

APPENDIX H: GREEN BUDGETING

Annex H: Green Budgeting and Tagging

For the Budget 2025-2026, climate budget tagging was introduced in 6 pilot Ministries and 2 Special Funds to classify and monitor expenditure and activities related to climate change.

For the Budget 2026-2027, the exercise has been extended to cover 2 additional Ministries and 2 Departments.

Expenditure is now classified under four categories: Adaptation, Mitigation, both Adaptation and Mitigation, and Post-Climate Disaster:

- Adaptation spending relates mainly to coastal rehabilitation, flood management, biodiversity conservation and initiatives aimed at strengthening climate resilience;
- Mitigation expenditure comprises mainly investments in clean energy, energy efficiency and forest conservation;
- Mixed expenditure, which is a combination of both Adaptation and Mitigation; and
- Post-Climate Disaster expenditure includes provisions for compensation to planters and fishermen, insurance against climate impacts, and repairs to infrastructure.

Climate change expenditure for FY 2026-2027 for the selected Ministries and Departments is provided in the table below:

Ministry/Department/Special Fund	Climate Change Expenditure Results					
	Adaptation	Mitigation	Mixed *	Post Climate Disaster	Total	% Expenditure
Ministry of Environment, Solid Waste Management and Climate Change	4,000	26,890	25,200	-	56,090	1.7%
Ministry of Agro-industry, Food Security, Blue Economy and Fisheries	312,100	304,900	-	60,000	677,000	13.1%
Ministry of National Infrastructure	229,240	-	-	600	229,840	4.6%
Ministry of Health and Wellness	22,000	-	-	-	22,000	0.1%
Ministry of Social Integration, Social Security and National Solidarity	-	-	-	407,300	407,300	0.6%
Ministry of Energy and Public Utilities	1,726,525	81,000	-	-	1,807,525	36.4%
Ministry of Land Transport	-	20,065	-	-	20,065	0.3%
Ministry of Local Government	-	2,000	-	17,300	19,300	0.2%
Mauritius Meteorological Services	347,000	-	-	-	347,000	100%
National Disaster Risk Reduction and Management Centre	33,000	-	-	-	33,000	100%
Special Funds						
Climate and Sustainability Fund (CSF)	3,358,000	442,000	69,000	30,000	3,899,000	89%
Projects Development Fund (PDF)	-	353,374	-	960	354,334	7%
TOTAL	6,031,865	1,230,229	94,200	516,160	7,872,454	
% of Appropriated Expenditure, CSF and PDF	2.49%	0.51%	0.04%	0.21%	3.25%	

* Mixed refers to actions which have both adaptation and mitigation impacts