
APPENDIX C: SPECIAL FUNDS

Table C1: Summary of Special Funds

Rs Million

	Balance as at 30 June 2026	2026/27 Estimates		
		Receipts	Payments	Balance as at 30 June 2027
National Resilience Fund	269	965	1,082	152
Lotto Fund	193	375	474	94
Projects Development Fund	4,000	2,516	5,615	900
Climate and Sustainability Fund	1,800	2,700	4,400	100
Total	6,261	6,556	11,571	1,246

APPENDIX C: SPECIAL FUNDS

Table C2: National Resilience Fund

Rs Million

	2025/26 Estimates	2025/26 Revised Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Opening Balance	854	1,258	269	152	-
Add Receipts	1,032	1,693	965	18	-
Proceeds from DBM Ltd	8	8	5	-	-
Interest received on Fixed Deposit	6	4.6	5	-	-
Redemption of Fixed Deposit	-	100	100	-	-
Loan Repayment from DBM Ltd	18	19	19	18	-
Refund from Implementing Agencies	-	0.1	-	-	-
Property Development Scheme and Smart City Scheme Contribution	-	61	87	-	-
Contribution from Government	1,000	1,500	750	-	-
	1,886	2,951	1,234	170	-
Less Payments	1,854	2,683	1,082	170	-
Closing Balance	32	269	152	-	-
Details of Payments					
Training & Employment Support Programme	507	282	164	-	-
Training & Development Schemes	47	12	9	-	-
Financial Support for 14th Month Bonus	50	-	-	-	-
Salary Compensation to SMEs & Others	410	270	155	-	-
Market and Business Development Programme	258	313	234	-	-
EDB Schemes	244	282	210	-	-
Freight Rebate Scheme on imported aquaculture feeds	-	-	15	-	-
Interest Subsidy - SME Schemes	-	22	-	-	-
Subsidy on Rental of SME Industrial Park	9	9	9	-	-
Guarantee Schemes by Industrial Finance Corporation of Mauritius Ltd	5	-	-	-	-
Support to Other Economic Sectors	275	1,026	237	60	-
<i>of which</i>					
Biomass Framework and Support to Planters and Farmers	-	971	-	-	-
Innovation and Emerging Technologies Projects	5	-	-	-	-
Support to Companies under Industrial Electricity Tariff	220	27	187	60	-
Contribution for the OECD Mauritius Country Programme	50	20	50	-	-
Community Support Programme	710	1,016	335	109	-
Refund of Registration Duty - <i>Home Ownership and Home Loan Schemes</i>	375	751	-	-	-
Free Data Package	250	245	250	24	-
Free Internet Facilities to SRM Households	85	20	85	85	-
Infrastructure Development Projects	102	43	110	-	-
<i>Agriculture and Blue Economy</i>	5	-	10	-	-
Sugar Storage Facility	5	-	10	-	-
<i>Road and Land Transport</i>	40	-	100	-	-
Contribution to NTC for Replacement of Buses	40	-	100	-	-
<i>Sports, Recreation, Arts and Culture</i>	57	43	-	-	-
Upgrading of Youth Centres	55	41	-	-	-
Upgrading works at National Badminton Centre	2	2	-	-	-
Consultancy and Administration	2	2	2	1	-
Administrative Costs	2	2	2	1	-
Total Payments	1,854	2,683	1,082	170	-

APPENDIX C: SPECIAL FUNDS

Table C3: Lotto Fund

Rs Million

	2025/26 Estimates	2025/26 Revised Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Opening Balance	10	32	193	94	28
Add Receipts	310	372	375	375	375
Proceeds from National Lottery	310	372	375	375	375
	320	404	568	469	403
Less Payments	309	211	474	441	387
Closing Balance	11	193	94	28	16
<u>Details of Payments</u>					
Promotion of Arts and Culture	86	23	208	180	131
Rehabilitation and Restoration of National Heritage Sites	10	-	50	50	50
Heritage Stewardship Scheme	5	-	-	-	-
National Award for Artists	1	1	1	1	1
Contribution for Renovation works of Port-Louis Theatre (<i>Phase II</i>)	10	10	10	-	-
Contribution to the Intercontinental Slavery Museum project	30	8.6	40	26	-
Contribution to the Calendrier Culturel - <i>Events</i>	25	3.4	25	25	25
Contribution to Port Louis Art District project - <i>Consultancy</i>	5	-	5	-	-
Creative Arts and Cultural Development Programme	-	-	30	30	30
<i>of which</i>					
<i>Creative Arts Support Scheme</i>	-	-	25	25	25
<i>Cultural Rebate Scheme</i>	-	-	5	5	5 ^{f(1)}
Contribution for Renovation works of National History Museum, Mahébourg	-	-	35	40	25
Contribution for setting up of 'Espace d'Exposition Polyvalent' at Natural History Museum, Port Louis	-	-	8	3	-
Contribution to the 'La Biennale de l'Océan Indien'	-	-	1	5	-
Documentation and Promotion of Mauritian Contemporary Artists	-	-	3	-	-
National Sports Development	95	66	105	100	95
Be Active - Children and Youth	28	22	29	29	29
Ageing Well - Working Population	9	4	9.5	9.5	9.5
Elderly Fitness	3	1	2.5	2.5	2.5
Contribution to Football Academy/National Training Centres	16	15	18	18	18
Support to Sports Teams	3	3	5	5	5
Contribution to Multi Use Games Area (MUGA)	15	5.3	5	5	5
Contribution to 'Natation Scolaire Programme'	11	5.7	11	11	11
Contribution to 'National Recreation Squad'	10	10	10	10	10
Contribution to Mahébourg - Sports, Tourism and Waterfront Development Project	-	-	15	10	5
Tertiary Education	100	100	100	100	100
Contribution to Free Tertiary Education Scheme	100	100	100	100	100
Health Sector	20	20	50	50	50
Contribution to Health Sector Programme	20	20	50	50	50
Other Projects/Schemes	5	-	8	8	8
<i>of which</i>					
Assistive Devices for Visually Impaired Learners	3	-	3	3	3
Administrative cost	3	2	3	3	3
Total Payments	309	211	474	441	387

f(1): Previously financed under the Performance-Based Budget of Ministry of Arts and Culture

APPENDIX C: SPECIAL FUNDS

Table C4: Projects Development Fund

	Rs Million				
	2025/26 Estimates	2025/26 Revised Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Opening Balance	2,197	3,067	4,000	900	83
Add Receipts	4,117	3,885	2,516	2,000	3,000
Contribution from Government	3,400	3,400	2,000	2,000	3,000
Recoupment from Contractor Payment Scheme	717	390	361	-	-
Refund from Central Water Authority	-	-	13	-	-
Refund from New Social Living Development Ltd	-	94	142	-	-
	6,314	6,952	6,515	2,900	3,083
Less Payments	5,925	2,952	5,615	2,817	2,985
Closing Balance	389	4,000	900	83	98
Details of Payments					
Social Housing	2,407	1,056	2,132	305	-
<i>of which</i>					
Contribution to New Social Living Development Ltd	-	33	100	-	-
Offsite Infrastructural Works	2,260	1,006	2,000	305	-
Road and Land Transport Infrastructure	1,238	913	1,158	1,537	1,995
<i>of which</i>					
Interchange Construction and Improvement along M3-A14 Corridor at Ebene	1	41	13	-	-
Construction of Flic en Flac Bypass	647	455	350	-	31
Upgrading of Savanne Road (A9) from La Flora to Tyack	78	87	19	-	-
Julius Nyerere Avenue (B1) and B1-M1 Link Road	249	249	80	10	-
Construction of Dubreuil-Melrose Link Road	-	-	75	200	300
Construction of Dual Carriageway to link Motorway M3 at Trianon to Motorway M1 at Hillcrest	-	-	50	130	259
Construction of Wolmar -Tamarina Link Road	-	-	25	100	170
Upgrading of Triolet to Sottise Road (A4)	-	-	15	75	105
Strengthening of Motorway M1 southbound from Caudan to Redit	-	-	25	100	100
Realignment of part of Côte d'Or Road (B48) from Motorway M3 towards St Pierre Bypass	-	-	15	70	100
Construction of Calebasses to Triolet Link Road (Phase 1)	-	-	10	50	95

APPENDIX C: SPECIAL FUNDS

Rs Million

	2025/26 Estimates	2025/26 Revised Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Construction of Robinson - Les Casernes Link Road	-	-	10	35	85
Upgrading of Cote d'or Road (B48) from Motorway M3 Roundabout to Hermitage Bypass	-	-	10	35	79
Upgrading of La Porte Providence Road - Phase 1	-	-	10	50	25
Flyover on Motorway M2 at Labourdonnais	-	-	150	150	220
Flyover at Camp Fouquereaux	200	-	200	272	-
Flyover at Motorway M 2 Baie du Tombeau roundabout (Roche Bois)	-	-	25	110	150
Reconstruction of bridge at Belle Rive (B 52 road)	-	-	15	50	126
Reconstruction of bridge at Cluny (B 83 road)	-	-	15	50	125
Reconstruction of Bridge along B13 Road at Anse la Raie	-	-	10	50	25
Rehabilitation of NHDC Estates	10	10	70	110	200
<i>of which</i>					
Roof waterproofing and Painting Works at NHDC Baie Du Tombeau	-	-	30	40	80
Roof waterproofing and Painting Works at NHDC Palma	-	-	20	30	60
Roof waterproofing and Painting Works at NHDC Poste De Flacq	-	-	10	25	35
Roof waterproofing and Painting Works at NHDC Cap Malheureux	-	-	10	15	25
Health	227	148	110	30	10
Construction of New Renal Transplant Unit at J. Nehru Hospital	227	148	100	-	-
New Dialysis Unit at new ENT Hospital	-	-	10	30	10
Cote d'Or Development Project	1,314	555	1,309	30	-
Offsite Infrastructure Facilities- SEZ and other Projects	902	233	817	25	-
Onsite Infrastructure Facilities- SEZ and other Projects	-	-	312	5	-
Contribution to CEB Sub-stations- SEZ and other Projects	300	300	170	-	-
Infrastructure Works to Service for Cultural Centres	89	22	9	-	-
Offsite Infrastructure Facilities for Administrative City (Consultancy Only)	24	0.5	-	-	-

APPENDIX C: SPECIAL FUNDS

Rs Million

	2025/26 Estimates	2025/26 Revised Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Solar PV Panel on Roof Top	268	46	353	47	-
Renewable Energy Project	-	-	48	200	375
Installation of Solar PV system for National Transport Corporation	-	-	25	100	200
Installation of Solar PV System for Metro Express	-	-	23	100	175
Utilities projects	-	-	100	250	250
Supply of smart meters to non-domestic to large customers	-	-	50	150	150
Construction of diversion weirs and related structures	-	-	50	100	100
Agalega - Implementation of Masterplan	25	-	25	-	-
Construction of a new Fire Station at Goodlands	82	35	52	-	-
Construction of an Integrated Customs Services Complex at Mer Rouge	-	-	80	157	88
Tailored Datacentre Integration for Integrated Tax Administration Solutions (ITAS)	-	-	30	90	37
Recommissioning and Refurbishing of Custom House	-	-	5	20	25
Other Projects	349	183	138	37	-
Administrative fees	5	5	5	5	5
Total Payments	5,925	2,952	5,615	2,817	2,985

APPENDIX C: SPECIAL FUNDS

Table C5: Climate and Sustainability Fund

	Rs Million				
	2025/26 Estimates	2025/26 Revised Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Opening Balance	-	-	1,800	100	100
Add Receipts	4,105	4,100	2,700	5,000	5,500
Grant from Foreign States	61	60	60	60	60
Contribution from International Organisations	44	40	140	40	40
Contribution from Government	4,000	4,000	2,500	4,900	5,400
	4,105	4,100	4,500	5,100	5,600
Less Payments	4,047	2,300	4,400	5,000	5,400
Closing Balance	58	1,800	100	100	200
<u>Details of Payments</u>					
Coastal Erosion Adaptation Programme	75	40	400	800	1,100
<i>of which</i>					
Coastal Protection, Landscaping and Infrastructural Works	74	40	380	800	1,100
Development of the National Shoreline Management Strategy - Agence Française de Développement	-	-	15	-	-
Coral Reef Rehabilitation Programme	45	50	120	15	15
<i>of which</i>					
Restoration of Coral Reefs - Adaptation Fund	35	36	110	-	-
Coral Farming and Marine Bio-diversity for Coastal Resilience	2	5	2	2	2
Control Measures Against Proliferation of Crown of Thorns Starfish	5	4	7	12	12
Promotion of Circular Economy	269	-	150	400	1,000
<i>of which</i>					
National Waste Recycling Programme for Segregation of Waste at Source	262	-	135	390	990
Consultancy Services for the Upgrading of Transfer Station	4	-	3	3	4
Consultancy Services for the Development of a Management Framework for End-of-Life Lithium-Ion Batteries from Electric Vehicles	-	-	5	-	-
Disaster Risk Reduction	70	7	100	-	-
<i>of which</i>					
High Resolution Area Model for Mauritius	2	-	2	-	-
High Volume Water Pump	57	-	57	-	-
Mobile Pump for Fire Services	-	-	25	-	-
Sustainable Economy	138	31	450	600	600
<i>of which</i>					
Home Solar PV Scheme	-	-	270	390	450
Communication Campaign on the Home Solar PV Scheme	-	-	10	10	10
Technical Assistance on Climate Finance Strategy - UK Task Force	61	-	60	60	60
Rain Water Harvesting Scheme for Households	25	7	30	30	30
Procurement of Oil Spill Combat Equipment	44	12	46	6	6
Supply, Installation & Commissioning of Solar Photovoltaic with BESS at 5 Water Treatment Plants	-	-	10	100	40

APPENDIX C: SPECIAL FUNDS

	Rs Million				
	2025/26 Estimates	2025/26 Revised Estimates	2026/27 Estimates	2027/28 Planned	2028/29 Planned
Environmental Monitoring, Sanitation and Awareness Programme	59	160	5	5	5
<i>of which</i>					
Negative Excise Duty Scheme for Electric Vehicles	50	145	-	-	-
Management Instruments to Limit Impact of Plastic Pollution on Marine Life	2	4	2	-	-
Long-term ecological monitoring of the nearshore waters of Mauritius	1	4	3	5	5
Beach Authority Projects	30	5	40	20	20
Beach Management Plans	14	2	11	-	-
Beach Amenities	16	3	30	20	20
Clean-Up Mauritius Programme	220	220	200	200	200
Cleaning & Embellishment of Public Sites	153	160	150	185	185
Clearing of Bare Land	3	3	5	10	10
Modern Equipment for Cleaning and Desilting of Drains and Rivers	59	57	40	-	-
Solid Waste Management Programme	339	51	335	400	430
<i>of which</i>					
Solid Waste Disposal Facilities at Mare Chicose Landfill	330	46	310	375	400
(i) Creation of Void Space on existing cells at the Landfill	15	-	15	-	-
(ii) Consultancy Services for Supervision of Vertical Expansion Works and Operation of the Landfill	15	16	20	25	20
(iii) Works for Vertical Expansion of the Landfill	300	30	275	350	380
Landslide Management Programme	103	32	100	260	330
<i>of which</i>					
Landslide Management Works at Morcellement Hermitage, Coromandel	18	23	23	-	-
Land Stabilisation Works at Coquinbourg, Rivière du Rempart	1	2	1	15	13
Consultancy Services for Design of Countermeasure Works at Crève Coeur	6	-	8	38	11
Stabilisation Works at Choisy	25	2	27	12	-
Construction of retaining wall, stabilisation and upgrading works at Lallman Road, Crève Coeur	-	-	6	20	25
Compensation for relocation of families affected by landslide and/or flooding	35	-	25	125	145
Other Landslide Projects	-	-	-	50	136
Construction and Upgrading of Drainage Infrastructure	2,700	1,704	2,500	2,300	1,700
Total Payments	4,047	2,300	4,400	5,000	5,400