553	601,553
26	Grants	23,100,000	23,100,000	15,744,182	7,355,818	7,355,818
26210	Contribution to International Organisations	10,100,000	10,100,000	5,744,182	4,355,818	4,355,818
26210095	Indian Ocean Tuna Commission (IOTC)	8,000,000	7,600,000	3,973,891	4,026,109	3,626,109
26210096	Indian Ocean Rim Association for Regional Cooperation (IOR-ARC)	400,000	400,000	-	400,000	400,000
26210155	Indian Ocean South East Asian (IOSEA) Marine Turtle Conservation Programme	500,000	500,000	202,661	297,339	297,339
26210165	Southern Indian Ocean Fisheries Agreement (SIOFA)	1,200,000	1,600,000	1,567,630	(367,630)	32,370
26313	Extra-Budgetary Units	13,000,000	13,000,000	10,000,000	3,000,000	3,000,000
26313018	Fishermen Welfare Fund	13,000,000	13,000,000	10,000,000	3,000,000	3,000,000
	of which					
	Scholarship (Partly EU funded)	1,000,000	-	-	1,000,000	-
28	Other Expense	48,600,000	40,940,000	25,661,067	22,938,933	15,278,933
28212	Transfers to Households	40,700,000	33,040,000	22,391,895	18,308,105	10,648,105
28212002	Compensation to Net Fishermen	3,000,000	3,000,000	200,000	2,800,000	2,800,000
28212003	Compensation to Artisanal Fishermen (Relinquish Cards)	5,000,000	5,000,000	1,900,000	3,100,000	3,100,000
28212016	Compensation to Heirs of Fishermen icw Accidental Death at Sea	1,200,000	1,200,000	400,000	800,000	800,000
28212031	Financial Assistance to Fishers for Purchase of Fishing Materials (Partly EU funded)	31,500,000	23,840,000	19,891,895	11,608,105	3,948,105
28217	Other	7,900,000	7,900,000	3,269,172	4,630,828	4,630,828

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 19-201: Fisheries Development - continued						
28	Other Expense - contd.					
28217001	Insurance	7,900,000	7,900,000	3,269,172	4,630,828	4,630,828
	(a) Group Life Insurance Scheme	600,000	600,000	216,059	383,941	383,941
	(b) Group Life Insurance Scheme for fishers	1,000,000	1,000,000	-	1,000,000	1,000,000
	(c) Multipurpose Support Vessel and Others	4,300,000	4,300,000	1,653,113	2,646,887	2,646,887
	(d) Group Insurance for Wreck Removal (partly EU funded)	2,000,000	2,000,000	1,400,000	600,000	600,000
Capital Expenditure		77,000,000	74,725,000	42,112,576	34,887,424	32,612,424
28	Other Expense	21,000,000	21,000,000	16,000,000	5,000,000	5,000,000
28225	Transfer to Private Enterprises	21,000,000	21,000,000	16,000,000	5,000,000	5,000,000
28225008	Off Lagoon Fishing Scheme	21,000,000	21,000,000	16,000,000	5,000,000	5,000,000
	(a) Purchase of Canotte (EU funded)	4,000,000	4,000,000	4,000,000	-	-
	(b) Purchase of Semi-Industrial Fishing Boat	12,000,000	12,000,000	12,000,000	-	-
	(c) Replacement of Outboard Motors	5,000,000	5,000,000	-	5,000,000	5,000,000
31	Acquisition of Non-Financial Assets	56,000,000	53,725,000	26,112,576	29,887,424	27,612,424
31112	Non-Residential Buildings	29,000,000	20,045,000	5,429,604	23,570,396	14,615,396
31112010	Construction of Fisheries Posts	5,000,000	-	-	5,000,000	-
	(b) St. Brandon	5,000,000	-	-	5,000,000	-
31112032	Construction of Balaclava Marine Park Centre (EU funded)	5,000,000	5,000,000	-	5,000,000	5,000,000
31112409	Upgrading of Fish Landing Station	2,000,000	2,000,000	625,495	1,374,505	1,374,505
	(a) Upgrading of Slipways/Jetties	1,000,000	1,000,000	15,300	984,700	984,700
	(b) Installation of Solar Lights on Jetties	1,000,000	1,000,000	610,195	389,805	389,805
31112410	Upgrading of Fisheries Posts of which	2,000,000	3,720,000	2,378,566	(378,566)	1,341,434
	Fencing of Containerised ice-Making Machines (EU funded)	2,000,000	2,000,000	668,147	1,331,853	1,331,853
31112432	Upgrading of Marine Park Centre	2,000,000	2,082,842	2,082,841	(82,841)	1
31112442	Upgrading of Building	13,000,000	7,242,158	342,702	12,657,298	6,899,456
	(a) Albion Fisheries Research Centre	5,000,000	100,000	100,000	4,900,000	-
	(b) Fisheries Training and Extension Centre	1,000,000	917,158	242,702	757,298	674,456
	(c) Fisheries Information and Command Room (EU funded)	5,000,000	4,225,000	-	5,000,000	4,225,000
	(d) Historical Building at Poudre D'Or (EU funded)	2,000,000	2,000,000	-	2,000,000	2,000,000
31113	Other Structures	13,000,000	13,930,000	13,343,816	(343,816)	586,184
31113013	Construction of Slipway/Jetty	13,000,000	13,930,000	13,343,816	(343,816)	586,184
	(a) Mahebourg	10,000,000	13,343,817	13,343,816	(3,343,816)	1
	(b) Case Noyale	3,000,000	586,183	-	3,000,000	586,183
31121	Transport Equipment	-	5,750,000	5,750,000	(5,750,000)	-
31121801	Acquisition of Vehicles	-	5,750,000	5,750,000	(5,750,000)	-
	(b) Lorry for the Fisheries Training and Extension Centre	-	5,750,000	5,750,000	(5,750,000)	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 19-201: Fisheries Development - continued						
31	Acquisition of Non-Financial Assets - contd.					
31122	Other Machinery and Equipment	11,000,000	11,000,000	403,597	10,596,403	10,596,403
31122802	Acquisition of IT Equipment	500,000	500,000	360,417	139,583	139,583
31122804	Acquisition of Laboratory Equipment	500,000	500,000	43,180	456,820	456,820
31122812	Acquisition of Nautical Equipment	10,000,000	10,000,000	-	10,000,000	10,000,000
	(a) Installation of Navigational Aids (EU funded)	8,000,000	8,000,000	-	8,000,000	8,000,000
	(b) Installation of Marker Buoys (EU funded)	2,000,000	2,000,000	-	2,000,000	2,000,000
31132	Intangible Fixed Assets	3,000,000	3,000,000	1,185,558	1,814,442	1,814,442
31132801	Acquisition of Software - Electronic Catch Reporting System (EU funded)	3,000,000	3,000,000	1,185,558	1,814,442	1,814,442
Total - Sub-Head 19-201: Fisheries Development		439,150,000	435,773,000	338,200,436	100,949,564	97,572,564
Sub-Head 19-202: Certification of Seafood Products for Exports: Competent Authority						
Recurrent Expenditure		10,850,000	11,177,000	10,032,268	817,732	1,144,732
21	Compensation of Employees	7,355,000	7,514,000	6,635,608	719,392	878,392
21110	Personal Emoluments	6,180,000	6,212,000	5,397,959	782,041	814,041
21110001	Basic Salary	4,645,000	4,545,000	4,100,832	544,168	444,168
21110002	Salary Compensation	430,000	430,000	430,000	-	-
21110004	Allowances	400,000	400,000	268,197	131,803	131,803
21110005	Extra Assistance	250,000	182,000	-	250,000	182,000
21110006	Cash in lieu of Leave	55,000	55,000	55,000	-	-
21110009	End-of-year Bonus	400,000	400,000	359,126	40,874	40,874
21110016	Interim Allowance - Salary Relativity Adjustment	-	200,000	184,804	(184,804)	15,196
21111	Other Staff Costs	1,070,000	1,197,000	1,151,896	(81,896)	45,104
21111002	Travelling and Transport	915,000	915,000	879,024	35,976	35,976
21111100	Overtime	150,000	277,000	270,872	(120,872)	6,128
21111200	Staff Welfare	5,000	5,000	2,000	3,000	3,000
21210	Social Contributions	105,000	105,000	85,753	19,247	19,247
21210001	Contribution to the National Savings Fund	105,000	105,000	85,753	19,247	19,247
22	Goods and Services	3,495,000	3,663,000	3,396,660	98,340	266,340
22010	Cost of Utilities	270,000	270,000	247,495	22,505	22,505
22020	Fuel and Oil	200,000	200,000	159,158	40,842	40,842
22030	Rent	2,160,000	2,160,000	2,140,307	19,693	19,693
22040	Office Equipment and Furniture	50,000	50,000	17,535	32,465	32,465
22050	Office Expenses	34,000	34,000	13,535	20,465	20,465
22060	Maintenance	126,000	126,000	56,501	69,499	69,499
22100	Publications and Stationery	80,000	80,000	66,898	13,102	13,102
22120	Fees	545,000	695,000	659,512	(114,512)	35,488
	of which					
22120028	Fees for Laboratory Test	500,000	650,000	649,912	(149,912)	88
22900	Other Goods and Services	30,000	48,000	35,719	(5,719)	12,281
Total - Sub-Head 19-202: Certification of Seafood Products for Exports: Competent Authority		10,850,000	11,177,000	10,032,268	817,732	1,144,732
Total - Vote 19-2: Fisheries		450,000,000	446,950,000	348,232,704	101,767,296	98,717,296
Total - Ministry of Blue Economy, Marine Resources, Fisheries and Shipping		798,500,000	798,500,000	662,471,220	136,028,780	136,028,780

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Ministry of Gender Equality and Family Welfare						
Vote 20-1: Gender Equality and Family Welfare						
Sub-Head 20-101: General						
Recurrent Expenditure		118,000,000	123,201,000	112,549,617	5,450,383	10,651,383
20	Allowance to Minister	2,400,000	3,422,000	3,355,333	(955,333)	66,667
20100	Annual Allowance	2,400,000	3,422,000	3,355,333	(955,333)	66,667
21	Compensation of Employees	79,300,000	81,489,000	78,700,589	599,411	2,788,411
21110	Personal Emoluments	70,800,000	71,418,900	68,967,820	1,832,180	2,451,080
21110001	Basic Salary	51,500,000	48,825,000	46,650,049	4,849,951	2,174,951
21110002	Salary Compensation	5,500,000	6,255,400	6,219,911	(719,911)	35,489
21110004	Allowances	3,000,000	3,551,000	3,507,333	(507,333)	43,667
21110005	Extra Assistance	2,500,000	2,500,000	2,420,107	79,893	79,893
21110006	Cash in lieu of Leave	3,800,000	3,800,000	3,800,000	-	-
21110009	End-of-year Bonus	4,500,000	4,421,500	4,339,101	160,899	82,399
21110016	Interim Allowance - Salary Relativity Adjustment	-	2,066,000	2,031,319	(2,031,319)	34,681
21111	Other Staff Costs	7,600,000	9,070,100	8,736,148	(1,136,148)	333,952
21111002	Travelling and Transport	6,000,000	6,270,100	5,958,656	41,344	311,444
21111100	Overtime	1,500,000	2,400,000	2,377,822	(877,822)	22,178
21111200	Staff Welfare	100,000	400,000	399,670	(299,670)	330
21210	Social Contributions	900,000	1,000,000	996,621	(96,621)	3,379
21210001	Contribution to the National Savings Fund	900,000	1,000,000	996,621	(96,621)	3,379
22	Goods and Services	36,300,000	38,290,000	30,493,695	5,806,305	7,796,305
22010	Cost of Utilities	5,150,000	5,150,000	4,479,196	670,804	670,804
22020	Fuel and Oil	1,500,000	2,360,000	2,355,815	(855,815)	4,185
22030	Rent	15,150,000	15,150,000	14,019,230	1,130,770	1,130,770
22040	Office Equipment and Furniture	200,000	970,000	912,695	(712,695)	57,305
22050	Office Expenses	800,000	800,000	723,693	76,307	76,307
22060	Maintenance	1,500,000	2,925,000	2,570,648	(1,070,648)	354,352
22070	Cleaning Services	1,000,000	1,000,000	1,000,000	-	-
22100	Publications and Stationery	1,200,000	1,810,000	1,589,374	(389,374)	220,626
22120	Fees	1,500,000	1,600,000	455,000	1,045,000	1,145,000
22130	Studies and Surveys	6,200,000	4,240,000	1,612,008	4,587,992	2,627,992
	(a) Initial Report to 9th Report of the African Charter on Rights & Welfare of the Child	4,000,000	2,040,000	520,000	3,480,000	1,520,000
	(b) Development of 10 year Strategic Plan for Children	800,000	800,000	642,008	157,992	157,992
	(c) Study on Commercial Sexual Exploitation of Children in the Republic of Mauritius	900,000	900,000	-	900,000	900,000
	(d) Preparation of 9th Periodic Report - Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)	500,000	500,000	450,000	50,000	50,000
22170	Travelling within the Republic	500,000	500,000	104,175	395,825	395,825
22900	Other Goods and Services of which	1,600,000	1,785,000	671,861	928,139	1,113,139
22900813	Expenses icw National Action Plan to Combat Trafficking in Persons	800,000	800,000	67,459	732,541	732,541
22900814	Greening of Work Place	200,000	200,000	-	200,000	200,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 20-101: General - continued						
Capital Expenditure		6,000,000	5,800,000	5,748,866	251,134	51,134
31	Acquisition of Non-Financial Assets	6,000,000	5,800,000	5,748,866	251,134	51,134
31121	Transport Equipment	5,000,000	4,800,000	4,779,500	220,500	20,500
31121801	Acquisition of Vehicles	5,000,000	4,800,000	4,779,500	220,500	20,500
31122	Other Machinery and Equipment	1,000,000	1,000,000	969,366	30,634	30,634
31122802	Acquisition of IT Equipment	200,000	200,000	180,771	19,229	19,229
31122999	Acquisition of Other Machinery and Equipment	800,000	800,000	788,595	11,405	11,405
Total - Sub-Head 20-101: General		124,000,000	129,001,000	118,298,483	5,701,517	10,702,517
Sub-Head 20-102: Women's Empowerment and Gender Mainstreaming						
Recurrent Expenditure		175,000,000	173,861,000	163,187,952	11,812,048	10,673,048
21	Compensation of Employees	26,500,000	24,575,000	21,227,896	5,272,104	3,347,104
21110	Personal Emoluments	23,500,000	21,575,000	18,977,556	4,522,444	2,597,444
21110001	Basic Salary	19,300,000	16,495,000	14,400,260	4,899,740	2,094,740
21110002	Salary Compensation	2,000,000	2,000,000	1,706,629	293,371	293,371
21110004	Allowances	600,000	900,000	861,760	(261,760)	38,240
21110009	End-of-year Bonus	1,600,000	1,500,000	1,353,609	246,391	146,391
21110016	Interim Allowance - Salary Relativity Adjustment	-	680,000	655,298	(655,298)	24,702
21111	Other Staff Costs	2,650,000	2,650,000	1,963,426	686,574	686,574
21111002	Travelling and Transport	2,500,000	2,500,000	1,823,163	676,837	676,837
21111100	Overtime	150,000	150,000	140,263	9,737	9,737
21210	Social Contributions	350,000	350,000	286,914	63,086	63,086
21210001	Contribution to the National Savings Fund	350,000	350,000	286,914	63,086	63,086
22	Goods and Services	21,400,000	22,186,000	15,848,735	5,551,265	6,337,265
22010	Cost of Utilities	1,800,000	1,800,000	1,176,763	623,237	623,237
22030	Rent	2,000,000	2,000,000	481,000	1,519,000	1,519,000
22040	Office Equipment and Furniture	200,000	471,000	465,276	(265,276)	5,724
22050	Office Expenses	115,000	115,000	96,814	18,186	18,186
22060	Maintenance	350,000	480,000	460,202	(110,202)	19,798
22070	Cleaning Services	800,000	1,140,000	1,140,000	(340,000)	-
22090	Security	9,700,000	9,700,000	7,774,212	1,925,788	1,925,788
22100	Publications and Stationery	435,000	535,000	473,588	(38,588)	61,412
22120	Fees	1,500,000	1,500,000	784,463	715,537	715,537
22900	Other Goods and Services	4,500,000	4,445,000	2,996,417	1,503,583	1,448,583
	of which					
22900014	Hospitality and Ceremonies				-	-
	(a) Home Economics Unit	200,000	200,000	162,878	37,122	37,122
	(b) Gender/International Women's Day	2,500,000	2,500,000	2,003,647	496,353	496,353
22900903	Awareness Campaign	500,000	500,000	91,887	408,113	408,113
22900955	Gender Mainstreaming	800,000	800,000	301,893	498,107	498,107
26	Grants	124,500,000	124,500,000	123,677,771	822,229	822,229
26313	Extra-Budgetary Units	14,100,000	14,100,000	13,277,771	822,229	822,229
26313066	National Women Entrepreneur Council	14,100,000	14,100,000	13,277,771	822,229	822,229
	of which					
	(a) Implementation of the National Strategy and Costed Action Plan for Women Entrepreneurship	1,000,000	1,000,000	177,771	822,229	822,229
	(b) Programmes - Women Entrepreneurship	2,000,000	2,000,000	2,000,000	-	-
26313067	National Women's Council	110,400,000	110,400,000	110,400,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 20-102: Women's Empowerment and Gender Mainstreaming - continued						
28	Other Expense	2,600,000	2,600,000	2,433,550	166,450	166,450
28211	Transfers to Non-Profit Institutions	2,600,000	2,600,000	2,433,550	166,450	166,450
28211051	Women's Associations	2,600,000	2,600,000	2,433,550	166,450	166,450
Capital Expenditure		1,000,000	1,000,000	748,599	251,401	251,401
31	Acquisition of Non-Financial Assets	1,000,000	1,000,000	748,599	251,401	251,401
31112	Non Residential Buildings	1,000,000	1,000,000	748,599	251,401	251,401
31112418	Upgrading of Women Centres	1,000,000	1,000,000	748,599	251,401	251,401
Total - Sub-Head 20-102: Women's Empowerment and Gender Mainstreaming		176,000,000	174,861,000	163,936,551	12,063,449	10,924,449
Sub-Head 20-103: Child Protection, Welfare And Development						
Recurrent Expenditure		232,000,000	230,387,000	201,062,573	30,937,427	29,324,427
21	Compensation of Employees	70,500,000	69,655,000	65,573,291	4,926,709	4,081,709
21110	Personal Emoluments	64,000,000	63,015,000	59,077,628	4,922,372	3,937,372
21110001	Basic Salary	49,800,000	46,579,000	43,156,759	6,643,241	3,422,241
21110002	Salary Compensation	6,000,000	6,000,000	5,628,660	371,340	371,340
21110004	Allowances	3,500,000	4,400,000	4,398,105	(898,105)	1,895
21110005	Extra Assistance	500,000	-	-	500,000	-
21110009	End-of-year Bonus	4,200,000	4,000,000	3,904,616	295,384	95,384
21110016	Interim Allowance - Salary Relativity Adjustment	-	2,036,000	1,989,488	(1,989,488)	46,512
21111	Other Staff Costs	5,500,000	5,640,000	5,546,597	(46,597)	93,403
21111002	Travelling and Transport	5,300,000	5,300,000	5,206,597	93,403	93,403
21111100	Overtime	200,000	340,000	340,000	(140,000)	-
21210	Social Contributions	1,000,000	1,000,000	949,066	50,934	50,934
21210001	Contribution to the National Savings Fund	1,000,000	1,000,000	949,066	50,934	50,934
22	Goods and Services	89,000,000	88,232,000	64,490,307	24,509,693	23,741,693
22010	Cost of Utilities	1,800,000	1,800,000	1,413,577	386,423	386,423
22030	Rent	8,500,000	8,500,000	5,430,593	3,069,407	3,069,407
22040	Office Equipment and Furniture	400,000	364,000	360,483	39,517	3,517
22050	Office Expenses	300,000	300,000	267,840	32,160	32,160
22060	Maintenance	1,200,000	975,000	662,329	537,671	312,671
22070	Cleaning Services	700,000	845,000	845,000	(145,000)	-
22100	Publications and Stationery	300,000	500,000	435,627	(135,627)	64,373
22120	Fees	800,000	800,000	388,134	411,866	411,866
22130	Studies and Surveys - Consultancy Services for Reform in Child Services	2,500,000	1,296,000	399,000	2,101,000	897,000
22900	Other Goods and Services	72,500,000	72,852,000	54,287,724	18,212,276	18,564,276
22900911	of which Running Expenses of Drop-in-Centre	3,200,000	3,200,000	1,897,854	1,302,146	1,302,146
22900912	Running Expenses of Shelters for Children	64,000,000	64,000,000	48,209,354	15,790,646	15,790,646
	(a) Long Term Care Institution	54,000,000	54,000,000	48,209,354	5,790,646	5,790,646
	(b) Residential Care Institutions for Children with Special Needs and Infants	10,000,000	10,000,000	-	10,000,000	10,000,000
26	Grants	57,500,000	57,500,000	55,998,975	1,501,025	1,501,025
26313	Extra-Budgetary Units	57,500,000	57,500,000	55,998,975	1,501,025	1,501,025
26313050	National Adoption Council	500,000	500,000	80,531	419,469	419,469
26313053	National Children's Council	57,000,000	57,000,000	55,918,444	1,081,556	1,081,556
	(a) Operation Costs	51,000,000	51,000,000	51,000,000	-	-
	(b) Support to Child Day Care Centres Scheme	6,000,000	6,000,000	4,918,444	1,081,556	1,081,556

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 20-103: Child Protection, Welfare And Development - continued						
27	Social Benefits	15,000,000	15,000,000	15,000,000	-	-
27210	Social Assistance Benefits in Cash	15,000,000	15,000,000	15,000,000	-	-
27210011	<i>Foster Care</i>	15,000,000	15,000,000	15,000,000	-	-
	Capital Expenditure	5,000,000	5,000,000	1,284,274	3,715,726	3,715,726
31	Acquisition of Non-Financial Assets	5,000,000	5,000,000	1,284,274	3,715,726	3,715,726
31111	Residential Buildings	2,800,000	2,800,000	1,084,274	1,715,726	1,715,726
31111407	<i>Upgrading of Shelters for Children (N 1)</i>	2,800,000	2,800,000	1,084,274	1,715,726	1,715,726
31112	Non-Residential Buildings	2,000,000	2,000,000	-	2,000,000	2,000,000
31112428	<i>Upgrading of Creativity Centre at Mahebourg</i>	2,000,000	2,000,000	-	2,000,000	2,000,000
31122	Other Machinery and Equipment	200,000	200,000	200,000	-	-
31122802	<i>Acquisition of IT Equipment</i>	100,000	100,000	100,000	-	-
31122999	<i>Acquisition of Other Machinery and Equipment</i>	100,000	100,000	100,000	-	-
Total - Sub-Head 20-103: Child Protection, Welfare And Development		237,000,000	235,387,000	202,346,847	34,653,153	33,040,153
Sub-Head 20-104: Family Welfare and Protection from Gender-Based Violence						
	Recurrent Expenditure	58,000,000	57,641,000	46,977,254	11,022,746	10,663,746
21	Compensation of Employees	35,700,000	35,107,000	31,142,408	4,557,592	3,964,592
21110	Personal Emoluments	32,850,000	32,182,000	28,339,359	4,510,641	3,842,641
21110001	<i>Basic Salary</i>	25,500,000	23,900,000	20,607,512	4,892,488	3,292,488
21110002	<i>Salary Compensation</i>	2,800,000	2,800,000	2,373,833	426,167	426,167
21110004	<i>Allowances</i>	2,400,000	2,550,000	2,544,843	(144,843)	5,157
21110009	<i>End-of-year Bonus</i>	2,150,000	2,000,000	1,899,221	250,779	100,779
21110016	<i>Interim Allowance - Salary Relativity Adjustment</i>	-	932,000	913,950	(913,950)	18,050
21111	Other Staff Costs	2,350,000	2,425,000	2,397,964	(47,964)	27,036
21111002	<i>Travelling and Transport</i>	2,250,000	2,250,000	2,250,000	-	-
21111100	<i>Overtime</i>	100,000	175,000	147,964	(47,964)	27,036
21210	Social Contributions	500,000	500,000	405,085	94,915	94,915
21210001	<i>Contribution to the National Savings Fund</i>	500,000	500,000	405,085	94,915	94,915
22	Goods and Services	22,300,000	22,534,000	15,834,846	6,465,154	6,699,154
22010	Cost of Utilities	925,000	925,000	924,908	92	92
22030	Rent	1,500,000	1,500,000	1,471,395	28,605	28,605
22040	Office Equipment and Furniture	375,000	343,000	325,642	49,358	17,358
22050	Office Expenses	150,000	150,000	134,925	15,075	15,075
22060	Maintenance	150,000	150,000	62,004	87,996	87,996
22070	Cleaning Services	100,000	240,000	240,000	(140,000)	-
22100	Publications and Stationery	200,000	350,000	313,375	(113,375)	36,625
22120	Fees	2,000,000	2,000,000	1,828,812	171,188	171,188
22130	Studies and Surveys - Prevalence of GBV in Mauritius	1,000,000	-	-	1,000,000	-
22900	Other Goods and Services of which	15,900,000	16,876,000	10,533,785	5,366,215	6,342,215
22900908	<i>Women & Children's Solidarity Programme</i>	14,700,000	14,400,000	8,474,513	6,225,487	5,925,487
	<i>(a) Assistance to Victims of Domestic Violence</i>	6,000,000	5,700,000	4,024,916	1,975,084	1,675,084
	<i>(b) Empowerment of Victims of Domestic Violence</i>	1,500,000	1,500,000	985,395	514,605	514,605
	<i>(c) Domestic Violence Information System (DOVIS)</i>	1,800,000	1,800,000	298,824	1,501,176	1,501,176
	<i>(d) Integrated Support Centre</i>	1,000,000	1,000,000	604,327	395,673	395,673
	<i>(e) Information Education Communication Campaign</i>	1,000,000	1,000,000	531,164	468,836	468,836

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 20-104: Family Welfare and Protection from Gender-Based Violence - continued						
22	Goods and Services - contd.					
	(f) Mobile Application LESPWAR	600,000	600,000	600,000	-	-
	(g) National Strategy and Action Plan on GBV	500,000	500,000	411,279	88,721	88,721
	(h) Accompagnement des Familles Programme	700,000	700,000	149,536	550,464	550,464
	(i) Costed National Action Plan on the Family	500,000	500,000	254,200	245,800	245,800
	(j) National Action Plan on Women, Peace and Security	600,000	600,000	438,425	161,575	161,575
	(k) Sensitisation Programme to cope with Climate Change	500,000	500,000	176,447	323,553	323,553
Total - Sub-Head 20-104: Family Welfare and Protection from Gender- Based Violence		58,000,000	57,641,000	46,977,254	11,022,746	10,663,746
Total - Vote 20-1: Gender Equality and Family Welfare		595,000,000	596,890,000	531,559,135	63,440,865	65,330,865
Vote 20-2: Social Welfare and Community-Based Activities						
Recurrent Expenditure		458,000,000	458,300,000	457,725,328	274,672	574,672
21	Compensation of Employees	28,500,000	26,135,000	25,906,073	2,593,927	228,927
21110	Personal Emoluments	25,100,000	23,170,000	22,997,579	2,102,421	172,421
21110001	Basic Salary	20,000,000	16,729,000	16,725,289	3,274,711	3,711
21110002	Salary Compensation	1,950,000	1,950,000	1,887,506	62,494	62,494
21110004	Allowances	600,000	1,260,000	1,244,381	(644,381)	15,619
21110006	Cash in lieu of leave	900,000	900,000	817,157	82,843	82,843
21110009	End-of-year Bonus	1,650,000	1,560,000	1,557,142	92,858	2,858
21110016	Interim Allowance - Salary Relativity Adjustment	-	771,000	766,104	(766,104)	4,896
21111	Other Staff Costs	3,030,000	2,595,000	2,585,501	444,499	9,499
21111002	Travelling and Transport	3,000,000	2,550,000	2,544,827	455,173	5,173
21111100	Overtime	30,000	45,000	40,674	(10,674)	4,326
21210	Social Contributions	370,000	370,000	322,993	47,007	47,007
21210001	Contribution to the National Savings Fund	370,000	370,000	322,993	47,007	47,007
22	Goods and Services	3,500,000	3,090,000	2,759,199	740,801	330,801
22010	Cost of Utilities	425,000	492,000	440,415	(15,415)	51,585
22020	Fuel and Oil	50,000	50,000	46,410	3,590	3,590
22030	Rent	2,000,000	1,526,800	1,518,000	482,000	8,800
22040	Office Equipment and Furniture	250,000	250,000	248,918	1,082	1,082
22050	Office Expenses	190,000	190,000	96,806	93,194	93,194
22060	Maintenance	230,000	155,000	79,578	150,422	75,422
22100	Publications and Stationery	80,000	105,000	53,467	26,533	51,533
22120	Fees	50,000	50,000	50,000	-	-
22900	Other Goods and Services	225,000	271,200	225,605	(605)	45,595
26	Grants	406,000,000	409,075,000	409,075,000	(3,075,000)	-
26313	Extra-Budgetary Units	406,000,000	409,075,000	409,075,000	(3,075,000)	-
26313085	Sugar Industry Labour Welfare Fund	406,000,000	409,075,000	409,075,000	(3,075,000)	-
28	Other Expense	20,000,000	20,000,000	19,985,056	14,944	14,944
28211	Transfers to Non-Profit Institutions	20,000,000	20,000,000	19,985,056	14,944	14,944
28211022	Social Welfare Centres	20,000,000	20,000,000	19,985,056	14,944	14,944
	(a) Operational costs for Social Welfare Centres	15,000,000	15,000,000	15,000,000	-	-
	(b) Expenses icw Evacuee Centres	5,000,000	5,000,000	4,985,056	14,944	14,944

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 20-2: Social Welfare and Community-Based Activities - continued						
Capital Expenditure		7,000,000	6,700,000	6,654,878	345,122	45,122
26	Grants	5,000,000	5,000,000	5,000,000	-	-
26323	Extra-Budgetary Units	5,000,000	5,000,000	5,000,000	-	-
26323085	Sugar Industry Labour Welfare Fund	5,000,000	5,000,000	5,000,000	-	-
28	Other Expense	2,000,000	1,700,000	1,654,878	345,122	45,122
28221	Transfers to Non-Profit Institutions	2,000,000	1,700,000	1,654,878	345,122	45,122
28221022	Upgrading of Social Welfare Centres	2,000,000	1,700,000	1,654,878	345,122	45,122
Total - Vote 20-2: Social Welfare and Community-Based Activities		465,000,000	465,000,000	464,380,206	619,794	619,794
Total - Ministry of Gender Equality and Family Welfare		1,060,000,000	1,061,890,000	995,939,341	64,060,659	65,950,659
Vote 21-1: Ministry of Arts and Cultural Heritage						
Sub-Head 21-101: General						
Recurrent Expenditure		35,000,000	37,887,700	36,191,070	(1,191,070)	1,696,630
20	Allowance to Minister	2,400,000	3,422,000	3,355,333	(955,333)	66,667
20100	Annual Allowance	2,400,000	3,422,000	3,355,333	(955,333)	66,667
21	Compensation of Employees	31,000,000	32,465,700	31,185,039	(185,039)	1,280,661
21110	Personal Emoluments	27,200,000	28,395,600	27,659,720	(459,720)	735,880
21110001	Basic Salary	19,100,000	18,725,000	18,070,038	1,029,962	654,962
21110002	Salary Compensation	1,400,000	1,430,400	1,428,930	(28,930)	1,470
21110004	Allowances	1,500,000	2,352,100	2,352,100	(852,100)	-
21110005	Extra Assistance	2,400,000	2,400,000	2,331,003	68,997	68,997
21110006	Cash in lieu of Leave	1,000,000	1,000,000	999,811	189	189
21110009	End-of-year Bonus	1,800,000	1,816,500	1,816,500	(16,500)	-
21110016	Interim Allowance - Salary Relativity Adjustment	-	671,600	661,338	(661,338)	10,262
21111	Other Staff Costs	3,500,000	3,770,100	3,280,982	219,018	489,118
21111002	Travelling and Transport	3,200,000	3,470,100	2,981,286	218,714	488,814
21111100	Overtime	200,000	200,000	199,696	304	304
21111200	Staff Welfare	100,000	100,000	100,000	-	-
21210	Social Contributions	300,000	300,000	244,337	55,663	55,663
21210001	Contribution to the National Savings Fund	300,000	300,000	244,337	55,663	55,663
22	Goods and Services	1,600,000	2,000,000	1,650,698	(50,698)	349,302
22010	Cost of Utilities	300,000	300,000	298,298	1,702	1,702
22040	Office Equipment and Furniture	100,000	100,000	46,990	53,010	53,010
22050	Office Expenses	100,000	100,000	100,000	-	-
22060	Maintenance	195,000	195,000	144,885	50,115	50,115
22100	Publications and Stationery	205,000	205,000	127,365	77,635	77,635
22120	Fees	250,000	850,000	844,200	(594,200)	5,800
22170	Travelling within the Republic	200,000	200,000	38,960	161,040	161,040
22900	Other Goods and Services	250,000	50,000	50,000	200,000	-
22900001	Uniforms	50,000	50,000	50,000	-	-
22900955	Gender Mainstreaming	200,000	-	-	200,000	-
Total - Sub-Head 21-101: General		35,000,000	37,887,700	36,191,070	(1,191,070)	1,696,630

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 21-102: Promotion of Arts and Culture						
Recurrent Expenditure		311,000,000	326,702,300	289,365,986	21,634,014	37,336,314
21	Compensation of Employees	109,000,000	110,604,800	105,654,068	3,345,932	4,950,732
21110	Personal Emoluments	98,000,000	95,104,800	91,802,737	6,197,263	3,302,063
21110001	Basic Salary	79,100,000	71,805,300	68,708,869	10,391,131	3,096,431
21110002	Salary Compensation	9,200,000	9,200,000	9,190,317	9,683	9,683
21110004	Allowances	1,500,000	2,216,100	2,215,967	(715,967)	133
21110006	Cash in lieu of Leave	1,700,000	2,627,000	2,585,000	(885,000)	42,000
21110009	End-of-year Bonus	6,500,000	6,175,000	6,033,254	466,746	141,746
21110016	Interim Allowance - Salary Relativity Adjustment	-	3,081,400	3,069,330	(3,069,330)	12,070
21111	Other Staff Costs	9,400,000	13,900,000	12,341,306	(2,941,306)	1,558,694
21111002	Travelling and Transport	9,000,000	9,000,000	7,443,029	1,556,971	1,556,971
21111100	Overtime	400,000	4,900,000	4,898,277	(4,498,277)	1,723
21210	Social Contributions	1,600,000	1,600,000	1,510,025	89,975	89,975
21210001	Contribution to the National Savings Fund	1,600,000	1,600,000	1,510,025	89,975	89,975
22	Goods and Services	53,400,000	67,185,210	65,101,858	(11,701,858)	2,083,352
22010	Cost of Utilities	2,700,000	3,650,000	3,184,727	(484,727)	465,273
22020	Fuel and Oil	1,000,000	2,000,000	1,995,215	(995,215)	4,785
22030	Rent	16,400,000	13,100,000	13,046,604	3,353,396	53,396
22040	Office Equipment and Furniture	150,000	1,105,000	859,282	(709,282)	245,718
22050	Office Expenses	575,000	775,000	762,390	(187,390)	12,610
22060	Maintenance	2,700,000	3,200,000	3,040,517	(340,517)	159,483
22070	Cleaning Services	1,200,000	1,200,000	1,200,000	-	-
22090	Security	2,900,000	2,900,000	2,899,113	887	887
22100	Publications and Stationery	3,175,000	3,125,000	2,906,750	268,250	218,250
22120	Fees	3,100,000	2,961,000	2,659,448	440,552	301,552
	of which					
	(a) Masterplan for Cultural Heritage District	1,000,000	55,000	-	1,000,000	55,000
	(b) Restructuring Plan for Mauritius Society of Authors	1,000,000	-	-	1,000,000	-
22130	Studies and Surveys	2,000,000	2,000,000	1,558,550	441,450	441,450
	(a) Strategic Plan for the Arts and Creative Sector	500,000	500,000	294,300	205,700	205,700
	(b) Development of Cultural Indicators	1,500,000	1,500,000	1,264,250	235,750	235,750
22900	Other Goods and Services	17,500,000	31,169,210	30,989,262	(13,489,262)	179,948
	of which					
22900018	Hiring of Services for Events	3,200,000	8,745,000	8,742,033	(5,542,033)	2,967
22900038	Expenses icw Cultural Exchanges	2,400,000	900,000	893,144	1,506,856	6,856
22900924	Festival Mauricien	3,500,000	8,000,000	7,975,296	(4,475,296)	24,704
22900966	Expenses icw Centre de Lecture Publique et d'Animation Culturelle (CELPAC)	5,600,000	5,100,000	5,098,665	501,335	1,335
26	Grants	130,000,000	132,200,000	103,535,247	26,464,753	28,664,753
26313	Extra-Budgetary Units	130,000,000	132,200,000	103,535,247	26,464,753	28,664,753
26313009	Conservatoire de Musique François Mitterrand Trust Fund	15,000,000	15,000,000	15,000,000	-	-
26313031	Malcolm De Chazal Trust Fund	1,500,000	1,500,000	-	1,500,000	1,500,000
26313033	Mauritius Council of Registered Librarians	350,000	350,000	175,000	175,000	175,000
26313036	Mauritius Film Development Corporation	25,700,000	25,700,000	25,700,000	-	-
26313044	Mauritius Society of Authors	5,300,000	5,300,000	5,300,000	-	-
26313052	National Art Gallery	11,000,000	11,000,000	-	11,000,000	11,000,000
26313072	President's Fund for Creative Writing	1,100,000	1,100,000	550,000	550,000	550,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 21-102: Promotion of Arts and Culture - continued						
26	Grants - contd.					
26313074	Professor Basdeo Bissoondoyal Trust Fund	1,100,000	1,100,000	-	1,100,000	1,100,000
26313078	Ramayana Centre	1,100,000	1,100,000	1,100,000	-	-
26313100	Islamic Cultural Centre for Hadjj Organisation	2,800,000	5,000,000	5,000,000	(2,200,000)	-
26313101	Nelson Mandela Centre for African Culture Trust Fund	15,500,000	15,500,000	15,500,000	-	-
26313102	Islamic Cultural Centre Trust Fund	8,100,000	8,100,000	8,100,000	-	-
26313103	Mauritius Marathi Cultural Centre Trust	4,600,000	4,600,000	3,600,000	1,000,000	1,000,000
26313104	Mauritius Telugu Cultural Centre Trust	4,600,000	4,600,000	4,600,000	-	-
26313105	Mauritius Tamil Cultural Centre Trust	4,600,000	4,600,000	4,600,000	-	-
26313106	Mauritian Cultural Centre Trust	50,000	50,000	-	50,000	50,000
26313116	Speaking Unions	20,600,000	20,600,000	14,310,247	6,289,753	6,289,753
26313163	Professional in the Arts Council	7,000,000	7,000,000	-	7,000,000	7,000,000
28	Other Expense	18,600,000	16,712,290	15,074,813	3,525,187	1,637,477
28211	Transfers to Non-Profit Institutions	6,600,000	7,300,000	7,200,945	(600,945)	99,055
28211026	Socio-Cultural Organisations	6,600,000	7,300,000	7,200,945	(600,945)	99,055
28212	Transfers to Households	12,000,000	9,412,290	7,873,868	4,126,132	1,538,422
28212014	Financial Assistance to Artists	12,000,000	9,412,290	7,873,868	4,126,132	1,538,422
	(a) Scheme for Concerts	1,500,000	912,290	796,100	703,900	116,190
	(b) Scheme for Development of Performance Arts Groups	1,000,000	1,000,000	999,075	925	925
	(c) International Development Grant Scheme for Performing Artists	1,000,000	1,000,000	756,693	243,307	243,307
	(d) Scheme for Rental of Hall for Drama	500,000	500,000	267,000	233,000	233,000
	(e) Artist Incubator Scheme	5,000,000	3,000,000	3,000,000	2,000,000	-
	(f) Scheme for International Award	1,000,000	450,000	-	1,000,000	450,000
	(g) Scheme for International Competition Participation	1,000,000	450,000	-	1,000,000	450,000
	(h) Other support to Artists	1,000,000	2,100,000	2,055,000	(1,055,000)	45,000
Capital Expenditure		41,000,000	26,800,000	9,090,466	31,909,534	17,709,534
26	Grants	6,000,000	6,000,000	5,000,000	1,000,000	1,000,000
26323	Extra-Budgetary Units	6,000,000	6,000,000	5,000,000	1,000,000	1,000,000
26323009	Conservatoire De Musique Francois Mitterand Trust Fund - (Acquisition of Musical Instruments)	5,000,000	5,000,000	5,000,000	-	-
26323101	Nelson Mandela Centre for African Culture Trust Fund	1,000,000	1,000,000	-	1,000,000	1,000,000
31	Acquisition of Non- Financial Assets	35,000,000	20,800,000	4,090,466	30,909,534	16,709,534
31112	Non-Residential Buildings	33,000,000	18,800,000	3,115,841	29,884,159	15,684,159
31112038	Setting up of Galerie d'Arts Nationale (Project Preparation)	500,000	500,000	-	500,000	500,000
31112059	Construction of National Arts Centre	20,000,000	5,800,000	-	20,000,000	5,800,000
31112060	Construction of Cultural Centres (Project Preparation)	5,000,000	5,000,000	-	5,000,000	5,000,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 21-102: Promotion of Arts and Culture - continued						
31	Acquisition of Non-Financial Assets - contd.					
31112417	Upgrading of Cultural Complex/Buildings	1,500,000	1,500,000	324,955	1,175,045	1,175,045
	(a) Centre de Lecture Publique et d'Animation Culturelle (CELPAC)	1,000,000	1,000,000	315,574	684,426	684,426
	(b) Centre de Formation Artistique	500,000	500,000	9,381	490,619	490,619
31112420	Upgrading of Theatres	6,000,000	6,000,000	2,790,886	3,209,114	3,209,114
31122	Other Machinery and Equipment	2,000,000	2,000,000	974,625	1,025,375	1,025,375
31122799	Upgrading of Other Machinery and Equipment	300,000	300,000	-	300,000	300,000
31122999	Acquisition of Other Machinery and Equipment of which	1,700,000	1,700,000	974,625	725,375	725,375
	(a) Equipment for Theatres	1,700,000	1,700,000	974,625	725,375	725,375
Total - Sub-Head 21-102: Promotion of Arts and Culture		352,000,000	353,502,300	298,456,452	53,543,548	55,045,848
Sub-Head 21-103: Preservation and Promotion of Heritage						
Recurrent Expenditure		183,000,000	180,500,000	174,684,869	8,315,131	5,815,131
21	Compensation of Employees	22,000,000	22,042,050	19,764,651	2,235,349	2,277,399
21110	Personal Emoluments	19,900,000	18,792,050	16,815,012	3,084,988	1,977,038
21110001	Basic Salary	15,600,000	14,560,000	12,815,418	2,784,582	1,744,582
21110002	Salary Compensation	1,750,000	1,750,000	1,562,849	187,151	187,151
21110004	Allowances	500,000	800,000	778,406	(278,406)	21,594
21110006	Cash in Lieu of Leave	700,000	400,000	400,000	300,000	-
21110009	End-of-year Bonus	1,350,000	1,142,050	1,119,034	230,966	23,016
21110016	Interim Allowance - Salary Relativity Adjustment	-	140,000	139,305	(139,305)	695
21111	Other Staff Costs	1,800,000	2,950,000	2,691,892	(891,892)	258,108
21111002	Travelling and Transport	1,750,000	1,750,000	1,492,697	257,303	257,303
21111100	Overtime	50,000	1,200,000	1,199,195	(1,149,195)	805
21210	Social Contributions	300,000	300,000	257,747	42,253	42,253
21210001	Contribution to the National Savings Fund	300,000	300,000	257,747	42,253	42,253
22	Goods and Services	18,000,000	14,457,950	11,595,118	6,404,882	2,862,832
22010	Cost of Utilities	675,000	1,006,710	700,108	(25,108)	306,602
22020	Fuel and Oil	50,000	50,000	50,000	-	-
22030	Rent	5,200,000	4,900,000	4,889,748	310,252	10,252
22040	Office Equipment and Furniture	100,000	150,000	116,270	(16,270)	33,730
22050	Office Expenses	120,000	150,000	136,706	(16,706)	13,294
22060	Maintenance	300,000	300,000	258,712	41,288	41,288
22070	Cleaning Services	200,000	200,000	200,000	-	-
22090	Security	750,000	750,000	676,432	73,568	73,568
22100	Publications and Stationery	285,000	285,000	241,706	43,294	43,294
22120	Fees	150,000	57,950	57,805	92,195	145
22900	Other Goods and Services of which	10,170,000	6,608,290	4,267,631	5,902,369	2,340,659
	(a) Conference on UNESCO Routes of Enslaved Peoples	5,000,000	5,000,000	4,159,341	840,659	840,659
	(b) Conference on Indentured Labour Route Project	5,000,000	1,500,000	-	5,000,000	1,500,000
26	Grants	142,000,000	143,000,000	142,335,100	(335,100)	664,900
26210	Contribution to International Organisations	800,000	800,000	135,100	664,900	664,900
26313	Extra-Budgetary Units	141,200,000	142,200,000	142,200,000	(1,000,000)	-
26313001	Aaprasavi Ghat Trust Fund	42,500,000	42,500,000	42,500,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 21-103: Preservation and Promotion of Heritage - continued						
26	Grants - contd.					
26313030	Le Morne Heritage Trust Fund	14,500,000	14,500,000	14,500,000	-	-
26313039	Mauritius Museums Council	31,000,000	31,000,000	31,000,000	-	-
26313059	National Heritage Fund	22,500,000	22,500,000	22,500,000	-	-
26313062	National Library	30,700,000	31,700,000	31,700,000	(1,000,000)	-
28	Other Expense	1,000,000	1,000,000	990,000	10,000	10,000
28211	Transfers to Non-Profit Institutions	1,000,000	1,000,000	990,000	10,000	10,000
28211011	Mauritius Archives Publication Fund	10,000	10,000	-	10,000	10,000
28211073	Classified Museums	990,000	990,000	990,000	-	-
Capital Expenditure		110,000,000	110,000,000	97,147,936	12,852,064	12,852,064
26	Grants	10,000,000	10,000,000	4,908,083	5,091,917	5,091,917
26323	Extra-Budgetary Units	10,000,000	10,000,000	4,908,083	5,091,917	5,091,917
26323030	Le Morne Heritage Trust Fund	5,000,000	5,000,000	4,908,083	91,917	91,917
	Upgrading of Trou Chenilles Trail	5,000,000	5,000,000	4,908,083	91,917	91,917
26323039	Mauritius Museums Council	5,000,000	5,000,000	-	5,000,000	5,000,000
	(a) Renovation of National History Museum, Mahebourg (Project Preparation)	1,000,000	1,000,000	-	1,000,000	1,000,000
	(b) Rehabilitation of SSR Memorial Centre for Culture, Port Louis	4,000,000	4,000,000	-	4,000,000	4,000,000
31	Acquisition of Non-Financial Assets	100,000,000	100,000,000	92,239,853	7,760,147	7,760,147
31112	Non-Residential Buildings	90,000,000	90,000,000	82,322,130	7,677,870	7,677,870
31112101	Construction of New Building for the National Archives and National Library	90,000,000	90,000,000	82,322,130	7,677,870	7,677,870
31122	Other Machinery & Equipment	500,000	458,217	375,940	124,060	82,277
31122802	Acquisition of IT Equipment	500,000	458,217	375,940	124,060	82,277
31132	Intangible Fixed Assets	9,000,000	9,470,138	9,470,138	(470,138)	-
31132401	E-Government Projects-Digitisation of Archives	9,000,000	9,470,138	9,470,138	(470,138)	-
31133	Furniture, Fixtures and Fittings	500,000	71,645	71,645	428,355	-
Total - Sub-Head 21-103: Preservation and Promotion of Heritage		293,000,000	290,500,000	271,832,805	21,167,195	18,667,195
Total - Vote 21-1: Ministry of Arts and Cultural Heritage		680,000,000	681,890,000	606,480,327	73,519,673	75,409,673
Vote 22-1: Ministry of Commerce and Consumer Protection						
Sub-Head 22-101: General						
Recurrent Expenditure		40,500,000	42,277,930	41,637,421	(1,137,421)	640,509
20	Allowance to Minister	2,400,000	2,400,000	2,333,333	66,667	66,667
20100	Annual Allowance	2,400,000	2,400,000	2,333,333	66,667	66,667
21	Compensation of Employees	18,700,000	18,348,000	18,010,181	689,819	337,819
21110	Personal Emoluments	16,205,000	15,264,500	14,988,381	1,216,619	276,119
21110001	Basic Salary	9,955,000	9,175,000	9,123,561	831,439	51,439
21110002	Salary Compensation	850,000	850,000	848,391	1,609	1,609
21110004	Allowances	1,200,000	1,200,000	1,197,054	2,946	2,946
21110005	Extra Assistance	2,500,000	1,993,000	1,795,430	704,570	197,570
21110006	Cash in lieu of leave	600,000	600,000	595,172	4,828	4,828

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 22-101: General - continued						
21	Compensation of Employees - contd.					
21110009	End-of-year Bonus	1,100,000	1,100,000	1,096,238	3,762	3,762
21110016	Interim Allowance - Salary Relativity Adjustment	-	346,500	332,535	(332,535)	13,965
21111	Other Staff Costs	2,340,000	2,928,500	2,891,622	(551,622)	36,878
21111002	Travelling and Transport	1,830,000	1,830,000	1,824,837	5,163	5,163
21111100	Overtime	500,000	767,000	735,285	(235,285)	31,715
21111200	Staff Welfare	10,000	331,500	331,500	(321,500)	-
21210	Social Contributions	155,000	155,000	130,178	24,822	24,822
21210001	Contribution to the National Savings Fund	155,000	155,000	130,178	24,822	24,822
22	Goods and Services	19,400,000	21,529,930	21,293,907	(1,893,907)	236,023
22010	Cost of Utilities	225,000	225,000	195,814	29,186	29,186
22020	Fuel and Oil	110,000	210,000	208,476	(98,476)	1,524
22030	Rent	18,050,000	18,829,000	18,820,016	(770,016)	8,984
22040	Office Equipment and Furniture	45,000	514,180	491,231	(446,231)	22,949
22050	Office Expenses	130,000	190,000	166,389	(36,389)	23,611
22060	Maintenance	205,000	708,000	644,570	(439,570)	63,430
22070	Cleaning Services	45,000	45,000	42,981	2,019	2,019
22090	Security	20,000	20,000	20,000	-	-
22100	Publications and Stationery	235,000	598,000	557,809	(322,809)	40,191
22120	Fees	50,000	75,000	46,059	3,941	28,941
22900	Other Goods and Services of which	285,000	115,750	100,562	184,438	15,188
22900955	Gender Mainstreaming	200,000	5,750	5,750	194,250	-
Total - Sub-Head 22-101: General		40,500,000	42,277,930	41,637,421	(1,137,421)	640,509
Sub-Head 22-102: Commerce and Trade Development						
Recurrent Expenditure		123,700,000	126,649,750	121,839,963	1,860,037	4,809,787
21	Compensation of Employees	61,200,000	61,595,000	60,588,115	611,885	1,006,885
21110	Personal Emoluments	54,500,000	54,100,000	53,130,283	1,369,717	969,717
21110001	Basic Salary	43,600,000	41,356,500	40,467,474	3,132,526	889,026
21110002	Salary Compensation	5,100,000	5,155,000	5,143,556	(43,556)	11,444
21110004	Allowances	850,000	850,000	827,508	22,492	22,492
21110006	Cash in lieu of leave	1,250,000	1,175,000	1,172,434	77,566	2,566
21110009	End-of-year Bonus	3,700,000	3,700,000	3,699,329	671	671
21110016	Interim Allowance - Salary Relativity Adjustment	-	1,863,500	1,819,982	(1,819,982)	43,518
21111	Other Staff Costs	5,800,000	6,645,000	6,621,439	(821,439)	23,561
21111002	Travelling and Transport	5,300,000	5,410,000	5,402,508	(102,508)	7,492
21111100	Overtime	450,000	1,185,000	1,168,931	(718,931)	16,069
21111200	Staff Welfare	50,000	50,000	50,000	-	-
21210	Social Contributions	900,000	850,000	836,393	63,607	13,607
21210001	Contribution to National Savings Fund	900,000	850,000	836,393	63,607	13,607
22	Goods and Services	8,900,000	11,514,750	9,505,827	(605,827)	2,008,923
22010	Cost of Utilities	1,975,000	2,300,000	2,162,206	(187,206)	137,794
22020	Fuel and Oil	670,000	670,000	514,334	155,666	155,666
22030	Rent	50,000	50,000	-	50,000	50,000
22040	Office Equipment and Furniture	100,000	340,000	310,697	(210,697)	29,303
22050	Office Expenses	205,000	240,000	181,192	23,808	58,808
22060	Maintenance	2,180,000	3,480,000	2,746,300	(566,300)	733,700
22070	Cleaning Services	140,000	140,000	136,678	3,322	3,322
22090	Security	440,000	420,000	355,015	84,985	64,985
22100	Publications and Stationery	1,005,000	1,517,000	1,304,946	(299,946)	212,054
22120	Fees	1,300,000	1,092,750	692,318	607,682	400,432
22170	Travelling within the Republic	150,000	290,000	289,909	(139,909)	91
22900	Other Goods and Services	685,000	975,000	812,232	(127,232)	162,768

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 22-102: Commerce and Trade Development - continued						
26	Grants	53,600,000	53,540,000	51,746,021	1,853,979	1,793,979
26210	Contribution to International Organisations	100,000	140,000	134,580	(34,580)	5,420
26210119	Contribution to Organisation Internationale de Metrologie Legale	100,000	140,000	134,580	(34,580)	5,420
26313	Extra-Budgetary Units	53,500,000	53,400,000	51,611,441	1,888,559	1,788,559
26313008	Competition Commission of which	53,500,000	53,400,000	51,611,441	1,888,559	1,788,559
	New Hearing Room	3,500,000	-	-	3,500,000	-
Capital Expenditure		16,200,000	5,379,820	3,191,123	13,008,877	2,188,697
26	Grants	300,000	300,000	248,000	52,000	52,000
26323	Extra-Budgetary Units	300,000	300,000	248,000	52,000	52,000
26323008	Competition Commission	300,000	300,000	248,000	52,000	52,000
28	Other Expense	-	100,000	91,214	(91,214)	8,786
28216	Transfers to	-	100,000	91,214	(91,214)	8,786
28216020	Regional/International Kimberley Process Permanent Secretariat	-	100,000	91,214	(91,214)	8,786
31	Acquisition of Non-Financial Assets	15,900,000	4,979,820	2,851,909	13,048,091	2,127,911
31122	Other Machinery and Equipment	2,200,000	3,663,500	2,069,261	130,739	1,594,239
31122802	Acquisition of IT Equipment	300,000	1,763,500	1,745,521	(1,445,521)	17,979
31122804	Acquisition of Laboratory Equipment	1,900,000	1,900,000	323,740	1,576,260	1,576,260
31132	Intangible Fixed Assets	13,700,000	1,316,320	782,648	12,917,352	533,672
31132125	Computerisation of Legal Metrology Services	13,700,000	1,316,320	782,648	12,917,352	533,672
Total - Sub-Head 22-102: Commerce and Trade Development		139,900,000	132,029,570	125,031,086	14,868,914	6,998,484
Sub-Head 22-103: Consumer Protection and Market Surveillance						
Recurrent Expenditure		44,600,000	46,493,500	44,696,896	(96,896)	1,796,604
21	Compensation of Employees	38,100,000	39,633,500	39,443,463	(1,343,463)	190,037
21110	Personal Emoluments	32,340,000	33,218,500	33,044,726	704,726	173,774
21110001	Basic Salary	24,890,000	24,525,000	24,499,803	390,197	25,197
21110002	Salary Compensation	2,400,000	2,527,000	2,522,643	(122,643)	4,357
21110004	Allowances	1,700,000	1,700,000	1,584,728	115,272	115,272
21110006	Cash in lieu of leave	1,250,000	1,240,000	1,235,579	14,421	4,421
21110009	End-of-year Bonus	2,100,000	2,100,000	2,099,400	600	600
21110016	Interim Allowance - Salary Relativity Adjustment	-	1,126,500	1,102,573	(1,102,573)	23,927
21111	Other Staff Costs	5,270,000	5,975,000	5,963,736	(693,736)	11,264
21111002	Travelling and Transport	4,550,000	5,210,000	5,205,838	(655,838)	4,162
21111100	Overtime	700,000	745,000	737,898	(37,898)	7,102
21111200	Staff Welfare	20,000	20,000	20,000	-	-
21210	Social Contributions	490,000	440,000	435,001	54,999	4,999
21210001	Contribution to National Savings Fund	490,000	440,000	435,001	54,999	4,999
22	Goods and Services	6,500,000	6,860,000	5,253,433	1,246,567	1,606,567
22010	Cost of Utilities	2,075,000	1,363,500	683,659	1,391,341	679,841
22030	Rent	480,000	480,000	472,650	7,350	7,350
22040	Office Equipment and Furniture	65,000	188,000	185,798	(120,798)	2,202
22050	Office Expenses	105,000	150,000	134,683	(29,683)	15,317
22060	Maintenance	1,205,000	1,205,000	730,350	474,650	474,650
22100	Publications and Stationery	625,000	893,000	652,087	(27,087)	240,913
22120	Fees	685,000	1,100,000	1,053,214	(368,214)	46,786
22900	Other Goods and Services	1,260,000	1,480,500	1,340,992	(80,992)	139,508

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 22-103: Consumer Protection and Market Surveillance - <i>continued</i>						
Capital Expenditure		2,000,000	6,199,000	5,498,520	(3,498,520)	700,480
31	Acquisition of Non-Financial Assets	2,000,000	6,199,000	5,498,520	(3,498,520)	700,480
31121	Transport Equipment	-	1,610,000	1,610,000	(1,610,000)	-
31121801	Acquisition of Vehicles	-	1,610,000	1,610,000	(1,610,000)	-
31122	Other Machinery and Equipment	1,000,000	3,889,000	3,888,520	(2,888,520)	480
31122802	Acquisition of IT Equipment	1,000,000	3,889,000	3,888,520	(2,888,520)	480
31132	Intangible Fixed Assets	1,000,000	700,000	-	1,000,000	700,000
31132801	Acquisition of Software	1,000,000	700,000	-	1,000,000	700,000
Total - Sub-Head 22-103: Consumer Protection and Market Surveillance		46,600,000	52,692,500	50,195,416	(3,595,416)	2,497,084
Total - Vote 22-1: Commerce and Consumer Protection		227,000,000	227,000,000	216,863,923	10,136,077	10,136,077
Vote 23-1: Ministry of Public Service, Administrative and Institutional Reforms						
Sub-Head 23-101: General						
Recurrent Expenditure		100,200,000	102,335,000	99,849,084	350,916	2,485,916
20	Allowance to Minister	2,400,000	2,400,000	2,333,333	66,667	66,667
20100	Annual Allowance	2,400,000	2,400,000	2,333,333	66,667	66,667
21	Compensation of Employees	49,800,000	49,210,000	48,451,959	1,348,041	758,041
21110	Personal Emoluments	44,620,000	43,670,000	43,125,416	1,494,584	544,584
21110001	Basic Salary	32,320,000	31,840,000	31,806,574	513,426	33,426
21110002	Salary Compensation	3,900,000	3,900,000	3,899,329	671	671
21110004	Allowances	2,100,000	2,150,000	2,149,124	(49,124)	876
21110005	Extra Assistance	1,800,000	1,100,000	609,906	1,190,094	490,094
21110006	Cash in lieu of Leave	1,300,000	1,300,000	1,282,626	17,374	17,374
21110009	End-of-year Bonus	3,200,000	2,900,000	2,899,921	300,079	79
21110016	Interim Allowance - Salary Relativity Adjustment	-	480,000	477,936	(477,936)	2,064
21111	Other Staff Costs	4,550,000	4,910,000	4,696,617	(146,617)	213,383
21111001	Wages	240,000	240,000	188,058	51,942	51,942
21111002	Travelling and Transport	3,600,000	3,600,000	3,443,155	156,845	156,845
21111100	Overtime	700,000	1,060,000	1,055,404	(355,404)	4,596
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	630,000	630,000	629,926	74	74
21210001	Contribution to the National Savings Fund	630,000	630,000	629,926	74	74
22	Goods and Services	48,000,000	50,725,000	49,063,792	(1,063,792)	1,661,208
22010	Cost of Utilities	7,710,000	8,410,000	8,347,135	(637,135)	62,865
22020	Fuel and Oil	460,000	560,000	560,000	(100,000)	-
22030	Rent	34,485,000	34,385,000	34,332,133	152,867	52,867
22040	Office Equipment and Furniture	400,000	1,000,000	825,508	(425,508)	174,492
22050	Office Expenses	720,000	1,020,000	935,628	(215,628)	84,372
22060	Maintenance	685,000	1,135,000	900,520	(215,520)	234,480
22070	Cleaning Services	1,500,000	1,500,000	1,100,033	399,967	399,967
22090	Security	600,000	775,000	722,637	(122,637)	52,363
22100	Publications and Stationery	740,000	1,240,000	1,145,434	(405,434)	94,566
22170	Travelling within the Republic	200,000	200,000	-	200,000	200,000
22900	Other Goods and Services	500,000	500,000	194,764	305,236	305,236
22900955	Gender Mainstreaming	200,000	200,000	119,764	80,236	80,236
Capital Expenditure		167,400,000	169,014,500	161,411,418	5,988,582	7,603,082
31	Acquisition of Non-Financial Assets	167,400,000	169,014,500	161,411,418	5,988,582	7,603,082
31112	Non Residential Building	165,400,000	165,400,000	158,298,922	7,101,078	7,101,078
31112058	Construction of Civil Service College (N 1)	165,400,000	165,400,000	158,298,922	7,101,078	7,101,078
31121	Transport Equipment	-	1,614,500	1,614,500	(1,614,500)	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 23-101: General - continued						
31	Acquisition of Non-Financial Assets - contd.					
31121801	Acquisition of Vehicles	-	1,614,500	1,614,500	(1,614,500)	-
31122	Other Machinery and Equipment	2,000,000	2,000,000	1,497,996	502,004	502,004
31122802	Acquisition of IT Equipment	2,000,000	2,000,000	1,497,996	502,004	502,004
Total - Sub-Head 23-101: General		267,600,000	271,349,500	261,260,502	6,339,498	10,088,998
Sub-Head 23-102: Administrative Reforms in the Civil Service						
Recurrent Expenditure		20,500,000	19,700,000	14,524,994	5,975,006	5,175,006
21	Compensation of Employees	12,700,000	12,400,000	11,753,457	946,543	646,543
21110	Personal Emoluments	11,675,000	11,375,000	10,910,197	764,803	464,803
21110001	Basic Salary	8,880,000	8,480,000	8,149,200	730,800	330,800
21110002	Salary Compensation	915,000	915,000	881,238	33,762	33,762
21110004	Allowances	780,000	780,000	779,425	575	575
21110006	Cash in lieu of Leave	300,000	300,000	300,000	-	-
21110009	End-of-year Bonus	800,000	800,000	702,007	97,993	97,993
21110016	Interim Allowance - Salary Relativity Adjustment	-	100,000	98,328	(98,328)	1,672
21111	Other Staff Costs	840,000	840,000	695,671	144,329	144,329
21111002	Travelling and Transport	810,000	810,000	666,421	143,579	143,580
21111100	Overtime	25,000	25,000	24,249	751	751
21111200	Staff Welfare	5,000	5,000	5,000	-	-
21210	Social Contributions	185,000	185,000	147,589	37,411	37,411
21210001	Contribution to the National Savings Fund	185,000	185,000	147,589	37,411	37,411
22	Goods and Services	7,500,000	7,000,000	2,549,247	4,950,753	4,450,753
22030	Rent	50,000	50,000	-	50,000	50,000
22040	Office Equipment and Furniture	100,000	100,000	45,115	54,885	54,885
22050	Office Expenses	60,000	60,000	56,058	3,942	3,942
22060	Maintenance	140,000	140,000	71,685	68,315	68,315
22100	Publications and Stationery	285,000	285,000	263,835	21,165	21,165
22120	Fees	1,500,000	1,500,000	484,000	1,016,000	1,016,000
22130	Studies and Surveys	100,000	100,000	-	100,000	100,000
22900	Other Goods and Services of which	5,265,000	4,765,000	1,628,554	3,636,446	3,136,446
22900008	Medals, Prizes and Rewards	800,000	300,000	-	800,000	300,000
22900950	Improvement of Counter Services	800,000	800,000	566,704	233,296	233,296
22900993	Expenses i.c.w Sandbox Framework	2,000,000	2,000,000	-	2,000,000	2,000,000
26	Grants	300,000	300,000	222,290	77,710	77,710
26210	Contribution to International Organisations	300,000	300,000	222,290	77,710	77,710
26210189	African Association of Public Administration and Management (AAPAM)	300,000	300,000	222,290	77,710	77,710
Total - Sub-Head 23-102: Administrative Reforms in the Civil Service		20,500,000	19,700,000	14,524,994	5,975,006	5,175,006
Sub-Head 23-103: Capacity Building in the Civil Service						
Recurrent Expenditure		28,500,000	28,500,000	27,934,703	565,297	565,297
21	Compensation of Employees	10,100,000	10,100,000	9,767,993	332,007	332,007
21110	Personal Emoluments	8,800,000	8,800,000	8,631,023	168,977	168,977
21110001	Basic Salary	6,900,000	6,780,000	6,688,876	211,124	91,124
21110002	Salary Compensation	900,000	900,000	896,799	3,201	3,201
21110004	Allowances	100,000	100,000	98,503	1,497	1,497
21110006	Cash in lieu of Leave	300,000	300,000	260,452	39,548	39,548
21110009	End-of-year Bonus	600,000	600,000	590,021	9,979	9,979

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 23-103: Capacity Building in the Civil Service - continued						
21	Compensation of Employees - contd.					
21110016	Interim Allowance icw Salary Relativity Adjustment	-	120,000	96,372	(96,372)	23,628
21111	Other Staff Costs	1,110,000	1,110,000	987,771	122,229	122,229
21111002	Travelling and Transport	800,000	800,000	678,023	121,977	121,977
21111100	Overtime	300,000	300,000	299,748	252	252
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	190,000	190,000	149,199	40,801	40,801
21210001	Contribution to the National Savings Fund	190,000	190,000	149,199	40,801	40,801
22	Goods and Services	18,400,000	18,400,000	18,166,710	233,290	233,290
22040	Office Equipment and Furniture	90,000	90,000	17,480	72,520	72,520
22050	Office Expenses	40,000	40,000	37,641	2,359	2,359
22060	Maintenance	90,000	90,000	29,840	60,160	60,160
22100	Publications and Stationery	545,000	545,000	463,965	81,035	81,035
22120	Fees	17,360,000	17,360,000	17,360,000	-	-
22120039	of which Continuous Professional Development for Civil Servants	14,860,000	14,860,000	14,860,000	-	-
22900	Other Goods and Services	275,000	275,000	257,784	17,216	17,216
Total - Sub-Head 23-103: Capacity Building in the Civil Service		28,500,000	28,500,000	27,934,703	565,297	565,297
Sub-Head 23-104: Human Resource Management in the Civil Service						
Recurrent Expenditure		127,000,000	125,815,000	116,481,351	10,518,649	9,333,649
21	Compensation of Employees	99,100,000	97,815,000	96,134,095	2,965,905	1,680,905
21110	Personal Emoluments	90,920,000	88,735,000	87,309,572	3,610,428	1,425,428
21110001	Basic Salary	72,720,000	70,435,000	69,182,155	3,537,845	1,252,845
21110002	Salary Compensation	7,600,000	7,600,000	7,599,119	881	881
21110004	Allowances	1,000,000	1,000,000	999,348	652	652
21110006	Cash in lieu of Leave	2,800,000	2,800,000	2,744,847	55,153	55,153
21110009	End-of-year Bonus	6,800,000	5,900,000	5,813,520	986,480	86,480
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,000,000	970,583	(970,583)	29,417
21111	Other Staff Costs	6,830,000	7,730,000	7,512,278	(682,278)	217,722
21111002	Travelling and Transport	6,300,000	6,300,000	6,082,610	217,390	217,390
21111100	Overtime	500,000	1,400,000	1,399,668	(899,668)	332
21111200	Staff Welfare	30,000	30,000	30,000	-	-
21210	Social Contributions	1,350,000	1,350,000	1,312,245	37,755	37,755
21210001	Contribution to the National Savings Fund	1,350,000	1,350,000	1,312,245	37,755	37,755
22	Goods and Services	21,400,000	21,500,000	16,847,256	4,552,744	4,652,744
22040	Office Equipment and Furniture	200,000	200,000	99,200	100,800	100,800
22050	Office Expenses	485,000	635,000	568,923	(83,923)	66,077
22060	Maintenance	16,615,000	16,165,000	12,739,696	3,875,304	3,425,304
22060005	of which IT Equipment	16,525,000	16,075,000	12,671,911	3,853,089	3,403,089
22100	Publications and Stationery	2,075,000	2,475,000	2,081,029	(6,029)	393,971
22120	Fees	700,000	700,000	680,285	19,715	19,715
22170	Travelling within the Republic	200,000	200,000	53,969	146,031	146,031
22900	Other Goods and Services	1,125,000	1,125,000	624,154	500,846	500,846
22900035	of which Public Service Day	1,000,000	1,000,000	499,154	500,846	500,846
26	Grants	6,500,000	6,500,000	3,500,000	3,000,000	3,000,000
26313	Extra-Budgetary Units	6,500,000	6,500,000	3,500,000	3,000,000	3,000,000
26313075	Public Officers' Welfare Council	6,500,000	6,500,000	3,500,000	3,000,000	3,000,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 23-104: Human Resource Management in the Civil Service - <i>continued</i>						
Capital Expenditure		8,000,000	6,385,500	2,854,416	5,145,584	3,531,084
31	Acquisition of Non-Financial Assets	8,000,000	6,385,500	2,854,416	5,145,584	3,531,084
31122	Other Machinery and Equipment	3,000,000	3,000,000	2,854,416	145,584	145,584
31122802	Acquisition of IT Equipment for Electronic Attendance System (N 1)	3,000,000	3,000,000	2,854,416	145,584	145,584
31132	Intangible Fixed Assets	5,000,000	3,385,500	-	5,000,000	3,385,500
31132130	E-Scheme of Service	5,000,000	3,385,500	-	5,000,000	3,385,500
Total - Sub-Head 23-104: Human Resource Management in the Civil Service		135,000,000	132,200,500	119,335,767	15,664,233	12,864,733
Sub-Head 23-105: Occupational Safety and Health						
Recurrent Expenditure		35,400,000	35,250,000	32,837,824	2,562,176	2,412,176
21	Compensation of Employees	28,600,000	28,450,000	26,989,503	1,610,497	1,460,497
21110	Personal Emoluments	25,970,000	25,970,000	24,571,075	1,398,925	1,398,925
21110001	Basic Salary	20,640,000	20,340,000	19,016,333	1,623,667	1,323,667
21110002	Salary Compensation	2,000,000	2,000,000	1,983,895	16,105	16,105
21110004	Allowances	850,000	850,000	847,746	2,254	2,254
21110006	Cash in lieu of Leave	600,000	600,000	600,000	-	-
21110009	End-of-year Bonus	1,880,000	1,880,000	1,839,553	40,447	40,447
21110016	Interim Allowance icw Salary Relativity Adjustment	-	300,000	283,548	(283,548)	16,452
21111	Other Staff Costs	2,260,000	2,110,000	2,075,694	184,306	34,306
21111002	Travelling and Transport	2,200,000	2,050,000	2,018,909	181,091	31,091
21111100	Overtime	50,000	50,000	46,785	3,215	3,215
21111200	Staff Welfare	10,000	10,000	10,000	-	-
21210	Social Contributions	370,000	370,000	342,734	27,266	27,266
21210001	Contribution to the National Savings Fund	370,000	370,000	342,734	27,266	27,266
22	Goods and Services	6,800,000	6,800,000	5,848,321	951,679	951,679
22040	Office Equipment and Furniture	80,000	80,000	43,970	36,030	36,030
22050	Office Expenses	40,000	40,000	39,736	264	264
22060	Maintenance	85,000	85,000	7,770	77,230	77,230
22100	Publications and Stationery	160,000	160,000	109,060	50,940	50,940
22120	Fees	1,155,000	1,155,000	1,155,000	-	-
22900	Other Goods and Services	5,280,000	5,280,000	4,492,785	787,215	787,215
22900934	Enhancement of Work Environment in the Civil Service	4,500,000	4,500,000	3,725,126	774,874	774,874
Total - Sub-Head 23-105: Occupational Safety and Health		35,400,000	35,250,000	32,837,824	2,562,176	2,412,176
Total - Vote 23-1: Ministry of Public Service, Administrative and Institutional Reforms		487,000,000	487,000,000	455,893,790	31,106,210	31,106,210
Vote 24-1: Ministry of Industrial Development, SMEs and Cooperatives						
Sub-Head 24-101: General						
Recurrent Expenditure		38,500,000	38,533,000	37,214,783	1,285,217	1,318,217
20	Allowance to Minister	2,400,000	2,340,000	2,336,936	63,064	3,064
20100	Annual Allowance	2,400,000	2,340,000	2,336,936	63,064	3,064
21	Compensation of Employees	20,300,000	19,711,500	19,391,955	908,045	319,545
21110	Personal Emoluments	17,480,000	16,558,500	16,303,833	1,176,167	254,667
21110001	Basic Salary	11,100,000	10,455,000	10,251,810	848,190	203,190
21110002	Salary Compensation	970,000	1,120,000	1,120,000	(150,000)	-
21110004	Allowances	2,100,000	1,835,000	1,835,000	265,000	-
21110005	Extra Assistance	1,610,000	721,500	688,843	921,157	32,657

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 24-101: General - continued						
21	Compensation of Employees - contd.					
21110006	Cash in lieu of Leave	500,000	500,000	482,490	17,510	17,510
21110009	End-of-year Bonus	1,200,000	1,200,000	1,199,939	61	61
21110016	Interim Allowance icw Salary Relativity Adjustment	-	727,000	725,751	(725,751)	1,249
21111	Other Staff Costs	2,620,000	2,953,000	2,912,525	(292,525)	40,475
21111002	Travelling and Transport	2,000,000	1,900,000	1,860,370	139,630	39,630
21111100	Overtime	600,000	1,003,000	1,002,248	(402,248)	752
21111200	Staff Welfare	20,000	50,000	49,907	(29,907)	93
21210	Social Contributions	200,000	200,000	175,597	24,403	24,403
21210001	Contribution to the National Savings Fund	200,000	200,000	175,597	24,403	24,403
22	Goods and Services	15,000,000	15,781,500	14,795,206	204,794	986,294
22010	Cost of Utilities	1,910,000	1,910,000	1,748,741	161,259	161,259
22020	Fuel and Oil	350,000	350,000	212,470	137,530	137,530
22030	Rent	9,050,000	9,076,500	9,019,856	30,144	56,644
22040	Office Equipment and Furniture	275,000	325,000	293,195	(18,195)	31,805
22050	Office Expenses	450,000	490,000	442,833	7,167	47,167
22060	Maintenance	1,310,000	1,325,000	1,098,689	211,311	226,311
22070	Cleaning Services	260,000	260,000	258,352	1,648	1,648
22100	Publications and Stationery	670,000	1,130,000	1,018,839	(348,839)	111,161
22120	Fees	150,000	245,000	206,845	(56,845)	38,155
22170	Travelling within the Republic	100,000	100,000	-	100,000	100,000
22900	Other Goods and Services of which	475,000	570,000	495,386	(20,386)	74,614
22900955	Gender Mainstreaming	200,000	200,000	200,000	-	-
26	Grants	800,000	700,000	690,686	109,314	9,314
26210	Contribution to International Organisations	800,000	700,000	690,686	109,314	9,314
26210067	African Asian Rural Development Organisation	800,000	700,000	690,686	109,314	9,314
Capital Expenditure		3,700,000	3,700,000	3,318,922	381,078	381,078
31	Acquisition of Non-Financial Assets	3,700,000	3,700,000	3,318,922	381,078	381,078
31112	Non-Residential Buildings	400,000	400,000	72,555	327,445	327,445
31112401	Upgrading of Office Building	400,000	400,000	72,555	327,445	327,445
31122	Other Machinery and Equipment	300,000	300,000	280,466	19,534	19,534
31122802	Acquisition of IT Equipment	300,000	300,000	280,466	19,534	19,534
31132	Intangible Fixed Assets	3,000,000	3,000,000	2,965,901	34,099	34,099
31132117	Central SME Database (N 1)	3,000,000	3,000,000	2,965,901	34,099	34,099
Total - Sub-Head 24-101: General		42,200,000	42,233,000	40,533,705	1,666,295	1,699,295
Sub-Head 24-102: Industrial Development						
Recurrent Expenditure		266,300,000	266,300,000	265,488,768	811,232	811,232
21	Compensation of Employees	70,000,000	69,300,000	69,161,799	838,201	138,201
21110	Personal Emoluments	62,400,000	61,193,000	61,101,052	1,298,948	91,948
21110001	Basic Salary	48,600,000	46,090,000	46,054,729	2,545,271	35,271
21110002	Salary Compensation	4,600,000	4,620,000	4,618,210	(18,210)	1,790
21110004	Allowances	1,400,000	1,930,000	1,906,364	(506,364)	23,636
21110005	Extra Assistance	1,300,000	485,000	476,194	823,806	8,806
21110006	Cash in lieu of leave	2,000,000	2,000,000	2,000,000	-	-
21110009	End-of-year Bonus	4,500,000	4,200,000	4,179,371	320,629	20,629
21110016	Interim Allowance icw Salary Relativity Adjustment	-	1,868,000	1,866,184	(1,866,184)	1,816
21111	Other Staff Costs	6,775,000	7,282,000	7,277,310	(502,310)	4,690
21111002	Travelling and Transport	6,000,000	6,000,000	6,000,000	-	-
21111100	Overtime	700,000	1,207,000	1,202,310	(502,310)	4,690
21111200	Staff Welfare	75,000	75,000	75,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 24-102: Industrial Development - continued						
21	Compensation of Employees - contd.					
21210	Social Contributions	825,000	825,000	783,437	41,563	41,563
21210001	Contribution to the National Savings Fund	825,000	825,000	783,437	41,563	41,563
22	Goods and Services	28,100,000	28,800,000	28,178,705	(78,705)	621,295
22010	Cost of Utilities	2,860,000	2,860,000	2,821,983	38,017	38,017
22020	Fuel and Oil	300,000	300,000	300,000	-	-
22030	Rent	13,850,000	14,225,000	14,225,000	(375,000)	-
22040	Office Equipment and Furniture	250,000	1,700,000	1,597,631	(1,347,631)	102,369
22050	Office Expenses	420,000	474,000	400,712	19,288	73,288
22060	Maintenance	1,055,000	845,000	810,306	244,694	34,694
22070	Cleaning Services	350,000	341,000	304,202	45,798	36,798
22090	Security	95,000	95,000	62,272	32,728	32,728
22100	Publications and Stationery	900,000	1,215,000	1,214,003	(314,003)	997
22120	Fees	5,990,000	5,114,500	4,971,317	1,018,683	143,183
22150	Scientific and Laboratory Equipment and Supplies	275,000	275,000	125,925	149,075	149,075
22900	Other Goods and Services	1,755,000	1,355,500	1,345,354	409,646	10,146
22900815	of which Greening of the Manufacturing sector (GEF Funded)	1,000,000	50,000	50,000	950,000	-
26	Grants	168,200,000	168,200,000	168,148,264	51,736	51,736
26210	Contribution to International Organisations	1,600,000	1,600,000	1,548,264	51,736	51,736
26313	Extra-Budgetary Units	166,600,000	166,600,000	166,600,000	-	-
26313011	Academy of Design and Innovation	55,400,000	55,400,000	55,400,000	-	-
26313046	Mauritius Standards Bureau	59,200,000	59,200,000	59,200,000	-	-
26313064	National Productivity and Competitiveness Council	52,000,000	52,000,000	52,000,000	-	-
Capital Expenditure		17,200,000	17,200,000	15,028,083	2,171,917	2,171,917
26	Grants	17,000,000	17,000,000	14,831,048	2,168,952	2,168,952
26323	Extra-Budgetary Units	17,000,000	17,000,000	14,831,048	2,168,952	2,168,952
26323011	Academy of Design and Innovation	4,000,000	4,000,000	3,989,729	10,271	10,271
26323046	Mauritius Standards Bureau	8,000,000	8,000,000	6,036,868	1,963,132	1,963,132
26323064	National Productivity and Competitiveness Council	5,000,000	5,000,000	4,804,451	195,549	195,549
	of which Enterprise Go Digital project	4,000,000	4,000,000	3,893,429	106,571	106,571
31	Acquisition of Non-Financial Assets	200,000	200,000	197,035	2,965	2,965
31122	Other Machinery and Equipment	200,000	200,000	197,035	2,965	2,965
31122802	Acquisition of IT Equipment	200,000	200,000	197,035	2,965	2,965
Total - Sub-Head 24-102: Industrial Development		283,500,000	283,500,000	280,516,851	2,983,149	2,983,149
Sub-Head 24-103: Small and Medium Enterprises Development						
Recurrent Expenditure		87,200,000	87,167,000	86,142,894	1,057,106	1,024,106
21	Compensation of Employees	20,400,000	20,367,000	19,342,894	1,057,106	1,024,106
21110	Personal Emoluments	18,700,000	18,817,000	17,853,357	846,643	963,643
21110001	Basic Salary	14,600,000	14,540,000	13,671,562	928,438	868,438
21110002	Salary Compensation	1,600,000	1,630,000	1,628,530	(28,530)	1,470
21110004	Allowances	500,000	335,000	283,649	216,351	51,351
21110006	Cash in lieu of Leave	650,000	650,000	608,777	41,223	41,223
21110009	End-of-year Bonus	1,350,000	1,350,000	1,349,952	48	48
21110016	Interim Allowance icw Salary Relativity Adjustment	-	312,000	310,887	(310,887)	1,113

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 24-103: Small and Medium Enterprises Development - continued						
21	Compensation of Employees - contd.					
21111	Other Staff Costs	1,400,000	1,250,000	1,218,208	181,792	31,792
21111002	Travelling and Transport	1,400,000	1,250,000	1,218,208	181,792	31,792
21210	Social Contributions	300,000	300,000	271,329	28,671	28,671
21210001	Contribution to the National Savings Fund	300,000	300,000	271,329	28,671	28,671
26	Grants	66,800,000	66,800,000	66,800,000	-	-
26313	Extra-Budgetary Units	66,800,000	66,800,000	66,800,000	-	-
26313147	SME Mauritius Ltd	66,800,000	66,800,000	66,800,000	-	-
Capital Expenditure		1,000,000	1,000,000	1,000,000	-	-
26	Grants	1,000,000	1,000,000	1,000,000	-	-
26323	Extra-Budgetary Units	1,000,000	1,000,000	1,000,000	-	-
26323147	SME Mauritius Ltd	1,000,000	1,000,000	1,000,000	-	-
Total - Sub-Head 24-103: Small and Medium Enterprises Development		88,200,000	88,167,000	87,142,894	1,057,106	1,024,106
Sub-Head 24-104: Cooperatives Development						
Recurrent Expenditure		126,700,000	127,585,000	126,488,003	211,997	1,096,997
21	Compensation of Employees	88,600,000	91,800,000	91,526,843	(2,926,843)	273,157
21110	Personal Emoluments	77,025,000	80,275,000	80,017,067	(2,992,067)	257,933
21110001	Basic Salary	59,850,000	60,514,000	60,369,852	(519,852)	144,148
21110002	Salary Compensation	6,000,000	6,325,000	6,321,824	(321,824)	3,176
21110004	Allowances	2,625,000	2,355,000	2,350,438	274,562	4,562
21110005	Extra Assistance	450,000	175,000	133,898	316,102	41,102
21110006	Cash in lieu of Leave	2,600,000	2,870,000	2,870,000	(270,000)	-
21110009	End-of-year Bonus	5,500,000	5,500,000	5,448,462	51,538	51,538
21110016	Interim Allowance icw Salary Relativity Adjustment	-	2,536,000	2,522,593	(2,522,593)	13,407
21111	Other Staff Costs	10,450,000	10,480,000	10,464,848	(14,848)	15,152
21111002	Travelling and Transport	10,000,000	9,950,000	9,949,910	50,090	90
21111100	Overtime	400,000	480,000	465,104	(65,104)	14,896
21111200	Staff Welfare	50,000	50,000	49,834	166	166
21210	Social Contributions	1,125,000	1,045,000	1,044,928	80,072	72
21210001	Contribution to the National Savings Fund	1,125,000	1,045,000	1,044,928	80,072	72
22	Goods and Services	22,400,000	20,125,000	19,303,468	3,096,532	821,532
22010	Cost of Utilities	2,925,000	2,985,000	2,893,395	31,605	91,605
22020	Fuel and Oil	300,000	300,000	254,027	45,973	45,973
22030	Rent	10,450,000	9,320,000	9,146,240	1,303,760	173,760
22040	Office Equipment and Furniture	400,000	475,000	468,067	(68,067)	6,933
22050	Office Expenses	350,000	460,000	455,111	(105,111)	4,889
22060	Maintenance	850,000	850,000	569,215	280,785	280,785
22070	Cleaning Services	350,000	350,000	349,938	62	62
22090	Security	1,000,000	1,160,000	1,110,900	(110,900)	49,100
22100	Publications and Stationery	1,000,000	1,025,000	1,016,250	(16,250)	8,750
22120	Fees	1,900,000	409,000	355,620	1,544,380	53,380
22120008	of which Fees for Consultants (E-Cooperatives Project)	1,000,000	-	-	1,000,000	-
22170	Travelling within the Republic	205,000	80,000	58,086	146,914	21,914
22900	Other Goods and Services	2,670,000	2,711,000	2,626,619	43,381	84,381
26	Grants	10,200,000	10,160,000	10,157,922	42,078	2,078
26210	Contribution to International Organisations	400,000	360,000	357,922	42,078	2,078
26313	Extra-Budgetary Units	9,800,000	9,800,000	9,800,000	-	-
26313061	National Cooperative College	9,800,000	9,800,000	9,800,000	-	-

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Sub-Head 24-104: Cooperatives Development - continued						
28	Other Expense	5,500,000	5,500,000	5,499,770	230	230
28211	Transfers to Non-Profit Institutions	5,500,000	5,500,000	5,499,770	230	230
28211030	Mauritius Cooperative Alliance Ltd	2,455,000	2,455,000	2,454,770	230	230
28211031	Mauritius Livestock Marketing Cooperative Federation	735,000	735,000	735,000	-	-
28211032	Mauritius Agricultural Marketing Co-operative Federation	735,000	735,000	735,000	-	-
28211058	Mauritius Women Entrepreneur Cooperative Federation	525,000	525,000	525,000	-	-
28211074	Mauritius Fishermen's Cooperative Federation	1,050,000	1,050,000	1,050,000	-	-
Capital Expenditure		10,400,000	9,515,000	9,094,344	1,305,656	420,656
31	Acquisition of Non-Financial Assets	10,400,000	9,515,000	9,094,344	1,305,656	420,656
31112	Non-Residential Buildings	9,900,000	8,415,000	8,123,803	1,776,197	291,197
31112401	Upgrading of Office Building	350,000	350,000	259,820	90,180	90,180
31112430	Upgrading of 'Maisons des Eleveurs/Maisons des Pêcheurs' of which	9,050,000	8,065,000	7,863,983	1,186,017	201,017
	Tamarin	9,050,000	8,065,000	7,863,983	1,186,017	201,017
31112442	Upgrading of Building	500,000	-	-	500,000	-
31122	Other Machinery and Equipment	300,000	900,000	770,621	(470,621)	129,379
31133	Furniture, Fixtures & Fittings	200,000	200,000	199,920	80	80
Total - Sub-Head 24-104: Cooperatives Development		137,100,000	137,100,000	135,582,347	1,517,653	1,517,653
Total - Vote 24-1 Ministry of Industrial Development, SMEs and Cooperatives		551,000,000	551,000,000	543,775,797	7,224,203	7,224,203
Vote 25-1: Centrally Managed Expenses of Government						
Recurrent Expenditure		3,340,000,000	3,381,000,000	3,140,143,419	199,856,581	240,856,581
21	Compensation of Employees	2,980,000,000	2,886,000,000	2,712,801,188	267,198,812	173,198,812
21110	Personal Emoluments	850,000,000	751,000,000	605,983,635	244,016,365	145,016,365
21110006	Cash in lieu of Leave (on retirement)	850,000,000	751,000,000	605,983,635	244,016,365	145,016,365
	(a) Refund of Sick Leave	450,000,000	440,000,000	351,329,424	98,670,576	88,670,576
	(b) Refund of Vacation Leave	400,000,000	311,000,000	254,654,211	145,345,789	56,345,789
21111	Other Staff Costs	1,060,000,000	985,000,000	966,726,488	93,273,512	18,273,512
21111300	Passage Benefits	10,000,000	10,000,000	3,500,368	6,499,632	6,499,632
21111350	Allowance in Lieu of Passages	1,050,000,000	975,000,000	963,226,120	86,773,880	11,773,880
21210	Social Contributions	1,070,000,000	1,150,000,000	1,140,091,065	(70,091,065)	9,908,935
21210002	Defined Contribution Pension Scheme	900,000,000	980,000,000	977,174,676	(77,174,676)	2,825,324
21210003	Civil Service Family Protection Scheme	170,000,000	170,000,000	162,916,389	7,083,611	7,083,611
22	Goods and Services	152,000,000	152,000,000	108,633,356	43,366,644	43,366,644
22120	Fees	10,000,000	10,000,000	355,958	9,644,042	9,644,042
22160	Overseas Training	15,000,000	15,000,000	7,425,126	7,574,874	7,574,874
22180	Mission Expenses (Ministers, Delegates and Officials)	125,000,000	125,000,000	100,852,272	24,147,728	24,147,728
22900	Other Goods and Services	2,000,000	2,000,000	-	2,000,000	2,000,000

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 25-1: Centrally Managed Expenses of Government - continued						
28	Other Expense	208,000,000	343,000,000	318,708,875	(110,708,875)	24,291,125
28211	Transfers to Non-Profit Institutions	124,400,000	124,400,000	123,398,662	1,001,338	1,001,338
28211024	Financial Support to Religious Bodies	124,400,000	124,400,000	123,398,662	1,001,338	1,001,338
28217	Other	83,600,000	216,576,231	193,286,444	(109,686,444)	23,289,787
28217001	Insurance	200,000	200,000	152,130	47,870	47,870
28217002	Compensation arising out of Government Liability	30,000,000	96,000,000	90,589,350	(60,589,350)	5,410,650
28217003	Refund of Revenue	40,000,000	37,976,231	20,205,010	19,794,990	17,771,221
28217004	Refund of Employee's Contribution	13,400,000	81,400,000	81,339,954	(67,939,954)	60,046
28217009	Ex-Gratia Payment	-	1,000,000	1,000,000	(1,000,000)	-
28222	Transfers to Households	-	2,023,769	2,023,769	(2,023,769)	-
28222023	Write-off of Advances /loans	-	2,023,769	2,023,769	(2,023,769)	-
Total - Vote 25-1: Centrally Managed Expenses of Government		3,340,000,000	3,381,000,000	3,140,143,419	199,856,581	240,856,581
Vote 26-1: Centrally Managed Initiatives of Government						
Recurrent Expenditure		17,845,000,000	25,367,900,000	24,683,436,658	(6,838,436,658)	684,463,342
21	Compensation of Employees	1,725,700,000	4,896,722,500	4,562,199,878	(2,836,499,878)	334,522,622
21110	Personal Emoluments	625,700,000	3,796,722,500	3,534,458,825	(2,908,758,825)	262,263,675
21110002	Salary Compensation	-	197,900,000	54,241,517	(54,241,517)	143,658,483
21110010	Service to Mauritius Programme	75,700,000	70,622,500	28,798,797	46,901,203	41,823,703
21110015	Allowance - Social Contribution	550,000,000	544,300,000	513,988,307	36,011,693	30,311,693
21110016	Interim Allowance icw Salary Relativity Adjustment	-	883,900,000	868,960,388	(868,960,388)	14,939,612
21110017	14th Month Bonus	-	2,100,000,000	2,068,469,816	(2,068,469,816)	31,530,184
21210	Social Contributions	1,100,000,000	1,100,000,000	1,027,741,053	72,258,947	72,258,947
21210004	CSG Contribution (Social Contribution)	1,100,000,000	1,100,000,000	1,027,741,053	72,258,947	72,258,947
22	Goods and Services	45,000,000	45,000,000	32,454,293	12,545,707	12,545,707
22120	Fees	45,000,000	45,000,000	32,454,293	12,545,707	12,545,707
22120040	Expert Skills Scheme	40,000,000	40,000,000	32,454,293	7,545,707	7,545,707
25	Subsidies	13,500,000	16,200,000	15,397,453	(1,897,453)	802,547
25110	Non Financial Public Corporations	5,500,000	5,500,000	4,745,979	754,021	754,021
25110014	Free Franking Service	5,500,000	5,500,000	4,745,979	754,021	754,021
25210	Non Financial Private Enterprises	8,000,000	10,700,000	10,651,474	(2,651,474)	48,526
25210008	VAT Refund Scheme for Planters, Breeders, Fishers and Other Specific Sectors	8,000,000	10,700,000	10,651,474	(2,651,474)	48,526
26	Grants	490,800,000	3,248,750,000	3,245,915,440	(2,755,115,440)	2,834,560
26210	Contribution to International Organisations	90,800,000	91,850,000	89,022,500	1,777,500	2,827,500
26210034	Commonwealth Fund for Technical Cooperation	11,000,000	12,000,000	11,537,854	(537,854)	462,146
26210035	UNDP Sub-Office	14,500,000	14,500,000	14,500,000	-	-
26210152	Organisation of Economic Co-operation and Development (OECD) Development Centre	700,000	700,000	299,690	400,310	400,310
26210213	OECD Inclusive Forum on Carbon Mitigation Approches (OECD-IFCMA)	2,600,000	2,600,000	650,217	1,949,783	1,949,783

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 26-1: Centrally Managed Initiatives of Government - continued						
26	Grants - contd.					
26210221	IMF - Poverty Reduction and Growth Trust	62,000,000	62,050,000	62,034,739	(34,739)	15,261
26313	Extra Budgetary Units	400,000,000	3,156,900,000	3,156,892,940	(2,756,892,940)	7,060
26313177	National Property Fund Ltd	-	2,587,500,000	2,587,500,000	(2,587,500,000)	-
26313500	Contribution towards Statutory Bodies Pension Funds	400,000,000	569,400,000	569,392,940	(169,392,940)	7,060
28	Other Expense	15,570,000,000	17,161,227,500	16,827,469,594	(1,257,469,594)	333,757,906
28212	Transfers to Households	14,891,000,000	16,341,000,000	16,114,926,355	(1,223,926,355)	226,073,645
28212036	Negative Income Tax Allowance	40,000,000	40,000,000	26,000,000	14,000,000	14,000,000
28212037	Allowance icw National Minimum Wage	850,000,000	850,000,000	808,919,000	41,081,000	41,081,000
28212041	CSG Income Allowance	9,950,000,000	10,890,000,000	10,812,081,000	(862,081,000)	77,919,000
28212044	Special Child Allowance	2,883,000,000	3,393,000,000	3,386,842,500	(503,842,500)	6,157,500
28212045	Independence Scheme	350,000,000	350,000,000	338,000,000	12,000,000	12,000,000
28212046	Housing Loan Relief Scheme	350,000,000	410,000,000	405,000,000	(55,000,000)	5,000,000
28212049	Pregnancy Care	39,000,000	39,000,000	38,000,000	1,000,000	1,000,000
28212050	Maternity Allowance	234,000,000	174,000,000	149,000,000	85,000,000	25,000,000
28212051	Allowance - Children with Disabilities	195,000,000	195,000,000	151,083,855	43,916,145	43,916,145
28213	Transfers to Non Financial Public Corporations	100,000,000	100,000,000	100,000,000	-	-
28213029	State Trading Corporation	100,000,000	100,000,000	100,000,000	-	-
28214	Transfers to Public Financial Corporations	20,000,000	20,000,000	-	20,000,000	20,000,000
28214001	Mauritius Africa Fund Ltd	20,000,000	20,000,000	-	20,000,000	20,000,000
28215	Transfers to Private Enterprises	50,000,000	50,000,000	42,000,000	8,000,000	8,000,000
28215015	Support to Operators for Gas Oil	50,000,000	50,000,000	42,000,000	8,000,000	8,000,000
28216	Transfers to Regional/International Organisations	329,000,000	472,927,500	472,141,576	(143,141,576)	785,924
28216011	Regional Multi-Disciplinary Centre	4,000,000	4,000,000	3,237,516	762,484	762,484
28216019	AFRITAC South and IMF Training Institute	325,000,000	468,927,500	468,904,060	(143,904,060)	23,440
28217	Other	180,000,000	177,300,000	98,401,663	81,598,337	78,898,337
28217005	Refund/Payment of taxes icw projects and schemes financed by Development Partners or under Special Programmes	180,000,000	177,300,000	98,401,663	81,598,337	78,898,337
	of which					
	(a) Refund Scheme for Recycling of PET Bottles	30,000,000	30,000,000	22,400,000	7,600,000	7,600,000
	(b) Refund Scheme for Recycling of Used Tyres	10,000,000	10,000,000	7,000,000	3,000,000	3,000,000
	(c) VAT Refund Scheme icw Residential Units	100,000,000	97,300,000	56,435,736	43,564,264	40,864,264
Capital Expenditure		19,075,000,000	24,035,289,861	23,588,916,208	(4,513,916,208)	446,373,653
26	Grants	10,300,000,000	13,200,000,000	13,109,093,883	(2,809,093,883)	90,906,117
26323	Extra Budgetary Units	10,300,000,000	13,200,000,000	13,109,093,883	(2,809,093,883)	90,906,117
26323058	National Environment Fund (formerly National Environment and Climate Change Fund)	-	1,775,700,766	1,755,700,766	(1,755,700,766)	20,000,000
26323169	Climate and Sustainability Fund	3,200,000,000	24,299,234	-	3,200,000,000	24,299,234
26323205	National Resilience Fund	4,600,000,000	8,500,000,000	8,500,000,000	(3,900,000,000)	-
26323210	Poverty Reduction Fund (formerly Solidarity Fund)	2,500,000,000	2,900,000,000	2,853,393,117	(353,393,117)	46,606,883

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Vote 26-1: Centrally Managed Initiatives of Government - continued						
31	Acquisition of Non-Financial Assets	380,000,000	380,000,000	119,325,579	260,674,421	260,674,421
31112	Non-Residential Buildings	20,000,000	20,000,000	392,186	19,607,814	19,607,814
31112999	VAT Component - Investment Projects/Bilateral Agreements	20,000,000	20,000,000	392,186	19,607,814	19,607,814
31113	Other Structures	100,000,000	75,000,000	10,075,884	89,924,116	64,924,116
31113999	Infrastructure Projects in Preparation	100,000,000	75,000,000	10,075,884	89,924,116	64,924,116
31121	Transport Equipment	50,000,000	75,000,000	65,563,985	(15,563,985)	9,436,015
31121801	Acquisition of Vehicles	50,000,000	75,000,000	65,563,985	(15,563,985)	9,436,015
31132	Intangible Fixed Assets	210,000,000	210,000,000	43,293,524	166,706,476	166,706,476
31132108	Mauritius E-Licensing Project	210,000,000	210,000,000	43,293,524	166,706,476	166,706,476
32	Acquisition of Financial Assets	8,395,000,000	10,455,289,861	10,360,496,746	(1,965,496,746)	94,793,115
32145	Loans to Non Financial Corporations	50,000,000	50,000,000	-	50,000,000	50,000,000
32145200	Development Bank of Mauritius Ltd (Setting up of SME Parks)	50,000,000	50,000,000	-	50,000,000	50,000,000
32155	Shares and Equity Participation	6,020,000,000	9,020,000,000	9,020,000,000	(3,000,000,000)	-
32155075	Mauritius Housing Holdings Ltd	6,020,000,000	6,020,000,000	6,020,000,000	-	-
32155301	Equity Participation - Bank of Mauritius	-	3,000,000,000	3,000,000,000	(3,000,000,000)	-
32245	Loans to International Organisations	750,000,000	329,600,000	329,559,910	420,440,090	40,090
32245311	IMF - Resilience and Sustainability Trust	750,000,000	329,600,000	329,559,910	420,440,090	40,090
32255	Subscriptions to International Organisations	455,000,000	455,800,000	446,880,797	8,119,203	8,919,203
32255103	International Finance Corporation (IFC)	37,000,000	37,800,000	36,917,284	82,716	882,716
32255105	African Development Bank (ADB)	258,000,000	258,000,000	250,963,513	7,036,487	7,036,487
32255108	Fonds de Solidarité Africain	160,000,000	160,000,000	159,000,000	1,000,000	1,000,000
32315	IMF SDR Transactions	1,120,000,000	599,889,861	564,056,039	555,943,961	35,833,822
32315101	SDR Purchase	-	570,000,000	553,643,039	(553,643,039)	16,356,961
32315201	Subscription to International Monetary Fund (IMF)	1,120,000,000	29,889,861	10,413,000	1,109,587,000	19,476,861
Total - Vote 26-1: Centrally Managed Initiatives of Government		36,920,000,000	49,403,189,861	48,272,352,866	(11,352,352,866)	1,130,836,995
Vote 27-1: Contingencies and Reserves						
29000	Recurrent	600,000,000	92,108,002	-	600,000,000	92,108,002
31000	Capital	500,000,000	237,800,000	-	500,000,000	237,800,000
Total - Vote 27-1: Contingencies and Reserves		1,100,000,000	329,908,002	-	1,100,000,000	329,908,002
Total - Centralised Services of the Government		216,800,000,000	237,800,000,000	229,487,239,293	(12,687,239,293)	8,312,760,707

**Detailed Statement of Expenditure of the Consolidated Fund
for the financial year 2024-2025**

Item No.	Details	Appropriation (a) Rs	Total Provisions* (b) Rs	Actual Expenditure (c) Rs	(Over)/Under Appropriation (a-c) Rs	(Over)/Under Total Provisions (b-c) Rs
Expenditure Charged Statutorily or by Virtue of the State Obligations						
Government Debt Servicing						
22	Goods and Services	140,000,000	116,228,920	85,211,564	54,788,436	31,017,356
22900	Other Goods and Services	140,000,000	116,228,920	85,211,564	54,788,436	31,017,356
22900200	Management/Service Charges	140,000,000	116,228,920	85,211,564	54,788,436	31,017,356
	(a) External Debt	105,000,000	109,268,906	78,251,550	26,748,450	31,017,356
	(b) Domestic Debt	35,000,000	6,960,014	6,960,014	28,039,986	-
24	Interests (Accrual Basis)	20,100,000,000	20,116,371,876	21,813,291,586	(1,713,291,586)	(1,696,919,710)
24100	External Debt	2,685,000,000	1,997,207,982	2,245,271,480	439,728,520	(248,063,498)
24200	Domestic Debt	17,415,000,000	18,119,163,894	19,568,020,106	(2,153,020,106)	(1,448,856,212)
33	Capital Repayments	142,580,000,000	142,587,399,204	152,050,466,790	(9,470,466,790)	(9,463,067,586)
331	Domestic Sources	139,080,000,000	139,034,028,055	148,593,329,653	(9,513,329,653)	(9,559,301,598)
	Domestic Debt (Short and Medium term) (Note 1)	102,497,000,000	102,452,823,807	112,092,575,694	(9,595,575,694)	(9,639,751,887)
33135	Domestic Debt (Five-Year and Seven-Year GOM Bonds and Other Long Term Bonds and Securities)	36,583,000,000	36,581,204,248	36,500,753,959	82,246,041	80,450,289
332	Foreign Sources	3,500,000,000	3,553,371,149	3,457,137,137	42,862,863	96,234,012
	Government Securities Held by Non-Residents	-	53,371,149	53,371,149	(53,371,149)	-
33245	External Debt	3,500,000,000	3,500,000,000	3,403,765,988	96,234,012	96,234,012
Total - Government Debt Servicing		162,820,000,000	162,820,000,000	173,948,969,940	(11,128,969,940)	(11,128,969,940)
Public Service Pensions						
26	Grants - Current	2,200,000,000	2,200,000,000	2,346,482,137	(146,482,137)	(146,482,137)
26313	Extra-Budgetary Units	2,200,000,000	2,200,000,000	2,346,482,137	(146,482,137)	(146,482,137)
26313007	Civil Service Family Protection Scheme	2,200,000,000	2,200,000,000	2,346,482,137	(146,482,137)	(146,482,137)
27	Social Benefits	10,560,000,000	10,560,000,000	10,891,945,947	(331,945,947)	(331,945,947)
27310	Employer Social Benefits in Cash	10,560,000,000	10,560,000,000	10,891,945,947	(331,945,947)	(331,945,947)
27310001	National Assembly Retiring Allowances	108,000,000	108,000,000	107,042,154	957,846	957,846
27310002	Pensions	8,650,000,000	8,950,000,000	9,283,848,130	(633,848,130)	(333,848,130)
27310003	Gratuities	1,800,000,000	1,500,750,000	1,500,224,937	299,775,063	525,063
27310004	Compassionate Allowances	2,000,000	1,250,000	830,726	1,169,274	419,274
Total - Public Service Pensions		12,760,000,000	12,760,000,000	13,238,428,084	(478,428,084)	(478,428,084)
Total - Expenditure Charged Statutorily or by Virtue of the State Obligations		175,580,000,000	175,580,000,000	187,187,398,024	(11,607,398,024)	(11,607,398,024)
Grand Total Expenditure		392,380,000,000	413,380,000,000	416,674,637,317	(24,294,637,317)	(3,294,637,317)

* Refers to the final amount approved after Supplementary Appropriation and Virement.

N 1: Actual Expenditure includes an amount carried-over in accordance with Section 3A of the Finance and Audit Act and Financial Instructions No. 1 of 2016. A consolidated list of carry-overs is at Annex to this Statement.

Annex to Detailed Statement of Expenditure of the Consolidated Fund

Consolidated List of Carry-Over of Capital Expenditure as at 30 June 2025

Item No.	Details	Amount Carried-over June 2025 Rs
Vote 1-1: Office of the President		
Capital Expenditure		
28	Other Expense	
28222	Capital Transfers	
28222027	Security Enhancement	1,500,000
Total Vote 1-1: Office of the President		1,500,000
Vote 1-13: Local Government Service Commission		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31112	Non-Residential Buildings	
31112401	Upgrading of Office Buildings	700,000
Total Vote 1-13: Local Government Service Commission		700,000
Vote 1-18: Office of Ombudsperson for Financial Services		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31121	Transport Equipment	
31121801	Acquisition of Vehicles	1,322,375
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment	87,538
Total Vote 1-18: Office of Ombudsperson for Financial Services		1,409,913
Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity		
Vote 2-5: Police Service		
Sub-Head 2-506: Defence and Emergency Rescue		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122999	Acquisition of Other Machinery and Equipment	11,766,225
Total Sub-head 2-506: Defence and Emergency Rescue		11,766,225
Vote 2-6: Rodrigues, Outer Islands and Territorial Integrity		
Capital Expenditure		
26	Grants	
26321	Other General Government Units	
26321001	Rodrigues Regional Assembly	37,392,453
Total Vote 2-6: Rodrigues, Outer Islands and Territorial Integrity		37,392,453
Vote 2-9: Forensic Science Laboratory		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment	4,738,167
31122804	Acquisition of Laboratory Equipment	120,960
Total Vote 2-9: Forensic Science Laboratory		4,859,127

Annex to Detailed Statement of Expenditure of the Consolidated Fund

Consolidated List of Carry-Over of Capital Expenditure as at 30 June 2025

Item No.	Details	Amount Carried-over June 2025 Rs
Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning, and Tourism		
Vote 3-2: Valuation Department		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment	1,266,353
31132	Intangible Fixed Assets	
31132801	Acquisition of Software	396,921
Total Vote 3-2: Valuation Department		1,663,274
Vote 3-3: Tourism		
Capital Expenditure		
26	Grants	
26323	Extra-Budgetary Units	
26323027	Ecole Hôtelière Sir Gaëtan Duval (MITD)	196,919
31	Acquisition of Non-Financial Assets	
31113	Other Structures	
31113016	Construction of Touristic and Leisure Infrastructure-Tourism Signage	2,422,195
Total Vote 3-3: Tourism		2,619,114
Vote 4-2: Ministry of Tertiary Education, Science and Research		
Capital Expenditure		
26	Grants	
26323	Extra-Budgetary Units	
26323150	Higher Education Commission	
	(a) Infrastructure Funding for Higher Education Institutions	4,050,000
	(b) University of Mauritius	1,283,972
Total Vote 4-2: Ministry of Tertiary Education, Science and Research		5,333,972
Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management		
Vote 5-3 : Mauritius Fire and Rescue Service		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122999	Acquisition of Other Machinery and Equipment	
	(b) Aerial Drone	1,858,500
Total Vote 5-3 : Mauritius Fire and Rescue Service		1,858,500
Ministry of Finance, Economic Planning and Development		
Vote 7-1: Finance, Economic Planning and Development		
Sub-Head 7-101: General		
Capital Expenditure		
26	Grants	
26323	Extra Budgetary Units	
26323043	Mauritius Revenue Authority	58,022,156
Total Sub-Head 7-101: General		58,022,156

Annex to Detailed Statement of Expenditure of the Consolidated Fund

Consolidated List of Carry-Over of Capital Expenditure as at 30 June 2025

Item No.	Details	Amount Carried-over June 2025 Rs
Vote 7-3: Treasury		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment	833,037
Total Vote 7-3: Treasury		833,037
Vote 7-6 : Registrar-General's Department		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31132	Intangible Fixed Assets	
31132401	Upgrading of ICT Infrastructure	17,490,821
Total Vote 7-6 : Registrar-General's Department		17,490,821
Ministry of Environment, Solid Waste Management and Climate Change		
Vote 11-2: Solid & Hazardous Waste and Beach Management		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment	457,309
Total Vote 11-2: Solid & Hazardous Waste and Beach Management		457,309
Attorney-General's Office		
Vote 13-1: Office of the Solicitor-General		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment (a) Laws of Mauritius Online Project	4,670,391
Total Vote 13-1: Office of the Solicitor-General		4,670,391
Vote 13-2: Office of the Director of Public Prosecutions		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment (a) Online Project for Provision of Briefs to Counsels (c) IT Equipment	1,612,658 963,969
Total Vote 13-2: Office of the Director of Public Prosecutions		2,576,627
Ministry of National Infrastructure and Community Development		
Vote 15-1: National Infrastructure		
Sub-Head 15-103: Road Construction and Maintenance		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31113	Other Structures	
31113003	Construction and upgrading of roads of which (g) Bois Cheri bypass	1,454,679
Total Sub-Head 15-103: Road Construction and Maintenance		1,454,679

Annex to Detailed Statement of Expenditure of the Consolidated Fund

Consolidated List of Carry-Over of Capital Expenditure as at 30 June 2025

Item No.	Details	Amount Carried-over June 2025 Rs
Vote 18-1: Ministry of Health and Wellness		
Sub-head 18-101: General		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31121	Transport Equipment	
31121801	Acquisition of Vehicles	19,705,000
Total Sub-head 18-101: General		19,705,000
Ministry of Blue Economy, Marine Resources, Fisheries and Shipping		
Vote 19-1: Blue Economy, Marine Resources and Shipping		
Sub-head 19-102: Shipping		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery & Equipment	
31122832	Acquisition of Global Maritime Distress and Safety Equipment (GMDSS)	28,500,000
Total Sub-head 19-102: Shipping		28,500,000
Ministry of Gender Equality and Family Welfare		
Vote 20-1: Gender Equality and Family Welfare		
Sub-Head 20-103: Child Protection, Welfare and Development		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31111	Residential Buildings	
31111407	Upgrading of Shelters for Children	122,000
Total Sub-Head 20-103: Child Protection, Welfare and Development		122,000
Vote 23-1: Ministry of Public Service, Administrative and Institutional Reforms		
Sub-Head 23-101: General		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31112	Non Residential Building	
31112058	Construction of Civil Service College	23,385,731
Total Sub-Head 23-101: General		23,385,731
Sub-Head 23-104: Human Resource Management in the Civil Service		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31122	Other Machinery and Equipment	
31122802	Acquisition of IT Equipment for Electronic Attendance System	2,854,415
Total Sub-Head 23-104: Human Resource Management in the Civil Service		2,854,415
Ministry of Industrial Development, SMEs and Cooperatives		
Vote 24 -1: Ministry of Industrial Development, SMEs and Cooperatives		
Sub-Head 24-101: General		
Capital Expenditure		
31	Acquisition of Non-Financial Assets	
31132	Intangible Fixed Assets	
31132117	Central SME Database	2,306,812
Total Sub-Head 24-101: General		2,306,812
TOTAL AMOUNT OF CARRY-OVER OF CAPITAL EXPENDITURE		231,481,556

Progress Report on Achievements and Performance

Vote 1 Constitutional and Independent Bodies

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
The principles of good governance, ethics, transparency and accountability are upheld across all public institutions		Ranking of Mauritius on the Corruption Perceptions Index of the Transparency International (out of 180 countries)	<53 rd	56 th (2024)	
	Delivery Unit	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Judiciary	Delivery of Judgement	Percentage of outstanding cases at the Supreme Court	53%	16%	The percentage of outstanding cases at the Supreme Court has fallen from 18% as published in the PBB Estimates 2025/26 to 16%, indicating a positive outcome and a relative reduction in the number of pending cases.
Public Service Commission and Disciplined Forces Service Commission	Recruitment and promotion of public officers	Average time taken to complete recruitment exercise (weeks)	14	18	No recruitment and promotion exercises were carried out as from the issue of the writ of elections for the National Assembly Elections 2024, that is, after 04 October 2024. A new Commission was appointed on 31 March 2025 and recruitment exercises resumed after the Municipal Elections 2025, that is, after 04 May 2025.
Public Bodies Appeal Tribunal	Hearing and determination of appeals	Percentage of appeals dealt within 6 months	70%	18%	The low achievement rate is due to the dissolution of the Board of the PSC and the LGSC in November 2024 whereby on-going appeals before the PBAT could not be processed. Following the re-constitution of the Boards of the PSC and LGSC in March 2025, the appeals were processed accordingly.
Office of Ombudsman	Provide a complaint-handling service	Percentage of complaints determined within 12 months	70%	72%	
National Audit Office	Audit of the accounts of Government and Public Sector Bodies	Percentage of financial statements of Statutory Bodies & Local Authorities certified within statutory deadline	85%	88%	
Employment Relations Tribunal	Arbitration of industrial and employment disputes	Number of cases disposed of	110	128	
Local Government Service Commission	Recruitment/ promotion in the Local Government Service	Average time taken to complete recruitment exercise (weeks)	15	14	

Progress Report on Achievements and Performance

Vote 1 Constitutional and Independent Bodies - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
National Human Rights Commission	Protect and promote human rights	Percentage of cases resolved	78%	66.8%	Out of 314, a total of 210 cases were resolved. The variance in the target was due to the reconstitution of the Board.
Office of Ombudsperson for Children	Investigation of cases of violation of the rights of children	Percentage of cases disposed of within 90 days	70%	70.1%	Out of 358, a total of 251 cases were disposed of.
Independent Police Complaints Commission	Investigation of complaints against police officers	Percentage of cases disposed of	60%	57.6%	The target was not met due to resource constraints. It is also to be noted that the completion of investigation into complaints does not rest solely on the IPCC but also depends on external factors such as: (i) failure of witnesses and Police Officers to turn up upon being summoned; and (ii) non-submission of documents by Police and Medical Institutions to the IPCC within the required timeframe.
Financial Crimes Commission	Investigation of corruption and money laundering cases	Percentage of preliminary investigation cases disposed of	69%	52%	The target set was based on initial assessment to complete a large number of cases at the Preliminary Investigation (PI) stage. However, following the proclamation of the FCC Act 2023 on March 29, 2024, this strategy was undermined. The new legislation triggered a significant increase in Police referrals, which were completed and advanced to the Further Investigation (FI) stage. The overall target for PI completed case was not achieved as a significant number of cases were investigated leading to FI instead of investigation into the forecasted PI completed cases.
Office of Ombudsperson for Financial Services	Address complaints of consumers of financial services against financial institutions	Percentage of complaints resolved	56%	48%	The variance in the target was due to the vacant position of Ombudsperson for Financial Services.

Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity

Vote 2-1 Prime Minister's Office

Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A modern and fair society with improved quality of life	Ranking of Mauritius on the Democracy Index of the Economist Intelligence Unit (out of 165 countries and 2 territories)	<20 th	20 th	

Progress Report on Achievements and Performance

Vote 2-1 Prime Minister's Office - *continued*

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Home Affairs	Issue of Certificates of Nationality, Certificates of Registration as Mauritian citizen, authorisation to invest/purchase property and Residence permits	Percentage of applications processed/approved within set time frame	90%	90%	
Citizen Support Unit	Addressing complaints from citizens through the Citizen Support Portal	Percentage of cases resolved (Cumulative)	91%	96%	Out of 345,464 cases, 330,869 were resolved.
Civil Status Division	Maintain a Civil Status Database for the unique identification of every citizen of Mauritius	Implementation of new Mauritius National Identity Card System (Percentage)	100%	100%	
Government Printing Department	Timely printing services	Percentage of publications delivered within 9-12 weeks	82%	79%	Target was not met as some jobs were canceled, and delays occurred due to the general and municipal elections.
Government Information Service	Digital dissemination of Government information	Timely and accurate dissemination of communiqués and press release to the public	1,800	2,837	

Vote 2-2 External Communications

Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A smart port with world class infrastructure and logistics	Percentage of Indian Ocean maritime traffic captured	11%	17.7%	This increase is influenced by the Red Sea crisis whereby bunker calls at Port Louis rose significantly.
	Average service time spent at berth (hours per ship)	30	31.9	Low crane and ship productivity which is due to lack of Cargo Handling Corporation Ltd's skilled labour, high absenteeism and dismantling operations has led to ships spending more time at berth.
A safer passenger experience at the SSR International Airport	Average Check-in to Gate time at SSR International Airport (minutes)	45	60	The Digital Transformation project (Single Token Travel) has been initiated but due to delays in its execution, the intended targets could not be achieved.

Progress Report on Achievements and Performance

Vote 2-2 External Communications - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Cargo Handling Corporation Ltd/Mauritius Ports Authority	Improve port productivity	Crane productivity (Moves per hour)	25	23.2	Decrease in productivity was due to the implementation of equipment control module and adverse climatic condition.
		Ship productivity (Moves per hour)	50	38.7	Ship productivity target could not be reached due to low crane intensity and limited cranes.
		Average container vessel turnaround time (Hours per ship)	45.0	45.6	
		Cargo Traffic (Million tonnes)	8.5	9.8	
		Container Traffic	504,000	493,667	Low crane and ship productivity which is due to lack of Cargo Handling Corporation Ltd's skilled labour, high absenteeism and dismantling operations has led to less container traffic.
		Cruise Calls	50	45	No ad-hoc cruise callers in FY 2024/25 unlike in FY 2023/24 as cruise operators are now fully aware that the Red Sea crisis remains ongoing.
		Volume of bunker sales (MT)	638,000	1,048,471	The increase in target is influenced by the Red Sea crisis whereby bunker calls at Port Louis rose significantly.
		Proportion of Passengers handled through a contactless clearance system	30%	-	The target could not be achieved due to delay in the execution of the Single Token Project which forms part of the Digital Transformation Project.
		Private jet arrivals (Number)	130	127	
			Proportion of electricity from renewable sources	-	0.58%
Airports of Rodrigues Co Ltd	Improve airport services	Air Cargo Traffic (MT) Passenger traffic	80 220,000	129 303,651	
Vote 2-5 Police Service					
Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Enhanced security and safety in the country, thereby improving the quality of life of citizens		Crime Rate (per thousand population)	< 3.90	3.8	

Progress Report on Achievements and Performance

Vote 2-5 Police service - *continued*

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Police Divisions	Ensure safer neighbourhoods by reducing crime against property	Percentage reduction in number of reported cases of Larceny with aggravating circumstances	18%	< 16.4%	
Traffic Branch	Improve safety and security of road users	Number of road traffic operations in relation to speeding, use of mobile phone and driving under the influence of alcohol and drugs	670	671	During the road traffic operations, 22,653 drivers/riders were contravened for speeding, use of mobile phone and drink/drug driving.
CCID/CID	Investigate crime cases	Detection rate in reported cases of crimes	63%	64%	
ADSU	Increase effectiveness in arrest and seizure in drug-related operations	Percentage of drug related operations resulting in arrest and seizure	70%	59%	
NCG	Ensure safety & security of the shores and EEZ of Mauritius	Percentage increase in afloat patrol and sorties	4%	8%	

Vote 2-10 Prison Service

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A safer Mauritius through best correctional practice		Percentage of detainees imprisoned more than once	71.6%	75.1%	The increase is mainly attributed to a rise in short-term convictions for repeat minor offences, contributing to a higher rate of re-imprisonment.
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Prison Service	Rehabilitation of detainees	Number of detainees following MQA approved educational and vocational training	450	443	The slight shortfall is mainly because many detainees are serving short sentences and couldn't complete the full training programmes.
	Capacity Building for Prison Officers	Number of officers following In-Service Courses in various fields	1,100	345	The number of officers trained was lower than the target set, mainly due to limited staff release amidst ongoing operational demands. Necessary adjustments to scheduling and deployment have since been made to boost participation in upcoming sessions.
	Provide psychological support to Prison Officers	Number of officers having access to psychological support	30	26	Referral of officers to the Prison Psychologist is initiated by the Prison Medical Officer. As such, it depends both on medical referrals and officers actively seeking psychological support.

Progress Report on Achievements and Performance

Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning and Tourism						
Vote 3-1 Housing and Land Use Planning						
Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks	
Improve the living conditions of the population through access to affordable and decent housing		Percentage of Housing Programmes completed (1,306 Housing Units ongoing and Phase I - 8,000 New Housing Units)	91%	8.2%	Target not achieved mainly due to: (i) Delays in securing BLUP and other clearances / approvals from relevant authorities; (ii) Adverse weather conditions; (iii) Late intervention for relocation of services; and (iv) Delayed payment to contractors.	
Efficient land use planning and land management		Percentage of land use with respect to built-up areas, roads and infrastructure	< 24%	22%		
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks	
NHDC/NSLD	Construction of housing units	Number of units completed under the on-going Programme and New Housing Programme (Cumulative)	8,474	766	Number of housing units completed: (i) FY 2022/2023: 282 units at Wooton (ii) FY 2023/2024: 426 units (203 units at Mare D'Albert and 223 units at La Valette) (iii) FY 2024/2025: 58 units (18 units at Solitude I and 40 units at Olivia). Target not achieved mainly due to: (i) Delays in securing BLUP and other clearances / approvals from relevant Authorities; (ii) Adverse weather conditions; (iii) Late intervention for relocation of services; and (iv) Delayed payment to contractors.	
NHDC	Rehabilitation of NHDC Housing Estates	Number of NHDC Housing Estates rehabilitated	7	5	The two projects that were not implemented relates to the provision of Fire Escape Staircases to NHDC Housing Estates. The projects were cancelled as the Mauritius Fire and Rescue Services informed that NHDC buildings are not classified under a purpose group that mandate a Fire Certificate, therefore Fire Emergency Staircases are not required.	
Survey Division	Management of State Lands and maintaining the land cadastre	Implementation of LAVIMS 2.0 (a new digital Geospatial data sharing platform) (cumulative)	10%	-	Following the unsuccessful tender exercise in 2024 for the selection of a contractor for a new LAVIMS and in view of technological evolution and project cost, it was decided to launch a fresh tender exercise to enlist the services of a Consultant for the revamping of the LAVIMS. The technical specifications have already been prepared and tender will be launched shortly.	

Progress Report on Achievements and Performance

Vote 3-1 Housing and Land Use Planning - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Planning Division	Planning for land use	Finalisation of the Vacoas Town Centre Master Plan	Dec-24	-	A first draft Vacoas Town Centre Master Plan has been prepared. The Master Plan will be finalised once the Vacoas Urban Terminal Project located in the town centre is approved by Government.
		Approval of new NDS	Dec-24	-	The target has been revised to December 2025. The draft Final NDS has been completed. Government's approval will have to be sought on the Final NDS Report.
Valuation Department	Provide valuation services to Government	Time taken to carry out a valuation exercise to determine the value of properties for revenue purposes (months)	5	5	

Vote 3-3 Tourism

Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks	
Mauritius maintained as an attractive and sustainable tourist destination	Tourist Arrivals	1,400,000	1,395,537	3 rd Quarter 2024 – 326,251 4 th Quarter 2024- 410,377 1 st Quarter 2025 – 326,389 (Prov.) 2 nd Quarter 2025 – 332,520 (Prov.)	
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Ministry of Tourism	Improve and diversify tourism products	Number of tourism signage panels maintained and upgraded	50	-	Contract for the maintenance of 52 tourism signage panels along routes 7 and 8 awarded on 19 February 2025 and the site was handed over on 22 May 2025. Expected completion date, as per the contract, is 13 September 2025. Works are ongoing.
	Improve safety and security at sea	Number of new zoning systems implemented	2	-	Zoning project is kept in abeyance due to resource constraints. Consultations are being made with Ministry of Environment on the taking over of the project by the Beach Authority.
	Mauritius Tourism Promotion Authority	Market and promote the Mauritian destination	Number of Online Campaigns	550	650
		Participations in fairs	13	13	
		Number of Roadshows	20	19	

Progress Report on Achievements and Performance

Vote 3-3 Tourism - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Tourism Authority	Regulate Activities in the sector	Number of Licensed Operators	469	1,206	Tourist Enterprise Licence- 60 Tourist Accommodation Certificate- 46 Pleasure Craft Licence (private) - 55 Pleasure Craft Licence (commercial) - 4 Skipper - 1,041
		Number of Licensed Tourist Establishment inspected	1,789	1,794	Land Based - 1,300 Sea Based - 494
	Sustainable Tourism Unit	Number of engaged operators on the Horizon.eco platform	500	24	The Horizon.eco platform is currently not operational as negotiations are still being carried out with the certification bodies (WTTC, Green Key and Earth Check) and the local service provider to integrate their APIs on the Horizon.eco platform. The aim is to streamline data entry processes, reduce redundancy, and facilitate operators' compliance with these certifications and encourage the adoption of circular practices.
		Number of Certified GSTC Operators	50	3	It is to be noted that the Blue Oasis Certification is a local certification awarded by the MSB and it is GSTC recognized. As per records at the MSB, there are only three tourist operators which have been certified. The Tourism Authority is working with the MSB to look into the possibility of integrating the APIs of the Blue Oasis Certification on the Horizon.eco platform so that the tourism operators may be encouraged to use the platform. With this initiative, it is expected that more tourist operators would be certified.
Ecole Hôtelière Sir Gaétan Duval	Provision of training in the Tourism & Hospitality sector	Percentage of students who successfully complete courses	≥ 90 %	88.8%	581 out of 654 full time trainees have successfully completed courses.

Vote 4-1 Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology

Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A more inclusive and equitable quality education, promoting lifelong learning opportunities and employability for all	Percentage of students who have successfully completed the 9-year basic education	78%	69.5%	Out of 13,562 students examined, 9,419 have achieved NQF level 2.
	Gross Tertiary Enrolment Rate	49.0%	55% (2024)	Out of a population of 88,728, aged 20-24, the total enrolment for the year 2024 was 51,860 (including 3,027 international students) The Gross Tertiary Enrolment Ratio reflects the participation rate of the local population (Mauritian) in Tertiary Education as a percentage of the population aged 20 to 24 years.

Progress Report on Achievements and Performance

Vote 4-1 Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology - continued					
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Pre-primary education/ ECCEA	Ensure and improve quality standards for Early Childhood Care and Education Authority (ECCEA)	Percentage of preschools adhering to ECCEA norms and standards	88%	87.0%	ECCEA norms and standards: (i) Compliant with Learning Environment: 81.12% (ii) Qualified teachers: 80% (iii) Adhere to pedagogical approaches: 100%
Primary Education	Improve performance of pupils at PSAC	PSAC Pass rate (Republic of Mauritius)	84.0%	79.5%	11,020 out of 13,866 students, including resits, examined in November/December 2024 have passed the PSAC exams.
Secondary Education	Improve student performance at secondary education examinations (Republic of Mauritius)	NCE Pass Rate	75%	69.5%	Out of 13,562 students examined in October 2024, 9,419 have achieved NQF level 2.
		SC Pass Rate	75%	72.7%	Out of 12,527 students examined in October/November 2024, 9,101 have succeeded the SC exams.
		HSC Pass Rate	85%	78.9%	Out of 7,425 students examined in October/November 2024, 5,857 have succeeded the HSC exams.
		Percentage of students taking at least 2 STEM subjects for HSC	36%	38.2%	Out of 7,828 school candidates who entered for the HSC/GCE 'A' Level and HSC Pro examinations 2024, 2,989 students took at least 2 STEM subjects at Principal Level.
E-Education	Digitalisation of Curriculum	No of grades for which e-resources have been developed	Grades 1-11	Grades 1 - 6 Grades 7-9	Note: e-resources is being developed for Grades 10-13 (5%).
	Capacity Building of Educators in online teaching	Percentage of educators trained	50%	45%	Out of 8,189 educators in public and private secondary schools, 3,685 have been trained.
	Training of Primary School Educators in the use of ICT	Percentage of Primary School Educators trained	95%	95%	Out of 4,922 primary school teachers, 4,675 have been provided with EDLP training by MIE.
	Enhance and expand Technology Education in Polytechnics	Number of courses offered	50	55	
Special Education Needs	Barrier free access to Secondary Education for students with Special Needs	Percentage of State Secondary Schools provided with barrier free facilities (cumulative)	90%	97%	Out of 63 Secondary Schools, works in 61 schools have been completed. Works in the remaining 2 schools will be implemented in upcoming capital projects which are yet to be determined due to complexity and high cost.

Progress Report on Achievements and Performance

Vote 4-1 Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology - continued					
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Tertiary Education	Provide quality Higher Education adapted to the economy	Number of research articles/ internationally-refereed/ peer reviewed publications	430	296	Breakdown: UOM - 160 UTM - 80 UDM - 31 MIE - 12 MGI - 10 OUM - 3
Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management					
Vote 5-1 Local Government					
	Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
	Improved quality of life of people in the local community	Percentage of complaints on community services received through the Citizen Support Portal addressed	72%	55%	Out of 12,000 complaints received, 6,600 have been addressed.
	A safer, adaptive and disaster resilient nation	Average time taken for attending to fire and rescue emergencies (minutes)	9	9	
	Improved accuracy in weather forecasting	Weather Forecasting Critical Success Index	0.77	0.72	The Index varies depending on the performance of the forecast issued by the Mauritius Meteorological Services. The aim is to reach 0.77 or above.
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Local Government/ Local Authorities	Modernisation of Urban Infrastructure	Number of additional Urban Terminals under construction	4	-	Policy decision to be taken on the project.
	Cleaning of drains and desilting of water courses	Kilometres of drains/water courses cleaned	500	297	Target not achieved due to delays in procurement for outsourced services.
	Construction and upgrading of secondary roads	Number of road projects completed	250	154	Target not met due to delays in the implementation of projects caused by procurement and funding issues.
	Construction and upgrading of amenities	Number of amenities projects completed	190	146	Target not met due to delays in the implementation of projects caused by procurement and funding issues.

Progress Report on Achievements and Performance

Vote 5-1 Local Government - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
National Disaster Risk Reduction and Management Centre	Effective Disaster Risk Reduction and Management activities	Percentage completion of National Multi-Hazard Emergency Alert System (phase 2)	50%	-	Pre-Implementation Preparation expected to be completed by end of October 2025. Funding possibilities are being explored namely, Government to Government, Universal Service Fund, Commonwealth Climate Finance Hub, Japan Embassy and Government of Mauritius.
Mauritius Meteorological Services	Provision of timely and accurate weather reports	Number of community responders trained	100	111	Belle Rose/Quatre Bornes - 18 Tranquebar - 23 Souillac - 30 NYC Port Louis/NYC Rivière du Rempart/NYC Flacq - 40 youths
		Number of Automatic Weather Stations fully operational	37	39	The total number of Automatic Weather Stations (AWS) (39) as at 30/06/2025 includes five (5) AWS installed in Rodrigues.
		Percentage of vehicle fleet fully operational	77%	82%	
Mauritius Fire and Rescue Service	Efficient fire and rescue services	Number of sensitization campaigns on fire safety and emergency preparedness	500	563	
		Control Mobilisation System operationalised	Oct-24	-	The Control Mobilisation System is 90% completed. Computer hardware (Tablets) need to be procured to fully operationalise the system. Tender will be relaunched shortly.

Vote 6-1 Ministry of Land Transport and Light Rail

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A reliable and efficient land transport system improving traffic fluidity and safety		Fatality rate of road traffic accidents (per 100,000 population)	< 8	10.4	
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Ministry of Land Transport and Light Rail	Provide a strategic direction for the improvement of land transport	Land Transport Masterplan developed	Mar-25	-	Project is at Conceptual Stage. The Land Transport Masterplan would be developed under the Global Environment Facility (GEF) Project "Promoting Low-Carbon Electric Public Bus Transport in Mauritius" under the collaboration of the United Nations Development Programme (UNDP). The Steering Committee of the GEF Project would be ratifying the proposal by end of August 2025.

Progress Report on Achievements and Performance

Vote 6-1 Ministry of Land Transport and Light Rail - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
National Land Transport Authority	Regulate and oversee the land transport system	Access to online NLTA services facilitated	Apr-25	-	Specifications for the digitalisation of the services of the NLTA are being finalised in view of the procurement exercise. The project could not be undertaken in Financial Year 2024/25 due to resource constraints. The Online MVL platform has been enhanced with more user friendly features. A soft launch of the system was effected on 03 June 2025 and the system subsequently fully deployed with effect from 01 July 2025.
Traffic Management and Road Safety Unit	Implement Road Safety measures	Length of roads made safe through installation of road safety devices (km)	45	30.1	The delay is due to the absence of contracts under the Framework Agreement. Evaluation of bids is ongoing at the level of the Central Procurement Board.

Vote 7-1 Ministry of Finance, Economic Planning and Development

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Inclusive and sustainable economic growth Sustainable public finances		Real GDP Growth Rate	7.0%	4.9% (2024)	
		Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
MOFEPD	Development of sound economic and fiscal policies and effective budget execution and monitoring	Percentage of Key Budget measures implemented	87%	77.3%	58 measures out of 75 are operational in FY 2024/2025. The remaining 17 measures are at the stage of Work-in-Progress.
	Improve accountability through effective public financial management	Percentage of Ministries/Depts submitting Annual Report on Performance	90%	85%	52 out of 61 Ministries/ Departments have submitted their Annual Report as at June 2025. As at September, 53 Annual Reports have been submitted, representaing 87%.
	Strengthen internal audit and risk management in the Public Sector	Percentage of Ministries establishing a Risk Management Framework	60%	68%	23 out of 34 Ministries have implemented the Risk Management Framework and they are now in process of mounting their risk registers.
Financial Operations Cadre	Application of financial rules and regulations and budgetary discipline	Average working days for processing payments	6	6	
Procurement and Supply Cadre	Improve stock/ inventory management system in Government warehouses	Percentage of Ministries/Depts where E-Inventory Management System has been deployed	100%	87%	Phase 1 (182 sites-100%) Phase 2 (63 sites-100%) Phase 3 (62 sites completed out of 106 sites).

Progress Report on Achievements and Performance

Vote 7-1 Ministry of Finance, Economic Planning and Development - *continued*

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Procurement Policy Office	Advise on procurement and contract management to Public Bodies	Number of compliance audit conducted	14	14	
Central Procurement Board	Award of contracts for major projects	Percentage of procurement exercises completed within established lead time	50%	10%	The target of 50% was not reached mainly due to some complex projects which took longer evaluation time and most of the Bid Evaluation Reports were subject to review following Board's decision.
Mauritius Revenue Authority	Collection of tax revenue	Arrears collected as a percentage of total collectible arrears at the start of the year	28%	25.9%	The shortfall between target and achievement in relation to arrears collections is mainly due to the reintroduction of Tax Arrears Settlement Scheme (TASS). With the extension of TASS in the Budget in early June 2025, those taxpayers with assessments issued between mid-May 2025 and 30 June 2025 (Assessment Deadline for TASS) and were intent on agreeing to the assessments and settling their tax assessed amount may have waited for the TASS Scheme to be operational to register and benefit from full waivers of penalties and interests.
MOFEPD/ Accountant-General's Department	Accounting and reporting on Government financial transactions	Preparation of consolidated financial statements in line with accrual IPSAS in a phased manner	Public Sector	Budgetary Central Government (2 nd Transitional IPSAS Financial Statements), CFS Public Sector (1 st Transitional IPSAS Financial Statements)	Second Transitional IPSAS Financial Statement for Budgetary Central Government signed and submitted to the Director of Audit within the statutory time frame. Draft First Transitional IPSAS Consolidated Financial Statements (CFS) for the Public Sector for FY 2022-2023 has been prepared. It includes Ministries and Departments, Extra Budgetary Units (including Social Funds), Rodrigues Regional Assembly, Local Authorities and Public Sector Financial and Non-Financial Corporations. The preparation of the 2 nd Transitional IPSAS CFS for Public Sector for FY 2023-2024 is in progress.
Statistics Mauritius	Provide useful, timely and reliable data	Dissemination of the results of the 2022 Housing and Population Census	5 Table Reports	4 Table Reports + 1 Analytical Report	3 table reports were published in FY 2023/2024 and 4 table reports and 1 Analytical Report were published in FY 2024/2025. It is to be noted that 1 table report that was scheduled to be published in FY 2024/2025 was published in advance in June 2024.
Corporate and Business Registration Department	Registration of companies and businesses	Percentage of entities registered in real time	≥99%	≥99%	
Registrar General's Department	Registration of property transactions	Percentage implementation of enhanced system to speed up registration of Motor Vehicle	100%	100%	

Progress Report on Achievements and Performance

Vote 7-1 Ministry of Finance, Economic Planning and Development - *continued*

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Economic Development Board	Promote Mauritius as an investment and trade destination	FDI inflows (Rs bn)	39	32.67	The FDI inflows relates to the period July 2024 to June 2025
		Exports of goods and services (Rs bn)	364	462.9	

Vote 8-1 Ministry of Energy and Public Utilities

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Achieve 60% Renewable Energy in the electricity mix by 2030		Contribution of Renewable Energy in Electricity mix	30%	16.20%	The total RE Generation has decreased from 609 GWh to 563 GWh mainly due to lower hydro power generation as a result of severe drought in 2024/25, reduction in bagasse energy production and landfill gas. Solar energy has known an exponential expansion. In addition, planned RE projects of 130MW awarded to 2 promoters in 2022 and expected to be commissioned in 2024, suffered major delays due to permitting issues. 50 out of 130MW started construction after financial closure in 2025. Furthermore, the total energy generation (denominator) has encountered a major increase from 3326 GWh to 3468 GWh for the same period, hence further reducing the overall percentage contribution of RE.
	Improved water distribution	Percentage of Non-Revenue Water	50%	60%	
Improved sanitation and enhanced quality of water in aquifers and lagoons		Percentage of premises connected to sewerage system	29.60%	29.43%	
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Central Electricity Board	Ensure security of electricity supply and accelerate the transition to a low carbon economy	Electricity generated from renewable energy sources (GWh)	614	563	Decrease in output was due to: (i) Hydro power generation has decreased significantly from 133 GWh to only 70 GWh due to persistent lack of rainfall; (ii) Bagasse energy production has also declined from 293 GWh to reach 262 GWh; (iii) Landfill gas has also encountered a decrease from 12 GWh to 5.6 GWh as only one unit out of three is operational (iv) In Contrast, PV generation has increased from 154 GWh to 203 GWh (v) significant delays in planned RE projects awarded in 2022 but not yet commissioned in 2025 due to lengthy permitting processes

Progress Report on Achievements and Performance

Vote 8-1 Ministry of Energy and Public Utilities - Continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Energy Efficiency Management Office	Promote efficient use of energy	Number of mandatory energy audits completed (cumulative)	55	55	
Central Water Authority	Production of treated water	Volume of water treated (Mm ³ /year)	336	326	Target almost reached . The severe drought in 2024/25 has significantly affected the flow in rivers where water is abstracted and treated.
	Upgrading of water distribution network	Additional length of water pipes replaced (km)	250	114	Target not met due to delays in finalising project preparation and detailed requirements. New financing agreements have been signed with Government of India. Finalisation of project documents and tender specifications have been reviewed for conformity with funding conditions.
Wastewater Management Authority	Extension of the sewerage network	Number of premises connected to the sewerage network	1,765	1,815	
	Treatment of wastewater	Volume of wastewater treated (Mm ³)	52	50	
Radiation Safety and Nuclear Security Authority	Regulate radiation sources and practices	Number of guidelines/ codes of practice issued (Cumulative)	16	13	Target not met due to shortage of staff, coupled with other priority tasks such as the licensing of the National Cancer Centre.
Utility Regulatory Authority	Licensing of operators generating, distributing and transmitting electricity	Number of licenses issued (Cumulative)	30	35	
Mauritius Renewable Energy Agency	Assessment of the feasibility and competitiveness of RE projects and carry out studies on innovative RE Technologies	Number of RE Projects and proposals assessed and recommendations made	10	5	This is a demand-driven scheme. Under Round 2 of the MARENA NSEPCRET Scheme, 5 projects were submitted and evaluated. Round 3 of the Scheme has been launched.

Progress Report on Achievements and Performance

Vote 9 Ministry of Social Integration, Social Security & National Solidarity

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A fair, equitable, responsive and sustainable social protection system for the citizens of the Republic of Mauritius		Ranking of Mauritius in the Social Progress Index (out of 170 countries)	< 50 th	53 rd	
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Social Integration Division/ National Empowerment Foundation	Empowerment of SRM households	Number of households empowered and successfully moved out of the SRM system	200	943	The number of households graduating from the poverty threshold is derived from the monthly case management report submitted by the NEF and are categorised by the following reasons: (i) got employment - 333 households; (ii) self-employment - 3 households; (iii) improvement in standard of living - 229 households; and (iv) handholding - 378 households.
	Educational Support to SRM households	Number of eligible children benefiting under educational support schemes	10,000	12,434	The figure includes the 12,427 beneficiaries under the School Materials Scheme and the 7 tertiary-level beneficiaries under the School Premium Scheme.
Social Integration Division/ National Social Inclusion Foundation	Support to NGOs	Number of projects supported and monitored	225	170	During Financial Year 2024/25, funding was provided to NGOs that are already delivering essential, ongoing services to vulnerable groups. With the dissolution of the NSIF Council, other funding instruments to support small-scale initiatives from NGOs were not launched during FY 2024/25 and therefore target could not be achieved.
Social Security Division (Benefits Unit)	Effective payment of basic pensions	Percentage of overpayment in pensions being recouped	30%	20.3%	Out of a total of Rs 270.2 Million overpaid, cumulative from 1976 to FY 2024/25, Rs 55 Million have been recovered as at 30 June 2025. Out of a total of Rs 83.6 Million overpaid, in FY 2024/25, Rs 38.3 Million have been recovered as at 30 June 2025 which represents 45% of overpayment.
Disability Empowerment Unit	Support to persons with disabilities	Number of persons with disabilities trained for employment	30	-	Target has not been achieved as Board of Training and Employment of Disabled Persons Board has not yet been reconstituted.

Progress Report on Achievements and Performance

Vote 10-1 Ministry of Financial Services & Good Governance

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A sound, compliant, competitive and innovative International Financial Centre		Real growth rate of the financial services Sector	4.8%	4.8% (2024)	The growth to GDP for the Financial Services sector was 4.8% for the year 2024.
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Financial Services Unit	Formulate policies and strategies to enhance competitiveness of the jurisdiction	Implementation of the recommendations of the 2018 Blueprint for Financial Services	73%	73%	The Financial Services Sector, being dynamic, the 2018 Blueprint had to be revamped. A Strategy Report 2025-2030 on Rethinking the future of the Financial Services Industry has been published in April 2025.
		No of innovative financial products introduced	2	3	Three products have been launched in the year 2024/2025 as follows: (i) New Regulatory Framework for Spot Commodity Market and its Intermediaries; (ii) Disclosure and Reporting Guidelines for ESG Funds; and (iii) Circular on Asset Manager Certificate and Fund Manager Certificate.
		Implementation of the National Action Plan 2024-2027	25%	-	The KPI has been revised in the PBB Estimates 2025-2026 and the target of 25% of the implementation of the National Action Plan on AML/CFT 2025- 2027 has been set for FY 2025-2026.
AML/CFT Unit	Provide capacity building on the FATF Assessment Methodology	Number of staff from competent authorities who participated in the FATF Assessors' Training	20	45	45 officers from key institutions involved in AML/CFT /CPF tasks participated in the Second In-Country Assessors' Training organized by the Ministry of Financial Services and Economic Planning in collaboration with the ESAAMLG Secretariat from 23 to 27 June 2025.
Office of Public Sector Governance	Provide management consultancy services and conduct governance, financial and organisational reviews in public sector organisations	Number of reviews carried out in public sector organisations	14	5	Target was not met as the assignment undertaken by OPSC were of complex nature and required additional time to complete. Five reviews were completed and seven were on-going. Furthermore, the OPSC conducted governance surveys in 34 Statutory Bodies.

Vote 11 Ministry of Environment, Solid Waste Management and Climate Change

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Mauritius to become a climate resilient and low emission country		Net GHG emissions (40% reduction from Business-as-Usual scenario of 6,900 Gg CO ₂ -eq)	4,840	6,026 (2024)	The estimated net GHG emissions (i.e including Forestry and Other Land Use [FOLU]) for year 2024 is 6,026 Gg CO ₂ -equivalent, as published by Statistics Mauritius.
Improved sustainability in waste management		Percentage of wastes diverted from landfill	7%	7%	Process for recovery from waste takes time. Reporting is to be made on annual basis.

Progress Report on Achievements and Performance

Vote 11 Ministry of Environment, Solid Waste Management and Climate Change - Continued					
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Integrated Coastal Zone Management Division	Rehabilitation of eroded beaches	Number of sites rehabilitated	2	-	Bois des Amourettes - The percentage completion of works at Bois des Amourettes is 93% as at 30 June 2025. The contract with the Contractor has been terminated on 18 April 2025 due to continuous delay in the completion of the project and non-submission of Environmental Monitoring Reports. Arrangement is being made for completion of outstanding works. Grand Baie - 30% of works completed as at date.
	Plastic Management Division	Coordinate actions for plastic management and enforcement of Regulations	Recycling rate of post-consumer PET	45%	30%
Living Environment Unit	Greening and Embellishment of Public Sites and Places of Worship	Number of sites embellished	120	168	
Beach Authority	Revamp popular public beaches	Number of beach enhancement projects completed (cumulative)	4	2	Mont Choisy & Belle Mare public beaches were enhanced.
Solid Waste Management Division	Environmentally sound management of hazardous wastes	Amount of hazardous chemical wastes collected (tonnes)	100	88	The quantity of hazardous wastes collected is based on the number of applications submitted by hazardous waste generators and processed by the Ministry and the Contractor.
Vote 12-1 Ministry of Agro Industry & Food Security					
Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Improved food security level with increased local production of all non-sugar crops [food crops, vegetables, fruits]		Local production of food crops including sheltered and bio farming systems (tonnes)	165,000	186,356	Production refers to food crops that are published by Statistics Mauritius in September 2025. It encompasses both Open Fields and Under Covered Cultures.

Progress Report on Achievements and Performance

Vote 12-1 Ministry of Agro Industry & Food Security - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Food and Agricultural Research and Extension Institute (FAREI)	Promote climate resilient/protected culture	Production under protected culture (tonnes)	12,500	11,930	Surface area covered under Sheltered Farms is around 105.82 Ha. Due to Cyclone Belal, several Sheltered Farms were damaged and planters had to rebuild the structure to engage in production under protected culture thereby affecting the harvest. Further, the cumulative rainfall for last summer was below normal and as a result, water availability for irrigation was reduced. This situation has affected food crops production in protected cultures especially in the North which is very reliant on irrigation.
Agricultural Marketing Board	Encourage local production of strategic crop	Production of potatoes (tonnes)	18,000	13,766	The shortfall is due to adverse climatic conditions, the presence of bacterial wilt in land, lack of irrigation facilities, difficulty to manage cultivation due to lack of labour are among the main reasons.
Small Farmers Welfare Fund	Provide support to small farmers	Area under agricultural land mechanisation support (Arpents)	2,715	2,499	Target not met due to resource constraints.
Mauritius Cane Industry Authority	Increase production of sugar	Sugar production (tonnes)	255,000	225,547	Special sugar - 119,615 tonnes Refined white sugar - 105,932 tonnes Rainfall deficit and dry season regulations which prohibits irrigation of cane fields impacted on sugar production. Resource constraint (unavailability of labour to work in sugarcane fields).
	Implement land mechanisation and cane replantation programme	Extent of land under sugar cane replanted annually (Ha)	2,900	363.2	363.2 Ha sugar cane replanted under Agricultural Land Management Scheme (ALMS). No Replantation under Cane Replantation Scheme and Cane Revolving Fund Scheme due to drought and dry season regulation imposing restrictions on cane irrigation.
	Provide accompanying measures to boost tea production	Tea Production (tonnes)	1,250	1,207	Region with extensive tea cultivation (tea belt) experienced below-average rainfall resulting in the slow shoot regeneration and reducing green leaf supply. Moreover, 60% of tea bushes in Mauritius are ageing fields (more than 50 years old) and have declining productivity despite maintenance.
Agricultural Services Division (Entomology Division)	Promotion of apiculture through training of beekeepers	Volume of honey produced (tonnes)	38	40	
Animal Production Division	Supply of breeding stock	Number of calves and lambs produced	75	108	

Progress Report on Achievements and Performance

Vote 12-1 Ministry of Agro Industry & Food Security - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
National Parks and Conservation Service	Conservation of native biodiversity	Land under conservation management & restoration (Cumulative Ha)	860	900	
Forestry Service	Maintenance of forest ecosystem services	Area of forests rehabilitated (Ha)	175	160	Target was not met due to redistribution of labour force to other institutions for fogging against proliferation of mosquitoes and labour force was redeployed to forest nurseries to boost up plant production.

Vote 13 Attorney General's Office

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
i) Timely, fair and independent legal advisory work and representation ii) An effective and efficient prosecution service upholding the rule of law and human rights		Percentage of cases where advice is given within 10 days	≥ 90%	≥ 90%	
		Percentage of files processed and/or cases lodged	100%	100%	
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Office of the Solicitor General	Delivery of legal advisory services	Average time for tendering legal advice (days)	10	10	
Office of the Director of Public Prosecutions	Advise on criminal investigations and decisions to prosecute cases	Percentage of cases that are processed within 8 weeks	≥ 90%	91%	
Office of the Parliamentary Counsel	Drafting of legislation for the implementation of Government policies	Average time for policies to be translated into appropriate legislation (weeks)	6	6	Time taken depends on the complexity of the legislation being drafted.

Progress Report on Achievements and Performance

Vote 13-4 Ministry of Foreign Affairs, Regional Integration and International Trade

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Stronger economic growth through effective foreign policy and enhanced international trade		Percentage nominal growth in exports of goods & services	5%	1.0%	As per National Accounts, exports of goods and services are as follows: 2023/24 - Rs 458,374 M 2024/25- Rs 462,881 M
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Overseas Mission	Creating opportunities for export of goods and services and promotion of investment	Number of trade and investment links or leads initiated and/or established	326	313	Target set could not be achieved due to international sanctions imposed in some countries, geopolitical issues and lack of resources, mainly personnel.
	Securing economic opportunities through the implementation of various diplomatic strategies	Number of Agreements and MOUs concluded with various countries or under negotiation	73	124	
		Agreement reached on a roadmap with the UK on the deepening of the UK-ESA EPA	-	-	Due to number of FTAs in the pipeline, the ESA and the UK are yet to initiate discussions on the matter. Accordingly, the target has been set for FY 2025/2026.
International Trade Division		Finalise negotiations on the deepening of the Interim EPA with the EU	Jun-25	-	Negotiations are ongoing on outstanding issues, namely: Trade in Services, Investment Liberalisation and Digital Trade (TISIL&DT), Geographical Indications and Rules of Origin. New deadline for the finalisation of negotiations and initialing of the Agreement is set for October/November 2025.
	Expanding trade agreements and market access opportunities	Signature of the Indonesia - Mauritius PTA	Aug-24	-	Negotiations with Indonesia are currently stalled due to outstanding market access issues. Nevertheless, Mauritius remains fully committed to constructive engagement and has sent a Note Verbale in March 2025 to break the deadlock and advance negotiations towards a mutually beneficial agreement. A response from the Indonesian side is still awaited.
		Finalise negotiations on outstanding issues of the AfCFTA	Jun-25	-	Negotiation still ongoing on other issues. Annexes under the AfCFTA Protocol on Digital Trade adopted by the 38 th Summit of the African Union.

Progress Report on Achievements and Performance

Vote 13-4 Ministry of Foreign Affairs, Regional Integration and International Trade - <i>continued</i>					
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Regional Integration Division	Preparation of regional projects for funding	Number of regional projects submitted to Regional Economic Communities	5	5	1) Enhancing Trade and Investment Facilitation in the IORA region/Mobilised USD 39,350 from the IORA Special Fund. 2) Entrepreneurship and Technology Training Programme/Applied for USD 75,000 from the IORA Special Fund. 3) Capacity Building Workshop: Building Capacities for Cultural and Heritage Tourism for a Sustainable Future/Applied for USD 72,000 from the IORA Special Fund. 4) National workshop for validation of study on leather value chain/Mobilisation of funding from the COMESA Secretariat. 5) Donor's/partner's meeting in Rodrigues for the promotion of its fisheries sector/Technical and financial assistance mobilised from the IOC Secretariat.
Human Rights Division	Timely reports to be forwarded to Treaty Bodies	Number of reports to be submitted	1	-	No report was submitted during the period 2024/25, as the Division was still awaiting for the deadline of the International Covenant on Civil and Political Rights (ICCPR) Report. Consequently, in April 2025, the List of Issues for the ICCPR was published and the HRD took cognizance that the ICCPR Report for Mauritius is due to be submitted on 06 April 2026.
Vote 14-1 Ministry of Youth Empowerment, Sports & Recreation					
Outcome	Outcome Indicator		Target 2024/25	Achievements as at 30 June 2025	Remarks
(i) Improved engagement in sports and recreational activities, and excellence in sports performance by athletes	Percentage of population engaged in physical activities/sports		25%	25%	
(ii) Increased participation in youth empowerment programmes for a multi-skilled and responsible youth population	Percentage of youth (aged 14-35 years) actively engaged in youth programmes		22%	19%	Target was not achieved due to closure of 7 youth centres out of 22, for revamping/renovation and thus, daily activities were not held for around 6 months.
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Youth Section	Promote Youth Empowerment Activities	Number of youths participating in youth programmes	88,000	71,190	Target was not achieved due to closure of 7 youth centres out of 22, for revamping/renovation and thus, daily activities were not held for around 6 months.

Progress Report on Achievements and Performance

Vote 14-1 Ministry of Youth Empowerment, Sports & Recreation - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Sports Section/ Trust Fund for Excellence in Sports	Promote Elite Sports	Number of promising athletes supported	230	334	Includes data compiled for the High Level Sports Unit (140) and the Trust Fund for Excellence in Sports (194).
		No of gold medals obtained at international sports games / competitions	28	47	1.Senior Commonwealth Weightlifting Championship - 5 2.African Championships, Morocco - 4 3.Sharjah International Open 2025 - 5 4.WPA Para Athletics Grand Prix, Dubai - 3 5. 1 st Thailand Wako Kickboxing World Cup - 5 6.Senior African Weightlifting Championship - 9 7.All Africa U19 Championship, Senegal - 6 8.Youth Junior African Championship, Kenya - 5 9. Other sports games/competitions - 5
		Number of gold medals obtained at the Indian Ocean Islands Games	-	-	Indian Ocean Islands Games scheduled in the year 2027 in Comoros Islands.
		Number of athletes qualified at the Olympic Games	10	13	The Olympic Games is scheduled in the year 2028 in Los Angeles, USA.
		Number of athletes qualified at the Paralympic Games	8	6	The next Paralympic Games is scheduled in the year 2028 in Los Angeles, USA.
Mauritius Sports Council/ Mauritius Recreation Council	Encourage the practice of sports activities	Number of adults participating in sports activities (swimming pools, stadiums and gymnasiums) in public facilities	300,000	528,308	
Sports Section/ Mauritius Multisports Infrastructure Ltd	Promote Mauritius as a Sports Hub	Number of international sports events held in Mauritius	10	8	Target not achieved as 3 sports events were cancelled.
		Number of major events/concerts held at Cote D'Or National Sports Complex	4	7	1. MBJJF Championship 2. 15 th Anniversary Celebration of the MCB Football Academy 3. Viewing of Liverpool Football Match - Liverpool VS Crystal Palace 4. Yoga for Women Empowerment 5. Intercollege Competition 2025 6. Summer National Championships 7. Bollywood Concert - Atif Aslam

Progress Report on Achievements and Performance

Vote 14-1 Ministry of Youth Empowerment, Sports & Recreation - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
National Youth Council	Transforming Youth Centres into modern Youth Hubs	Number of Youth Hubs transformed	13	9	Ongoing upgrading works for 4 Youth Centres (Flacq, Barkly, Chemin Grenier & Rivere du Rempart).
	Empowering young people through healthy activities and programmes	Number of young people participating in activities and programmes	25,000	12,380	Pending the reconstitution of the new NYC Executive Committee in February 2025, no youth activities were organised from October 2024 to February 2025.
	Encourage the promotion of Recreational Activities	Number of citizens practicing physical activities	30,000	24,188	Pending the reconstitution of the Board, less activities took place during the period October 2024 to February 2025.

Vote 15 Ministry of National Infrastructure and Community Development

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
(i) Safe and modern road infrastructure (iii) Island-wide reliable and effective drainage system		Km of new classified road projects completed (cumulative since 2020)	30	31.9	
		No. of flood prone areas equipped with effective drain system (cumulative)	175	200	
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Technical Division (MNI)	Assist in preparation, bidding exercise and contract administration of building projects	Number of Bidding Documents finalized within 6 months	45	26	Target has not been met due to non-confirmation/delay in confirmation of funds to proceed further with the designs, or change in requirements by the Clients (Ministries/Departments). This Ministry is dependent on the stand of the Clients.
Construction Industry Authority (CIA)	Registration of consultants, contractors, suppliers and service providers of the construction industry	Number of registered consultants, contractors, suppliers and service providers	2,600	2,756	
Road Development Authority (RDA)	Develop and maintain a high standard classified road network, including highways	Construction of La Brasserie-Beaux Songes Link Road (Phase 2)	100%	80%	Delay was due to CEB relocation of services and late handing over of site owing to land acquisition. Project has been completed in September 2025.
		Construction of Flic en Flac bypass	95%	72%	Delay was due to CEB relocation of services and LDA late approval for construction of Hydraulic Tunnel. Achievement as at September 2025 is 78%.
		Construction of Flyover at Terre Rouge Roundabout	100%	100%	Completed in December 2024.
		Upgrading of Savanne Road from La Flora to Tyack	100%	92%	Delay due to acquisition of land and to relocation of services including CEB poles. Project completed on 31 July 2025.

Progress Report on Achievements and Performance

Vote 15 Ministry of National Infrastructure and Community Development - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
National Development Unit (NDU)	Construction and upgrading of drains	Number of drain projects completed in flood-prone areas	25	34	
	Construction and upgrading of non-classified roads	Number of road projects completed	40	71	NDU Capital budget - 71 Roads Project Development Fund - 52 Roads (Repairs following Cyclone Belal).
	Provision of community-based amenities	Number of amenities projects completed	20	16	Target not met mainly due to: (i) Lengthy procurement exercise; (ii) Unsuccessful bidding exercise; (iii) Execution of projects such as supply and fixing require the procurement of materials from abroad.
	Oversee and coordinate on the effectiveness of the land drainage system	Audit coverage of rivers cleaned and desilted annually in flood prone areas	100%	100%	
Land Drainage Authority (LDA)		Audit coverage of drains, swales and retention basins cleaned and maintained annually	80%	85%	
	Develop a Land Drainage Master Plan	A Land Drainage Master Plan developed for Rodrigues	100%	30%	Target was not met as the contract was awarded in February 2025 and therefore the project is expected to be completed by June 2026.
Drains Infrastructure Construction Ltd	Mitigate flooding problems in various regions across the island and build resilience to flash floods and cyclones	Number of major drain projects completed	21	5	Completed Projects - 5 Ongoing Projects - 9 The remaining drain projects will be phased over the coming financial years due to resource and capacity constraints.

Vote 16-1 Ministry of Information Technology, Communication and Innovation

Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks	
Mauritius to become a competitive, innovative and digitally connected economy	Real growth rate of ICT sector	> 5%	4.0% (2024)		
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Ministry of Information Technology, Communication and Innovation	Make the government portal a one-stop platform for all e-government services	Number of users registered through MauPass	100,000	389,453	
	Data sharing in the public sector	Number of additional e-services through the InfoHighway	25	21	Number of e-services as at end of June 2025: 641

Progress Report on Achievements and Performance

Vote 16-1 Ministry of Information Technology, Communication and Innovation - continued					
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Mauritius Digital Promotion Agency	Promote digital literacy among citizens	No of persons trained/ assisted on digital literacy	10,700	22,744	
Mauritius Research and Innovation Council	Promotion of innovation and research	Number of projects with commercial potential approved	25	25	
		Number of start-ups/ incubatees supported	90	112	
Mauritius Emerging Technologies Council	Adoption of emerging technologies	Number of emerging tech initiatives developed	1	4	1. Launched and demonstrated the Private GPT focused on Mauritius' Data Protection Act 2017. 2. Developed and presented MAUCORS+, an AI-powered assistant on cybersecurity laws and reporting. 3. Released a Private GPT on Autism. 4. Introduced a Private GPT for the National Budget 2025-2026.
Vote 17-1 Ministry of Labour, Human Resource Development and Training					
Delivery Unit	Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
	Low unemployment, skilled workforce, industrial peace and harmony, decent work and safe work environment	Unemployment Rate	< 6.3%	6.0% (2024)	For year 2024 unemployment rate reached 6.0%, showing a drop from 6.3% in 2023.
Human Resource Development and Training Division	Facilitate placement of registered jobseekers	Number of persons placed by the Ministry	4,200	5,978	
Mauritius Institute of Training and Development	Provision of training	Enrolment in National Apprenticeship Programme (Dual Mode)	2,500	2,165	Target not achieved mainly due to: (i) Change in policy regarding promotion to Grade 12 (3 credits requirement for HSC) and; (ii) Similar award programmes run by PML & private institutions (HRDC funded).
		Percentage of trainees in employment within 6 months of completion of training	78%	66%	Target not achieved due to lack of trained labour and skills mismatch between MITD graduates and industry needs.
Labour & Industrial Relations Division	Enforcement of labour legislation	Percentage of registered complaints disposed of	83%	84%	Out of 26,766 complaints dealt with for FY 2024/25, 22,418 have been disposed of.
Occupational Safety and Health Division	Enforcement of OSH Legislation	Number of inspections carried out	3,000	3,700	

Progress Report on Achievements and Performance

Vote 18-1 Ministry of Health and Wellness					
Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks	
An efficient and effective healthcare delivery system	Mortality rate due to NCDs per 100,000 population	<575	664	The total number of deaths increased from 11,980 in 2023/2024 to 12,206 in 2024/2025, with deaths due to non-communicable diseases (NCDs) rising from 7,798 to 7,970 during the same period. The share of deaths caused by NCDs increased slightly from 65.1% to 65.3%, while the NCD mortality rate went up from 648 to 664 per 100,000 population, remaining above the target of 575. This upward trend is occurring mainly due to a declining overall population and a growing ageing population (60+), with more than 75% of deaths due to NCDs occurring among those aged 60 and above. The percentage of NCD deaths among this age group rose from 78.6% in 2023/2024 to 80.4%, in 2024/2025.	
	Infant Mortality Rate per 1,000 live births	12.5	12.7	In 2024/2025, a total of 12,799 live births were recorded compared to 11,822 in 2023/2024. Although the number of infant deaths increased slightly from 159 to 162, the infant mortality rate declined from 13.4 to 12.7 per 1,000 live births, reflecting an overall improvement from the previous year. The rate remains only marginally above the target of 12.5, indicating that while further efforts are needed to fully meet the target, notable progress has been achieved in reducing infant mortality.	
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Hospital and Specialised Services	Reduce prevalence of NCDs	Implementation of National NCD Action Plan 2023 -2028	45%	30%	1. Cessation support: 17 clinics now operational island-wide. 2. Youth smoking: More focused awareness campaigns planned. 3. Reporting on Cardiovascular registry being finalised. 4. The WHO- PEN for PHC adapted. 5. Number of HPV Vaccine done - 19890 in 2024 and 1699 in 2025. 6. National Action Plan to reduce harmful use of Alcohol. 2020-2024 completed. Activities on Alcohol abuse ongoing.
	Improve neonatal services	Number of neonatal ICU ventilators	60	45	7 neonatal ICU ventilators out of the 45, are under repairs.

Progress Report on Achievements and Performance

Vote 18-1 Ministry of Health and Wellness - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Public Health Resilience and Emerging Threats	Upscaling the production of sterile male mosquitoes to combat Dengue and other Mosquito borne diseases	Number of sterile male mosquitoes released	100,000	80,000	2 buildings under SSRNH have been allocated for Sterile Insect Technique (SIT) and additional equipment will be procured under a new IAEA project (2026-2029). Moreover, the electrical and structural upgrade of the existing SIT building in Curepipe has been initiated to meet target production.
	Enhance primary healthcare services to provide more people-centred services	Number of new Mediclinics / AHCs / CHCs constructed	4	6	3 Area Health Centre - Bramsthan, Cap Malheureux & New Grove 2 Mediclinic - Bel Air & Grand Bois 1 Community Health Centre - Camp de Masque
	Strengthen laboratory services	Percentage of common laboratory results available within 24 hours	92%	90%	Target not achieved due to resource constraints.
Management and Administration	Digitalise health services through an effective eHealth system	Percentage of public health facilities covered with eHealth	80%	20%	All the components of the e-health project have been reprioritised for a soft launch of Phase I at the New Flacq Hospital by end of August 2025. It will consist of the deployment of foundational modules such as the Patient Administration System, e-health portal, mobile application, report and analytics, amongst others. Training is ongoing for the end users.

Vote 19-1 Ministry of Blue Economy, Marine Resources, Fisheries and Shipping

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Sustainable development of the Blue Economy and conservation of aquatic resources and the marine development		Exports earnings from fish and fish preparations (Rs bn)	17	17.2	Data relate to period July 2024 to June 2025.
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Fisheries Division	Increase local fish production	Tonnes of fish produced	37,000	39,114	Data relate to period July 2024 to June 2025 for achievement.
	Development of local fleet and promotion of off-lagoon fishing	Number of canottes acquired by registered fishermen	80	35	The target could not be met due to incomplete evaluation of applications submitted by fishers. As at 19 September 2025, 108 applications are still under process.
	Empowerment of fishers	Number of fishers trained	300	504	More fishers were trained with a view to reach the target of 1,000 fishers.

Progress Report on Achievements and Performance

Vote 19-1 Ministry of Blue Economy, Marine Resources, Fisheries and Shipping - continued

Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Fisheries Division /Mauritius Oceanography Institute	Preservation of marine ecosystems through coral farming to rehabilitate degraded coral reefs	Number of sites rehabilitated	3	3	3 sites at the Blue Bay Marine Park.
Shipping Division	Enforce compliance of vessels with maritime standards	Number of inspections on vessels	110	573	
Mauritius Maritime Training Academy	Provision of training to seafarers	Number of trainees	500	333	Target was not met due to non-availability of resource person with specific competencies for delivering the courses as this field is a scarce area.
Fishermen Welfare Fund	Assistance to Fishers	Number of beneficiaries	1,015	1,399	
Vote 20 Ministry of Gender Equality and Family Welfare					
Outcome		Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
(i) A more gender inclusive society (ii) Provision for better care, protection and assistance to children (iii) Socially cohesive society through family focused policies		Percentage of reported GBV victims provided with required assistance	100%	100%	All support services are provided to victims.
		Number of child victims rehabilitated	90	131	Rehabilitation services were provided to all child victims placed in shelters.

Progress Report on Achievements and Performance

Vote 20 Ministry of Gender Equality and Family Welfare - <i>continued</i>					
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Gender Unit/ Home Economics Unit/ National Women's Council	Empowerment of women in the social and economic spheres	Implementation of National Gender Policy 2022-2030 Action Plan	60%	58%	1.Setting up a National Steering Committee on Gender Mainstreaming-completed; 2. Setting up of Inter-Ministerial Gender Technical Working Group- completed; 3.Reinforcement of Gender Cells--Ongoing (45% completed); 4. Development for Action for Public Sector-25%; 5.Sectoral Gender Policies/Action Plan- (6 Ministries); 6.Setting up and launching of Gender Mainstreaming in Private Sectors, Academia, CSO-15% ; and 7. Replication of Gender Monitoring Mechanism in Rodrigues (Ongoing).
		Number of Women Empowerment Centres revamped into Wellness Centres	1	-	The Ministry had decided to open 2 Women Empowerment Centres instead of Revamping them into Wellness Centres. Richelieu Women Empowerment Centre reopened on 15 March 2025. Camp La Boue Women Empowerment Centre reopened on 08 March 2025.
		Number of participants attending Empowerment Programmes	44,000	51,424	Gender Unit: 13,542; National Women's Council: 31,844 ; Home Economics Unit: 3,278 National Women Entrepreneur Council: 2,760
Child Development Unit	Implementation of Back-to-Home Programme	Number of children re-integrated into their biological families and next to kin (cumulative)	190	283	
	Extension of the Foster Care Programme	Number of children placed in foster care families	25	29	The modus operandi of the Foster Care Division has been reviewed. There has subsequently been an increase in the output capacity of the Foster Care Division.
National Children's Council	Implementation of Programmes for development and protection of children/teenagers	Number of children/teenagers benefiting from the Programmes	6,500	13,401	
	Parental Training Programme to enhance parent-child relationship	Number of parents trained	125	120	
Social Welfare Division and Sugar Industry Labour Welfare Fund	Community Development Programmes at the Social Welfare Centres and Community Centres	Number of beneficiaries of Welfare and Empowerment Programmes	425,000	752,427	Social Welfare Division: 253,927 Sugar Industry Labour Welfare Fund: 498,500

Progress Report on Achievements and Performance

Vote 21-1 Ministry of Arts and Cultural Heritage						
Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks		
The creative arts and cultural heritage sector developed as a strong pillar of the economy	Percentage real growth in Arts, Entertainment and Recreation Sector	> 6.5%	4.7% (2024)	Data refers to growth rate of Arts, Entertainment and Recreation Sector in 2024.		
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks	
Ministry of Arts and Cultural Heritage	Provision of support to local artists for the development of the creative industries	Number of artists supported under various schemes	3,600	2,649	The Convention Nationale sur les Arts et la Culture held in September 2025 will, <i>inter-alia</i> , identify strategic priorities and concrete measures for the development of the creative economy, including review of schemes.	
	Safeguard and facilitate access to documentary heritage	Construction of new building to house National Archives and National Library (% works completion)	15%	20%	Project is on track and ongoing. As at October 2025, 24% of works have been completed.	
	Develop, maintain and promote national and specialised museums	Number of museums upgraded	1	1	Minor repairs and rehabilitation works had to be undertaken at the Natural History Museum, Port Louis following flash flood. Preparatory works for upliftment of other museums have been initiated.	
National Heritage Fund	Preserve, manage and promote the national heritage	Number of historical sites/monuments restored (cumulative)	6	6		
Mauritius Society of Authors (MASA)	Protect copyright/ related rights and administer copyright fees	Development of a restructuring plan for the MASA	April 2025	-	Following the reconstitution of the Board of MASA, the Terms of Reference (ToR) for the enlistment of a consultant to prepare a restructuring plan for MASA is being worked out.	
Vote 22-1 Ministry of Commerce and Consumer Protection						
Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks		
Effective protection of consumer interests and improved consumer satisfaction	Percentage of complaints resolved within two months	80%	91%			
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks	
Consumer Affairs Unit	Ensure effective consumer protection	Number of trade premises inspected	8,000	9,571		
Trade Division	Ensure timely delivery of permits	Percentage of permits processed within 2 working days	85%	90%		

Progress Report on Achievements and Performance

Vote 22-1 Ministry of Commerce and Consumer Protection - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Legal Metrology Services	Assize/calibrate/inspect weighing and measuring instruments to protect consumer rights	Number of instruments assized/calibrated/inspected	16,000	16,285	
Price Analysis and Monitoring Division	Approval of costing returns of controlled commodities in Mauritius and Rodrigues	Number of days taken to approve returns	2	2	
	Maintain a sound and fair commercial environment	Number of market surveys and studies	20	22	
State Trading Corporation	Ensure resilient supply of petroleum products	Percentage of strategic reserve maintained for Mogas and Gas Oil at any point in time	50%	62%	
Competition Commission	Promote and protect competition	No. of competition cases assessed and completed	63	53	Target not achieved due to resource constraint.

Vote 23-1 Ministry of Public Service, Administrative and Institutional Reforms

Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
An efficient Public Service oriented towards excellence and delivery of timely, quality and customer-centric services	Percentage of funded vacancies filled in Financial Year for improvement in service delivery	75%	73.92%	As at 30 June 2025, 7,474 vacancies have been filled, 4,000 at entry level and 3,474 at promotional level. Following the issue of writ of election on 04 October 2024, PSC issued circulars for Ministries/Departments to stay action for filing of vacancies. Further to the reconstitution of the Board of PSC, supervising officers were requested to submit recommendations for issue of advertisement.
Delivery Unit	Main Service	Target 2024/25	Achievements as at 30 June 2025	Remarks
Occupational Safety and Health Division	Enforce compliance with safety and health standards	8,000	8,551	

Progress Report on Achievements and Performance

Vote 23-1 Ministry of Public Service, Administrative and Institutional Reforms - continued

Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Public Sector Business Transformation Bureau	Accelerate the adoption of innovative technologies in the Public Service	Number of sandbox projects developed	2	-	Under the sandbox project, there were mainly three initiatives and it was decided not to proceed with the following projects: (i) School Attendance Management System - the MITCI and the CIB had not recommended the project (ii) Mobile Application for Government Drivers - was kept in abeyance as not all drivers possess smartphones and not all vehicles are equipped with bluetooth facilities; and (iii) Mobile Application for Public Officers - was kept in abeyance as there is a lack of psychologists.
	Adoption of streamlined practices (SMART)	Number of Business Process Re-engineering exercises conducted (Cumulative)	3	2	Two out of three Business Process Reengineering (BPR) exercises have been conducted: (i) Restructuring of the Occupational Safety and Health (OSH) Division at the Ministry of Labour, Human Resource Development and Training in July 2024, and (ii) A Manpower Assessment of the Employment Division at the Ministry of Labour and Industrial Relations in May 2025.
	Strengthen institutional effectiveness capacity and response for improvement and innovation	Number of Institutional reviews conducted	2	1	An Institutional Review was conducted on key institutions mandated to address matters pertaining to gender-based violence and the report was submitted to Prime's Minister Office in August 2024.
Civil Service College/Human Resource Development Division	Implement the Capacity Development Programme and e-learning	Number of public officers trained	15,000	13,168	The statistic include Civil Service College Mauritius (CSCM), Technical Assistance Programming Section and Occupational Safety and Health Division. The target could not be achieved in view of the fact that CSCM had to shift its operations, assets and equipment to the new training premises at Reduit (Atal Bihari Vajpayee Institute of Public Service and Innovation) from the end of February to April 2025. Thus, no training could be conducted in March and April 2025.

Vote 24-1 Ministry of Industrial Development, SMEs and Cooperatives

Outcome	Outcome Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
A globally competitive and sustainable industrial sector based on continuous innovation, technology upgrading, productivity gains and highly skilled workforce	Percentage real growth of the manufacturing sector	≥ 3%	1.5%	Data refers to growth rate of manufacturing sector in 2024.
	SME contribution (as a % of Gross Value Added)	≥ 37%	35.4% (2023)	Data for 2024 onwards not available.

Progress Report on Achievements and Performance

Vote 24-1 Ministry of Industrial Development, SMEs and Cooperatives - continued					
Delivery Unit	Main Service	Key Performance Indicator	Target 2024/25	Achievements as at 30 June 2025	Remarks
Industrial Development Division	Facilitate the development of the manufacturing sector	Percentage increase in domestic exports (excl. sugar)	> 2%	1.0%	Domestic exports (exc. Sugar) increased from Rs 48,520 Bn in FY 2023/24 to Rs 49,007 Bn in FY 2024/25. The export sector continues to be confronted to intense competition from low-cost producing countries, reduced demand for luxury products and unstable supply of strategic inputs.
Mauritius Standards Bureau	Development of standards and provision of conformity assessment services	Number of standards developed	70	75	New Mauritian Standards (MS) = 48 Revised MS = 27
Academy of Design and Innovation	Provision of training in the field of design	No of Students registered	380	680	
National Productivity and Competitiveness Council	Promote productivity, quality and competitiveness	Number of organisations trained for productivity enhancement	210	200	Target was not achieved as the proposed implementation of Sustaining Competitive and Responsible Enterprises (SCORE) in 10 organisations did not materialise, due to factors outside the NPCC's control.
SMEs Division	Facilitate the development of SMEs	Number of SMEs registered	25,000	29,215	
		Number of jobs created by registered SMEs	2,300	2,977	
SME Mauritius Ltd	Provide support to SMEs	Number of SMEs assisted through SME support schemes	1,200	950	Target not met due to resource constraints.
Cooperatives Division	Support and facilitating the growth and development of the Cooperative Sector	Number of cooperative societies assisted through technical support and schemes/projects	700	850	
National Cooperative College	Promote the development of cooperative entrepreneurship	Number of cooperative members trained	900	763	Target not achieved due to low participation especially during cane harvest seasons.

Statement of Investments as at 30 June 2025

A. QUOTED SHARES

Description	30 June 2025			30 June 2024		
	Fair Value (N1)	Nominal Value	Cost	Fair Value (N1)	Nominal Value	Cost
	Rs	Rs	Rs	Rs	Rs	Rs
Alteo Limited (N2)	5,867	1,140	1,140	5,244	1,140	1,140
BlueLife Limited (N2)	237	1,976	1,976	217	1,976	1,976
Excelsior United Development Companies Limited	546	37	37	538	37	37
IBL Ltd	120	125	125	160	125	125
Lux Island Resorts Ltd	329	70	401	371	70	401
Medine Limited	2,100	300	300	1,643	300	300
Miwa Sugar Limited (N2)	8,309	9,693	9,693	12,213	10,171	10,171
New Mauritius Hotels Limited (N2)	889	240	240	756	240	240
SBM Holdings Ltd	840,336,963	149,526,150	41,058,573	702,772,905	149,526,150	41,058,573
Semaris Ltd (N2)	49	472	472	39	472	472
The Mauritius Development Investment Trust Company Limited	41	21	2	34	21	2
The United Basalt Products Limited	390	415	415	430	415	415
United Docks Ltd (N2)	75,600	9,600	9,600	53,760	9,600	9,600
United Investments Ltd (N3)	-	960	48	2,880	960	48
TOTAL QUOTED SHARES	840,431,440	149,551,199	41,083,022	702,851,190	149,551,677	41,083,500

B. UNQUOTED SHARES

Description	30 June 2025			30 June 2024		
	Fair Value (N1)	Nominal Value	Cost	Fair Value (N1) Restated	Nominal Value	Cost
	Rs	Rs	Rs	Rs	Rs	Rs
AfrAsia Bank Limited	512	197	197	410	197	197
Africa50 - Project Development (N4)	802,440	3,372,000	3,372,000	573,734	3,540,338	3,540,338
Africa50 - Project Finance (N4)	24,613,049	30,348,000	30,348,000	24,581,392	31,863,038	31,863,038
African Development Bank	4,849,287,505	3,286,122,352	3,286,355,653	4,362,586,830	3,054,624,540	3,054,937,258
African Export-Import Bank	221,977,381	73,284,800	37,198,626	214,296,538	76,943,335	39,055,661
African Reinsurance Corporation	163,214,919	41,363,200	41,363,200	161,155,847	43,428,140	43,428,140
Airport Holdings Ltd	24,353,670,347	26,000,100,000	26,000,100,000	26,581,643,606	26,000,100,000	26,000,100,000
<i>Carried forward</i>	29,613,566,153	29,434,590,549	29,398,737,676	31,344,838,357	29,210,499,588	29,172,924,632

Statement of Investments as at 30 June 2025

B. UNQUOTED SHARES - *continued*

Description	30 June 2025			30 June 2024		
	Fair Value (N1)	Nominal Value	Cost	Fair Value (N1) Restated	Nominal Value	Cost
	Rs	Rs	Rs	Rs	Rs	Rs
<i>brought forward</i>	29,613,566,153	29,434,590,549	29,398,737,676	31,344,838,357	29,210,499,588	29,172,924,632
Cargo Handling Corporation Limited	2,042,093,314	946,000,000	943,600,000	1,921,347,857	946,000,000	943,600,000
Côte d'Or International Racecourse and Entertainment Complex Ltd	28,073,873	30,000,000	30,000,000	28,073,873	30,000,000	30,000,000
Development Bank of Mauritius Ltd	4,018,438,486	486,150,000	496,150,000	4,070,480,318	486,150,000	496,150,000
Eastern & Southern African Trade & Development Bank (N2)	4,205,304,188	4,051,974,680	1,021,796,181	4,232,578,828	4,254,257,980	1,061,214,134
Industrial Finance Corporation of Mauritius (Equity) Ltd	302,188,843	355,847,043	355,317,588	300,902,768	355,847,043	355,317,588
Industrial Finance Corporation of Mauritius (IFCM) Ltd	694,475	1,000,000	1,000,000	652,204	1,000,000	1,000,000
ISM Mauritius Ltd	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Landscape (Mauritius) Ltd	22,112,840,644	920,027,000	3,040,370,633	21,794,422,886	920,027,000	3,040,370,633
MauBank Holdings Ltd	-	5,696,266,400	5,696,266,400	-	5,696,266,400	5,696,266,400
Mauritius Africa Fund Ltd	184,144,810	183,980,000	183,980,000	184,144,810	183,980,000	183,980,000
Mauritius Educational Development Company Limited	19,469,682	16,000,000	16,000,000	27,509,629	16,000,000	16,000,000
Mauritius Housing Company Ltd	2,087,612,670	120,000,050	59,161,634	2,090,220,871	120,000,050	59,161,634
Mauritius Housing Holdings Ltd	6,031,000,000	6,031,000,000	6,031,000,000	11,000,000	11,000,000	11,000,000
Mauritius Institute of Biotechnology Ltd	87,974,946	100,000,000	100,000,000	96,095,808	100,000,000	100,000,000
Mauritius Multisports Infrastructure Ltd	4,653,585,610	5,238,856,213	5,238,856,213	4,653,585,610	5,238,856,213	5,238,856,213
Mauritius Shipping Corporation Ltd	1,316,955,900	290,693,000	290,693,000	1,316,955,900	290,693,000	290,693,000
Mauritius Telecom Ltd (N2)	2,800,342,471	63,625,174	63,625,174	3,265,755,258	63,625,174	63,625,174
Metro Express Ltd	11,658,753,370	15,177,690,306	15,177,690,306	11,658,753,370	15,177,690,306	15,177,690,306
Multi Carrier (Mauritius) Ltd	143,844,823	219,000,000	219,000,000	156,783,299	219,000,000	219,000,000
National Housing Development Company Ltd	207,691,765	200,000,000	200,000,000	207,691,765	200,000,000	200,000,000
National Property Fund Ltd	-	14,780,000,003	14,780,000,003	-	14,780,000,003	14,780,000,003
National Real Estate Ltd	511,365,538	500,000,000	500,000,000	511,365,538	500,000,000	500,000,000
Polytechnics Mauritius Ltd	1,179,566,227	299,937,000	299,937,111	1,317,689,791	299,937,000	299,937,111
<i>Carried forward</i>	93,210,507,788	85,147,637,418	84,148,181,919	89,195,848,740	79,105,829,757	77,941,786,828

Statement of Investments as at 30 June 2025

B. UNQUOTED SHARES - continued

Description	30 June 2025			30 June 2024		
	Fair Value (N1)	Nominal Value	Cost	Fair Value (N1) Restated	Nominal Value	Cost
	Rs	Rs	Rs	Rs	Rs	Rs
<i>brought forward</i>	93,210,507,788	85,147,637,418	84,148,181,919	89,195,848,740	79,105,829,757	77,941,786,828
Rodrigues Educational Development Company Limited	15,237,246	29,000	29,000	6,300,400	29,000	29,000
Shelter Afrique	6,745,432	5,170,400	5,170,400	6,944,086	5,428,518	5,428,518
SME Mauritius Ltd	5,987,276	25,000	25,000	7,997,123	25,000	25,000
State Informatics Ltd	149,681,291	32,800,000	32,800,000	149,681,291	32,800,000	32,800,000
Sugar Investment Trust	238,689,232	25,464,426	19,999,980	216,583,718	25,464,426	19,999,980
The Lux Collective Ltd (N2)	4	14	14	2	14	14
The Mauritius Post Ltd	-	626,111,200	626,111,200	-	626,111,200	626,111,200
The National Fishing Company Ltd	100,000	100,000	100,000	100,000	100,000	100,000
The State Investment Corporation Limited	7,525,185,147	85,000,000	85,000,000	7,076,472,675	85,000,000	85,000,000
ZEP-RE (PTA Reinsurance Company) (N2)	71,961,175	12,267,066	6,657,812	71,013,145	12,879,465	6,990,184
TOTAL - UNQUOTED SHARES	101,224,094,591	85,934,604,524	84,924,075,325	96,730,941,180	79,893,667,380	78,718,270,724

C. EQUITY PARTICIPATION

Description	30 June 2025			30 June 2024		
	Fair Value (N1)	Nominal Value	Cost	Fair Value (N1)	Nominal Value	Cost
	Rs	Rs	Rs	Rs	Rs	Rs
Bank of Mauritius	49,927,953,000	13,000,000,000	13,000,000,000	18,401,007,000	10,000,000,000	10,000,000,000
Central Water Authority	9,091,274,981	2,562,250,913	2,562,250,913	9,346,392,659	2,562,250,913	2,562,250,913
Civil Service College	44,317,655	15,000,000	15,000,000	44,317,655	15,000,000	15,000,000
Economic Development Board	281,287,932	79,782,000	79,782,747	124,877,456	79,782,000	79,782,747
Mauritius Livestock Marketing Co-operative Federation Limited	440,017	450,000	450,000	444,443	450,000	450,000
Rose Belle Sugar Estate Board	3,539,607,133	98,844,218	98,844,218	3,539,607,133	98,844,218	98,844,218
State Trading Corporation	1,892,449,476	400,000	400,000	-	400,000	400,000
The Mauritius Cane Industry Authority	210,282,636	173,803,732	173,803,732	681,066,749	173,803,732	173,803,732
The National Transport Corporation	-	267,887,202	267,887,202	-	267,887,202	267,887,202
Wastewater Management Authority	831,033,767	3,403,656,657	3,403,656,657	831,033,767	2,633,081,546	2,633,081,546
TOTAL - EQUITY PARTICIPATION	65,818,646,597	19,602,074,722	19,602,075,469	32,968,746,862	15,831,499,611	15,831,500,358

Statement of Investments as at 30 June 2025

D. REDEEMABLE PREFERENCE SHARES

Description	30 June 2025			30 June 2024		
	Fair Value (N1) Rs	Nominal Value Rs	Cost Rs	Fair Value (N1) Rs	Nominal Value Rs	Cost Rs
Landscape (Mauritius) Ltd	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
TOTAL - REDEEMABLE PREFERENCE SHARES	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000

E. OTHER INVESTMENTS

Description	30 June 2025		30 June 2024	
	Amortised Cost (N1) Rs	Cost Rs	Amortised (N1) Rs	Cost Rs
Consolidated Fund - MUR Placement	588,124,144	572,725,000	587,319,208	577,095,000
Morris Legacy Fund	8,572,783	8,000,000	8,510,167	8,000,000
National Resilience Fund	200,624,658	200,000,000	206,641,096	200,000,000
Prime Minister's Relief Fund	199,888,199	195,626,160	80,840,704	74,000,000
Projects Development Fund	515,041,096	500,000,000	8,518,490,164	8,500,000,000
TOTAL - OTHER INVESTMENTS	1,512,250,880	1,476,351,160	9,401,801,339	9,359,095,000

Description	30 June 2025		30 June 2024	
	Fair Value/ Amortised Cost (N1) Rs	Cost Rs	Fair Value/ Amortised Cost Restated (N1) Rs	Cost Restated Rs
TOTAL - INVESTMENTS	169,595,423,508	106,243,584,976	140,004,340,571	104,149,949,582

Notes:

N1 The Fair Value/Amortised Cost has been determined as follows:

- (i) Quoted Shares are based on their market prices on the Stock Exchange of Mauritius as at the end of the financial year.
- (ii) Unquoted Shares and Equity Participation are based on the Net Asset figure from the latest audited financial statements of investees, except for ISM Mauritius Ltd, Mauritius Housing Holdings Ltd and The National Fishing Company Ltd, whereby their costs have been deemed to be their fair value as no audited financial statements are available.
- (iii) Other Investments - amortised cost taking into consideration interest receivable at year end.

N2 Cost or part of cost has been determined based on Nominal Value/Book Value/Net Asset Value upon capitalisation of dividend.

N3 Trading in shares of the company suspended due to voluntary administration.

N4 The restatement pertains to the recognition of Investments held in Africa50 - Project Development and Africa50 - Project Finance acquired in previous years.

Other Information:

- (i) Investments denominated in foreign currencies are translated at year end exchange rate.

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
OFFICES					
1. The Secretary to the President, Office of the President					
Motor Car	1,186,284	1,005,000	851,105	-	1,340,179
2. The Clerk of the National Assembly, National Assembly					
Motor Car	2,726,285	4,140,772	1,662,247	-	5,204,810
Motor Cycle	30,725	-	24,624	-	6,101
3. The Electoral Commissioner, Office of the Electoral Commissioner					
Motor Car	3,259,942	3,619,031	1,255,885	-	5,623,088
Motorcycle	-	87,900	11,511	-	76,389
4. The Judge in Bankruptcy and Master & Registrar, The Judiciary					
Motor Car	45,704,836	21,703,991	16,463,760	-	50,945,067
Motor Cycle	105,295	-	21,025	-	84,270
Dishonoured Cheques	20,500	226,595	236,695	-	10,400
Personal Account	468,708	-	-	-	468,708
5. The Secretary, Public Service Commission and Disciplined Forces Service Commission					
Motor Car	5,172,035	2,468,186	3,781,238	-	3,858,983
6. The Senior Investigations Officer, Office of Ombudsman					
Motor Car	54,190	-	54,190	-	-
7. The Director of Audit, National Audit Office					
Motor Car	23,595,272	10,127,000	9,869,956	-	23,852,316
8. The President, Employment Relations Tribunal					
Motor Car	1,343,930	-	270,572	-	1,073,358
9. The Secretary, Local Government Service Commission					
Motor Car	1,026,428	1,702,762	236,428	-	2,492,762
10. The Secretary for Home Affairs, National Human Rights Commission					
Motor Car	1,400,000	-	733,333	-	666,667
11. The Secretary, Ombudsperson for Children's Office					
Motor Car	468,393	-	468,393	-	-
TOTAL - OFFICES	86,562,823	45,081,237	35,940,962	-	95,703,098
PRIME MINISTER'S OFFICE, MINISTRY OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS AND MINISTRY FOR RODRIGUES, OUTER ISLANDS AND TERRITORIAL INTEGRITY					
1. The Secretary to Cabinet and Head of the Civil Service, Cabinet Office					
Motor Car	5,103,400	4,654,220	2,225,767	-	7,531,853
1.1. Independent Broadcasting Authority					
Motor Car	4,038,919	-	736,414	-	3,302,505
2. The Secretary to Cabinet and Head of the Civil Service, Private Office and Ceremonials					
Motor Car	3,440,112	8,588,705	2,945,591	-	9,083,226
2.1. Financial Crime Commission					
Motor Car	11,785,612	4,831,928	6,264,893	-	10,352,647
3. The Secretary for Home Affairs, Defence and Home Affairs					
Motor Car	8,467,561	3,910,605	3,899,521	-	8,478,645
Motor Cycle	95,216	-	83,958	-	11,258

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
PRIME MINISTER'S OFFICE, MINISTRY OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS AND MINISTRY FOR RODRIGUES, OUTER ISLANDS AND TERRITORIAL INTEGRITY <i>-continued</i>					
4. The Secretary to Cabinet and Head of the Civil Service, Government Information Service					
Motor Car	30,705,667	25,441,450	12,024,644	-	44,122,473
5. The Director, Pay Research Bureau					
Motor Car	2,561,424	466,700	1,013,919	-	2,014,205
6. The Secretary for Home Affairs, Civil Status Division					
Motor Car	4,203,573	2,150,200	829,179	-	5,524,594
Motor Cycle	41,250	-	11,000	-	30,250
7. The Secretary to Cabinet and Head of the Civil Service, Citizen Support Unit					
Motor Car	1,227,928	-	464,236	-	763,692
Personal Account	-	29,685	12,500	-	17,185
8. The Permanent Secretary, External Communications					
Motor Car	2,536,124	-	1,834,909	-	701,215
9. The Director of Civil Aviation, Civil Aviation					
Motor Car	8,442,924	4,217,410	3,234,694	-	9,425,640
10. The Government Printer, Government Printing					
Motor Car	3,683,406	4,500,894	1,308,226	-	6,876,074
Motor Cycle	635,744	147,519	246,963	-	536,300
11. The Commissioner of Police, Police Service					
Motor Car	321,358,031	245,058,416	108,185,418	-	458,231,029
Motor Cycle	36,621,870	9,960,916	11,275,555	-	35,307,231
Personal Account	31,776,911	-	-	-	31,776,911
Dishonoured Cheques	33,528	79,325	3,500	-	109,353
Sundries	121,166	-	-	-	121,166
12. The Permanent Secretary, Rodrigues, Outer Islands and Territorial Integrity					
Motor Car	90,455,313	33,877,611	36,228,077	-	88,104,847
Motor Cycle	24,528,173	11,811,509	6,224,788	-	30,114,894
Claims	48,632	-	-	-	48,632
13. The Permanent Secretary, Reform Institutions and Rehabilitation					
Motor Car	5,252,541	1,964,200	1,633,135	-	5,583,606
Motor Cycle	122,961	-	30,576	-	92,385
14. The Permanent Secretary, Continental Shelf and Maritime Zones Administration and Exploration					
Motor Car	2,980,486	-	1,087,089	-	1,893,397
15. The Director, Forensic Science Laboratory					
Motor Car	4,223,180	3,132,300	1,924,528	-	5,430,952
16. The Commissioner of Prisons, Prison Service					
Motor Car	31,821,093	17,292,387	13,024,367	-	36,089,113
Motor Cycle	3,644,768	973,491	1,098,819	-	3,519,440
Personal Account	1,257,975	-	-	1,257,975	-
TOTAL - PRIME MINISTER'S OFFICE, MINISTRY OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS AND MINISTRY FOR RODRIGUES, OUTER ISLANDS AND TERRITORIAL INTEGRITY	641,215,488	383,089,471	217,852,266	1,257,975	805,194,718

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
DEPUTY PRIME MINISTER'S OFFICE, MINISTRY OF HOUSING, LAND USE PLANNING, AND TOURISM					
1. The Senior Chief Executive, Housing and Land Use Planning					
Motor Car	24,323,184	9,923,339	9,007,549	-	25,238,974
Motor Cycle	248,621	-	51,002	-	197,619
Government Bodies	246,525,392	-	-	-	246,525,392
Non Government Bodies	-	312,713,646	312,713,646	-	-
Dishonoured Cheques	242,470	12,866,798	12,843,041	-	266,227
2. The Senior Chief Executive, Valuation Department					
Motor Car	8,234,533	5,288,000	2,822,418	-	10,700,115
3. The Senior Chief Executive, Tourism					
Motor Car	2,215,155	4,573,943	2,281,292	-	4,507,806
3.1. Mauritius Tourism Promotion Authority					
Motor Car	1,960,942	2,781,000	1,974,989	-	2,766,953
3.2. Tourism Authority					
Motor Car	1,793,750	850,000	423,000	-	2,220,750
3.3 Mauritius Institute of Training and Development					
Motor Car	776,849	-	519,612	-	257,237
TOTAL - DEPUTY PRIME MINISTER'S OFFICE, MINISTRY OF HOUSING, LAND USE PLANNING, AND TOURISM	286,320,896	348,996,726	342,636,549	-	292,681,073
VICE-PRIME MINISTER'S OFFICE, MINISTRY OF EDUCATION, TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY					
1. The Senior Chief Executive					
Motor Car	452,884,026	258,639,706	154,728,238	-	556,795,494
Motor Cycle	350,615	230,745	100,371	-	480,989
Personal Account	16,765	-	-	-	16,765
Government Bodies	197,300,000	-	137,300,000	-	60,000,000
1.1 Early Childhood Care and Education Authority					
Motor Car	982,269	1,490,000	656,686	-	1,815,583
1.2. Mauritius Examinations Syndicate					
Motor Car	16,220,255	9,741,000	4,904,227	-	21,057,028
1.3. Mahatma Gandhi Institute					
Motor Car	64,508,544	26,405,650	18,260,944	-	72,653,250
1.4. Mauritius Institute of Education					
Motor Car	19,209,989	13,202,899	6,826,220	-	25,586,668
1.5. Mauritius Institute of Training and Development					
Motor Car	-	29,171,348	3,273,791	-	25,897,557
1.6. Mauritius Qualifications Authority					
Motor Car	707,942	5,290,650	418,589	-	5,580,003
1.7. Open University of Mauritius					
Motor Car	12,786,534	2,465,600	3,202,361	-	12,049,773
1.8. Private Secondary Education Authority					
Motor Car	938,890	1,690,000	1,093,695	-	1,535,195
1.9. Private Secondary School Authority Staff					
Motor Car	231,024,894	108,588,561	73,133,014	-	266,480,441
1.10. Quality Assurance Authority					
Motor Car	580,714	-	496,428	-	84,286
1.11. Rabindranath Tagore Institute					
Motor Car	355,485	-	109,380	-	246,105
1.12. Roman Catholic Education Authority					
Motor Car	47,141,932	18,909,325	11,432,099	-	54,619,158

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
VICE-PRIME MINISTER'S OFFICE, MINISTRY OF EDUCATION, TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY <i>-continued</i>					
1.13. Rajiv Gandhi Science Centre Trust Fund					
Motor Car	1,821,651	500,000	420,088	-	1,901,563
1.14. Special Education Needs Authority					
Motor Car	1,126,295	1,105,000	307,005	-	1,924,290
1.15. Higher Education Commission					
Motor Car	2,304,124	-	862,350	-	1,441,774
1.16. Université des Mascareignes					
Motor Car	21,149,137	6,363,500	4,526,561	-	22,986,076
1.17. University of Mauritius					
Motor Car	66,133,434	30,203,500	20,258,246	-	76,078,688
1.18. University of Technology, Mauritius					
Motor Car	11,317,654	7,556,400	2,277,035	-	16,597,019
Motor Cycle	9,958	-	-	-	9,958
2. The Senior Chief Executive, Tertiary Education, Science and Technology					
Motor Cycle	-	3,834,108	2,564,893	-	1,269,215
TOTAL - VICE-PRIME MINISTER'S OFFICE, MINISTRY OF EDUCATION, TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,148,871,107	525,387,992	447,152,221	-	1,227,106,878
VICE-PRIME MINISTER'S OFFICE, MINISTRY OF LOCAL GOVERNMENT AND DISASTER RISK MANAGEMENT					
1. The Senior Chief Executive, Local Government					
Motor Car	6,407,052	3,925,529	3,679,589	-	6,652,992
2. The Senior Chief Executive, National Disaster Risk Reduction					
Motor Car	402,463	-	130,529	-	271,934
3. The Chief Fire Officer, Mauritius Fire and Rescue Service					
Motor Car	23,896,095	15,866,072	9,996,481	-	29,765,686
Motor Cycle	3,426,441	1,061,720	1,071,242	-	3,416,919
Personal Account	206,353	-	32,928	-	173,425
4. The Director, Meteorological Services					
Motor Car	8,088,865	743,894	2,431,285	-	6,401,474
Salary	-	20,576	20,576	-	-
TOTAL - VICE-PRIME MINISTER'S OFFICE, MINISTRY OF LOCAL GOVERNMENT AND DISASTER RISK MANAGEMENT	42,427,269	21,617,791	17,362,630	-	46,682,430
MINISTRY OF LAND TRANSPORT AND LIGHT RAIL					
1. The Senior Chief Executive, Land Transport and Light Rail					
Motor Car	6,839,830	7,364,820	4,650,101	-	9,554,549
Dishonoured Cheques	-	8,289	-	-	8,289
1.1. Bus Industry Welfare Fund					
Motor Car	663,100	-	244,300	-	418,800
2. The Road Transport Commissioner, National Land Transport Authority					
Motor Car	7,382,059	5,365,162	3,823,183	-	8,924,038
Personal Account	7,025	-	-	-	7,025
Dishonoured Cheques	2,708,938	3,659,400	3,667,150	-	2,701,188
TOTAL - MINISTRY OF LAND TRANSPORT AND LIGHT RAIL	17,600,952	16,397,671	12,384,734	-	21,613,889

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT					
1. The Financial Secretary, Finance, Economic Planning and Development					
Motor Car	39,123,715	37,345,523	17,698,369	-	58,770,869
Personal Account	11,106	-	-	-	11,106
Capital Projects	-	3,080,000,000	3,080,000,000	-	-
Maubank Holdings Ltd	-	139,000,000	139,000,000	-	-
1.1. Economic Development Board					
Motor Car	28,130,635	18,444,050	8,484,301	-	38,090,384
1.2. Mauritius Revenue Authority					
Motor Car	81,204,209	61,329,520	27,131,809	-	115,401,920
1.3 Gambling Regulatory Authority					
Motor Car	3,229,534	-	585,471	-	2,644,063
2. The Director, Procurement Policy Office					
Motor Car	771,905	-	509,999	-	261,906
3. The Chief Executive, Central Procurement Board					
Motor Car	3,400,235	514,500	1,970,873	-	1,943,862
4. The Accountant-General, Treasury					
Motor Car	12,411,896	1,539,314	4,612,614	-	9,338,596
Sundries	-	140,180	-	-	140,180
SICOM	57,983,615	33,062,000	23,533,270	-	67,512,345
Pensioners - Motor Car	18,208,090	10,173,386	11,622,308	-	16,759,168
4.1. Civil Service Family Protection Scheme Board					
Motor Car	1,618,841	1,399,000	812,747	-	2,205,094
5. The Director of Statistics, Statistics Mauritius					
Motor Car	7,298,126	3,134,291	2,285,162	-	8,147,255
6. The Registrar of Companies, Corporate and Business Registration Department					
Motor Car	4,661,180	3,003,714	1,376,633	-	6,288,261
Dishonoured Cheques	340,210	1,546,860	1,377,060	-	510,010
Bankruptcy	20,000	-	-	-	20,000
7. The Registrar-General, Registrar-General's Department					
Motor Car	4,570,836	4,317,191	1,886,066	-	7,001,961
Losses	398,700	-	-	-	398,700
Dishonoured Cheques	173,250	2,991,403	2,599,903	-	564,750
TOTAL - MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT	263,556,083	3,397,940,932	3,325,486,585	-	336,010,430
MINISTRY OF ENERGY AND PUBLIC UTILITIES					
1. The Permanent Secretary					
Motor Car	6,387,875	2,654,467	1,680,712	-	7,361,630
2. Water Resources Unit					
Motor Car	6,017,926	1,704,286	1,958,617	-	5,763,595
Motor Cycle	-	131,900	6,281	-	125,619
TOTAL - MINISTRY OF ENERGY AND PUBLIC UTILITIES	12,405,801	4,490,653	3,645,610	-	13,250,844
MINISTRY OF SOCIAL INTEGRATION, SOCIAL SECURITY AND NATIONAL SOLIDARITY					
1. The Senior Chief Executive, Social Integration					
Motor Car	1,212,858	1,290,137	428,514	-	2,074,481
2. The Senior Chief Executive, Social Security and National Solidarity					
Motor Car	17,051,617	14,750,741	8,179,458	-	23,622,900
Losses Social Aid	660,252	-	-	-	660,252

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
MINISTRY OF SOCIAL INTEGRATION, SOCIAL SECURITY AND NATIONAL SOLIDARITY					
<i>-continued</i>					
Overpayment	9,038,720	2,619,965	8,176,663	-	3,482,022
2.1. National Pension Management					
Motor Car	15,176,934	7,268,600	3,369,141	-	19,076,393
Overpayment as a result of fraudulent encashment	504,140	-	-	-	504,140
TOTAL - MINISTRY OF SOCIAL INTEGRATION, SOCIAL SECURITY AND NATIONAL SOLIDARITY	43,644,521	25,929,443	20,153,776	-	49,420,188
MINISTRY OF FINANCIAL SERVICES AND GOOD GOVERNANCE					
1. The Permanent Secretary					
Motor Car	9,233,404	8,747,830	5,577,698	-	12,403,536
1.1. Financial Intelligence Unit					
Motor Car	1,400,589	875,000	437,799	-	1,837,790
Motor Cycle	26,592	-	8,182	-	18,410
1.2. Financial Reporting Council					
Motor Car	600,001	500,000	490,476	-	609,525
TOTAL - MINISTRY OF FINANCIAL SERVICES AND GOOD GOVERNANCE	11,260,586	10,122,830	6,514,155	-	14,869,261
MINISTRY OF ENVIRONMENT, SOLID WASTE MANAGEMENT AND CLIMATE CHANGE					
1. The Permanent Secretary, Environment					
Motor Car	17,149,083	6,486,355	7,171,828	-	16,463,610
2. The Permanent Secretary, Solid Waste Management Division					
Motor Car	4,422,598	4,868,695	1,656,569	-	7,634,724
2.1. Beach Authority					
Motor Car	1,617,506	-	689,014	-	928,492
TOTAL - MINISTRY OF ENVIRONMENT, SOLID WASTE MANAGEMENT AND CLIMATE CHANGE	23,189,187	11,355,050	9,517,411	-	25,026,826
MINISTRY OF AGRO-INDUSTRY AND FOOD SECURITY					
1. The Permanent Secretary, Agro- Industry and Food Security					
Motor Car	36,289,672	22,854,613	16,187,513	-	42,956,772
Motor Cycle	36,804	99,900	19,096	-	117,608
Overpayment	-	86,250	-	-	86,250
1.1 Agricultural Marketing Board					
Agriculture - Sundries	25,000,000	-	-	-	25,000,000
1.2. Food and Agricultural Research and Extension Institute					
Motor Car	25,317,933	10,439,675	7,771,348	-	27,986,260
Motor Cycle	130,627	-	21,771	-	108,856
1.3. Irrigation Authority					
Motor Car	3,525,564	-	818,544	-	2,707,020
Motor Cycle	471,093	65,115	167,263	-	368,945
1.4. Small Farmers Welfare Fund					
Motor Car	870,833	-	135,714	-	735,119
Motor Cycle	-	78,969	2,820	-	76,149
1.5 Sir Seewoosagur Ramgoolam					
Motor car	1,000,000	-	142,857	-	857,143

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
MINISTRY OF AGRO-INDUSTRY AND FOOD SECURITY <i>-continued</i>					
1.6 Vallee D'osterlog Endemic Garden Foundation					
Motor car	383,162	-	166,592	-	216,570
Motor Cycle	74,042	-	9,114	-	64,928
TOTAL - MINISTRY OF AGRO- INDUSTRY AND FOOD SECURITY	93,099,730	33,624,522	25,442,632	-	101,281,620
ATTORNEY-GENERAL'S OFFICE, MINISTRY OF FOREIGN AFFAIRS, REGIONAL INTEGRATION AND INTERNATIONAL TRADE					
1. The Chief Legal Secretary, Office of the Solicitor-General					
Motor Car	19,372,436	9,231,279	7,927,427	-	20,676,288
Motor Cycle	69,225	-	21,300	-	47,925
Sundries	764,630	-	45,000	-	719,630
Personal Account	8,590	-	-	-	8,590
1.1. Law Reform Commission					
Motor Car	228,571	-	192,857	-	35,714
2. The Chief Legal Secretary, Office of the Director of Public Prosecutions					
Motor Car	15,571,234	9,218,462	6,498,303	-	18,291,393
Personal Account	75,450	-	-	-	75,450
Imprest Remittance	150,000	-	-	-	150,000
3. The Secretary for Foreign Affairs, Foreign Affairs					
Motor Car	9,464,114	9,297,326	7,309,312	-	11,452,128
Motor Cycle	69,224	-	21,314	-	47,910
Overpayment	631,207	-	-	-	631,207
Mauritius Embassy - Antananarivo - Sundries	483,588	-	202,404	-	281,184
Mauritius Embassy - Beijing - Sundries	2,519,626	2,342,353	2,482,740	-	2,379,239
Mauritius Embassy - Berlin - Sundries	2,729,982	-	1,036,262	-	1,693,720
Mauritius Embassy - Brussels - Sundries	665,418	-	908	-	664,510
Mauritius Embassy - Cairo - Sundries	574,431	267,904	444,707	-	397,628
Mauritius High Commission - Canberra -	363,059	-	252,506	-	110,553
Mauritius High Commission - Dubai -	91,383	178,340	-	-	269,723
Office of The Permanent Representative -	1,810,125	1,279,795	1,061,539	-	2,028,381
Mauritius High Commission - Kuala Lumpur -	1,356,442	-	7,288	-	1,349,154
Mauritius High Commission - London -	14,093	-	-	-	14,093
Mauritius Embassy - Maputo - Sundries	473,650	-	207,258	-	266,392
Russian Mission -Moscow - Sundries	576,069	-	90,720	-	485,349
Consulate of Mauritius - Mumbai -Sundries	8,653,655	-	192,476	-	8,461,179
Mauritius High Commission - New Delhi -	907,580	-	377,778	-	529,802
Office of The Permanent Representative -	3,041,965	948,962	-	-	3,990,927
Mauritius Embassy - Paris - Sundries	3,150,581	-	306,453	-	2,844,128
Mauritius High Commission -	196,823	158,388	-	-	355,211
Mauritius Embassy - Riyaad	512,562	-	298,472	-	214,090
Mauritius Embassy - Washington -Sundries	972,715	265,308	652,920	71,435	513,668
Government Bodies	885,547	-	-	-	885,547
Security	771,000	-	-	-	771,000
4. The Secretary for Foreign Affairs, International Trade Division					
Motor Car	2,788,917	1,580,000	844,652	-	3,524,265
Sundries	8,157	-	-	-	8,157
5. The Permanent Secretary, Human Rights Division					
Motor Car	641,191	549,888	701,545	-	489,534
TOTAL - ATTORNEY-GENERAL'S OFFICE, MINISTRY OF FOREIGN AFFAIRS, REGIONAL INTEGRATION AND INTERNATIONAL TRADE	80,593,240	35,318,005	31,176,141	71,435	84,663,669

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
MINISTRY OF YOUTH EMPOWERMENT, SPORTS AND RECREATION					
1. The Permanent Secretary, Sports Division					
Motor Car	3,872,469	5,579,200	1,828,428	-	7,623,241
Motor Cycle	48,572	-	-	-	48,572
2. The Permanent Secretary, Youth Division					
Motor Car	6,120,246	3,307,200	3,689,614	-	5,737,832
TOTAL - MINISTRY OF YOUTH EMPOWERMENT, SPORTS AND RECREATION	10,041,287	8,886,400	5,518,042	-	13,409,645
MINISTRY OF NATIONAL INFRASTRUCTURE AND COMMUNITY DEVELOPMENT					
1. The Permanent Secretary, National Infrastructure					
Motor Car	33,244,238	28,067,605	15,957,357	-	45,354,486
Motor Cycle	236,143	192,100	88,178	-	340,065
1.1. Road Development Authority					
Motor Car	4,931,322	1,585,700	1,764,067	-	4,752,955
1.2. Construction Industry Development Board					
Motor Car	833,333	-	571,429	-	261,904
2. The Permanent Secretary, National Development Unit					
Motor Car	14,966,015	9,681,163	8,250,570	-	16,396,608
Personal Account	9,461	-	-	-	9,461
2.1. Land Drainage Authority					
Motor Car	1,120,000	-	260,000	-	860,000
TOTAL - MINISTRY OF NATIONAL INFRASTRUCTURE AND COMMUNITY DEVELOPMENT	55,340,512	39,526,568	26,891,601	-	67,975,479
MINISTRY OF INFORMATION TECHNOLOGY, COMMUNICATION AND INNOVATION					
1. The Permanent Secretary					
Motor Car	17,656,386	5,357,014	6,483,262	-	16,530,138
Dishonoured Cheques	3,050	-	-	-	3,050
1.1. Mauritius Research Council					
Motor Car	2,259,591	-	757,982	-	1,501,609
1.2. National Computer Board					
Motor Car	1,269,166	1,690,000	1,424,572	-	1,534,594
1.3. Postal Services					
Personal Account	129,896	-	-	-	129,896
Motor Car	78	-	-	-	78
Motor Cycle	20,178	-	-	-	20,178
2. The Director, Central Informatics Bureau					
Motor Car	12,688,263	900,000	4,170,239	-	9,418,024
3. The Director, Central Information Systems Division					
Motor Car	7,076,849	5,763,286	2,881,644	-	9,958,491
TOTAL - MINISTRY OF INFORMATION TECHNOLOGY, COMMUNICATION AND INNOVATION	41,103,457	13,710,300	15,717,699	-	39,096,058

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
MINISTRY OF LABOUR , HUMAN RESOURCE DEVELOPMENT AND TRAINING					
1. The Permanent Secretary,					
Motor Car	20,804,224	14,278,787	8,466,256	-	26,616,755
Avant (Mauritius) Ltd - Salary	1,325,641	-	-	-	1,325,641
Palmar Ltd - Compensation	27,900,000	-	27,900,000	-	-
Dishonoured Cheque	-	82,550	82,550	-	-
2. The Permanent Secretary, Employment Division					
Motor Car	2,923,465	4,531,134	2,815,857	-	4,638,742
Overpayment	-	77,550	-	-	77,550
2.1 Human Resource Development					
Motor Car	440,915	-	440,915	-	-
2.2 Technical and Vocational Education and Training					
Motor Car	28,334,259	3,378,129	31,712,388	-	-
TOTAL - MINISTRY OF LABOUR , HUMAN RESOURCE DEVELOPMENT AND TRAINING	81,728,504	22,348,150	71,417,966	-	32,658,688
MINISTRY OF HEALTH AND WELLNESS					
1. The Senior Chief Executive					
Motor Car	558,348,410	245,247,150	194,713,879	-	608,881,681
Motor Cycle	772,811	100,400	184,945	-	688,266
Imprest Remittance	4,098	-	-	-	4,098
Overpayment	90,475	81,527	172,002	-	-
TOTAL - MINISTRY OF HEALTH AND WELLNESS	559,215,794	245,429,077	195,070,826	-	609,574,045
MINISTRY OF BLUE ECONOMY, MARINE RESOURCES, FISHERIES AND SHIPPING					
1. The Senior Chief Executive, Fisheries					
Motor Car	26,128,095	7,676,724	8,925,105	-	24,879,714
Motor Cycle	359,105	-	129,960	-	229,145
Personal	73,000	58,260	24,000	-	107,260
2. The Senior Chief Executive, Certification of Seafood Products for Exports: Competent Authority					
Motor Car	461,429	-	108,571	-	352,858
TOTAL - MINISTRY OF BLUE ECONOMY, MARINE RESOURCES, FISHERIES AND SHIPPING	27,021,629	7,734,984	9,187,636	-	25,568,977
MINISTRY OF GENDER EQUALITY AND FAMILY WELFARE					
1. The Permanent Secretary, Gender Equality and Family Welfare					
Motor Car	11,949,323	8,465,048	8,643,795	-	11,770,576
Motor Cycle	18,082	-	18,082	-	-
1.1. National Children's Council					
Motor Car	1,406,465	1,830,000	353,089	-	2,883,376
1.2. National Women's Council					
Motor Car	151,966	2,356,645	88,572	-	2,420,039
1.3. Sugar Industry Labour Welfare Fund					
Motor Car	9,244,286	4,439,150	2,706,107	-	10,977,329
2. The Permanent Secretary, Social Welfare and Community-Based Activities					
Motor Car	2,380,632	1,009,310	805,083	-	2,584,859
TOTAL - MINISTRY OF GENDER EQUALITY AND FAMILY WELFARE	25,150,754	18,100,153	12,614,728	-	30,636,179

Detailed Statement of Advances as at 30 June 2025

	Balance 30 June 2024 Rs	New Advances/ Transfer in during the year Rs	Advances Repaid/ Transfer out during the year Rs	Amount Written-Off Rs	Balance 30 June 2025 Rs
MINISTRY OF ARTS AND CULTURAL HERITAGE					
1. The Permanent Secretary					
Motor Car	14,943,729	7,994,363	6,454,235	-	16,483,857
Overpayment	161,687	-	27,000	-	134,687
1.1. Mauritius Society of Authors (ex Mauritius Rights Management Society)					
Motor Car	1,950,000	-	100,000	-	1,850,000
2. The Permanent Secretary, National Archives Department					
Motor Car	1,166,697	-	371,072	-	795,625
Motor Cycle	40,268	-	40,268	-	-
TOTAL - MINISTRY OF ARTS AND CULTURAL HERITAGE	18,262,381	7,994,363	6,992,575	-	19,264,169
MINISTRY OF COMMERCE AND CONSUMER PROTECTION					
1. The Permanent Secretary, Commerce and Consumer Protection Division					
Motor Car	8,472,078	11,563,387	4,348,317	-	15,687,148
1.1 Competition Commission					
Motor Car	520,000	3,912,000	280,875	-	4,151,125
TOTAL - MINISTRY OF COMMERCE AND CONSUMER PROTECTION	8,992,078	15,475,387	4,629,192	-	19,838,273
MINISTRY OF PUBLIC SERVICE, ADMINISTRATIVE AND INSTITUTIONAL REFORMS					
The Secretary for Public Service					
Motor Car	12,885,782	7,948,223	7,600,013	-	13,233,992
Sundries	2,100,118	-	-	-	2,100,118
TOTAL - MINISTRY OF PUBLIC SERVICE, ADMINISTRATIVE AND INSTITUTIONAL REFORMS	14,985,900	7,948,223	7,600,013	-	15,334,110
MINISTRY OF INDUSTRIAL DEVELOPMENT, SMEs AND COOPERATIVES					
1. The Senior Chief Executive, Industry Division					
Motor Car	3,440,150	3,165,667	1,326,292	188,369	5,091,156
1.1. Fashion and Design Institute					
Motor Car	1,398,572	790,000	416,978	-	1,771,594
1.2. Mauritius Standards Bureau					
Motor Car	2,861,268	1,415,085	1,367,679	-	2,908,674
1.3. National Productivity and Competitiveness Council					
Motor Car	3,239,651	995,000	1,096,957	-	3,137,694
Motor Cycle	10,690	-	10,690	-	-
2. The Senior Chief Executive, Small and Medium Enterprises Development Authority					
Motor Car	4,069,535	1,944,934	2,630,663	-	3,383,806
3. The Senior Chief Executive, Cooperatives Division					
Motor Car	7,299,401	4,526,956	2,665,458	-	9,160,899
TOTAL - MINISTRY OF INDUSTRIAL DEVELOPMENT, SMEs AND COOPERATIVES	22,319,267	12,837,642	9,514,717	188,369	25,453,823
TOTAL MINISTRIES/ DEPARTMENTS	3,614,909,246	5,259,343,570	4,860,420,667	1,517,779	4,012,314,370

Statement of Special Funds Deposited with the Accountant-General as at 30 June 2025

Description	Balance at 30 June 2024	Receipts	Payments	Balance at 30 June 2025	Represented by	
					Investments (Cost)	Bank Balance
					Rs	Rs
Climate and Sustainability Fund (N1)	-	-	-	-	-	-
Curatelle Fund (N2)	63,580,420	11,481,038	6,776,268	68,285,190	-	68,285,190
Morris Legacy Fund	8,919,903	256,059	21,025	9,154,937	8,000,000	1,154,937
National Environment Fund (formerly known as National Environment and Climate Change Fund) (N2), (N3)	478,343,615	4,913,800,345	5,344,119,229	48,024,731	-	48,024,731
National Resilience Fund (N2), (N4)	489,863,189	12,233,961,879	10,731,899,851	1,991,925,217	200,000,000	1,791,925,217
Projects Development Fund (N2), (N4)	13,469,560,114	11,439,604,426	21,775,605,066	3,133,559,473	500,000,000	2,633,559,473
Prime Minister's Relief Fund	270,258,362	6,231,332	15,344,284	261,145,410	195,626,160	65,519,250
Rodrigues Subsidy Account	300,272,251	252,314,677	211,940,556	340,646,373	-	340,646,373
TOTAL	15,080,797,854	28,857,649,756	38,085,706,279	5,852,741,331	903,626,160	4,949,115,171

N1: The bank account of the Fund was opened on 11 March 2025 but the latter was not operational during the financial year 2024/2025.

N2: The bank balances of these Special Funds include an amount of Rs 705,650,979, held in Accountant-General's General Account at the Bank of Mauritius at end of the financial year.

N3: It was announced in the National Budget 2025/2026, that the National Environment Fund will be closed in financial year 2025/2026 given it has fulfilled its primary purpose.

N4: It was announced in the National Budget 2025/2026, that the Projects Development Fund will be closed in a phased manner until completion of existing projects and schemes.

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
OFFICES		
1. The Secretary to the President, Office of the President		
Sundries	183,857	165,575
Le Reduit Appeal Fund	3,675,845	3,675,845
2. The Secretary to Cabinet and Head of the Civil Service, Office of the Vice-President		
Sundries	24,896	17,528
3. The Clerk of the National Assembly		
Sundries	8,013,579	1,732,070
4. The Electoral Commissioner, Office of the Electoral Commissioner		
Sundries	1,989,444	630,971
5. The Judge in Bankruptcy and Master and Registrar, The Judiciary		
Sundries	1,683,321	1,517,080
Suitors Monies	595,288,876	540,919,531
Legal Exam Fees	7,144,910	10,274,209
Municipal Fines	2,117,929	2,117,929
e-Judiciary	314,903	327,468
Sale by Levy	431,991,825	335,252,848
3rd FOCAC Legal Forum	350,949	350,949
United Nations Office on Drugs and Crime	3,056,117	3,056,117
6. The Secretary, Public Service Commission and Disciplined Forces Service Commission		
Sundries	370,650	389,535
7. The Secretary, Public Bodies Appeal Tribunal		
Sundries	45,703	40,987
8. The Senior Investigations Officer, Office of Ombudsman		
Sundries	48,241	44,910
9. The Director of Audit, National Audit Office		
Sundries	377,259	378,044
10. The President, Employment Relations Tribunal		
Sundries	47,415	53,138
11. The Secretary, Local Government Service Commission		
Sundries	115,890	105,622
12. The Secretary, Ombudsperson for Children's Office		
Sundries	33,648	34,729
EU - Protecting and Promoting the Rights of Children	-	519,175
13. The Secretary to Cabinet and Head of the Civil Service, Office of Ombudsperson for Financial Services		
Sundries	48,025	19,400
TOTAL - OFFICES	1,056,923,282	901,623,660

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
PRIME MINISTER'S OFFICE, MINISTRY OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS AND MINISTRY FOR RODRIGUES, OUTER ISLANDS AND TERRITORIAL INTEGRITY		
1. The Secretary to Cabinet and Head of the Civil Service		
Cabinet Office	146,791	134,989
Private Office and Ceremonials	133,919	750,859
2. The Secretary for Home Affairs		
Defence and Home Affairs	544,161	365,067
3. The Secretary to Cabinet and Head of the Civil Service		
Government Information Service	66,257	63,676
4. The Director, Pay Research Bureau		
Sundries	87,112	74,997
5. The Secretary for Home Affairs, Civil Status Division		
Sundries	221,361	229,166
Foreign Fees	813,302	639,299
6 The Secretary to Cabinet and Head of the Civil Service, Citizen Support Unit		
Sundries	315,877	211,338
7. The Permanent Secretary, External Communications		
Sundries	37,405	36,249
Grant from Government of Japan - Economic and Social Development Programme	313,056,000	-
8. The Director of Civil Aviation		
Sundries	412,137	215,356
9. The Government Printer, Government Printing		
Sundries	210,883	159,631
Postage Fees	456,043	478,584
10. The Commissioner of Police, Police Service		
Sundries	67,396,833	67,976,238
European Union - Maritime Security Programme (MASE)	8,641,752	17,346,203
Grant from Japanese Government - Economic and Social Development Programme	8,469,233	8,469,233
UNDP Wakashio Oil Spill	2,639,684	2,639,684
11. The Permanent Secretary, Rodrigues, Outer Islands and Territorial Integrity		
Implementation of Small Development Project	975,406	1,024,100
Sundries	135,378	145,849
12. The Permanent Secretary, Reform Institutions and Rehabilitation		
Sundries	525,704	540,117
13. The Permanent Secretary, Continental Shelf and Maritime Zones		
Administration and Exploration		
Sundries	92,008	98,725
14. The Director, Forensic Science Laboratory		
Sundries	120,636	119,632

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
PRIME MINISTER'S OFFICE, MINISTRY OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS AND MINISTRY FOR RODRIGUES, OUTER ISLANDS AND TERRITORIAL INTEGRITY- <i>continued</i>		
15. The Commissioner of Prisons, Prison Service		
Sundries	2,754,440	3,402,978
16. Deputy Prime Minister's Office		
Sundries	8,936	-
TOTAL PRIME MINISTER'S OFFICE, MINISTRY OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS AND MINISTRY FOR RODRIGUES, OUTER ISLANDS AND TERRITORIAL INTEGRITY	408,261,258	105,121,970
DEPUTY PRIME MINISTER'S OFFICE, MINISTRY OF HOUSING, LAND USE PLANNING, AND TOURISM		
1. The Senior Chief Executive, Housing and Land Use Planning		
Sundries	47,073,590	55,204,471
Reservation Fees	53,377,219	53,354,719
2. The Senior Chief Executive, Valuation Department		
Sundries	299,054	283,722
3. The Senior Chief Executive, Ministry of Tourism		
Sundries	264,157	239,959
TOTAL - DEPUTY PRIME MINISTER'S OFFICE, MINISTRY OF HOUSING, LAND USE PLANNING AND TOURISM	101,014,020	109,082,871
VICE-PRIME MINISTER'S OFFICE, MINISTRY OF EDUCATION, TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY		
1. The Senior Chief Executive		
Sundries	4,578,847	3,247,572
Special Projects	1,409,846	1,418,653
2. Zone 1 - Port-Louis and the North		
Sundries	7,531,522	7,224,335
3. Zone 2 - Beau Bassin/Rose Hill and the East		
Sundries	3,180,000	3,038,320
4. Zone 3 - Curepipe and the South		
Sundries	5,299,550	5,108,995
5. Zone 4 - Vacoas/Phoenix and the West		
Sundries	3,983,952	3,815,475
6. The Senior Chief Executive, Tertiary Education, Science and Research		
Sundries	107,914	-
TOTAL - VICE-PRIME MINISTER'S OFFICE, MINISTRY OF EDUCATION TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	26,091,631	23,853,350

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
VICE-PRIME MINISTER'S OFFICE, MINISTRY OF LOCAL GOVERNMENT AND DISASTER RISK MANAGEMENT		
1. The Senior Chief Executive, Local Government Sundries	472,430	335,004
2. The Senior Chief Executive, National Disaster Risk Reduction Sundries	23,522	34,468
3. The Chief Fire Officer, Mauritius Fire and Rescue Service Sundries	1,980,870	1,790,826
4. The Director, Mauritius Meteorological Services Sundries Meteorological Station Rodrigues	373,717 2,844,903	354,655 7,083,014
TOTAL - VICE-PRIME MINISTER'S OFFICE, MINISTRY OF LOCAL GOVERNMENT AND DISASTER RISK MANAGEMENT	5,695,442	9,597,967
MINISTRY OF LAND TRANSPORT AND LIGHT RAIL		
1. The Senior Chief Executive, Ministry of Land Transport and Light Rail Sundries Appeal Fee	3,133,977 1,952,100	2,958,880 902,100
2. The Road Transport Commissioner, National Land Transport Authority Sundries Untraced Money Order	315,049 33,200	375,788 33,200
TOTAL - MINISTRY OF LAND TRANSPORT AND LIGHT RAIL	5,434,326	4,269,968
MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT		
1. The Financial Secretary, Finance, Economic Planning and Development Sundries Independent Review Panel Recovery of Asset MOF Global Environment Facility Film Promotion Fund Child Cancer Scheme	255,334,921 1,612,500 11,106 46,820 154,908,119 19,837	154,059,807 1,337,500 11,106 46,820 123,086,707 20,418,814
2. The Director, Procurement Policy Office Sundries UNEP Trust Fund	29,917 308,855	32,495 308,855
3. The Chief Executive, Central Procurement Board Sundries	107,769	99,871
4. The Accountant-General, Treasury Sundries Pensions - Sundries Food Aid - Australia	379,800 11,293 20,388,755	332,809 18,313 20,388,755

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT - continued		
Bus Companies Recovery Account	157,307,265	72,807,936
Security Deposits	7,140,000	6,920,000
Rodrigues Regional Assembly	3,143,429	2,960,013
Corporate Social Responsibility (CSR)	5,908,482	50,794,187
Responsible Gambling and Capacity Building Fund	11,101,550	920,265
Refund of Pensioners Car Loan	7,133,543	7,133,543
Miscellaneous Deposits	2,980	2,513,160
Centrally Managed Deposit Employee Share CSG	3,884,740	10,108,565
Grant from Government of India	120,119,392	333,816,335
5. The Director of Statistics, Statistics Mauritius		
Sundries	386,695	349,545
6. The Registrar of Companies, Corporate and Business Registration Department		
Sundries	175,975	191,279
Bankruptcy	5,396,171	5,396,171
On-Line Services Fees	7,002,465	5,160,265
Registration Fees - Foreign	14,268,236	14,821,576
Registration Fees - MUR	25,417,221	28,383,815
ICF Project: Electronic Document Management System	-	8,533
Sponsorship for International Association of Insolvency Regulators	102,070	102,070
Companies Special Deposit Account	63,484,359	68,718,265
Postage Fees	1,675	1,675
Trade Fees	344,237,840	238,723,715
7. The Registrar-General, Registrar-General's Department		
Sundries	216,985	234,121
TOTAL - MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT	1,209,590,765	1,170,206,886
MINISTRY OF ENERGY AND PUBLIC UTILITIES		
1. The Permanent Secretary, Ministry of Energy and Public Utilities		
Sundries	254,182	207,982
Radiation Protection Services	1,312,811	1,224,811
Project and Studies Northern Aquifer Mauritius (SIDS)	216,279	227,076
2. Water Resources Unit		
Sundries	139,572	126,064
TOTAL - MINISTRY OF ENERGY AND PUBLIC UTILITIES	1,922,844	1,785,933
MINISTRY OF SOCIAL INTEGRATION, SOCIAL SECURITY, AND NATIONAL SOLIDARITY		
1. The Senior Chief Executive, Social Integration		
Sundries	154,755	137,857

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
MINISTRY OF SOCIAL INTEGRATION, SOCIAL SECURITY, AND NATIONAL SOLIDARITY - <i>continued</i>		
2. The Senior Chief Executive, Social Security and National Solidarity		
Sundries	557,047	710,383
Recreation Centre for the Elderly	9,884,525	9,388,518
3. National Pension Management		
Sundries	183,300	186,661
National Pension Scheme (Rodrigues)	62,077	62,077
NPF A/c - National Pensions	28,224	1
TOTAL - MINISTRY OF SOCIAL INTEGRATION, SOCIAL SECURITY, AND NATIONAL SOLIDARITY	10,869,928	10,485,497
MINISTRY OF FINANCIAL SERVICES AND GOOD GOVERNANCE		
1. The Permanent Secretary		
Sundries	246,350	242,531
TOTAL - MINISTRY OF FINANCIAL SERVICES AND GOOD GOVERNANCE	246,350	242,531
MINISTRY OF ENVIRONMENT, SOLID WASTE MANAGEMENT AND CLIMATE CHANGE		
1. The Permanent Secretary, Environment and Climate Change		
Sundries	4,739,122	1,699,097
Multilateral Fund for the Implementation of the Montreal Protocol	294,358	942,068
International Organisations	39,666,090	29,697,389
2. The Permanent Secretary, Solid & Hazardous Waste and Beach Management		
Sundries	183,622	176,632
TOTAL - MINISTRY OF ENVIRONMENT, SOLID WASTE MANAGEMENT AND CLIMATE CHANGE	44,883,192	32,515,186
MINISTRY OF AGRO-INDUSTRY AND FOOD SECURITY		
1. The Permanent Secretary, Ministry of Agro-Industry and Food Security		
Sundries	6,159,787	4,938,155
International Atomic Energy Agency	2,919,159	2,094,628
Contribution to Mauritius Sugar Syndicate	22,355,492	22,936,832
Alternative Livelihoods Bee Sector	1,438,875	1,438,875
Support to GEF Eligible Parties for the UNCCD 2018 Reporting	290,462	589,784
Mauritius Ridge to Reef Project	24,472,239	4,490,396
European Union - REACT Project - Control of Fruit Fly	3,305,137	3,305,137
UNEP-UNCCD Monitoring 2022 under GEF	3,027,500	3,027,500
CGIAR - Conservation and use of Genetic Resources (Genebanks)	-	248,079

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
MINISTRY OF AGRO-INDUSTRY AND FOOD SECURITY - continued		
MOA-UNDP Implementation of Invasive Alien Species(IAS) Prevention Control and Management Project	680,220	-
MOA-Projet Germination III-CIRAD & Agronomy	32,357	-
TOTAL - MINISTRY OF AGRO-INDUSTRY AND FOOD SECURITY	64,681,228	43,069,387
ATTORNEY-GENERAL'S OFFICE, MINISTRY OF FOREIGN AFFAIRS, REGIONAL INTEGRATION AND INTERNATIONAL TRADE		
1. The Chief Legal Secretary, Office of the Solicitor-General		
Sundries	549,123	474,276
Curatelle Fund	2,043,019	1,945,439
Recovery of Assets	8,590	8,590
Deposit Account -Asset Sharing	-	12,844
2. The Chief Legal Secretary, Office of the Director of Public Prosecutions		
Sundries	472,621	402,225
Recovery of Asset	69,360	69,360
Training Ecole Nationale de la Magistrature	1,631	1,631
Organisation Internationale de la Francophonie icw Visio/Conference	5,958	5,958
3. The Secretary for Foreign Affairs, Foreign Affairs, Regional Integration and International Trade		
Sundries	689,942	701,701
Mission A/c - Sundries	4,958,106	9,927,428
Mission Expenses - Passport & Insurance	905,085	1,797,666
4. The Secretary for Foreign Affairs, International Trade Division		
Sundries	98,719	105,601
5. The Permanent Secretary, Human Rights Division		
Sundries	38,297	43,209
TOTAL - ATTORNEY-GENERAL'S OFFICE, MINISTRY OF FOREIGN AFFAIRS, REGIONAL INTEGRATION AND INTERNATIONAL TRADE	9,840,451	15,495,927
MINISTRY OF YOUTH EMPOWERMENT, SPORTS AND RECREATION		
1. The Permanent Secretary, Sports Division		
Sundries	6,161,294	15,880,903
Overtime	5,940	5,940
Special Projects	1,322,566	1,333,066
UNESCO World Anti-Doping Agency	58,982	58,982
2. The Permanent Secretary, Youth Division		
Sundries	639,614	499,561
Fond Insertion des Jeunes - CONFEJES	2,051,153	-
TOTAL - MINISTRY OF YOUTH EMPOWERMENT, SPORTS AND RECREATION	10,239,549	17,778,452

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
MINISTRY OF NATIONAL INFRASTRUCTURE AND COMMUNITY DEVELOPMENT		
1. The Permanent Secretary, National Infrastructure		
Sundries	1,759,798	1,816,171
Special Projects	-	100,000
2. The Permanent Secretary, National Development Unit		
Sundries	8,338,701	601,536
NDU - Drain Project - Central Water Authority	331,033	1,431,690
TOTAL - MINISTRY OF NATIONAL INFRASTRUCTURE AND COMMUNITY DEVELOPMENT	10,429,532	3,949,397
MINISTRY OF INFORMATION TECHNOLOGY, COMMUNICATION AND INNOVATION		
1. The Permanent Secretary		
Sundries	721,572	428,981
ITT-ITU Training - Cyber Disaster Response	1,483,276	-
2. The Director, Central Informatics Bureau		
Sundries	154,266	154,820
3. The Director, Central Information Systems Division		
Sundries	330,445	268,556
TOTAL - MINISTRY OF INFORMATION TECHNOLOGY, COMMUNICATION AND INNOVATION	2,689,559	852,357
MINISTRY OF LABOUR, HUMAN RESOURCE DEVELOPMENT AND TRAINING		
1. The Permanent Secretary, Labour, Human Resource Development and Training		
Sundries	1,534,202	1,491,290
2. The Registrar of Association		
Sundries	12,627,453	6,410,924
3. The Permanent Secretary, Employment Division		
Sundries	401,483	400,079
4. The Permanent Secretary, Human Resource Development Division		
Sundries	-	24,406
TOTAL - MINISTRY OF LABOUR, HUMAN RESOURCE DEVELOPMENT AND TRAINING	14,563,138	8,326,699
MINISTRY OF HEALTH AND WELLNESS		
1. The Senior Chief Executive		
Sundries	12,457,467	17,919,184
World Health Organisation (WHO) Survey on Households out of Pocket Expenditure on Health	1,679,722	361,762

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025	Balance June 2024
	Rs	Rs
MINISTRY OF HEALTH AND WELLNESS - continued		
World Health Organisation (WHO) Support Local Cost for Field HIV/AIDS Activity	4,208,875	18,349,543
World Health Organisation (WHO) Sentinel Hospital Based Surveillance for Rotavirus Gastroenteristics	1,349,864	1,349,864
Donations	11,631,486	11,631,486
Security Deposits	5,266,790	4,261,036
Drugs & Other Payments - RRA	10	10
UNAIDS	116,677	116,677
UNDP - HIV/AIDS Project	187,763	187,763
SADC Fund - IBBS Survey	764,989	767,224
Grant from Government of India - Construction of Mediclinics and Area Health Centres	1	2,549,258
2. The Director, Health Services (Jeetoo Hospital)		
Sundries	9,628,161	9,477,140
3. The Director, Health Services (SSRN Hospital)		
Sundries	5,690,176	5,521,839
4. The Director, Health Services (SAJ Hospital)		
Sundries	3,343,562	3,039,826
5. The Director, Health Services (J. Nehru Hospital)		
Sundries	3,965,450	3,878,423
6. The Director, Health Services (Victoria Hospital)		
Sundries	5,895,570	5,609,119
TOTAL - MINISTRY OF HEALTH AND WELLNESS	66,186,563	85,020,154
MINISTRY OF BLUE ECONOMY, MARINE RESOURCES, FISHERIES AND SHIPPING		
1. The Senior Chief Executive, Fisheries Development		
Sundries	8,701,546	8,538,474
Scientific & Technical Programme	120,737	120,737
Foreign Fishing Licence Fees	13,392,384	12,574,761
Contributory Fees (Ex Bank Fishing A/c)	10,524,992	10,524,992
Special Projects	1,287,698	1,287,698
OCN-UNEP-Small Scale funding Agreement (WIOSAP)	1,051,227	2,053,959
OCN-European Union - Fisheries Sectoral Programme	22,333,101	8,304,467
OCN-UNDP - Maintenance of Vessel Monitoring System	1,037,302	1,448,973
2. The Senior Chief Executive, Certification of Seafood Products for Exports: Competent Authority		
Sundries	38,660	35,809
TOTAL - MINISTRY OF BLUE ECONOMY, MARINE RESOURCES, FISHERIES AND SHIPPING	58,487,647	44,889,870

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025 Rs	Balance June 2024 Rs
MINISTRY OF GENDER EQUALITY AND FAMILY WELFARE		
1. The Permanent Secretary, Gender Equality and Family Welfare		
Sundries	697,555	700,147
UNDP - Ending Violence Against Women	446,806	446,806
Special Projects	308,341	308,341
2. The Permanent Secretary, Social Welfare and Community-Based Activities		
Sundries	87,017	84,302
TOTAL - MINISTRY OF GENDER EQUALITY AND FAMILY WELFARE	1,539,719	1,539,596
MINISTRY OF ARTS AND CULTURAL HERITAGE		
1. The Permanent Secretary		
Sundries	517,459	1,637,508
Agence Intergouvernementale de la Francophonie	979	979
UNESCO External Funding	102,893	102,893
Overtime Expenses	1,538,803	1,500,993
SSR Project	25,278	300,278
Cultural activities	-	182,797
Loto Fund for Activities	2,592,492	9,772,574
2. National Archives Department		
Sundries	48,637	48,947
TOTAL - MINISTRY OF ARTS AND CULTURAL HERITAGE	4,826,541	13,546,969
MINISTRY OF COMMERCE AND CONSUMER PROTECTION		
1. The Permanent Secretary, Commerce and Consumer Protection		
Sundries	397,758	349,256
TOTAL - MINISTRY OF COMMERCE AND CONSUMER PROTECTION	397,758	349,256
MINISTRY OF PUBLIC SERVICE, ADMINISTRATIVE AND INSTITUTIONAL REFORMS		
1. The Secretary for Public Service		
Sundries	644,474	715,544
Donations	45,784	400,000
TOTAL - MINISTRY OF PUBLIC SERVICE, ADMINISTRATIVE AND INSTITUTIONAL REFORMS	690,258	1,115,544
MINISTRY OF INDUSTRIAL DEVELOPMENT, SMES AND COOPERATIVES		
1. The Senior Chief Executive, Industrial Development Division		
Sundries	536,450	525,635
UNEP - Transition of Net-Zero, Nature-Positive Environment	194,284	321,304

Detailed Statement of Deposits as at 30 June 2025

Description	Balance June 2025	Balance June 2024
	Rs	Rs
MINISTRY OF INDUSTRIAL DEVELOPMENT, SMES AND COOPERATIVES - <i>continued</i>		
Fees -Coordinated Border Management Unit/MSB	800	800
2. The Senior Chief Executive, Small and Medium Enterprises Development		
Division		
Sundries	519,975	523,214
3. The Senior Chief Executive, Cooperatives Division		
Sundries	306,541	276,330
Promotion and Development of Cooperatives	353,289	559,126
TOTAL - MINISTRY OF INDUSTRIAL DEVELOPMENT, SMES AND COOPERATIVES	1,911,339	2,206,409
TOTAL DEPOSITS AS AT 30 June 2025 & 30 JUNE 2024	3,117,416,320	2,606,925,836

Statement of Public Sector Debt as at 30 June 2025

Particulars	Amount Outstanding	
	Amortised Cost (N1) Rs	Nominal Value Rs
<u>Budgetary Central Government (BCG)</u>		
BCG Domestic Debt		
- Government Securities issued for meeting borrowing requirements	474,360,987,224	473,238,737,931
- Domestic Loan	690,004,338	836,102,775
Total of BCG Domestic Debt	475,050,991,562	474,074,840,706
BCG External Debt		
- Government Securities issued for meeting borrowing requirements and held by Non-Residents	586,093,750	584,400,000
- External Loans	76,754,824,387	82,041,257,202
- IMF SDR Allocations	14,501,856,650	14,501,856,650
Total of BCG External Debt	91,842,774,787	97,127,513,852
Total Debt of BCG	566,893,766,349	571,202,354,558
<u>Extra Budgetary Units (EBU) (N2)</u>		
Domestic-Guaranteed		23,851,050
Domestic-Non-Guaranteed		90,869,337
Total Debt of EBU (N3)		114,720,387
<u>Central Government Debt (N3)</u>		571,317,074,945
<u>General Government Debt (N3)</u>		571,317,074,945
<u>Public Corporations (PC) (N2)</u>		
Domestic-Guaranteed		5,357,435,643
Domestic-Non-Guaranteed		31,463,582,781
External-Guaranteed		27,426,970,790
Total Debt of PC (N3)		64,247,989,214
<u>Less Consolidation Adjustments:</u>		
Government Securities held by Non-Financial Public Sector Entities		(14,521,450,000)
Domestic Loan		(836,102,775)
Total Consolidation Adjustments		(15,357,552,775)
Total Public Sector Debt (N4)		620,207,511,384
Comprising of:		
Total Domestic Public Sector Debt		495,653,026,742
Total External Public Sector Debt		124,554,484,642

Notes:

N1: Total Debt of BCG has been recognised in Statement of Financial Position at amortised cost using Effective Interest Rate.

N2: Public Sector Debt is presented on a consolidated basis whereby inter-sectoral and intra-sectoral transactions within the public sector are eliminated. In this respect, loans contracted by PC and EBU from BCG and vice versa are netted out from outstanding debt positions. Details of the loans contracted by PC and EBU from BCG are reported in Statement of all Outstanding Loans financed from Revenue.

N3: The Debt of EBU, Central Government Debt, General Government Debt and PC are before consolidation adjustments.

N4: The Public Sector Debt excludes consolidation adjustments on Financial Public Sector Entities, National Pensions Fund and Employees Welfare Fund.

**Statement of BCG Domestic Debt as at 30 June 2025
(Government Securities)**

Designation of Debt	Maturity Date	Rate of Interest p.a (%)	Amount Outstanding		
			Nominal Value Rs	Cost Rs	Amortised Cost Rs
A. GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS					
1. Government of Mauritius Treasury Bills					
91-Day			5,976,900,000	5,909,380,396	5,939,496,973
182-Day			15,572,350,000	15,204,726,959	15,395,756,549
364-Day			63,511,700,000	60,873,559,131	61,989,386,153
Total Government of Mauritius Treasury Bills			85,060,950,000	81,987,666,486	83,324,639,675
2. Government of Mauritius Treasury Certificates					
182-Day			11,772,550,000	11,772,550,000	11,941,720,013
Total Government of Mauritius Treasury Certificates			11,772,550,000	11,772,550,000	11,941,720,013
3. Government of Mauritius Treasury Notes					
Three-Year			71,873,900,000	71,399,024,228	72,475,508,989
Total Government of Mauritius Treasury Notes			71,873,900,000	71,399,024,228	72,475,508,989
4. Government of Mauritius Savings Bonds					
Four-Year		3.50	234,000,000	234,000,000	234,570,187
Total Government of Mauritius Savings Bonds			234,000,000	234,000,000	234,570,187
5. Government of Mauritius Bonds					
Five-Year Bonds	27.11.2025	1.54	4,000,000,000	3,996,415,000	4,007,866,727
	29.01.2026	1.22	4,000,000,000	3,993,401,000	4,019,588,232
	26.03.2026	1.52	3,995,400,000	3,965,940,503	4,006,924,278
	20.05.2026	2.10	5,499,500,000	5,419,980,259	5,497,675,639
	23.06.2026	3.10	5,450,000,000	5,435,087,000	5,459,320,652
	10.09.2026	2.59	5,947,950,000	5,823,175,297	5,963,871,814
	03.12.2026	2.90	6,599,150,000	6,594,902,642	6,618,330,675
	01.04.2027	2.88	6,600,000,000	6,539,750,500	6,624,811,545
	21.07.2027	3.45	5,200,000,000	5,191,506,000	5,275,177,872
	13.01.2028	5.12	4,994,700,000	4,991,837,513	5,130,260,952
	18.08.2028	3.78	6,800,000,000	6,696,673,000	6,825,844,507
	11.03.2029	5.16	5,799,800,000	5,784,827,489	5,886,734,530
	06.09.2029	4.76	7,490,450,000	7,489,003,778	7,712,286,535
	07.03.2030	5.70	8,186,550,000	8,179,016,133	8,310,130,541
			80,563,500,000	80,101,516,114	81,338,824,499
Seven-Year Bonds	21.10.2029	4.08	5,049,500,000	4,832,527,843	4,946,639,136
	07.04.2030	4.95	4,987,550,000	4,910,520,963	4,989,095,942
	08.12.2030	4.70	6,181,300,000	6,105,553,351	6,137,726,029
	19.07.2031	4.85	6,099,700,000	6,068,201,340	6,203,513,618
	06.12.2031	4.95	7,000,000,000	6,916,472,000	6,944,961,006
	25.04.2032	5.60	8,100,000,000	8,090,860,000	8,176,568,266
			37,418,050,000	36,924,135,497	37,398,503,997
Ten-Year Bonds	11.09.2025	5.95	1,600,000,000	1,590,511,055	1,628,788,903
	05.02.2026	5.60	1,500,000,000	1,483,241,372	1,532,165,384
	13.05.2026	5.46	1,500,000,000	1,498,935,000	1,510,683,299
	12.08.2026	4.99	1,400,000,000	1,381,892,907	1,423,970,482
	18.11.2026	5.00	1,400,000,000	1,395,365,900	1,407,484,189
	20.01.2027	4.94	1,935,000,000	1,933,037,910	1,976,907,779
	25.08.2027	4.70	1,799,000,000	1,771,734,156	1,820,997,949
	10.11.2027	4.25	1,795,000,000	1,763,468,831	1,796,950,046

**Statement of BCG Domestic Debt as at 30 June 2025
(Government Securities)**

Designation of Debt	Maturity Date	Rate of Interest p.a (%)	Amount Outstanding		
			Nominal Value Rs	Cost Rs	Amortised Cost Rs
A. GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS - continued					
5. Government of Mauritius Bonds - continued					
Ten-Year Bonds- continued	09.03.2028	5.42	1,893,300,000	1,870,313,345	1,917,688,218
	20.07.2028	5.30	2,000,000,000	1,992,256,000	2,044,070,716
	07.12.2028	5.23	2,000,000,000	1,971,616,000	1,995,107,807
	07.06.2029	4.25	1,500,000,000	1,487,476,000	1,498,447,263
	06.09.2029	4.35	1,500,000,000	1,493,272,000	1,517,622,091
	07.02.2030	4.20	1,979,950,000	1,972,122,268	2,008,603,924
	11.12.2030	1.35	2,000,000,000	2,000,000,000	2,001,409,341
	05.03.2031	2.23	2,000,000,000	1,968,053,000	1,995,263,411
	25.06.2031	4.45	2,500,000,000	2,478,853,000	2,487,746,252
	19.11.2031	4.19	2,000,000,000	1,973,135,000	1,991,214,106
	08.04.2032	4.29	2,500,000,000	2,480,946,000	2,510,677,143
	05.08.2032	4.79	2,298,550,000	2,298,550,000	2,342,647,034
	09.12.2032	5.85	2,299,750,000	2,286,703,418	2,297,115,737
	05.05.2033	5.24	2,292,200,000	2,291,125,656	2,309,791,300
	08.09.2033	4.24	2,300,000,000	2,268,787,600	2,304,031,000
	19.04.2034	5.25	3,987,200,000	3,857,586,521	3,910,987,568
	19.09.2034	5.08	2,098,100,000	2,098,100,000	2,128,404,928
	14.02.2035	5.68	2,686,750,000	2,667,040,201	2,724,612,699
	18.04.2035	5.78	2,600,000,000	2,592,891,000	2,623,136,683
			55,364,800,000	54,867,014,140	55,706,525,252
Fifteen-Year Bonds	20.08.2025	9.25	4,440,800,000	4,207,605,556	4,583,364,516
	20.01.2027	9.25	1,709,000,000	1,634,852,375	1,765,451,012
	03.08.2027	8.29	2,094,200,000	2,086,665,062	2,167,257,102
	25.01.2028	7.40	1,395,500,000	1,382,790,159	1,436,479,334
	27.09.2028	6.75	1,208,500,000	1,185,515,505	1,222,675,291
	07.03.2029	6.95	1,400,000,000	1,319,303,002	1,401,958,772
	31.10.2029	6.90	2,003,000,000	1,990,098,770	2,021,003,360
	20.03.2030	6.23	1,500,000,000	1,463,467,955	1,510,768,687
	12.06.2030	6.50	1,800,000,000	1,762,400,313	1,789,102,811
	17.07.2030	6.55	1,500,000,000	1,458,758,414	1,525,573,497
	13.11.2030	6.50	1,500,000,000	1,447,680,243	1,487,875,628
	10.06.2031	6.20	1,500,000,000	1,487,143,130	1,498,565,673
	16.09.2031	5.85	1,500,000,000	1,480,500,459	1,515,373,957
	22.01.2033	5.05	1,500,000,000	1,475,505,000	1,518,409,124
	09.11.2033	5.95	1,800,000,000	1,794,120,000	1,811,403,735
	26.07.2034	4.94	1,485,900,000	1,473,178,715	1,508,372,219
	13.03.2035	3.79	1,500,000,000	1,500,000,000	1,517,023,764
	15.01.2036	1.74	2,000,000,000	1,969,088,000	1,993,264,063
	16.04.2036	3.29	2,000,000,000	1,942,929,000	1,969,590,697
	18.06.2036	4.17	2,150,000,000	2,042,256,500	2,067,337,261
	20.08.2036	4.45	2,000,000,000	1,959,440,000	1,999,159,544
	14.01.2037	4.40	2,499,250,000	2,486,340,874	2,539,063,227
	20.05.2037	4.82	2,000,000,000	1,971,368,000	1,986,575,087
	11.11.2037	5.40	2,300,000,000	2,291,884,000	2,309,943,120
	24.03.2038	5.42	2,500,000,000	2,485,521,000	2,523,515,120
	19.07.2038	4.40	2,300,000,000	2,284,824,000	2,331,313,309
	24.01.2039	5.18	2,294,000,000	2,288,237,572	2,339,869,715
	26.07.2039	5.28	4,598,000,000	4,549,799,966	4,655,175,224

**Statement of BCG Domestic Debt as at 30 June 2025
(Government Securities)**

Designation of Debt	Maturity Date	Rate of Interest p.a (%)	Amount Outstanding		
			Nominal Value Rs	Cost Rs	Amortised Cost Rs
A. GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS - continued					
5. Government of Mauritius Bonds - continued					
Fifteen-Year Bonds - continued	13.12.2039	5.27	2,100,000,000	2,095,695,000	2,100,968,653
	15.05.2040	5.88	2,700,000,000	2,656,949,000	2,677,239,990
			61,278,150,000	60,173,917,570	61,773,673,492
Fifteen-Year Inflation Indexed Bonds	15.12.2025	Inflation Indexed	621,100,000	621,100,000	635,705,491
	09.12.2026	"	1,000,000,000	1,000,000,000	1,047,206,144
	09.11.2027	"	795,700,000	795,700,000	835,884,784
	17.05.2028	"	1,000,000,000	1,000,000,000	1,007,344,664
	04.07.2029	"	1,000,000,000	1,000,000,000	1,063,393,187
	22.05.2030	"	1,200,000,000	1,200,000,000	1,205,903,331
	11.03.2031	"	1,500,000,000	1,500,000,000	1,518,966,957
	07.04.2032	"	600,000,000	600,000,000	606,537,822
	20.04.2033	"	1,197,350,000	1,197,350,000	1,214,790,275
	05.04.2034	"	600,000,000	600,000,000	606,537,408
			9,514,150,000	9,514,150,000	9,742,270,063
Twenty-Year Bonds	22.09.2026	9.75	227,100,000	186,898,120	227,234,493
	24.11.2026	12.25	228,800,000	214,002,489	229,031,193
	25.05.2027	11.75	327,900,000	298,473,520	324,896,893
	14.09.2027	10.90	191,000,000	172,371,390	192,460,293
	25.01.2028	10.90	293,700,000	277,319,591	302,811,173
	14.03.2028	10.30	353,500,000	338,700,520	360,132,253
	26.09.2028	10.30	411,300,000	347,334,488	399,798,043
	28.11.2028	9.80	409,000,000	334,501,705	385,269,484
	22.05.2029	7.80	167,300,000	133,615,828	156,189,728
	25.09.2029	7.80	314,000,000	246,358,937	293,389,409
	04.12.2029	7.80	265,300,000	202,454,541	240,257,944
	15.01.2036	7.00	1,500,000,000	1,432,121,514	1,500,418,507
	15.04.2036	6.95	1,500,000,000	1,478,586,627	1,506,717,160
	22.07.2036	6.50	1,500,000,000	1,437,513,143	1,498,184,941
	17.03.2037	6.24	1,900,000,000	1,836,971,500	1,888,115,957
	15.09.2037	5.48	1,500,000,000	1,488,271,000	1,515,574,460
	11.05.2038	6.18	1,500,000,000	1,493,870,000	1,508,002,351
	07.09.2038	6.08	2,300,000,000	2,288,675,000	2,335,315,818
	08.02.2039	5.95	1,900,000,000	1,879,942,000	1,928,101,140
	08.11.2039	5.06	1,800,000,000	1,728,341,000	1,754,837,630
	17.04.2040	3.10	1,970,000,000	1,949,039,200	1,965,710,066
	05.02.2041	2.85	1,960,000,000	1,921,854,480	1,950,676,157
	28.05.2041	4.17	2,790,000,000	2,738,954,459	2,756,730,886
	16.09.2041	4.68	2,500,000,000	2,412,604,500	2,457,402,553
	04.02.2042	4.56	2,000,000,000	1,986,013,500	2,024,169,461
	24.06.2042	5.25	2,500,000,000	2,482,910,000	2,486,654,345
	30.09.2042	5.24	2,500,000,000	2,500,000,000	2,533,109,890
	27.01.2043	6.12	3,100,000,000	3,075,593,000	3,157,489,289
	23.06.2043	5.68	3,100,000,000	3,089,807,000	3,093,782,438
	22.12.2043	5.55	2,300,000,000	2,261,857,000	2,266,304,392
	30.05.2044	5.50	3,000,000,000	2,959,112,000	2,974,414,877
	08.11.2044	5.10	3,100,000,000	3,036,242,000	3,060,454,667

**Statement of BCG Domestic Debt as at 30 June 2025
(Government Securities)**

Designation of Debt	Maturity Date	Rate of Interest p.a (%)	Amount Outstanding		
			Nominal Value Rs	Cost Rs	Amortised Cost Rs
A. GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS - continued					
5. Government of Mauritius Bonds - continued					
Twenty-Year Bonds - continued	14.03.2045	6.04	2,699,900,000	2,679,296,763	2,727,841,542
	20.06.2045	6.10	2,200,000,000	2,184,727,000	2,188,424,741
			54,308,800,000	53,094,333,815	54,189,904,174
Total Government of Mauritius Bonds			298,447,450,000	294,675,067,136	300,149,701,477
6. Silver Bonds (N1)		Lower of market rate or 5.50	5,849,887,931	5,849,887,931	6,234,846,883
TOTAL GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS			473,238,737,931	465,918,195,781	474,360,987,224

Note:

N1: Silver Bonds comprise Silver Retirement Bonds and Silver Savings Bonds.

Silver Retirement Bonds may be redeemed at any time wholly or in part. For a holder redeeming the bond before a minimum period of 5 years, the market rate will apply or 5.5% whichever is the lower.

Silver Savings Bonds may be redeemed wholly or in part at any time at par with accrued interest.

Silver Bonds have no pre-defined maturity date and they are measured at amortised cost which is equivalent to cost plus accrued interest.

**Statement of BCG Domestic Debt as at 30 June 2025
(Domestic Loan)**

	Rate of Interest p.a (%)	Amount Outstanding			
		Nominal Value		Amortised Cost	
		Foreign Currency	Mauritian Rupee Equivalent	Foreign Currency	Mauritian Rupee Equivalent
B. DOMESTIC LOAN					
<u>1. Loan in U.S. Dollar</u>		U.S. Dollar		U.S. Dollar	
Loan from SIC Development Co. Ltd					
National Archives and National Library Project	1.9	2,032,729		1,669,942	
Setting up of 16 Incinerators	1.9	2,096,000		1,737,031	
Forensic Science Laboratory	1.9	7,008,554		5,778,167	
Mauritius Disciplined Forces Academy	1.9	237,478		192,942	
Acquisition of fire-fighting and rescue vehicles	1.9	6,432,434		5,317,081	
Acquisition of high volume water pumps	1.9	467,197		386,009	
		18,274,392	836,102,775	15,081,172	690,004,338
TOTAL DOMESTIC LOAN		18,274,392	836,102,775	15,081,172	690,004,338

**Statement of BCG External Debt as at 30 June 2025
(Government Securities Held by Non-Residents)**

Designation of Debt	Maturity Date	Rate of Interest p.a (%)	Amount Outstanding		
			Nominal Value Rs	Cost Rs	Amortised Cost Rs
C. GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS AND HELD BY NON-RESIDENTS					
1. Government of Mauritius Treasury Bills					
91-Day			23,100,000	22,830,604	23,067,159
182-Day			27,650,000	26,982,041	27,330,808
364-Day			88,300,000	84,747,869	86,365,609
Total Government of Mauritius Treasury Bills			139,050,000	134,560,514	136,763,576
2. Government of Mauritius Treasury Notes					
Three-Year			146,100,000	145,741,072	147,389,275
Total Government of Mauritius Treasury Notes			146,100,000	145,741,072	147,389,275
3. Government of Mauritius Bonds					
Five-Year Bonds	26.03.2026	1.52	4,600,000	4,578,497	4,615,167
	20.05.2026	2.10	500,000	496,241	500,485
	10.09.2026	2.59	2,050,000	2,023,203	2,059,600
	03.12.2026	2.90	850,000	848,358	851,336
	13.01.2028	5.12	5,300,000	5,290,487	5,420,112
	11.03.2029	5.16	200,000	199,511	202,774
	06.09.2029	4.76	9,550,000	9,544,222	9,689,945
	07.03.2030	5.70	13,450,000	13,423,867	13,667,527
			36,500,000	36,404,386	37,006,946
Seven-Year Bonds	21.10.2029	4.08	500,000	498,157	502,728
	07.04.2030	4.95	12,450,000	12,363,037	12,529,754
	08.12.2030	4.70	18,700,000	18,647,649	18,711,002
	19.07.2031	4.85	300,000	299,160	305,733
			31,950,000	31,808,003	32,049,217
Ten-Year Bonds	20.01.2027	4.94	65,000,000	64,934,090	66,407,755
	25.08.2027	4.70	1,000,000	984,844	1,012,228
	10.11.2027	4.25	5,000,000	4,912,169	5,005,432
	09.03.2028	5.42	6,700,000	6,618,655	6,786,305
	07.02.2030	4.20	20,050,000	19,970,732	20,340,164
	05.08.2032	4.79	1,450,000	1,450,000	1,477,818
	09.12.2032	5.85	250,000	248,582	249,714
	05.05.2033	5.24	7,800,000	7,796,344	7,859,860
	19.04.2034	5.25	2,800,000	2,708,979	2,746,480
	19.09.2034	5.08	1,900,000	1,900,000	1,927,444
	14.02.2035	5.68	13,250,000	13,152,799	13,436,724
			125,200,000	124,677,194	127,249,924

**Statement of BCG External Debt as at 30 June 2025
(Government Securities Held by Non-Residents)**

Designation of Debt	Maturity Date	Rate of Interest p.a (%)	Amount Outstanding		
			Nominal Value Rs	Cost Rs	Amortised Cost Rs
C. GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS AND HELD BY NON-RESIDENTS- continued					
3. Government of Mauritius Bonds - continued					
Fifteen-Year Bonds	26.07.2034	4.94	14,100,000	13,979,285	14,313,243
	14.01.2037	4.40	750,000	746,126	761,948
	24.01.2039	5.18	6,000,000	5,984,928	6,119,973
	26.07.2039	5.28	2,000,000	1,979,034	2,024,870
			22,850,000	22,689,373	23,220,034
Fifteen-Year Inflation Indexed Bonds	20.04.2033	Inflation Indexed	2,650,000	2,650,000	2,688,599
			2,650,000	2,650,000	2,688,599
Twenty-Year Bonds	17.04.2040	3.10	30,000,000	29,680,800	29,934,671
	05.02.2041	2.85	40,000,000	39,221,520	39,809,717
	28.05.2041	4.17	10,000,000	9,817,041	9,880,756
	14.03.2045	6.04	100,000	99,237	101,035
			80,100,000	78,818,598	79,726,179
Total Government of Mauritius Bonds			299,250,000	297,047,554	301,940,899
TOTAL GOVERNMENT SECURITIES ISSUED FOR MEETING BORROWING REQUIREMENTS AND HELD BY NON-RESIDENTS			584,400,000	577,349,140	586,093,750

**Statement of BCG External Debt as at 30 June 2025
(External Loans and IMF SDR Allocations)**

	Rate of Interest p.a (%)	Amount Outstanding			
		Nominal Value		Amortised Cost	
		Foreign Currency	Mauritian Rupee Equivalent	Foreign Currency	Mauritian Rupee Equivalent
D. EXTERNAL LOANS					
<u>1. Loans in U.S. Dollar</u>		U.S. Dollar		U.S. Dollar	
Loans from International Bank for Reconstruction and Development (I.B.R.D.)					
1. Economic Transition Technical Assistance Project	SOFR based	18,537		18,692	
2. Fourth trade and Competitiveness Development Policy Loan	„	13,370,000		12,170,177	
3. IBRD Infrastructure Project Loan	„	14,358,321		13,147,596	
4. Manufacturing, Services Development & Competitiveness Project	„	88,359		80,138	
5. Public Sector Performance Development Policy Loan	2.4	7,680,000		7,572,022	
6. Second Public Sector Performance Development Policy Loan	3.53	8,450,000		8,512,109	
7. Rodrigues Airport Project	SOFR based	460,000		445,794	
		44,425,217	2,032,573,626	41,946,528	1,919,166,912
Loans from Government of India					
1. Line of Credit USD 100M Procurement of Defence Equipment	1.8	29,100,793		25,962,264	
		29,100,793	1,331,439,852	25,962,264	1,187,843,676
Loans from African Development Bank (A.D.B.)					
1. Plaines Wilhems Sewerage Project	SOFR Based	1,726,667		1,745,624	
2. Economic Competitiveness Resilience Support Program	„	250,000,000		250,326,750	
3. Economic Competitiveness Resilience Support Program II	„	240,000,000		211,387,373	
		491,726,667	22,497,822,677	463,459,747	21,204,534,767
Loans from African Development Fund (A.D.F.)					
1. Development of Wastewater Facilities in Mauritius and Rodrigues	Interest Free	449,851		230,798	
2. Cyclone Rehabilitation Works	„	568,505		446,275	
		1,018,356	46,592,537	677,073	30,977,918
Loan from Arab Bank for Economic Development in Africa (B.A.D.E.A.)					
1. Flacq Teaching Hospital	2	9,243,670		8,035,717	
		9,243,670	422,922,860	8,035,717	367,655,749
TOTAL LOANS IN U.S. DOLLAR		575,514,703	26,331,351,552	540,081,329	24,710,179,022
<u>2. Loans in Japanese Yen</u>		Japanese Yen		Japanese Yen	
Loans from Japan Bank for International Cooperation (J.B.I.C.)					
1. Grand Baie Sewerage Project Phase IB	0.6	71,423,714		71,542,540	
2. Covid 19 Crisis Response Emergency Support	0.01	28,695,634,000		26,513,313,222	
		28,767,057,714	9,141,538,066	26,584,855,762	8,448,082,294
TOTAL LOANS IN JAPANESE YEN		28,767,057,714	9,141,538,066	26,584,855,762	8,448,082,294

**Statement of BCG External Debt as at 30 June 2025
(External Loans and IMF SDR Allocations)**

	Rate of Interest p.a (%)	Amount Outstanding			
		Nominal Value		Amortised Cost	
		Foreign Currency	Mauritian Rupee Equivalent	Foreign Currency	Mauritian Rupee Equivalent
D. EXTERNAL LOANS - continued					
3. Loans in EURO		Euro		Euro	
Loans from Agence Francaise de Developpement (A.F.D.)					
1. Aide Programme Environnement	6m Euribor based	31,666,667		29,552,599	
2. Energy Development Policy loan	3.49/2.16	28,333,333		27,328,849	
3. Restructuration of Cargo Handling Corporation Ltd	1.52	12,213,817		12,003,025	
4. Credit Facility Agreement	1.12	300,000,000		285,791,920	
5. Budget Support Loan (Water Sector Reform)	6m Euribor based	105,000,000		105,471,551	
		477,213,817	25,618,937,437	460,147,944	24,702,766,285
Loans from European Development Fund (E.D.F.)					
1. Phoenix - Nouvelle France Road Project	1	156,896		150,625	
2. National Derocking Project	„	237,815		181,825	
3. Industrial Diversification Programme	„	1,054,892		801,462	
4. Agricultural Diversification Programme	„	899,200		683,174	
5. Regional Meteorological Project	„	314,190		242,921	
		2,662,993	142,961,181	2,060,007	110,590,240
Loan from European Investment Bank (E.I.B.)					
1. Maize Storage Installation	1	25,939		25,035	
		25,939	1,392,520	25,035	1,343,989
Loan from Nordic Development Fund (N.D.F.)					
1. Environmental Investment Programme	0.75	730,922		642,459	
		730,922	39,239,109	642,459	34,490,026
Loan from Kreditanstalt fur Wiederaufbau (K.F.W.)					
1. Baie du Tombeau Sewerage Project	2	13,407		12,719	
		13,407	719,747	12,719	682,812
Loans from African Development Bank (A.D.B.)					
1. Plaines Wilhems Sewerage Project	6m Euribor based	1,303,333		1,311,665	
2. Competitiveness & Public Sector Efficiency Programme	„	77,866,667		67,610,956	
3. Covid-19 Crisis Response Budget Support	0.741% + variable margin	188,000,000		174,305,979	
		267,170,000	14,342,861,148	243,228,600	13,057,581,454
Loan from African Development Fund (A.D.F.)					
1. Development of Wastewater Facilities in Mauritius and Rodrigues	Interest Free	13,682		7,480	
		13,682	734,510	7,480	401,559
Loans from International Bank for Reconstruction and Development (I.B.R.D.)					
1. First Regional Development Policy Loan	1.58	8,952,950		8,885,100	
2. Third Trade and Competitiveness Development Policy Loan	6m Euribor based	5,314,070		4,982,835	
3. Third Trade and Competitiveness Development Policy Loan	0.65	6,285,689		5,834,637	
		20,552,709	1,103,359,851	19,702,572	1,057,720,756
TOTAL LOANS IN EURO		768,383,469	41,250,205,503	725,826,816	38,965,577,121

**Statement of BCG External Debt as at 30 June 2025
(External Loans and IMF SDR Allocations)**

	Rate of Interest p.a (%)	Amount Outstanding			
		Nominal Value		Amortised Cost	
		Foreign Currency	Mauritian Rupee Equivalent	Foreign Currency	Mauritian Rupee Equivalent
D. EXTERNAL LOANS - continued					
<u>4. Loans in Pound Sterling</u>		Pound Sterling		Pound Sterling	
Loans from International Bank for Reconstruction and Development (I.B.R.D.)					
1. Third Trade and Competitiveness Development Policy Loan	SONIA Based	6,554,800		6,229,172	
2. Private Sector Competitiveness Development Policy Loan	2.8	3,686,400		3,664,925	
3. Second Private Sector Competitiveness Development Policy Loan	3.32	4,056,000		4,060,113	
		14,297,200	897,019,195	13,954,210	875,499,694
TOTAL LOANS IN POUND STERLING		14,297,200	897,019,195	13,954,210	875,499,694
<u>5. Loans in Renminbi Yuan</u>		Renminbi Yuan		Renminbi Yuan	
Loans from Government of the People's Republic of China					
1. Economic & Technical Cooperation - Multisports Complex at Cote D'Or	Interest Free	35,000,000		26,979,357	
2. Economic & Technical Cooperation - Multisports Complex at Cote D'Or	"	45,000,000		32,828,871	
3. Economic & Technical Cooperation - Multisports Complex at Cote D'Or	"	50,000,000		37,174,405	
		130,000,000	830,908,000	96,982,633	619,874,197
Loan from Exim Bank of China					
1. Bagatelle Dam Project	2	116,000,000		110,982,000	
		116,000,000	741,425,600	110,982,000	709,352,551
TOTAL LOANS IN RENMINBI YUAN		246,000,000	1,572,333,600	207,964,633	1,329,226,748
<u>6. Loan in Special Drawing Rights (SDR)</u>		Special Drawing Rights		Special Drawing Rights	
Loan from International Fund for Agricultural Development (I.F.A.D.)					
1. Marine and Agricultural Resources Support Programme	IFAD Reference Rate	64,390		63,013	
		64,390	4,005,934	63,013	3,920,266
TOTAL LOAN IN SPECIAL DRAWING RIGHTS		64,390	4,005,934	63,013	3,920,266
<u>7. Loans in Saudi Riyals</u>		Saudi Riyals		Saudi Riyals	
Loans from Kingdom of Saudi Arabia					
1. Multisports Complex	1	67,824,575		56,178,008	
2. Cancer Hospital	"	66,129,211		54,162,134	
3. Flacq Teaching Hospital	"	55,296,401		50,927,484	
		189,250,187	2,311,161,134	161,267,626	1,969,432,502
TOTAL LOANS IN SAUDI RIYALS		189,250,187	2,311,161,134	161,267,626	1,969,432,502

**Statement of BCG External Debt as at 30 June 2025
(External Loans and IMF SDR Allocations)**

	Rate of Interest p.a (%)	Amount Outstanding			
		Nominal Value		Amortised Cost	
		Foreign Currency	Mauritian Rupee Equivalent	Foreign Currency	Mauritian Rupee Equivalent
D. EXTERNAL LOANS - continued					
8. Loans in Kuwaiti Dinars					
Loan from Kuwait Fund for Arab Economic Development (K.F.A.E.D)					
1. Flacq Teaching Hospital	2	3,557,380		3,019,179	
		3,557,380	533,642,218	3,019,179	452,906,740
TOTAL LOAN IN KUWAITI DINARS		3,557,380	533,642,218	3,019,179	452,906,740
TOTAL EXTERNAL LOANS			82,041,257,202		76,754,824,387
		Special Drawing Rights		Special Drawing Rights	
E. IMF SDR Allocations (N1)		233,097,854	14,501,856,650	233,097,854	14,501,856,650

Note:

N1: IMF SDR Allocations are measured at Amortised Cost which is equivalent to the nominal value as at 30 June 2025.

Statement of BCG External Debt as at 30 June 2025

	Nominal Value	
	Foreign Currency	Mauritian Rupee Equivalent
USD	575,514,703	26,331,351,552
JPY	28,767,057,714	9,141,538,066
EUR	768,383,469	41,250,205,503
GBP	14,297,200	897,019,195
CNY	246,000,000	1,572,333,600
SDR	233,162,244	14,505,862,584
SAR	189,250,187	2,311,161,134
KWD	3,557,380	533,642,218
MUR	-	584,400,000
		97,127,513,852
Category	%	Rs
Bilateral	41.7	40,509,772,054
Multilateral	57.7	56,033,341,798
Other Foreign	0.6	584,400,000
TOTAL		97,127,513,852

Note:

External debt comprises Treasury Bills, Treasury Notes and Government of Mauritius Bonds held by non-residents and long term debt including IMF SDR Allocations.

Debt of Extra Budgetary Units and Public Corporations as at 30 June 2025

		Domestic Debt		External Debt		Total Rs
		Guaranteed Rs	Non-Guaranteed Rs	Guaranteed Rs	Non-Guaranteed Rs	
A	EXTRA BUDGETARY UNITS					
1	Small Entrepreneurs	23,851,050	-	-	-	23,851,050
2	University of Mauritius	-	90,869,337	-	-	90,869,337
	Total Debt of Extra Budgetary Units	23,851,050	90,869,337	-	-	114,720,387
B	PUBLIC CORPORATIONS					
B.1	Non-Financial Public Corporations					
1	Airport Terminal Operations Ltd	-	2,887,333,655	-	-	2,887,333,655
2	BPML Freeport Services Ltd	-	26,672,396	-	-	26,672,396
3	Central Electricity Board	-	6,645,900,678	2,693,649,687	-	9,339,550,365
4	Central Water Authority	-	266,498,724	-	-	266,498,724
5	Cyber Properties Investment Ltd	-	244,587,747	-	-	244,587,747
6	Grand Baie Casino Ltd	-	342,430,910	-	-	342,430,910
7	Landscape (Mauritius) Ltd	-	258,834,069	-	-	258,834,069
8	Landscape Solar Ltd	-	166,642,521	-	-	166,642,521
9	MauFactoring Ltd	-	53,256,396	-	-	53,256,396
10	Mauritius Broadcasting Corporation	-	32,083,334	-	-	32,083,334
11	Mauritius Telecom Ltd	-	-	3,351,527,291	-	3,351,527,291
12	National Housing Development Company Ltd	1,257,435,643	5,616,840	-	-	1,263,052,483
13	National Property Fund Ltd	1,000,000,000	-	-	-	1,000,000,000
14	Jet Prime Ltd	-	31,188,083	-	-	31,188,083
15	Rose-Belle Sugar Estate Board	-	26,624,951	-	-	26,624,951
16	SBM (Mauritius) Infrastructure Development Company Ltd	-	-	17,483,199,526	-	17,483,199,526
17	State Trading Corporation	-	3,958,882,195	-	-	3,958,882,195
18	Sugar Investment Trust	-	1,271,798,340	-	-	1,271,798,340
	Sub-total Non-Financial Public Corporations	2,257,435,643	16,218,350,839	23,528,376,504	-	42,004,162,986
B.2	Financial Public Corporations					
1	Development Bank of Mauritius	-	5,092,423,486	-	-	5,092,423,486
2	Industrial Finance Corporation of Mauritius	-	1,760,424,067	-	-	1,760,424,067
3	Maubank Holdings Ltd	3,100,000,000	-	3,898,594,286	-	6,998,594,286
4	Maubank Investment Ltd	-	129,290,789	-	-	129,290,789
5	Mauritius Housing Company Ltd	-	326,874,403	-	-	326,874,403
6	MCS Mutual Aid Association Ltd	-	6,446,219,197	-	-	6,446,219,197
7	State Investment Corporation Ltd	-	1,490,000,000	-	-	1,490,000,000
	Sub-total Financial Public Corporations	3,100,000,000	15,245,231,942	3,898,594,286	-	22,243,826,228
	Total Debt of Public Corporations	5,357,435,643	31,463,582,781	27,426,970,790	-	64,247,989,214

**Statement of Contingent Liabilities including details of any Loans, Bank Overdrafts or Credit Facilities
Guaranteed by Government as at 30 June 2025**

I. Loans/Bank Overdrafts/Credit Facilities - Local Sources

Borrower	Lender	Total Rs	Extent of Government's Liability Rs
MauBank Holdings Ltd	MauBank Ltd	3,100,000,000	3,100,000,000
National Housing Development Co. Ltd	Hongkong and Shanghai Banking Corporation Limited	295,862,070	295,862,070
	SBM Bank (Mauritius) Ltd	73,913,044	73,913,044
	MauBank Ltd	689,870,529	689,870,529
	Mauritius Commercial Bank	197,790,000	197,790,000
National Property Fund Ltd	Bank of Mauritius	1,000,000,000	1,000,000,000
Small Entrepreneurs	Development Bank of Mauritius Ltd	23,851,050	23,851,050
TOTAL - Loans/Bank Overdrafts/Credit Facilities - Local Sources		5,381,286,693	5,381,286,693

**Statement of Contingent Liabilities including details of any Loans, Bank Overdrafts or Credit Facilities
Guaranteed by Government as at 30 June 2025**

II. Loans/Bank Overdrafts/Credit Facilities - External Sources (Non-Resident)

Borrower	Lender	Amount outstanding and Extent of Government's Liability		
		Foreign Currency		Rupee equivalent
Central Electricity Board	African Development Bank	USD	58,454,492	2,658,720,744
	Abu Dhabi Fund For Development	AED	2,654,175	34,928,943
MauBank Holdings Ltd	African Development Bank	USD	85,714,286	3,898,594,286
Mauritius Telecom Ltd	Exim Bank of China	USD	73,686,500	3,351,527,291
SBM (Mauritius) Infrastructure Development Company Ltd	Exim Bank of India	USD	384,384,691	17,483,199,526
TOTAL - Loans/Bank Overdrafts/Credit Facilities - External Sources				27,426,970,790

Note 1: All conversion rates are at 30 June 2025.

Note 2: Government is also committed to indemnify the National Housing Development Company Limited against exchange rate losses on foreign loans.

Statement of all Outstanding Loans financed from Revenue as at 30 June 2025

Description	Year of Issue	Ordinance or Authority	Amount as per Loan Agreement Rs	Amount Outstanding as at 30 June 2024 Rs	Amount of Loan Issued during the year Rs	Amount Repaid during the year Rs	Amount written-off, interest capitalised & other adjustments during the year Rs	Amount Outstanding as at 30 June 2025	
								Cost Rs	Amortised Cost Rs
I. LOANS REFUNDABLE BY ANNUITIES									
A. STATUTORY BODIES									
1. Central Water Authority									
Government Loans:-									
Development Programme	1991-2013	MPU	510,201,292	260,123,479	-	-	-	260,123,479	
Non Revenue Water projects	2013-2019	do	944,263,607	582,958,380	-	-	-	582,958,380	
Pailles Water Treatment Plant	2014-2018	do	689,500,000	609,497,579	-	-	-	609,497,579	
Bagatelle Downstream Works and Water Treatment Plant and Associated Works	2014-2024	do	2,522,800,000	1,347,304,555	-	-	7,440,930 ²	1,354,745,485	
Midlands Dam/Piton du Milieu Project & Piton du Milieu Water Treatment Plant and Associated Works	2014-2025	do	830,680,000	189,595,624	-	-	72,926 ²	189,668,550	
Pipe Replacement Projects	2014-2016	do	135,000,000	134,867,837	-	-	-	134,867,837	
Pont Lardier Water Treatment Plant	2016-2025	do	615,630,000	11,597,697	-	-	329,931 ²	11,927,628	
Riviere du Poste Water Treatment Plant	2016-2025	do	207,980,000	52,543,874	-	-	711,171 ²	53,255,045	
Mont Blanc Water Treatment Plant	2016-2025	do	369,000,000	35,847,666	-	-	509,210 ²	36,356,876	
La Nicoliere Water Treatment Plant & Chlorine Depot	2017-2025	do	181,040,000	52,336,932	-	-	1,249,686 ²	53,586,618	
New Pumping Station at Plaine Lauzun	2017-2023	do	99,620,000	81,828,074	-	-	433,632 ²	82,261,706	
Cold Potable Water Meters	2019-2021	do	83,450,000	37,359,921	-	-	1,228,102 ²	38,588,023	
Riviere des Anguilles Water Treatment Plant	2020-2023	do	28,600,000	11,584,044	-	-	503,136 ²	12,087,180	
Procurement of Smart Meters	2021-2022	do	30,000,000	- ¹	-	-	-	-	
Upgrading of Rapid Gravity Filtration Plant at La Marie Water Treatment Plant (Consultancy)	2021-2025	do	40,600,000	-	3,701,025	-	-	3,701,025	
Water Mobilisation, Treatment and Pipe Works	2021-2025	do	39,000,000	7,810,633	1,497,190	-	195,910 ²	9,503,733	
Downstream of Ferney Power Station (Consultancy)									
Renewal of Generators, Pumps and Chlorination Equipment at Water Treatment Plant	2023-2025	do	56,000,000	12,495,253	12,383,799	-	-	24,879,052	
Total - Central Water Authority			7,383,364,899	3,427,751,548	17,582,014	-	12,674,634	3,458,008,196	4,046,846,770
2. Mauritius Cane Industry Authority									
Loan from E.D.F. :-									
National De-Rocking Scheme	1991-1996	MOF	20,408,214 ³	12,360,386	-	(1,598,683)	422,560 ⁴	11,184,263	8,845,331
Total - Mauritius Cane Industry Authority			20,408,214	12,360,386	-	(1,598,683)	422,560	11,184,263	8,845,331

Statement of all Outstanding Loans financed from Revenue as at 30 June 2025

Description	Year of Issue	Ordinance or Authority	Amount as per Loan Agreement Rs	Amount Outstanding as at 30 June 2024 Rs	Amount of Loan Issued during the year Rs	Amount Repaid during the year Rs	Amount written-off, interest capitalised & other adjustments during the year Rs	Amount Outstanding as at 30 June 2025	
								Cost Rs	Amortised Cost Rs
I. LOANS REFUNDABLE BY ANNUITIES - continued									
A. STATUTORY BODIES - continued									
3. Wastewater Management Authority									
Projects under PBB 2013	2013	MPU	920,992,616	535,859,868	-	-	-	535,859,868	602,306,797
Projects under PBB 2014	2014	do	815,150,000	702,488,725	-	-	-	702,488,725	946,607,709
Projects Jan 2015- June 2015	2015	do	382,230,000	281,662,606	-	-	-	281,662,606	369,440,069
Projects 2015-2016	2015-2016	do	1,056,000,000	401,909,462	-	-	-	401,909,462	514,379,415
Projects 2016-2017	2016-2017	do	1,055,000,000	536,572,049	-	-	(490,718) ⁵	536,081,331	651,559,467
Projects 2017-2018	2017-2018	do	353,000,000	255,009,473	-	-	-	255,009,473	299,472,515
Projects 2018-2019	2018-2019	do	279,800,000	179,201,337	-	-	-	179,201,337	200,202,833
Projects 2019-2020	2019-2020	do	151,300,000	72,435,330	-	-	-	72,435,330	77,238,190
Projects 2020-2021	2020-2021	do	135,000,000	45,952,370	-	-	-	45,952,370	45,583,672
Projects 2021-2022	2021-2022	do	135,000,000	76,244,033	-	-	-	76,244,033	72,610,840
Projects 2022-2023	2022-2023	do	257,000,000	217,908,675	-	-	-	217,908,675	199,834,124
Projects 2023-2024	2023-2024	do	200,000,000	150,625,522	-	-	6,537,930 ⁶	157,163,452	132,394,170
Projects 2024-2025	2024-2025	do	200,000,000	-	183,593,320	-	-	183,593,320	150,368,667
Total - Wastewater Management Authority			5,940,472,616	3,455,869,450	183,593,320	-	6,047,212	3,645,509,982	4,261,998,468
4. National Transport Corporation									
Government Loans	2023	MLT	100,000,000	104,508,483	-	-	2,159,110 ⁷	106,667,593	101,767,808
Total - National Transport Corporation			100,000,000	104,508,483	-	-	2,159,110	106,667,593	101,767,808
TOTAL - A. STATUTORY BODIES			13,444,245,729	7,000,489,867	201,175,334	(1,598,683)	21,303,516	7,221,370,034	8,419,458,377
B. PRIVATE INDIVIDUALS									
1. Repatriation Expenses	1983-2024	MOS	2,827,070	805,363	-	(115,105)	-	690,258	690,258
TOTAL - B. PRIVATE INDIVIDUALS			2,827,070	805,363	-	(115,105)	-	690,258	690,258
C. PRIVATE BODIES									
1. Development Bank of Mauritius Ltd									
Government Loans:-									
Construction of Confessional Schools	2007-2008	MOF	190,600,000	38,120,000	-	(9,530,000)	-	28,590,000	26,955,249
Educational Infrastructure of Private-Aided Secondary Schools	2013	do	110,500,000	87,236,844	-	(5,815,789)	-	81,421,055	71,913,918
Conversion of Coromandel Industrial Estate into modern integrated SME Industrial Parks	2016-2017	do	70,000,000	40,392,179	-	(2,444,010)	-	38,148,169	29,321,138
Construction of SME Park at Plaine Magnien	2019-2024	do	141,100,000	131,225,239	-	-	-	131,225,239	104,645,002
Construction of SME Park at Vuillemin	2020-2024	do	137,800,000	137,779,159	-	(11,022,333)	-	126,756,826	98,849,065
Total - Development Bank of Mauritius Ltd			650,000,000	434,753,421	-	(28,612,132)	-	406,141,289	331,684,372

Statement of all Outstanding Loans financed from Revenue as at 30 June 2025

Description	Year of Issue	Ordinance or Authority	Amount as per Loan Agreement Rs	Amount Outstanding as at 30 June 2024 Rs	Amount of Loan Issued during the year Rs	Amount Repaid during the year Rs	Amount written-off, interest capitalised & other adjustments during the year Rs	Amount Outstanding as at 30 June 2025	
								Cost Rs	Amortised Cost Rs
1. LOANS REFUNDABLE BY ANNUITIES - continued									
C. PRIVATE BODIES - continued									
2. National Housing Development Co. Ltd									
Construction of Social Housing	2015-2016	MHL	230,000,000	170,000,000	-	(15,000,000)	-	155,000,000	139,104,173
Housing Units Henrietta	2015-2016	do	23,760,940	15,006,908	-	(1,250,576)	-	13,756,332	12,844,054
Construction of Social Housing	2016-2017	do	200,000,000	156,521,740	-	(8,695,652)	-	147,826,088	136,948,983
Total - National Housing Development Co. Ltd			453,760,940	341,528,648	-	(24,946,228)	-	316,582,420	288,897,210
3. Landscope (Mauritius) Ltd									
Post Restructuring Loan	2015-2016	MOF	163,121,466	48,936,440	-	(32,624,293)	-	16,312,147	16,196,170
Total - Landscope (Mauritius) Ltd			163,121,466	48,936,440	-	(32,624,293)	-	16,312,147	16,196,170
4. Cargo Handling Corporation Ltd									
Loan from AFD	2016-2018	MOF	515,000,000 ³	505,660,935	-	(61,091,234)	(23,154,344) ⁴	421,415,357	376,716,733
Government Loan	2019-2020	do	184,000,000	175,636,364	-	(16,727,273)	-	158,909,091	147,912,044
Total - Cargo Handling Corporation Ltd			699,000,000	681,297,299	-	(77,818,507)	(23,154,344)	580,324,448	524,628,777
5. Airports of Mauritius Co. Ltd									
Government Loan	2011	MOF	513,372,400 ³	110,143,836	-	(57,500,776)	(4,685,723) ⁴	47,957,337	46,356,857
Total - Airports of Mauritius Co. Ltd			513,372,400	110,143,836	-	(57,500,776)	(4,685,723)	47,957,337	46,356,857
6. Airport Terminal Operations Ltd									
Government Loan	2017-2018	MOF	494,130,000 ³	647,654,606	-	-	28,532,204 ⁴	676,186,810	654,661,523
Total - Airport Terminal Operations Ltd			494,130,000	647,654,606	-	-	28,532,204	676,186,810	654,661,523
7. Metro Express Limited									
Government Loan	2019-2021	MLT	500,000,000	528,512,591	-	-	-	528,512,591	547,345,815
Government Loan	2020-2021	do	100,000,000	109,916,288	-	-	-	109,916,288	105,799,710
Government Loan	2021-2022	do	300,000,000	320,653,244	-	-	3,866,706 ⁸	324,519,950	306,444,523
Government Loan	2022-2023	do	110,000,000	114,958,262	-	-	4,949,187 ⁸	119,907,449	110,110,631
Government Loan	2023-2024	do	90,000,000	62,730,000	-	-	2,711,339 ⁸	65,441,339	59,135,816
Government Loan	2024-2025	do	900,000,000	-	892,964,470	-	-	892,964,470	810,369,690
Total - Metro Express Limited			2,000,000,000	1,136,770,385	892,964,470	-	11,527,232	2,041,262,087	1,939,206,185

Statement of all Outstanding Loans financed from Revenue as at 30 June 2025

Description	Year of Issue	Ordinance or Authority	Amount as per Loan Agreement Rs	Amount Outstanding as at 30 June 2024 Rs	Amount of Loan Issued during the year Rs	Amount Repaid during the year Rs	Amount written-off, interest capitalised & other adjustments during the year Rs	Amount Outstanding as at 30 June 2025	
								Cost Rs	Amortised Cost Rs
I. LOANS REFUNDABLE BY ANNUITIES - continued									
C. PRIVATE BODIES - continued									
8. Rodrigues Business Park Development Co. Ltd	2020-2024	MOF	220,000,000	220,000,000	-	-	-	220,000,000	162,867,137
Total - Rodrigues Business Park Development Co. Ltd			220,000,000	220,000,000	-	-	-	220,000,000	162,867,137
TOTAL - C. PRIVATE BODIES			5,193,384,806	3,621,084,635	892,964,470	(221,501,936)	12,219,369	4,304,766,538	3,964,498,231
D. OTHER BODIES									
1. Pamplemousses District Council	2008-2009	MOF	23,520,000	9,408,000	-	(1,176,000)	-	8,232,000	7,062,353
Total - Pamplemousses District Council			23,520,000	9,408,000	-	(1,176,000)	-	8,232,000	7,062,353
2. Riviere du Rempart District Council	2008-2009	MOF	18,480,000	7,392,000	-	(924,000)	-	6,468,000	5,548,992
Total - Riviere du Rempart District Council			18,480,000	7,392,000	-	(924,000)	-	6,468,000	5,548,992
3. Municipality of Beau Bassin-Rose Hill	2016-2017	MOF	42,000,000	12,600,000	-	(4,200,000)	-	8,400,000	8,453,059
Total - Municipality of Beau Bassin-Rose Hill			42,000,000	12,600,000	-	(4,200,000)	-	8,400,000	8,453,059
4. Rodrigues Regional Assembly	2011	MOF	14,847,000	14,694,000	-	-	-	14,694,000	23,942,442
Total - Rodrigues Regional Assembly			14,847,000	14,694,000	-	-	-	14,694,000	23,942,442
TOTAL - D. OTHER BODIES			98,847,000	44,094,000	-	(6,300,000)	-	37,794,000	45,006,846
I. TOTAL LOANS REFUNDABLE BY ANNUITIES			18,739,304,605	10,666,473,865	1,094,139,804	(229,515,724)	33,522,885	11,564,620,830	12,429,653,712

Statement of all Outstanding Loans financed from Revenue as at 30 June 2025

Description	Year of Issue	Ordinance or Authority	Amount as per Loan Agreement Rs	Amount Outstanding as at 30 June 2024 Rs	Amount of Loan Issued during the year Rs	Amount Repaid during the year Rs	Amount written-off, interest capitalised & other adjustments during the year Rs	Amount Outstanding as at 30 June 2025	
								Cost Rs	Amortised Cost Rs
I. LOANS REFUNDABLE BY ANNUITIES									
A. Statutory Bodies			13,444,245,729	7,000,489,867	201,175,334	(1,598,683)	21,303,516	7,221,370,034	8,419,458,377
B. Private Individuals			2,827,070	805,363	-	(115,105)	-	690,258	690,258
C. Private Bodies			5,193,384,806	3,621,084,635	892,964,470	(221,501,936)	12,219,369	4,304,766,538	3,964,498,231
D. Other Bodies			98,847,000	44,094,000	-	(6,300,000)	-	37,794,000	45,006,846
TOTAL LOANS REFUNDABLE BY ANNUITIES			18,739,304,605	10,666,473,865	1,094,139,804	(229,515,724)	33,522,885	11,564,620,830	12,429,653,712

Note 1 : The loan has not been disbursed.

Note 2 : In the financial year 2024-2025, an amount of Rs. 12,674,634 representing interest on loan has been capitalised as per the terms and conditions of the Loan Agreements signed between Government of Mauritius and the Central Water Authority.

Note 3 : The original amounts of foreign loans are stated at their rupee equivalent on date of issue.

Note 4 : Adjustment made due to currency revaluation as at 30 June 2025.

Note 5 : Loan balance of Rs 490,718 refunded by Wastewater Management Authority (WMA) to MPU in May 2018 has been adjusted in financial year 2024-2025.

Note 6 : In the financial year 2024-2025, an amount of Rs. 6,537,930 representing interest on loan has been capitalised as per the terms and conditions of the Loan Agreements signed between Government of Mauritius and the WMA.

Note 7 : In the financial year 2024-2025, an amount of Rs. 2,159,110 representing interest on loan has been capitalised as per the terms and conditions of the Loan Agreements signed between Government of Mauritius and the National Transport Corporation.

Note 8 : In the financial year 2024-2025, an amount of Rs. 11,527,232 representing interest on loan has been capitalised as per the terms and conditions of the Loan Agreements signed between Government of Mauritius and the Metro Express Limited.

MPU - Ministry of Energy and Public Utilities

MLT - Ministry of Land Transport and Light Rail

MOF - Ministry of Finance, Economic Planning and Development

MHL - Ministry of Housing and Land Use Planning

MOS - Ministry of Social Integration, Social Security and National Solidarity

Statement of Arrears of Revenue as at 30 June 2025

	Balance 30 June 2025 Rs	Balance 30 June 2024 Rs
A. MAURITIUS REVENUE AUTHORITY		
Income Tax (Including Large Taxpayer)	13,665,275,712	5,262,850,465
Value Added Tax	6,799,447,793	5,782,438,892
Customs & Excise	757,151,500	992,336,545
Betting & Gaming	315,332,730	274,146,399
Environment Protection Fee	18,021,560	16,345,373
PAYE	715,056,239	608,438,095
TDS	248,713,046	206,195,802
Others	172,789,944	168,771,333
CSG	570,575,086	434,429,651
TOTAL - MAURITIUS REVENUE AUTHORITY	23,262,363,610	13,745,952,555
B. MINISTRIES/DEPARTMENTS		
National Audit Office	4,420,000	7,430,000
Prime Minister's Office, Ministry of Defence, Home Affairs and External Communications and Ministry for Rodrigues, Outer Islands and Territorial Integrity		
- Defence and Home Affairs	110,000	110,000
- Civil Aviation	7,360,518	12,835,601
- Government Printing	88,290	
- Police Service	40,760,379	33,806,575
- Prison Service	310,590	330,190
Deputy Prime Minister's Office, Ministry of Housing, Land Use Planning, and Tourism		
- Housing and Land Use Planning	1,463,344,079	1,327,530,432
- Tourism	1,765,000	5,974,471
Vice-Prime Minister's Office, Ministry of Education, Tertiary Education, Science and Technology	2,256,818	3,223,463
Vice-Prime Minister's Office, Ministry of Local Government and Disaster Risk Management		
- Mauritius Fire and Rescue Service	211,709	211,709
Ministry of Land Transport and Light Rail		
- Land Transport and Light Rail	21,230	21,230
- National Land Transport Authority	40,810,000	38,064,000
Ministry of Finance, Economic Planning and Development		
- Treasury	5,735,726,582	4,442,375,768
- Corporate and Business Registration Department	130,227,259	141,553,504
- Registrar-General's Department	302,769,987	301,856,339
Ministry of Energy and Public Utilities		
- Radiation Safety and Nuclear Security Services	3,720,400	610,000
Ministry of Social Integration, Social Security and National Solidarity		
- Social Security and National Solidarity	2,020,073	2,245,732
Ministry of Agro-Industry and Food Security	14,206,976	12,071,349
Attorney-General's Office, Ministry of Foreign Affairs, Regional Integration and International Trade		
- Office of the Solicitor-General	3,683,420	3,382,780
- Foreign Affairs, Regional Integration and International Trade	3,747,177	3,747,177
<i>Carried forward</i>	7,757,560,487	6,337,380,320

Statement of Arrears of Revenue as at 30 June 2025

	Balance 30 June 2025 Rs	Balance 30 June 2024 Rs
<i>Brought forward</i>	7,757,560,487	6,337,380,320
Ministry of National Infrastructure and Community Development - National Infrastructure	4,854,545	4,435,145
Ministry of Labour, Human Resource Development and Training - Employment Facilitation	12,376,815	12,765
Ministry of Health and Wellness	25,053,401	25,723,438
Ministry of Blue Economy, Marine Resources, Fisheries and Shipping - Blue Economy, Marine Resources and Shipping	255,892	97,272
Ministry of Commerce and Consumer Protection	1,463,589	1,025,963
TOTAL - MINISTRIES/DEPARTMENTS	7,801,564,729	6,368,674,903
C. THE JUDICIARY		
Curepipe Court	4,610,700	4,213,750
Flacq District Court	2,303,500	1,305,100
Grand Port District Court	7,042,525	6,733,375
Moka District Court	4,048,920	1,411,800
Pamplemousses District Court	3,675,300	4,734,150
Port Louis Judicial Courts	6,798,130	5,988,580
Rivière du Rempart District Court	3,488,100	6,406,400
Rose Hill Court	2,784,550	3,272,300
Savanne District Court	2,266,600	3,006,075
Industrial Court	168,900	161,200
Intermediate (Criminal Court)	13,647,750	3,630,900
Intermediate (Civil Court)	107,869	127,319
Intermediate Court (Financial Crime Division)	12,205,250	5,918,800
Black River District Court	1,182,400	1,533,400
Commercial Court	2,750	2,750
Children's Court (Criminal) Division	13,500	25,000
Others	1,554,699	1,412,699
TOTAL - THE JUDICIARY	65,901,443	49,883,598
TOTAL	31,129,829,782	20,164,511,056

**Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)**

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
People's Republic of China	Civil Aviation	10 December 2024 to 19 December 2024	Seminar on Flight Performance and Operations of China made Civilian Aircraft for Developing Countries	2	500,000
European Civil Aviation Conference together with Arab Civil Aviation Organisation & in coordination with the African Civil Aviation Commission	Civil Aviation	24 February 2025 to 26 February 2025	Interregional Seminar on "Privatisation of Airport Security Services & One Stop Security : Benefits and Challenges"	2	500,000
European Civil Aviation Conference together with Arab Civil Aviation Organisation & in coordination with the African Civil Aviation Commission	Civil Aviation	25 June 2025 to 26 June 2025	Fourth Interregional Seminar on 'Innovation & Cybersecurity'	2	500,000
Republic of Korea	Ministry of Local Government and Disaster Risk Management	24 September 2024 to 27 September 2024	How to Design National Financing Frameworks for Disaster Risk Reduction	1	N1
People's Republic of China	Ministry of Local Government and Disaster Risk Management	4 September 2024 to 17 September 2024	Seminar pour les Responsables des Collectivité Locales des Pays Francophones D'Afrique	1	N1
The Government of India	Ministry of Local Government and Disaster Risk Management	24 February 2025 to 07 March 2025	Capacity Building Programme on Local Governance	1	N1
Government of Republic of Singapore	Ministry of Local Government and Disaster Risk Management	08 July 2024 to 12 July 2024	Introduction to Disaster Risk Reduction	1	N1
People's Republic of China	Ministry of Local Government and Disaster Risk Management	30 August 2024 to 12 September 2024	Seminar on Capacity Building in Disaster Prevention and Reduction for Developing Countries	1	N1
Government of Republic of Singapore	Ministry of Local Government and Disaster Risk Management	02 December 2024 to 06 December 2024	Disaster Risk Reduction and Management	1	N1
Government of Japan	Ministry of Local Government and Disaster Risk Management	14 January 2025 to 05 February 2025	Comprehensive Disaster Risk Reduction considering climate change for the African Region	1	N1
Southern African Development Community (SADC)	Mauritius Meteorological Services	09-October-2024	Client Workstations for Climate Station and Early Warning System with accessories (Monitor, Network Adapter, Keyboard with cable, mouse with cable, cable RJ45, Cable for the power and UPS)	4	280,224

**Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)**

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
Southern African Development Community (SADC)	Mauritius Meteorological Services	09-October-2024	Network Switch	1	85,680
Southern African Development Community (SADC)	Mauritius Meteorological Services	17-December-2024	Copy stand RS 2XA Stand/Lightning RB 218 N HF	1	35,756
Southern African Development Community (SADC)	Mauritius Meteorological Services	17-December-2024	Compact camera Sony A6000	2	86,210
Southern African Development Community (SADC)	Mauritius Meteorological Services	17-December-2024	Workstation Dell Optiplex MFF with accessories	2	242,775
Southern African Development Community (SADC)	Mauritius Meteorological Services	17-December-2024	A3 Scanner HP Scanjet Enterprise Flow N9120 fn2	1	142,340
Southern African Development Community (SADC)	Mauritius Meteorological Services	17-December-2024	External disk silicon power External HDD Stream S07	2	18,688
Southern African Development Community (SADC)	Mauritius Meteorological Services	17-December-2024	Rack server PowerEdge R750 with accessories	1	1,015,659
China	Ministry of Environment, Solid Waste Management and Climate Change	18 June 2024 to 01 July 2024	Seminar on Environmental Protection and Sustainable Development for Developing Countries	1	288,243
Indian Technical and Economic Cooperation (ITEC)	Ministry of Environment, Solid Waste Management and Climate Change	23 July 2024 - 05 August 2024	Climate Change and Sustainable Development	1	261,243
Indian Technical and Economic Cooperation (ITEC)	Ministry of Environment, Solid Waste Management and Climate Change	19 August 2024 to 30 August 2024	Understanding and Addressing Climate Change- Experiential Learning at the Climate Learning Lab	2	458,702
China	Ministry of Environment, Solid Waste Management and Climate Change	27 August 2024 to 16 September 2024	Training Course on Environmental Engineering Technology for Developing Countries	4	1,599,458

Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
China	Ministry of Environment, Solid Waste Management and Climate Change	30 August 2024 to 19 September 2024	Geochemical Mapping and Environmental Geochemical Survey Technologies for English-speaking African Countries	4	1,535,674
Indian Technical and Economic Cooperation (ITEC)	Ministry of Environment, Solid Waste Management and Climate Change	05 September 2024 to 18 September 2024	International Training Programme on Circular Economy for Sustainable Development	1	261,243
China	Ministry of Environment, Solid Waste Management and Climate Change	17 September 2024 to 30 September 2024	Green Development and Environment Protection for African Countries	1	288,243
Indian Technical and Economic Cooperation (ITEC)	Ministry of Environment, Solid Waste Management and Climate Change	16 October 2024 to 29 October 2024	Environmental Management-In Foreign Language	1	261,243
Swedish International Development Cooperation Agency-(Kenya)	Ministry of Environment, Solid Waste Management and Climate Change	25 November 2024 to 06 December 2024	International Training Programme on Marine Spatial Planning	2	478,702
Agence Francaise de developement (AFD)/ L'agence de l'environnement et de la maitrise de l'energie (ADEME)	Ministry of Environment, Solid Waste Management and Climate Change	27 November 2024 to 28 November 2024	Convention Fexte-Study Tour with AFD/ADEME-source segregation of waste and resource recovery with visits at inter-alia, "centre d'enfouissement, des dechetteries,des unites de compostage,le centre de traitement et de valorisation des dechets" .	1	57,157
International Maritime Organization (IMO)- La Reunion	Ministry of Environment, Solid Waste Management and Climate Change	22 April 2025 to 26 April 2025	Training session on Crisis Management in case of Major Oil Spill Incident (IMO Level 3)	1	124,894
UK Centre	Ministry of Environment, Solid Waste Management and Climate Change	23 April 2025 to 30 April 2025	Capacity Building for National Environmental Laboratory Mercury and POPs Monitoring	3	650,022
Capacity Building Initiative Transparency- Global Support Program- (Mahe Seychelles)	Ministry of Environment, Solid Waste Management and Climate Change	06 May 2025 to 09 May 2025	Training 'Fostering Linkage between NDCs and BTRs: Zooming in NDC Tracking, Projections and Support Needed and Received	1	96,687
China	Ministry of Environment, Solid Waste Management and Climate Change	07 May 2025 to 20 May 2025	Seminar on Climate Change and Climate Information Services for Developing Countries	1	288,243
Swedish International Development Cooperation Agency- (Zanzibar)	Ministry of Environment, Solid Waste Management and Climate Change	26 May 2025 to 06 June 2025	International Training Programme on Planning for a Sustainable Blue Future in the Western Indian Ocean- Institutional Strengthening for Marine Spatial Planning	2	374,586

Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
China	Ministry of Environment, Solid Waste Management and Climate Change	02 August 2024 to 15 August 2024	Seminar on Beautiful and Green Rural Planning for Developing Countries	1	288,243
China	Ministry of Environment, Solid Waste Management and Climate Change	22 April 2025 to 12 May 2025	Seminar on Beautiful and Green Rural Planning for Developing Countries	1	399,865
Singapore	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	15 July 2024 to 19 July 2024	Training Course on "Integrated Waste Management Strategies and Circular Economy for Sustainable Development"	1	N1
India	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	20 August 2024 to 02 September 2024	Integrated Solid Waste Management	3	N1
Japan	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	11 September 2024 to 11 October 2024	Training Course on "Technology for Solid Waste Management with Recycling Promotion for Sound Material-Cycle Society"	1	N1
Johannesburg, South Africa	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	14 October 2024 to 18 October 2024	Regional Workshop on the Implementation of the Basel Convention for Countries in the Africa Region	2	N1
Barcelona, Spain	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	24 October 2024 to 26 October 2024	Basel Convention Household and Public Waste Partnership Working Group Fourth Meeting	1	N1
Baku, Azerbaijan	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	11 November 2024 to 22 November 2024	United Nations Climate Change Conference COP 29	1	N1
Reunion Island	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	27 November 2024 to 29 November 2024	Mission Technique D'Etude a la Reunion- Partage D'Experience Autour de la Gestion des Dechets et de L'Economie Circulaire	2	N1
Antananarivo, Madagascar	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	28 January 2025 to 29 January 2025	Invitation au Forum General- Un Environnement Inclusif de la Recherche et de L'Innovation au Service de la Filiere Dechets-Energie dans le Sud-Ouest de L'Ocean Indien	1	N1
Geneva, Switzerland	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	03 February 2025 to 05 February 2025	Workshop in connection with the training of Potentials Chairs for Meetings of the Basel, Rotterdam and Stockholm Conventions	1	N1

**Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)**

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
China	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	07 May 2025 to 20 May 2025	Training Course on "Environmental Monitoring and Pollution Control Technologies for Developing Countries"	4	N1
China	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	07 May 2025 to 20 May 2025	Seminar on Circular Economy and Sustainable Development Technology for Developing Countries	2	N1
Seychelles	Ministry of Environment, Solid Waste Management and Climate Change (Solid & Hazardous Waste and Beach Management)	09 June 2025 to 11 June 2025	Implementing Sustainable Low and Non-Chemical Development in SIDS (ISLANDS) Indian Ocean Regional Annual Meeting	1	N1
International Organisation for Migration (IOM)	Ministry of Foreign Affairs, Regional Integration and International Trade	20 August 2024	International Conference on the Future Agenda of Action for Global Diaspora Engagement	1	123,000
Organisation of African, Caribbean and Pacific States (OACPS)	Ministry of Foreign Affairs, Regional Integration and International Trade	30 August 2024	8th Meeting of the OACPS Ministers for Oceans and Fisheries	1	340,000
Indian Ocean Commission (IOC)	Ministry of Foreign Affairs, Regional Integration and International Trade	01 October 2024	« Conférence régionale sur la paix et la stabilité – Rôle de la jeunesse dans les initiatives de consolidation de la paix et de démocratie dans la région de l'océan indien »	1	67,000
Indian Ocean Commission (IOC)	Ministry of Foreign Affairs, Regional Integration and International Trade	03 October 2024	2nd Steering Committee of the Hydromet project	1	67,000
United Nations (UN)	Ministry of Foreign Affairs, Regional Integration and International Trade	06 March 2025	Preparatory Commission for the Agreement on Marine Biological Diversity of Areas Beyond National Jurisdiction	1	380,000
Indian Ocean Commission (IOC)	Ministry of Foreign Affairs, Regional Integration and International Trade	10 January 2025	2nd Steering Committee of the Programme 'Entrepreneuriat et facilitation des affaires' of the Indian Ocean Commission	1	53,000
Indian Ocean Commission (IOC)	Ministry of Foreign Affairs, Regional Integration and International Trade	23 January 2025	3rd Ministerial Conference on Fisheries of the Regional Fisheries Surveillance Plan (PRSP)	1	109,000

Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)

Donor Country / Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
African Continental Free Trade Area (AFCFTA)	Ministry of Foreign Affairs, Regional Integration and International Trade	20 February 2025	5th and 6th Meeting of the AfCFTA Committee on IPRs	1	320,000
Thailand International Cooperation Agency (TICA)	Ministry of Foreign Affairs, Regional Integration and International Trade	01 April 2025	Thailand Development Forum for Africa on the Application of the Sufficiency Economy Philosophy and Sustainable Development	2	340,000
African Group of Climate Change Negotiators (AGN)	Ministry of Foreign Affairs, Regional Integration and International Trade	01 April 2025	African Group of Climate Change Negotiators (AGN) meeting	1	94,000
Japan / Japan Patent Office (JPO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	05 July 2024	Sponsorship - JPO/IPR Training Course on Design Substantive Examination and the Hague Agreement from 05 July 2024 to 12 July 2024, Japan Patent Office, Tokyo, Japan	1	184,851
Switzerland/World Trade Organisation(WTO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	17 July 2024	Sponsorship - WTO Workshop on Competition Policy, Trade and Development from 17 July 2024 to 19 July 2024 in Geneva, Switzerland	1	129,602
Botswana/Southern African Community (SADC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	23 July 2024	Sponsorship - Validation Workshop of the Draft Non-Tariff Barriers (NTB) Annex to the SADC Protocol on Trade from 23 July 2024 to 25 July 2024 in Gaborone, Botswana	1	74,168
African Continental Free Trade Area (AFCFTA)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	26 August 2024	Dedicated Session of the Senior Trade Officials on the Guided Trade Initiative/ Dedicated Session of the Senior Trade Officials, 26-29 August 2024, in Maputo Mozambique	1	123,975
Zimbabwe/African Regional Intellectual Property Organisation (ARIPO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	03 September 2024	Sponsorship - ARIPO- Technical Training on Trademarks for Examiners and Engagement with IP Agents of ARIPO Member States from 03 September 2024 to 05 September 2024, Harare, Zimbabwe	1	69,322
Switzerland/World Intellectual Property Organisation (WIPO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	09 September 2024	Sponsorship - WIPO & SAKPATENT - Executive Program on Geographical Indications from 09 September 2024 to 13 September 2024, Tbilisi, Georgia	1	115,950

Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
Zambia/Common Market for Eastern and Southern Africa (COMESA)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	17 September 2024	Sponsorship - COMESA Regional Workshop on the Study on Emerging Trends in IPR Infringement and Regional IPR Enforcement Model Law from 17 September 2024 to 19 September 2024, Addis Ababa, Ethiopia	1	94,019
Common Market for Eastern and Southern Africa (COMESA)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	23 September 2024	17th Meeting of the COMESA Technical Working Group on Rules of Origin / Regional Validation Workshop. 23 September 2024-27 September 2024, in Zambia	1	199,190
Zambia/Common Market for Eastern and Southern Africa (COMESA)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	23 September 2024	Sponsorship - Regional Validation Workshop on Proposed Amendments to the COMESA Protocol on Rules of Origin from 23 September 2024 to 25 September 2024, Zambia	1	79,783
Switzerland/World Trade Organisation (WTO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	25 September 2024	Sponsorship - WTO Capacity Building Workshop on Import Licensing and Notifications from 25 September 2024 to 27 September 2024 in Geneva, Switzerland	1	115,421
Economic Partnership Agreement (EPA)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	26 September 2024	14th Round of the Economic Partnership Agreement (EPA) / ESA Internal Meeting. 26 September - 04 October 2024, in Brussels	2	577,300
Botswana/Southern African Development Community (SADC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	30 September 2024	Sponsorship - SADC - Consultative Workshop for the Development of a Regional AFCFTA Implementation Strategy from 30 September 2024 to 02 October 2024, Johannesburg, South Africa	1	57,258
Common Market for Eastern and Southern Africa (COMESA)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	01 October 2024	Fourth Meeting of the COMESA Non-Tariff (NTBs) Regional Forum, 01 October 2024-04 October 2024, in Addis Ababa, Ethiopia	1	105,625
India/Indian Technical and Economic Cooperation (ITEC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	09 October 2024	Sponsorship - Training Course on ITEC Programme from 09 October 2024 to 18 October 2024 in India	1	147,818
Switzerland/World Trade Organisation(WTO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	21 October 2024	Sponsorship - WTO Workshop on E-Commerce from 21 October 2024 to 24 October 2024 in Singapore	1	108,453
Switzerland/World Trade Organisation(WTO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	28 October 2024	Sponsorship - WTO Workshop on the Information Technology Agreement (ITA) and its Role in an Era of Digital Transformation from 28 October 2024 to 01 November 2024 in Geneva, Switzerland	1	169,442
Switzerland/World Trade Organisation(WTO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	02 December 2024	Sponsorship - WTO Advanced Thematic Course on Trade and Environment from 02 December 2024 to 13 December 2024 in Geneva, Switzerland	1	292,515

**Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)**

Donor Country/ Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
India/Indian Cooperation(IITEC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	04 December 2024	Sponsorship - Training Course on ITEC Programme from 04 December 2024 to 13 December 2024 in India	1	154,106
Common Market for Eastern and Southern Africa (COMESA)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	04 December 2024	18th Meeting of the Technical Working Group (TWG) on Rules of Origin, 04 December 2024-06 December 2024, in Nairobi, Kenya	1	113,180
Switzerland/World Trade Organisation(WTO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	07 December 2024	Sponsorship - WTO Workshop on Digital Trade for LDCs & Selected African Developing Countries from 07 December 2024 to 09 December 2024 in Botswana	1	73,772
Botswana/Southern Community (SADC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	10 December 2024	Sponsorship - SADC - Validation Workshop of the Non-Tariff Barriers Annex to the SADC Protocol on Trade from 10 December 2024 to 12 December 2024, Johannesburg, South Africa	1	63,062
African Union Commission (AUC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	11 December 2024	First Extra- Ordinary Specialised Technical Committee (STC) on Trade, Tourism and minerals, 11 December 2024-13 December 2024, in Addis Ababa, Ethiopia	1	95,500
Pretoria/Food and Agricultural Organisation (FAO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	13 January 2025	Sponsorship - FAO - Sub-regional Training on Information and Analytical Tools for Trade Policy Development for Southern African Countries from 13 January 2025 to 16 January 2025 in Johannesburg, South Africa	1	66,017
Botswana/Southern Community (SADC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	25 March 2025	Sponsorship - SADC - Technical Workshop on the African Trade Observatory From 25 March 2025 to 27 March 2025 in Johannesburg, South Africa	1	63,193
Switzerland/World Organisation (WIPO)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	19 May 2025	Sponsorship - WIPO - Sub Regional Seminar on Patent Cooperation Treaty from 19 May 2025 to 21 May 2025, Vienna, Austria	1	94,593
Botswana/Southern Community (SADC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	11 June 2025	Sponsorship - Validation Workshop on the Evaluation of the Impact of the Electronic Certificate of Origin (e-CoO) among the SADC Implementing Member States 11 June 2025 to 12 June 2025 in Lusaka, Zambia	1	65,830
Botswana/Southern Community (SADC)	Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division)	17 June 2025	Sponsorship - Validation Workshop for the SADC Monitoring & Evaluation Framework for Protocol on Trade from 17 June 2025 to 19 June 2025 in Johannesburg, South Africa	1	55,643
United Nations Development Programme (UNDP)	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping (Albion Fisheries Research Centre (AFRC) -Lab Division)	25 April 2025	Spectrometer	1	626,539

**Statement of Foreign Aid Received for the financial year 2024-2025
(Non Cash)**

Donor Country / Agency	Receiving Agency	Date of Receipt of Donation	Nature of Donation	Quantity	Estimated Value Rs
European Union	Ministry of Gender Equality and Family Welfare	May 2024 ongoing	Technical Assistance: 1 Gender Expert from Kenya has been recruited by the European Union through the GOPA Consultancy Group for projects under the Multiannual Indicative Programme 2021-2027 through a Cooperation Facility, branded European Solidarity Action with Mauritius to support the Implementation of the National Gender Policy 2022-2030	1	N1
Chinese Embassy	Ministry of Gender Equality and Family Welfare (Social Welfare Division)	19 December 2024	Laptops for Regional Offices	9	305,910
Japan International Cooperation Agency (JICA)	Ministry of Public Service, Administrative and Institutional Reforms	07 August 2024	Training on Gender Mainstreaming Policies for Government Officers from 10 September 2024 to 19 October 2024 (40 days)	1	428,000
Indian Technical and Economic Cooperation (ITEC) Programme	Ministry of Public Service, Administrative and Institutional Reforms	16 July 2024	Training Course on International Training on Digitalisation and Human Resource Management from 30 July 2024 to 12 August 2024 (14 days)	1	75,000
Hiangxi Province, China	Ministry of Public Service, Administrative and Institutional Reforms	06 August 2024	Seminar on VR Technology Application for Developing Countries from 13 August 2024 to 26 August 2024 (14 days)	2	300,000
Bilateral Programme by the People's Republic of China, Changsha City Hunan Province China	Ministry of Public Service, Administrative and Institutional Reforms	27 June 2024	Seminar on Occupational Safety and Health of Public Sector for Mauritius from 16 July 2024 to 02 August 2024 (18 days)	17	N1

NI - The estimated cost could not be provided by Ministry

Statement of Foreign Aid Received for the financial year 2024-2025
(Cash)

Donor Country/ Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
European Union	Office of the President	To provide support to victims of natural disasters, etc	Le Reduit Appeal Fund	82-303-103	3,675,845	-	-	-	3,675,845
UNDP	National Assembly	Support for the implementation of Gen AI for Public Engagement and Open Parliament	Miscellaneous Deposit Others	82-399-001	-	6,426,280	-	-	6,426,280
Embassy of the People's Republic of China and the China Law Society	The Judiciary	Contribution to the 3rd FOCAC Legal Forum held on 5th-8th December 2012 at Grand Bay Mauritius	Embassy of People's Republic of China, Association of Notaries, Mauritius Law Society, China Law Society and The Bar Council-3RD FOCAC Legal Forum held in 2012	82-515-001	350,949	-	-	-	350,949
United Nations Office on Drugs and Crime	The Judiciary	Transcription Services and Legal Assistance in piracy case Police v/s Abdool Cader & ors	Grant from UNODC	82-552-001	3,056,117	-	-	-	3,056,117
JAPANESE GOVT	PMO (External Communications Division)	Economic & Social Development Programme (Acquisition of Tugboat)	Grant from Govt of Japan	82-600-017	-	313,056,000	-	-	313,056,000
European Union	Office of Ombudsperson for Children	To promote and protect the rights of vulnerable Children in the Republic of Mauritius	OMC - European Union- Protecting and Promoting the Rights of Vulnerable Children in the Republic of Mauritius	82-516-003	519,176	-	519,175	-	1
UNDP	Prime Minister's Office- Defence and Home Affairs	Implementation of Strategic Plan on Gender- Based Violence	Miscellaneous Deposit Others	82-399-001	36,839	-	-	-	36,839
EUROPEAN UNION	Mauritius Police Services	Maritime Security	European Union- Maritime Security Programme (MASE)	82-516-002	17,346,203	-	8,704,451	-	8,641,752
JAPANESE GOVT	Mauritius Police Services	Maritime Safety and Security	Grant from Japanese Government- Economic and Social Development Programme	82-600-012	8,469,233	-	-	-	8,469,233

Statement of Foreign Aid Received for the financial year 2024-2025
(Cash)

Donor Country/ Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
UNDP	Mauritius Police Services	Wakashio Oil Spill	UNDP Wakashio Oil Spill	82-534-013	2,639,684	-	-	-	2,639,684
EUROPEAN DEVELOPMENT FUND	Mauritius Police Services	Star Fish	Miscellaneous Deposit Others	82-399-001	184,780	-	-	-	184,780
EUROPEAN DEVELOPMENT FUND	Mauritius Police Services	Eco Fish	Miscellaneous Deposit Others	82-399-001	1,543,181	-	478,121	-	1,065,059
UNDP	Prime Minister's Office (Rodrigues, Outer Islands and Territorial Integrity Division)	Paving the way towards integration and alignment of the Prisons and Aftercare Services into Correctional Services	UNDP- Re-Engineering of Correctional Services of the Republic of Mauritius	82-534-015	334,201	-	-	-	334,201
UNESCO	Ministry of Education, Tertiary Education, Science and Technology	National Workshop on Science & Technology	UNESCO- National Workshop on Science and Technology	82-537-002	50,221	-	-	-	50,221
African Development Bank	Ministry of Education, Tertiary Education, Science and Technology	The development of education in Africa	Miscellaneous Deposit- Others	82-399-001	69,212	-	-	-	69,212
ARIGATOU INTERNATIONAL GENEVA	Mauritius National Commission For UNESCO (under the aegis of the Ministry of Education, Tertiary Education, Science and Technology)	Funding of ethic education programs in schools	Miscellaneous Deposit- Others	82-399-001	192,677	-	8,000	-	184,677
UNDP	Ministry of Local Government and Disaster Risk Management	Capacity Development Programme for Local Authorities	Miscellaneous Deposit- Others	82-399-001	9,690	-	9,690	-	-
Global Environment Facility Country Support Secretariat	Ministry of Finance, Economic Planning and Development (MOFEPD)	Funding of environment related projects- the National Portfolio Formulation Exercise (NPFE)	Global Environment Facility Country Support Secretariat-Stipend Cost Funding of environment related projects- the National Portfolio Formulation Exercise (NPFE)	82-520-001	46,820	-	-	-	46,820

Statement of Foreign Aid Received for the financial year 2024-2025
(Cash)

Donor Country/ Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
UNEP Trust Fund for Sustainable Public Procurement	MOPEPD - Procurement Policy Office	Promoting sustainable public procurement	UNEP Trust Fund for Sustainable Public Procurement-Promoting Sustainable Public Procurement	82-532-002	308,855	-	-	-	308,855
Investment Climate for Africa	Corporate and Business Registration Department	ICF Project: Electronic Document Management System	Investment Climate for Africa ICF Project: Electronic Document Management System	82-526-001	8,533	-	8,533	-	-
UNDP	Ministry of Energy and Public Utilities	To meet fees to consultant, training, etc	UNDP-Studies Northern Aquifer-Project Implemented with the contribution of the United Nations Office for project services to improve water resources management of the northern aquifer	82-534-003	227,076	-	10,797	-	216,279
UNDP	Ministry of Industrial Development, SMEs and Cooperatives(SMEs Division)	For the Holding of the "Les Assises De L'Entrepreneuriat"	Les Assises De L'Entrepreneuriat	82-534-016	396,564	-	-	-	396,564
UNDP	Ministry of Environment, Solid Waste Management and Climate Change	To monitor the impact of coal and ash disposal	UNDP-Monitoring the Impact of Coal Ash Disposal and Landfill Solid Waste	82-534-012	313,007	-	-	-	313,007
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	To implement the Clean Development Mechanism in Mauritius	UNEP-Capacity for Clean Development Mechanism in Mauritius	82-535-001	345,182	-	345,182	-	-
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	To support the Government of Mauritius in the development of a cleaner, more efficient vehicles strategy and policy	UNEP - Small Scale Funding Agreement with respect to Global Fuel Economy Initiative in Mauritius	82-535-013	514,941	-	514,941	-	-
GEF/UNEP	Ministry of Environment, Solid Waste Management and Climate Change	For the formulation of a low carbon development strategy and mitigation of greenhouse gases	UNEP- Nationally Appropriate Mitigation Action Project	82-535-015	88,043	-	-	-	88,043

Statement of Foreign Aid Received for the financial year 2024-2025
(Cash)

Donor Country/ Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
UNDP	Ministry of Environment, Solid Waste Management and Climate Change	For the formulation of the Master Plan for Environment Sector 2020-2030	UNDP-Support to National Environment Policy Formulation	82-535-025	230,401	-	230,401	-	-
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	To prepare and submit the fourth National Communication under the UNFCCC	UNEP-National Communications	82-535-014	1,654,341	-	1,041,645	-	612,696
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	The Western Indian Ocean large Marine Ecosystems strategic action programme policy harmonisation and Institutional Reforms (WIO LME Sapphire)	UNEP-Marine Ecosystem Diagnostic Analyses MEDA - (WIO LME SAPPHIRE)	82-535-024	323,315	626,855	-	-	950,170
Multilateral Fund (MLF)	Ministry of Environment, Solid Waste Management and Climate Change	Preparation of the Kigali Implementation Plan	Kigali Implementation Plan	82-562-001	726,696	1,181,947	-	-	1,908,643
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	Capacity Development to catalyze actions and commitments at the national and global level to reduce plastic pollution including in the marine environment in Mauritius	UNEP-Roadmap for plastic free Mauritius	82-535-029	4,150,287	2,053,481	3,413,975	-	2,789,793
GEF	Ministry of Environment, Solid Waste Management and Climate Change	Implementing sustainable low and non-chemical development in SIDS	GEF-Implementing Sustainable low and non- Chemical Development in SIDS	82-520-005	2,050,700	3,035,954	4,914,305	-	172,349
GEF	Ministry of Environment, Solid Waste Management and Climate Change	Review and Update of the National Implementation Plan	GEF - Review and Update of the National Implementation Plan	82-520-008	-	11,167,077	3,370,978	-	7,796,099

Statement of Foreign Aid Received for the financial year 2024-2025
(Cash)

Donor Country / Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
UNITAR	Ministry of Environment, Solid Waste Management and Climate Change	Ratification & early Implementation of Minamata Convention	UNITAR-Swiss Confederation- "Ratification & Early Implementation of the Minamata Convention"	82-546-001	176,887	-	176,887	-	-
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	To create the necessary awareness for the need to protect ozone layer	UNEP- Institutional Strengthening of the Montreal Protocol in Mauritius	82-535-003	1,470,056	4,104,711	2,120,567	-	3,454,200
UNDP	Ministry of Environment, Solid Waste Management and Climate Change	To assist developing countries particularly vulnerable to the adverse effects of climate change and parties to the Kyoto Protocol	UNDP-Adaptation Fund Board	82-534-008	2,793,612	-	479,181	-	2,314,431
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	To Prepare its first Biennial Transparency Report under the UN Framework Convention on Climate Change (UNFCCC)	UNEP- Biennial Transparency Report (BTR1)	82-535-030	-	4,632,140	3,968,441	-	663,699
UNOPS	Ministry of Environment, Solid Waste Management and Climate Change	Support to developing countries in building their for effective climate action transparency to better assess the impacts of their climate policies and actions, and fulfill their transparency commitments	UNOPS- Initiative for Climate Action Transparency	82-563-001	687,407	-	60,870	-	626,537
AFD	Ministry of Environment, Solid Waste Management and Climate Change	Provide a technical assistance program based on the public policy matrix to strengthen Mauritius overall resilience to climate change, natural and health disasters	AFD Project Facilité 2050	82-504-002	14,007,000	-	1,519,717	-	12,487,283
UNEP	Ministry of Environment, Solid Waste Management and Climate Change	Green Cooling Africa Week, Mauritius	UNEP-Multilateral Fund for the implementation of the Montreal Protocol	82-535-017	942,068	-	647,710	-	294,359

Statement of Foreign Aid Received for the financial year 2024-2025
(Cash)

Donor Country / Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
GEF /UNDP	Ministry of Environment, Solid Waste Management and Climate Change	To assist Mauritius on improving the quality of the national greenhouse gas (GHG) inventory and the data collection process, thereby improving reporting and transparency	Capacity Building Initiative for Transparency for Mauritius (CBIT)	82-520-004	165,514	9,993,271	4,669,646	-	5,489,140
IAEA	Ministry of Agro-Industry and Food Security	Carry out research in fruit fly control	MOA-IAEA - International Atomic Energy Agency funded icw fruitfly, Female Medfly Attractant Systems and Sterility Assessment	82-523-001	2,094,627	1,506,579	682,048	-	2,919,158
ICIPE	Ministry of Agro-Industry and Food Security	Promoting of Beekeeping	MOA-ICIPE-Alternative Livelihoods- Bee Sector	82-542-001	1,438,875	-	-	-	1,438,875
GEF /UNCCD	Ministry of Agro-Industry and Food Security	National Reporting Process on Land Degradation & Desertification	MOA-Support to GEF Eligible Parties for the UNCCD 2018 Reporting	82-520-003	589,784	-	299,322	-	290,462
UN	Ministry of Agro-Industry and Food Security	Funding of activities related to organisation of National Food Systems Dialogues	Contribution - UN Foods System Dialogues in Mauritius	82-301-066	446,700	-	32,500	-	414,200
EU	Ministry of Agro-Industry and Food Security	Net Greenhouse Gases removal from forest	Mauritius Ridge to Reef Project	82-516-004	4,490,396	83,198,856	63,217,013	-	24,472,239
EU	Ministry of Agro-Industry and Food Security	Control of Fruit Fly	European Union-REACT Project-Control of Fruit Fly	82-516-005	3,305,137	-	-	-	3,305,137
GEF / UNEP	Ministry of Agro-Industry and Food Security	To enhance national-level institutional and technical capacities for the 2021-2022 UNCCD reporting process in the context of the UNCCD Strategic Framework 2018- 2030 and SDG15.3	MOA-UNEP-UNCCD Monitoring 2022 under GEF	82-535-027	3,027,500	-	-	-	3,027,500
Biodiversity International	Ministry of Agro-Industry and Food Security	Conservation and use of genetic resources in Mauritius	MOA-CGIAR- Conservation and use of Genetic Resources (Genebanks)	82-559-001	248,079	-	248,079	-	-

Statement of Foreign Aid Received for the financial year 2024-2025
(Cash)

Donor Country / Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
IAEA	Ministry of Agro-Industry and Food Security	Procurement of Laboratory freezers for Livestock and Veterinary Division	MOA-Project RAF 5089- IAEA	82-523-003	-	864,952	864,952	-	-
CIRAD	Ministry of Agro-Industry and Food Security	Characterization of genetic and phenotypic diversity of two native palms of Mauritius and Reunion	MOA-Project Germination III-CIRAD & Agronomy	82-566-001	-	72,453	40,097	-	32,357
CONFES	Ministry of Youth Empowerment, Sports and Recreation	Insertion des jeunes et frais de scolarité et appuis techniques nationaux	CONFES- Fonds Insertion des jeunes	82-511-001	-	2,051,153	-	-	2,051,153
UNESCO	Ministry of Youth Empowerment, Sports and Recreation	Anti-Doping purposes	UNESCO- World Anti- Doping Agency	82-537-008	58,982	-	-	-	58,982
International Labour Organisation (ILO)	Ministry of Labour and Industrial Relations (Employment Division)	The organisation of the National Consultation on ILO Future Work Initiative	LAB-International Labour Organisation Decent Work Country Programme	82-525-001	101,612	-	-	-	101,612
African Regional Labour Administration centre (ARLAC)	Ministry of Labour and Industrial Relations (Employment Division)	5000 USD received for the purpose of organising National course on empowering employment counselling officers	ARLAC	82-564-001	-	229,043	229,043	-	-
World Health Organisation (WHO)	Ministry of Health and Wellness	Baker IDI- Diabetes Surveillance Project	MOH - World Health Organisation (WHO) Baker IDI - Diabetes Surveillance Project	82-540-002	77,811	-	-	-	77,811
UNFPA	Ministry of Health and Wellness	Monitoring Mission to Rodrigues	MOH-UNFPA - Monitoring Mission to Rodrigues	82-538-005	8,113	368,000	305,000	-	71,113
Deposit International Organisations	Ministry of Health and Wellness	Provision for Non-Pecuniary Incentives to IVM Volunteers under Projects Pops/IVM	MOH-Deposits International Organisations Provision for Non-Pecuniary Incentives to IVM Volunteers under Project POPS/IVM	82-514-001	650,979	-	-	-	650,979

Statement of Foreign Aid Received for the financial year 2024-2025
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Donor Country/ Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
World Health Organisation (WHO)	Ministry of Health and Wellness	Sentinel Hospital Based Surveillance for Rotavirus Gastroenteritis	World Health Organisation (WHO) Sentinel Hospital Based Surveillance for Rotavirus Gastroenteritis	82-540-003	1,349,865	-	-	-	1,349,865
World Health Organisation (WHO)	Ministry of Health and Wellness	Support local costs for field HIV/AIDS Activities	MOH-World Health Organisation (WHO) Support Local Cost for Field HIV/AIDS Activity	82-540-001	18,349,544	682,190	14,822,858	-	4,208,875
UNAIDS	Ministry of Health and Wellness	Development of NSF	PMO - UNAIDS - Development of NSF	82-533-001	116,677	-	-	-	116,677
UNDP	Ministry of Health and Wellness	HIV/AIDS Project (UNGASS & Peer Education)	PMO - UNDP - HIV/AIDS Project (UNGASS & Peer Education)	82-534-005	187,763	-	-	-	187,763
World Health Organisation (WHO)	Ministry of Health and Wellness	Global Youth Tobacco Survey	MOH World Health Organisation (WHO) Global Youth Tobacco Survey	82-540-005	971	708,265	413,658	-	295,578
World Health Organisation (WHO)	Ministry of Health and Wellness	Survey on Households out of Pocket Expenditure on Health	MOH- World Health Organisation (WHO) Survey on Households out of Pocket Expenditure on Health	82-540-006	361,762	1,317,960	-	-	1,679,722
IAEA	Ministry of Health and Wellness	Training course	MOH-IAEA- Research Contract	82-523-002	1,903,886	145,941	14,744	-	2,035,083
UNDP	Ministry of Health and Wellness	Consultancy Fees	UNDP- Mercury Initial Assessment	82-534-007	118,269	-	-	-	118,269
UNFPA	Ministry of Health and Wellness	National Population Policy	MOH- UNFPA- Formulation of a Strategic Plan for a Reproductive Health Policy Document	82-538-003	56,802	-	-	-	56,802

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Donor Country/ Agency	Receiving Agency	Purpose of Donation	Title of Deposit Account	Item of Deposit	Balance 30 June 2024 Rs	Amount Received during the year Rs	Amount Spent during the year Rs	Amount Transferred to Revenue Rs	Balance 30 June 2025 Rs
SOUTHERN AFRICAN DEVELOPMENT COMMUNITY (SADC)	Ministry of Health and Wellness	IBBS SURVEY	MOH-SADC Fund - IBBS Survey	82-543-001	767,224	-	2,236	-	764,989
Government of India	Ministry of Health and Wellness	Construction of Mediclinics and Area Health Centres	Grant from Government of India- Construction of Mediclinics and Area Health Centres	82-600-015	2,549,258	256,224,527	258,773,785	-	-
European Union	Ministry of Agro-Industry, Food Security Blue Economy and Fisheries (Blue Economy and Fisheries Division)	To improve knowledge on fish stocks and fisheries in general	FSH-European Union-To improve knowledge on fish stocks & fisheries in general	82-516-001	120,738	-	-	-	120,738
United Nations Environment Programme- Under the Nairobi Convention Secretariat	Ministry of Agro-Industry, Food Security Blue Economy and Fisheries (Blue Economy and Fisheries Division)	Assessment of Blue Carbon Ecosystem (Seagrass) around the island of Mauritius - Relevance for Marine Spatial Planning	OCN-UNEP-Small Scale Funding Agreement (WIOSAP) - Nairobi Convention	82-535-026	2,053,959	-	1,002,732	-	1,051,227
European Union	Ministry of Agro-Industry, Food Security Blue Economy and Fisheries (Blue Economy and Fisheries Division)	Fisheries Sectoral Programme	OCN-European Union- Fisheries Sectoral Programme	82-516-006	8,304,468	21,564,757	7,536,124	-	22,333,101
UNDP	Ministry of Agro-Industry, Food Security Blue Economy and Fisheries (Blue Economy and Fisheries Division)	Maintenance of Vessel Monitoring System	OCN-UNDP-Maintenance of Vessel Monitoring System	82-534-017	1,448,973	54,544	466,215	-	1,037,302
UNFPA	Ministry of Gender Equality and Family Welfare (Family Welfare and Protection from Gender-Based Violence)	Strengthening Sexual and Reproductive Health (SHR) for young people young people	GND-UNFPA- Strengthening SHR for young people and underserved Women and Men	82-538-002	155,565	243,830	243,830	-	155,565
UNDP	Ministry of Gender Equality and Family Welfare	Ending Violence against Women	GND-UNDP Ending violence against women	82-534-009	446,806	-	-	-	446,806
UNECA	Ministry of Gender Equality and Family Welfare	Gender Development Index	GND-UNECA-Gender Development Index	82-550-001	128,389	-	-	-	128,389
IORA	Ministry of Gender Equality and Family Welfare	Ministerial Conference	GND-IOA-Ministerial Conference	82-545-003	24,387	-	-	-	24,387
Agence Intergouvernementale de la Francophonie	Ministry of Arts and Cultural Heritage	To promote French Culture	Agence Intergouvernementale de la Francophonie Receipt from OIF - French Govt	82-505-001	978	-	-	-	978

Statement of Foreign Aid Received for the financial year 2024-2025
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UNESCO	Ministry of Arts and Cultural Heritage	For Conference on Archives	UNESCO-External Funding Intercultural Institute For dialogue and peace from UNESCO	82-537-001	8,402	-	-	-	8,402
United Nations Environment Programme	Mins of Industrial Development, SME's & Cooperatives (Industrial Development Division)	Accelerating the transition of Net-Zero, nature positive economy in Mauritius	IND-UNEP-Accelerating the transition of Net-Zero, nature-positive economy in Mauritius	82-535-028	321,304	-	127,020	-	194,284
Republic of India	Ministry of Public Service, Administrative and Institutional Reforms	Construction of Civil Service College	Grant from Government of India- Civil Service College	82-600-009	-	117,146,750	117,146,750	-	-
TOTAL					125,419,897	842,657,517	503,681,219	-	464,396,196

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