

MINISTRY OF FINANCE

Overview

The Ministry is responsible for the formulation of policies and strategies for the socio-economic development of the country and for ensuring sound public financial management.

Key Challenges	Strategies
Reduce the ratios of budget deficit and public sector debt to GDP to sustainable levels	Implementation of a Medium Term Fiscal Consolidation Plan
Ensure effective and efficient revenue mobilisation	Review tax policies to improve tax buoyancy and increase fairness in the tax system
Financing development, climate change adaptation and mitigation projects	Mobilise additional financing including grants, concessional loans and technical assistance from existing and new sources and implement innovative financing mechanisms
Enhance resilience of the economy and society to external shocks	Implementation of structural reforms to unlock private investment, boost exports, enhance import substitution and further diversify the economy
Reinforce accountability and transparency in management of public funds	Implementation of performance-based budgeting and accrual-based International Public Sector Accounting Standards (IPSAS) in the public sector
	Introduce a Fiscal Responsibility Legislation
	Review the public procurement legislation and improve the digitalisation of the process by integrating AI tools
Attract more foreign direct investment in productive sectors	Modernise the investment regulatory environment, strengthen investor facilitation, and implement investment promotion initiatives

Programme Outcomes

Programmes	Outcomes	Indicators	2025/26 Target	2025/26 Provisional	2026/27 Target	2028/29 Target	2029/30 Target
0250: Policy and Strategy for Public Finance and Economic Development	Inclusive and sustainable economic growth	Real GDP Growth Rate	3.7%	3.1%	3.5%	4%	> 4%
0251: Public Finance and Budget Management	Sustainable public finances	Public Sector Debt to GDP ratio (Gross)	88.1	87.8	85.6	79.8	≤ 75

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Programmes	Outcomes	Indicators	2025/26 Target	2025/26 Provisional	2026/27 Target	2028/29 Target	2029/30 Target
0252: Economic Development and Resource Mobilisation	Business-friendly environment	B-READY Score*	63.5	63.2	63.5	64.5	66
0253: Procurement Policy and Services	Efficient public procurement system	Average number of days to evaluate major contracts	28	25	24	20	15
0254: Government Accounting and Payment System	True and fair Financial Statements	Financial Statements of the Budgetary Central Government certified by the Director of Audit as true and fair	True & Fair	True & Fair (except for transitional items)	True & Fair	True & Fair	True & Fair
0255: Provision of Statistics	Economic and social data compliant with international standards	Adherence to IMF SDDS Plus**		Mar-26			
		Adoption of the 2025 System of National Accounts***	-	-	Sept-26		

*The Business Ready (B-READY) Report, published by the World Bank, assesses the quality of the business environment and investment climate across economies. It is currently being rolled out on a pilot basis and will gradually expand to cover over 160 economies. Scores range from 0 (lowest performance) to 100 (highest performance). The target is measured as the average score across the three B-READY pillars.

**Mauritius adhered to IMF SDDS Plus - the highest tier of the IMF's Data Standards Initiatives in March 2026, ahead of the May 2030 target date.

***The 2025 System of National Accounts is the internationally agreed standard set of guidelines and rules for compiling macroeconomic statistics.

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Programmes	Outcomes	Indicators	2025/26 Target	2025/26 Provisional	2026/27 Target	2028/29 Target	2029/30 Target
0256: Corporate and Business Registration	Timely incorporation of companies and registration of businesses	Percentage of entities registered in real time	≥ 99%	99%	≥ 99%	≥ 99%	≥ 99%
0257: Registration of Deeds/ Documents and Conservation of Mortgages	Efficient registration of deeds and documents	Percentage of deeds/documents registered at counter in real time	≥ 99%	99%	≥ 99%	≥ 99%	≥ 99%

Financial Resources

Summary by Programmes

Rs 000

Programmes	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
0250: Policy and Strategy for Public Finance and Economic Development	388,300	481,700	448,000	448,200
0251: Public Finance and Budget Management	3,935,700	4,013,800	4,203,900	4,286,900
0252: Economic Development and Resource Mobilisation	635,200	657,900	666,400	682,100
0253: Procurement Policy and Services	148,000	171,800	237,300	188,200
0254: Government Accounting and Payment System	226,800	265,500	229,000	224,000
0255: Provision of Statistics	217,500	239,000	263,000	283,000
0256: Corporate and Business Registration	190,700	219,500	198,000	200,500
0257: Registration of Deeds/Documents and Conservation of Mortgages	178,700	202,500	192,000	187,500
TOTAL	5,920,900	6,251,700	6,437,600	6,500,400

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Summary by Economic Categories

Rs 000

Code	Economic Categories	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		5,514,000	5,725,900	5,921,300	6,204,000
20	National Assembly Allowances	1,680	1,680	1,680	1,680
21	Compensation of Employees	988,510	1,051,810	1,135,130	1,161,210
22	Goods and Services	517,500	544,300	540,380	556,000
26	Grants	4,002,600	4,123,900	4,239,900	4,480,900
27	Social Benefits	1,710	1,710	1,710	1,710
28	Other Expense	2,000	2,500	2,500	2,500
Capital Expenditure		406,900	525,800	516,300	296,400
26	Grants	257,700	314,200	353,500	203,500
31	Acquisition of Non-Financial Assets	149,200	211,600	162,800	92,900
TOTAL EXPENDITURE		5,920,900	6,251,700	6,437,600	6,500,400

Programme 0250: Policy and Strategy for Public Finance and Economic Development

Rs 000

Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
TOTAL EXPENDITURE [Appropriation]	388,300	481,700	448,000	448,200
Recurrent Expenditure	359,000	428,300	435,300	435,500
Capital Expenditure	29,300	53,400	12,700	12,700

Accounting Officer: Financial Secretary

Outcome: Inclusive and sustainable economic growth

Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Develop economic and fiscal policies and strategies <i>Office of the Financial Secretary</i>	Finance Bill finalised	Aug-25	Aug-25	Aug-26		
	Fiscal Responsibility Bill finalised	-	-	Apr-27		
	PBB Estimates approved before the start of financial year	100%	100%	100%	100%	100%

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Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		359,000	428,300	435,300	435,500
20	National Assembly Allowances	1,680	1,680	1,680	1,680
20100	Annual Allowance				
(i)	Junior Minister	1,680	1,680	1,680	1,680
21	Compensation of Employees	136,710	168,410	177,010	179,410
21110	Personal Emoluments	122,940	151,560	159,660	162,060
	<i>of which</i>				
.001	Basic Salary	81,200	115,570	123,500	125,700
.004	Allowances	10,000	13,000	13,000	13,000
.005	Extra Assistance	9,100	9,100	9,100	9,100
.006	Cash in lieu of Leave	2,950	3,500	3,500	3,500
.009	End-of-year Bonus	7,455	10,230	10,400	10,600
21111	Other Staff Costs	11,670	14,650	15,150	15,150
.002	Travelling and Transport	6,300	8,500	9,000	9,000
.100	Overtime	5,220	6,000	6,000	6,000
.200	Staff Welfare	150	150	150	150
21210	Social Contributions	2,100	2,200	2,200	2,200
.001	Contribution to the National Savings Fund	2,100	2,200	2,200	2,200
22	Goods and Services	107,700	121,700	117,100	111,900
22010	Cost of Utilities	3,740	5,200	5,200	5,200
22020	Fuel and Oil	2,300	2,445	2,445	2,445
22030	Rent	38,400	17,635	19,935	19,935
22040	Office Equipment and Furniture	1,200	1,200	1,200	1,200
22050	Office Expenses	1,800	2,500	2,500	2,500
22060	Maintenance	4,110	4,110	4,110	4,110
22070	Cleaning Services	300	960	960	960
22100	Publications and Stationery	5,575	7,175	7,175	7,175
22120	Fees	40,400	67,000	60,700	55,500
	<i>of which</i>				
	(a) <i>Adaptation to Climate Change (UK Funded)</i>	29,200	49,800	54,100	48,900
	(b) <i>Green Tagging (AFD Funded)</i>	4,600	1,700	-	-
22170	Travelling within the Republic	1,050	1,050	1,050	1,050
22900	Other Goods and Services	8,825	12,425	11,825	11,825
	<i>of which</i>				
.024	Service Charges	1,500	2,500	2,500	2,500
.837	Expenses i.c.w. the National Initiative to Combat Drugs	-	2,000	2,000	2,000
26	Grants	110,900	134,000	137,000	140,000
26313	Extra-Budgetary Units				
.020	Gambling Regulatory Authority	110,900	134,000	137,000	140,000
27	Social Benefits	10	10	10	10
27210	Social Assistance Benefits in Cash	10	10	10	10
28	Other Expense	2,000	2,500	2,500	2,500
28217	Other				
.001	Insurance	2,000	2,500	2,500	2,500

Ministry of Finance - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Capital Expenditure		29,300	53,400	12,700	12,700
26	Grants	-	19,200	500	500
26323	Extra-Budgetary Units				
.020	Gambling Regulatory Authority	-	19,200	500	500
31	Acquisition of Non-Financial Assets	29,300	34,200	12,200	12,200
31112	Non-Residential Buildings				
.401	Upgrading of Office Buildings	10,000	7,000	5,000	5,000
31121	Transport Equipment				
.801	Acquisition of Vehicles	2,200	2,200	2,200	2,200
31122	Other Machinery and Equipment				
.438	Revamping of Communication Infrastructure	-	12,000	-	-
.802	Acquisition of IT Equipment	5,000	5,500	5,000	5,000
.814	Acquisition of Air-Conditioning Equipment	12,100	7,500	-	-
TOTAL		388,300	481,700	448,000	448,200

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Junior Minister	1	1
2	Financial Secretary	1	1
3	Deputy Financial Secretary	4	4
4	Permanent Secretary	1	1
5	Director, Economic and Finance	12	12
6	Deputy Permanent Secretary	2	2
7	Assistant Secretary, <i>formerly Assistant Permanent Secretary</i>	4	4
8	Manager, Human Resources	1	1
9	Assistant Manager, Human Resources	2	2
10	Senior Human Resource Executive	-	1
11	Human Resource Executive	6	6
12	Senior Systems Analyst	1	1
13	Assistant Systems Analyst/Senior Assistant Systems Analyst	1	1
14	Computer Support Officer/Senior Computer Support Officer (<i>on roster</i>)	2	2
15	Office Management Executive	4	4
16	Office Management Assistant	19	19
17	Office Supervisor	2	2
18	Management Support Officer	72	72
19	Confidential Secretary	17	17
20	Senior Word Processing Operator	2	2
21	Word Processing Operator	4	4
22	Receptionist/Telephone Operator	2	2
23	Head Office Auxiliary	3	3
24	Office Auxiliary/Senior Office Auxiliary	22	28
25	Driver	15	15
26	Stores Attendant	2	2
27	Handy Worker (<i>New</i>)	-	1
28	General Worker	1	1
TOTAL		203	211

Ministry of Finance - continued

Programme 0251: Public Finance and Budget Management

Rs 000

Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
TOTAL EXPENDITURE [Appropriation]	3,935,700	4,013,800	4,203,900	4,286,900
Recurrent Expenditure	3,679,100	3,729,100	3,853,900	4,086,900
Capital Expenditure	256,600	284,700	350,000	200,000
Sub-Programmes:				
025101: Public Financial Management	56,700	56,900	56,200	57,200
025102: Revenue Mobilisation	3,612,400	3,662,000	3,826,000	3,900,000
025103: Resource Allocation and Expenditure Management	255,700	282,000	308,400	315,600
025104: Debt Management	10,900	12,900	13,300	14,100
TOTAL	3,935,700	4,013,800	4,203,900	4,286,900

Sub-Programme 025101: Public Financial Management

Accounting Officer: Financial Secretary						
Outcome: Sustainable public finances						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Improve the public financial management in the Public Sector <i>PFM Unit</i>	Percentage of Ministries/ Departments submitting Annual Report on Performance	85%	82%	100%	100%	100%
Provide internal audit services <i>Internal Audit Cadre</i>	Implementation rate of agreed recommendations	65%	68%	70%	72%	74%

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		53,700	54,200	56,200	57,200
21	Compensation of Employees	36,400	44,100	46,100	47,100
21110	Personal Emoluments	33,235	40,260	42,260	43,260
	<i>of which</i>				
.001	Basic Salary	25,800	34,910	36,860	37,760
.004	Allowances	850	1,100	1,100	1,100
.006	Cash in lieu of Leave	1,240	1,400	1,400	1,400

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Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
.009	End-of-year Bonus	2,320	2,850	2,900	3,000
21111	Other Staff Costs	2,815	3,415	3,415	3,415
.002	Travelling and Transport	1,900	2,500	2,500	2,500
.100	Overtime	890	890	890	890
.200	Staff Welfare	25	25	25	25
21210	Social Contributions	350	425	425	425
.001	Contribution to the National Savings Fund	350	425	425	425
22	Goods and Services	17,300	10,100	10,100	10,100
22010	Cost of Utilities	310	310	310	310
22030	Rent	150	150	150	150
22040	Office Equipment and Furniture	380	380	380	380
22050	Office Expenses	205	205	205	205
22060	Maintenance	200	200	200	200
22100	Publications and Stationery	530	530	530	530
22120	Fees	1,525	2,325	2,325	2,325
22900	Other Goods and Services				
.804	Expenses i.c.w. Core Group on AML/CFT/CPF	14,000	6,000	6,000	6,000
Capital Expenditure		3,000	2,700	-	-
31	Acquisition of Non Financial Assets	3,000	2,700	-	-
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	3,000	2,700	-	-
TOTAL		56,700	56,900	56,200	57,200

f(1) Provision i.c.w Mutual Evaluation made under Programme 2702: Centrally Managed Initiatives of Government

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	6	6
3	Strategic Policy and Planning Officer/Senior Strategic Policy and Planning Officer	2	2
4	Management Support Officer	4	4
Internal Audit Cadre			
5	Director, Internal Audit, <i>formerly Director, Internal Control</i>	1	1
6	Deputy Director, Internal Audit, <i>formerly Deputy Director, Internal Control</i>	2	2
7	Manager, Internal Audit, <i>formerly Manager, Internal Control</i>	2	2
8	Assistant Manager, Internal Audit, <i>formerly Assistant Manager, Internal Control</i>	10	9
9	Principal Internal Audit Officer, <i>formerly Principal Internal Control Officer</i>	6	6
10	Internal Audit Officer/Senior Internal Audit Officer, <i>formerly Internal Control Officer/Senior Internal Control Officer</i>	10	12
11	Office Management Assistant	1	1
12	Management Support Officer	6	6
13	Word Processing Operator	1	1
TOTAL		54	55

Ministry of Finance - continued

Sub-Programme 025102: Revenue Mobilisation

Accounting Officer: Financial Secretary						
Outcome: Sustainable public finances						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Formulating tax policy and forecasting revenue estimates <i>Revenue Mobilisation Units</i>	Actual revenue collected (excluding grants) is not less than the projected amount by indicated percentage except in cases of shocks above 1% of GDP	< 5%	< 5%	< 5%	< 5%	< 5%
Collection of tax revenue <i>Mauritius Revenue Authority</i>	Arrears collected as a percentage of total collectible arrears at the start of the year	16%	19%	15%	16%	17%

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		3,358,800	3,380,000	3,476,000	3,700,000
21	Compensation of Employees	52,200	9,000	10,000	11,000
21110	Personal Emoluments	45,755	7,640	8,630	9,620
	<i>of which</i>				
.001	Basic Salary	23,955	5,800	6,700	7,545
.004	Allowances	2,350	490	500	500
.005	Extra Assistance	11,600	-	-	-
.006	Cash in lieu of Leave	1,605	850	900	1,000
.009	End-of-year Bonus	2,275	500	530	575
21111	Other Staff Costs	5,945	1,210	1,210	1,210
.002	Travelling and Transport	5,200	1,000	1,000	1,000
.100	Overtime	725	200	200	200
.200	Staff Welfare	20	10	10	10
21210	Social Contributions	500	150	160	170
.001	Contribution to the National Savings Fund	500	150	160	170
22	Goods and Services	19,800	1,000	1,000	1,000
22010	Cost of Utilities	1,200	270	270	270
22030	Rent	11,085	-	-	-
22040	Office Equipment and Furniture	760	100	100	100
22050	Office Expenses	445	60	60	60
22060	Maintenance	1,565	190	190	190
22070	Cleaning Services	175	-	-	-

f(1): Lower provision is due to the taking over of the Assessment Review Committee by the Revenue Tribunal for which provision is now made under Sub-Programme 020109: Tax Dispute Resolution under the Prime Minister's Office

Ministry of Finance - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
22100	Publications and Stationery	750	250	250	250
22120	Fees	230	130	130	130
22900	Other Goods and Services	3,590	-	-	-
26	Grants	3,286,800	3,370,000	3,465,000	3,688,000
26313	Extra-Budgetary Units				
.043	Mauritius Revenue Authority	3,286,800	3,370,000	3,465,000	3,688,000
Capital Expenditure		253,600	282,000	350,000	200,000
26	Grants	249,700	282,000	350,000	200,000
26323	Extra Budgetary Units				
.043	Mauritius Revenue Authority	249,700	282,000	350,000	200,000
31	Acquisition of Non-Financial Assets	3,900	-	-	-
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	3,900	-	-	-
TOTAL		3,612,400	3,662,000	3,826,000	3,900,000

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	3	3
3	Management Support Officer	1	1
	Assessment Review Committee		
4	Chairperson, Assessment Review Committee	1	-
5	Vice-Chairperson, Assessment Review Committee	3	-
6	Clerk, Assessment Review Committee	1	-
7	Deputy Clerk, Assessment Review Committee	3	-
8	Legal Research Officer/Senior Legal Research Officer	2	-
9	Senior Transcriber	1	-
10	Transcriber	10	-
11	Receptionist/Telephone Operator	1	-
12	Office Management Executive	1	-
13	Office Management Assistant	1	-
14	Management Support Officer	10	-
15	Confidential Secretary	3	-
16	Word Processing Operator	4	-
17	Office Auxiliary/Senior Office Auxiliary	4	-
TOTAL		52	7

f(1): Posts now shown under Sub-Programme 020109 - Tax Dispute Resolution under the Prime Minister's Office.

Ministry of Finance - continued

Sub-Programme 025103: Resource Allocation and Expenditure Management

Accounting Officer: Financial Secretary						
Outcome: Sustainable public finances						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Resource allocation and expenditure monitoring <i>Expenditure Management Unit/Sector Ministry Support Teams</i>	Requests from Line Ministries attended to, in at least 90% of cases, within (Average Working days)	7	7	7	7	7
Development of a medium term public sector investment programme <i>Public Investment Management Unit/ Public Sector Investment Programme Unit</i>	Percentage of major projects implemented within the approved implementation framework	-	55%	65%	70%	75%
Capacity building and advisory services in project management and contract administration <i>Project Management and Contract Administration Unit</i>	Percentage of reported issues addressed	-	60%	65%	70%	80%
Application of rules and regulations for financial operations <i>Financial Operations Cadre</i>	Adherence to financial instructions/PFM Kit	100%	100%	100%	100%	100%
Application of rules and regulations for procurement and supply operations <i>Procurement and Supply Cadre</i>	Percentage of Ministries/ Departments where E-Inventory Management System deployed (Baseline June 2025: 351)	100%	90%	100%		

Ministry of Finance - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		255,700	282,000	308,400	315,600
21	Compensation of Employees	217,800	227,300	254,100	261,300
21110	Personal Emoluments	199,730	205,530	232,230	239,330
	<i>of which</i>				
.001	Basic Salary	148,365	169,900	195,000	201,400
.004	Allowances	11,220	14,230	14,230	14,230
.006	Cash in lieu of Leave	7,830	8,500	8,500	8,500
.009	End-of-year Bonus	13,780	12,900	14,500	15,200
21111	Other Staff Costs	16,870	20,070	20,070	20,070
.002	Travelling and Transport	13,800	15,000	15,000	15,000
.100	Overtime	3,000	5,000	5,000	5,000
.200	Staff Welfare	70	70	70	70
21210	Social Contributions	1,200	1,700	1,800	1,900
.001	Contribution to the National Savings Fund	1,200	1,700	1,800	1,900
22	Goods and Services	36,700	53,200	52,800	52,800
22010	Cost of Utilities	1,000	4,155	4,155	4,155
22030	Rent	1,300	13,300	13,300	13,300
22040	Office Equipment and Furniture	1,250	1,250	850	850
22050	Office Expenses	635	635	635	635
22060	Maintenance	6,280	7,280	7,280	7,280
22070	Cleaning Services	-	660	660	660
22100	Publications and Stationery	1,935	1,935	1,935	1,935
22120	Fees	14,300	18,755	18,755	18,755
	<i>of which</i>				
.007	Fees for Training	11,000	17,305	17,305	17,305
22900	Other Goods and Services	10,000	5,230	5,230	5,230
	<i>of which</i>				
.806	Expenses i.c.w. Infrastructure and Projects Authority (IPA)	10,000	-	-	-
.838	Expenses i.c.w. Enhanced Strategic Trade Partnership on Project Management	-	2,000	2,000	2,000
.839	Expenses i.c.w. Technical Assistance on Project Management	-	2,000	2,000	2,000
26	Grants	1,200	1,500	1,500	1,500
26210	Contribution to International Organisations				
.038	Collaborative Africa Budget Reform Initiative (CABRI)	1,200	1,500	1,500	1,500
TOTAL		255,700	282,000	308,400	315,600

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Lead Analyst	53	53
2	Senior Analyst (<i>Personal</i>)	3	-
3	Analyst/Senior Analyst	93	93

Ministry of Finance - continued

SN	Position Titles	Funded	
		2025/26	2026/27
4	Assistant Manager (Ex-SMEDA)	1	1
5	Lead Engineer	1	1
6	Engineer/Senior Engineer (Civil)	1	3
7	Management Support Officer	24	24
	Financial Operations Cadre		
8	Director, Financial Operations	1	1
9	Deputy Director, Financial Operations	2	2
10	Manager, Financial Operations	7	6
11	Assistant Manager, Financial Operations	8	8
12	Principal Financial Operations Officer	9	10
13	Financial Operations Officer/Senior Financial Operations Officer	11	12
14	Assistant Financial Operations Officer	49	49
15	Trainee (Financial Operations) (<i>New</i>)	-	-
	Procurement and Supply Cadre		
16	Director (Procurement and Supply)	1	1
17	Deputy Director (Procurement and Supply)	2	2
18	Manager (Procurement and Supply)	8	8
19	Assistant Manager (Procurement and Supply)	11	11
20	Principal Procurement and Supply Officer	8	8
21	Procurement and Supply Officer/Senior Procurement and Supply Officer	5	5
22	Assistant Procurement and Supply Officer	27	27
23	Trainee (Procurement and Supply) (<i>New</i>)	-	-
TOTAL		325	325

Sub-Programme 025104: Debt Management

Accounting Officer: Financial Secretary						
Outcome: Sustainable public finances						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Management of Government Debt <i>Debt Management Unit</i>	Share of domestic long term debt (original maturity of 5 years and above) as a percentage of total debt	65%	64%	69%	73%	75%
	General Government Gross Debt published as per the IMF SDDS Plus requirements	-	-		Dec-27	

Ministry of Finance - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		10,900	12,900	13,300	14,100
21	Compensation of Employees	9,300	11,300	11,700	12,500
21110	Personal Emoluments	8,120	10,020	10,420	11,220
	<i>of which</i>				
.001	Basic Salary	5,920	8,070	8,470	9,270
.004	Allowances	600	800	800	800

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
.006	Cash in lieu of Leave	400	500	500	500
.009	End-of-year Bonus	550	650	650	650
21111	Other Staff Costs	1,105	1,205	1,205	1,205
.002	Travelling and Transport	900	1,000	1,000	1,000
.100	Overtime	200	200	200	200
.200	Staff Welfare	5	5	5	5
21210	Social Contributions	75	75	75	75
.001	Contribution to the National Savings Fund	75	75	75	75
22	Goods and Services	1,600	1,600	1,600	1,600
22010	Cost of Utilities	60	80	80	80
22040	Office Equipment and Furniture	100	100	100	100
22050	Office Expenses	50	50	50	50
22060	Maintenance	1,100	1,100	1,100	1,100
22100	Publications and Stationery	150	130	130	130
22120	Fees	140	140	140	140
TOTAL		10,900	12,900	13,300	14,100

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	4	4
3	Assistant Financial Operations Officer	1	1
TOTAL		8	8

Ministry of Finance - continued

Programme 0252: Economic Development and Resource Mobilisation

Rs 000

Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
TOTAL EXPENDITURE [Appropriation]	635,200	657,900	666,400	682,100
Recurrent Expenditure	627,200	644,900	663,400	679,100
Capital Expenditure	8,000	13,000	3,000	3,000
Sub-Programmes:				
025201: Economic Development and Investment Promotion	618,400	639,700	647,900	663,100
025202: Development Cooperation and Resource Mobilisation	16,800	18,200	18,500	19,000
TOTAL	635,200	657,900	666,400	682,100

Sub-Programme 025201: Economic Development and Investment Promotion

Accounting Officer: Financial Secretary						
Outcome: Business-friendly environment						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Promote Mauritius as an investment and business destination <i>Economic Development Board</i>	Percentage of FDI inflows directed to sectors other than real estate	40%	42%	45%	47%	50%
	Business Facilitation Bill finalised	-	-	Dec-26		

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		610,400	626,700	644,900	660,100
21	Compensation of Employees	7,900	9,200	9,400	9,600
21110	Personal Emoluments	7,095	8,395	8,595	8,795
	<i>of which</i>				
.001	Basic Salary	4,970	6,500	6,700	6,900
.004	Allowances	700	1,000	1,000	1,000
.006	Cash in lieu of Leave	300	345	345	345
.009	End-of-year Bonus	450	550	550	550
21111	Other Staff Costs	705	705	705	705
.002	Travelling and Transport	500	500	500	500
.100	Overtime	200	200	200	200
.200	Staff Welfare	5	5	5	5

Ministry of Finance - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
21210	Social Contributions	100	100	100	100
.001	Contribution to the National Savings Fund	100	100	100	100
22	Goods and Services	500	500	500	500
22010	Cost of Utilities	50	50	50	50
22040	Office Equipment and Furniture	100	100	100	100
22050	Office Expenses	50	50	50	50
22060	Maintenance	50	50	50	50
22100	Publications and Stationery	170	170	170	170
22120	Fees	80	80	80	80
26	Grants	602,000	617,000	635,000	650,000
26313	Extra-Budgetary Units				
.148	Economic Development Board	602,000	617,000	635,000	650,000
Capital Expenditure		8,000	13,000	3,000	3,000
26	Grants	8,000	13,000	3,000	3,000
26323	Extra-Budgetary Units				
.148	Economic Development Board	8,000	13,000	3,000	3,000
TOTAL		618,400	639,700	647,900	663,100

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Lead Analyst	3	3
2	Analyst/Senior Analyst	3	3
3	Management Support Officer	1	1
TOTAL		7	7

Ministry of Finance - continued

Sub-Programme 025202: Development Cooperation and Resource Mobilisation

Accounting Officer: Financial Secretary						
Outcome: Business-friendly environment						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Negotiation of international agreements on tax and investment <i>International Agreements & Regional Initiatives Unit</i>	Number of new Double Taxation Avoidance Agreements (DTAAs) and Investment Promotion and Protection Agreements (IPPAs) established	2	2	2	2	2
Mobilisation of international funding <i>External Relations Unit/ Resource Mobilisation Unit</i>	Number of new grants (including technical assistance) and concessional loans mobilised	-	9	10	11	12

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		16,800	18,200	18,500	19,000
21	Compensation of Employees	15,600	16,900	17,600	18,100
21110	Personal Emoluments	13,855	15,130	15,830	16,330
	<i>of which</i>				
.001	Basic Salary	10,510	12,020	12,600	13,000
.004	Allowances	760	1,330	1,330	1,330
.006	Cash in lieu of Leave	600	800	800	800
.009	End-of-year Bonus	935	980	1,100	1,200
21111	Other Staff Costs	1,620	1,620	1,620	1,620
.002	Travelling and Transport	1,300	1,300	1,300	1,300
.100	Overtime	310	310	310	310
.200	Staff Welfare	10	10	10	10
21210	Social Contributions	125	150	150	150
.001	Contribution to the National Savings Fund	125	150	150	150
22	Goods and Services	1,200	1,300	900	900
22010	Cost of Utilities	110	210	210	210
22040	Office Equipment and Furniture	150	150	150	150
22050	Office Expenses	70	70	70	70
22060	Maintenance	70	70	70	70
22100	Publications and Stationery	200	200	200	200
22120	Fees	200	200	200	200
22900	Other Goods and Services	400	400	-	-
TOTAL		16,800	18,200	18,500	19,000

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Lead Analyst	7	7
2	Analyst/Senior Analyst	8	8
3	Management Support Officer	2	2
TOTAL		17	17

Ministry of Finance - continued

Programme 0253: Procurement Policy and Services

Rs 000

Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
TOTAL EXPENDITURE [Appropriation]	148,000	171,800	237,300	188,200
Recurrent Expenditure	131,500	140,100	144,200	145,500
Capital Expenditure	16,500	31,700	93,100	42,700
Sub-Programmes:				
025301: Procurement Policy and Advisory Services	60,100	81,000	143,000	93,000
025302: Major Contract Award Services	75,200	76,900	79,500	80,300
025303: Determination of Appeals Against Procurement Decisions	12,700	13,900	14,800	14,900
TOTAL	148,000	171,800	237,300	188,200

Sub-Programme 025301: Procurement Policy and Advisory Services

Accounting Officer: Director, Procurement Policy Office						
Outcome: Efficient Public Procurement System						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Advise on procurement issues and monitor compliance with procurement legislations <i>Procurement Policy Office</i>	Number of compliance audit conducted	14	14	14	15	16
	Number of Public Officials and Suppliers trained on procurement process	-	275	400	450	500

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		44,100	49,800	50,400	50,800
21	Compensation of Employees	19,500	21,300	22,300	22,700
21110	Personal Emoluments	17,335	18,795	19,795	20,195
	<i>of which</i>				
.001	Basic Salary	10,910	13,120	14,045	14,345
.004	Allowances	925	1,200	1,200	1,200
.005	Extra Assistance	2,600	2,400	2,400	2,400
.006	Cash in lieu of Leave	750	750	750	750
.009	End-of-year Bonus	925	1,325	1,400	1,500

Ministry of Finance - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
21111	Other Staff Costs	2,065	2,305	2,305	2,305
.002	Travelling and Transport	2,000	2,200	2,200	2,200
.100	Overtime	60	100	100	100
.200	Staff Welfare	5	5	5	5
21210	Social Contributions	100	200	200	200
.001	Contribution to the National Savings Fund	100	200	200	200
22	Goods and Services	24,300	28,500	28,100	28,100
22010	Cost of Utilities	300	300	300	300
22030	Rent	520	760	520	520
22040	Office Equipment and Furniture	690	700	450	450
22050	Office Expenses	230	230	230	230
22060	Maintenance	17,450	20,900	20,900	20,900
	<i>of which</i>				
.005	IT Equipment	17,000	20,300	20,300	20,300
22100	Publications and Stationery	600	700	790	790
22120	Fees	3,800	4,200	4,200	4,200
	<i>of which</i>				
.007	Fees for Training	700	4,000	4,000	4,000
22900	Other Goods and Services	710	710	710	710
26	Grants	300	-	-	-
26210	Contribution to International Organisations				
.205	African Public Procurement Network (APPN)	300	-	-	-
Capital Expenditure		16,000	31,200	92,600	42,200
31	Acquisition of Non Financial Assets	16,000	31,200	92,600	42,200
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	1,000	200	200	200
31132	Intangible Fixed Assets				
.801	Acquisition of Software - <i>e-Government Procurement System (e-GPS)</i>	15,000	31,000	92,400	42,000
	<i>(a) Consultancies i.r.o. the e-GPS Project</i>	-	4,000	26,400	1,000
	<i>(b) Acquisition of e-GPS</i>	15,000	27,000	66,000	41,000
TOTAL		60,100	81,000	143,000	93,000

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Director, Procurement Policy Office	1	1
2	Manager (Procurement and Supply)	3	3
3	Assistant Manager (Procurement and Supply)	3	4
4	Procurement and Supply Officer/Senior Procurement and Supply Officer	-	1
5	Assistant Procurement and Supply Officer	4	4
6	Office Management Assistant	1	1
7	Management Support Officer	5	5
8	Confidential Secretary	1	1
9	Word Processing Operator	1	1
10	Receptionist/Telephone Operator	1	1
11	Office Auxiliary/Senior Office Auxiliary	2	2
TOTAL		22	24

Ministry of Finance - continued

Sub-Programme 025302: Major Contract Award Services

Accounting Officer: Chief Executive, Central Procurement Board						
Outcome: Efficient Public Procurement System						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Award of contracts for major projects <i>Central Procurement Board</i>	Percentage of procurement exercises completed within lead time*	50%	40%	60%	70%	80%

*Lead time is from date of start of evaluation of bids up to date of approval of award by the Board.

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		74,700	76,400	79,000	79,800
21	Compensation of Employees	46,700	48,400	51,000	51,800
21110	Personal Emoluments	40,725	41,975	44,575	45,375
	<i>of which</i>				
.001	Basic Salary	22,695	27,075	29,475	30,175
.004	Allowances	1,100	1,300	1,300	1,300
.005	Extra Assistance	9,700	9,450	9,450	9,450
.006	Cash in Lieu of Leave	1,800	1,800	1,800	1,800
.009	End-of-year Bonus	2,080	2,100	2,300	2,400
21111	Other Staff Costs	5,425	5,825	5,825	5,825
.002	Travelling and Transport	4,000	4,200	4,200	4,200
.100	Overtime	800	1,000	1,000	1,000
.200	Staff Welfare	25	25	25	25
.300	Passage Benefits	600	600	600	600
21210	Social Contributions	550	600	600	600
.001	Contribution to the National Savings Fund	550	600	600	600
22	Goods and Services	26,300	26,300	26,300	26,300
22010	Cost of Utilities	1,790	1,780	1,780	1,780
22020	Fuel and Oil	180	180	180	180
22030	Rent	7,000	7,000	7,000	7,000
22040	Office Equipment and Furniture	525	525	525	525
22050	Office Expenses	550	550	550	550
22060	Maintenance	3,050	3,050	3,050	3,050
22070	Cleaning Services	600	600	600	600
22100	Publications and Stationery	1,300	1,300	1,300	1,300
22120	Fees	9,500	9,500	9,500	9,500
	<i>of which</i>				
.006	Fees to Assessors	9,000	9,000	9,000	9,000
22900	Other Goods and Services	1,805	1,815	1,815	1,815
27	Social Benefits	1,700	1,700	1,700	1,700
27310	Employer Social Benefits in Cash				
.003	Gratuities	1,700	1,700	1,700	1,700

Ministry of Finance - continued

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Capital Expenditure		500	500	500	500
31	Acquisition of Non-Financial Assets	500	500	500	500
31122	Other Machinery and Equipment				
.802	Acquisition of IT Equipment	500	500	500	500
TOTAL		75,200	76,900	79,500	80,300

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Chief Executive, Central Procurement Board	1	1
2	Deputy Chief Executive, Central Procurement Board	1	1
3	Secretary of Board	1	1
4	Manager, Central Procurement	1	1
5	Assistant Manager, Central Procurement	4	4
6	Central Procurement Officer/Senior Central Procurement Officer	9	10
7	Engineer/Senior Engineer (Civil)	3	3
8	Electrical Engineer/Senior Electrical Engineer, ESD	1	1
9	Principal Financial Operations Officer	1	1
10	Assistant Financial Operations Officer	1	1
11	Procurement and Supply Officer/Senior Procurement and Supply Officer	1	1
12	Office Management Assistant	2	2
13	Management Support Officer	11	11
14	Confidential Secretary	4	4
15	Word Processing Operator	3	3
16	Receptionist/Telephone Operator	1	1
17	Head Office Auxiliary	1	1
18	Office Auxiliary/Senior Office Auxiliary	4	4
19	Driver	1	1
TOTAL		51	52

Ministry of Finance - continued

Sub-Programme 025303: Determination of Appeals Against Procurement Decisions

Accounting Officer: Financial Secretary						
Outcome: Efficient Public Procurement System						
Main Service/ Delivery Unit	Key Performance Indicator	2025/26 Target	2025/26 Provisional	2026/27 Target	2027/28 Target	2028/29 Target
Review of procurement proceedings <i>Independent Review Panel</i>	Percentage of cases determined within 30 days	100%	100%	100%	100%	100%

Rs 000

Item No.	Details	2025/26 Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Recurrent Expenditure		12,700	13,900	14,800	14,900
21	Compensation of Employees	5,800	6,600	7,500	7,600
21110	Personal Emoluments <i>of which</i>	4,985	5,195	6,095	6,195
.001	Basic Salary	3,935	4,570	5,420	5,510
.004	Allowances	50	50	50	50
.006	Cash in lieu of Leave	150	200	200	200
.009	End-of-year Bonus	350	375	425	435
21111	Other Staff Costs	755	1,305	1,305	1,305
.002	Travelling and Transport	750	1,000	1,000	1,000
.100	Overtime	-	300	300	300
.200	Staff Welfare	5	5	5	5
21210	Social Contributions	60	100	100	100
.001	Contribution to the National Savings Fund	60	100	100	100
22	Goods and Services	6,900	7,300	7,300	7,300
22010	Cost of Utilities	550	630	630	630
22030	Rent	1,980	2,300	2,300	2,300
22040	Office Equipment and Furniture	210	210	210	210
22050	Office Expenses	60	60	60	60
22060	Maintenance	245	245	245	245
22070	Cleaning Services	100	100	100	100
22100	Publications and Stationery	35	35	35	35
22120	Fees	3,700	3,700	3,700	3,700
22900	Other Goods and Services	20	20	20	20
TOTAL		12,700	13,900	14,800	14,900

Human Resources

SN	Position Titles	Funded	
		2025/26	2026/27
1	Secretary, Independent Review Panel	1	1
2	Transcriber	2	2
3	Office Management Executive	1	1
4	Management Support Officer	2	2
5	Word Processing Operator	1	1
6	Office Auxiliary/Senior Office Auxiliary	1	1
7	General Worker	1	1
TOTAL		9	9