**QUESTIONNAIRE**

**Special Rapporteur on the right to development**

**Financing for Development (FFD): National Level Practices**

**PART A**

1. **Participation & Access to Information**
2. **How are rights holders – individuals and communities - placed at the center of decision making for all aspects of FFD, including from the planning to the evaluation stages?**

**Answer:**

The State of Mauritius ensures that all stakeholders including citizens, private sector and Non-Governmental organizations, amongst others, are consulted at the planning stage of any development process as well as are informed of the implementation stage through a monitoring and evaluation process of the development projects/programmes.

The Government is in the process of setting up an Economic Research and Planning Bureau to help translating the Government Programme 2020-2024 into an overarching and coherent Action Plan within which private and public sector operators and institutions will operate.

Moreover, the Government ensures a smooth transition of the development goal by taking into consideration, the interests of each and every one. At the policy level, the involvement of rights holders is catered for in primarily 3 ways as follows:

(I) Pre-Budget Consultations

Planning Stage:

Every year, in the context of the preparation of the forthcoming Budget, the Ministry of Finance, Economic Planning and Development (MOFEPD) sends out a press communique on “Pre-Budget Consultations”, inviting people from all walks of life, Business and Trade Associations, Professional Bodies, Trade Unions, NGOs, Civil Society Organizations and other stakeholders to contribute their ideas and suggestions with respect to new or improvement in policies and development projects/programmes/schemes. The press communique highlights the actual economic situation in the country and the Government development priorities for the forthcoming Budget.

Following submissions, the Minister of MOFEPD conducts sectoral meetings with the private sector, Non-Governmental organizations as well as citizens, the relevant sectoral Minister and Finance specialists to discuss the proposals submitted. These proposals are further analysed by the MOFEPD and incorporated into the budget documents. The proposals are included in the budget speech and backed by Government financing in the form of projects, studies, schemes, grants, tax exemptions and subsidies.

Implementation, Monitoring and Evaluation Stage

After the Minister of Finance, Economic Planning and Development delivers his budget speech and the budget of the Government is approved, the budget measures are implemented by various Ministries and organizations. A Monitoring and Evaluation unit is set up at the MOFEPD for follow up and ensuring proper and timely implementation of the budget measures. A monthly progress report is communicated to the Minister. Additionally, issues are flagged and bottlenecks are addressed on a fast track basis. The “Attaché de Presse” communicates progress of Government actions to the public on a regular basis.

(II) Introduction of a new bill or amendments to an existing legislation.

Some bills have a direct impact on the economy. Each Ministry is required to consult rights holders when drafting a new bill or amendments to an existing Act, be it through meetings or workshops. Sometimes the draft bill is even posted on the website of the Ministry whereby comments and suggestions are invited from the public. Further consultations may also be effected after the first reading of the bill in the Parliament.

(III) Special Reports/ Reform programmes

Consultations are also carried out at the drafting stage of national reports such as the Vision 2030 of the Government or blue print of some sectoral plans and reform programmes. Stakeholders with interest in the subject matter are invited to provide their comments and opinions.

1. **What measures ensure that FFD is based on the rights holders’ development priorities, and that FFD ultimately finances those priorities?**
2. **What measures provide rights holders access to reliable, timely and easy to comprehend information on all aspects of FFD?**

**Answer to part b and c:**

(I) Citizens Advice Bureaus (CAB)

Mauritius has 35 Citizens Advice Bureaus (CAB) across the island which is under the aegis of the Prime Minister’s Office. A citizen can visit a CAB or sent his/her request ideas, suggestions or complaints (e.g. problems related to public utilities and infrastructure development amongst others) via the online Citizen Support Portal. A citizen who does not have access to internet facilities may visit a Post Office which has internet facilities to submit his request. The CAB keeps track of requests and their status and communicates the needs of the population to the Government via the Citizen Support Unit under the Prime Minister’s Office.

The Citizen Support Unit works with concerned Ministries to ensure that resources are allocated more efficiently based on the different categories of complaints received in the different regions. Moreover, where safety of the population is at stake, fast track measures including urgent procurement are taken to address the problems faced by the citizens in case of natural calamities and disasters. For example, following complaints received during/after natural disasters such as flash floods.

It is a pro-active approach adopted by Government to serve as facilitator for addressing the needs of people particularly the needy and vulnerable group.

(II) The Parliament

The Parliament represents the electorate and topics and issues of the country are discussed there at. Rights Holders have the opportunity to be informed of the status of development and various projects of the Government through the process of parliamentary questions set by the Opposition and replies from the Government where specific details are provided on the questioned topics/ projects. Since 2018, the Parliamentary sessions are broadcast live on television and on internet on <https://parliamenttv.govmu.org/>. Government ensures that rights holders’ development priorities are met and are financed.

(III) Online Budget Documents

All information related to the budget is disseminated by the press on local newspapers, television radio and internet. Budget Documents are uploaded on the Ministry of Finance, Economic Planning and Development’s website. Interviews are held with respective ministers and officials to elaborate on the projects/programmes/schemes of Government.

1. **What measures ensure that civil society participates throughout FFD processes, including with respect to public-private partnerships (PPPs) and loan agreements, such as by evaluating services delivered and their conformity with existing norms and obligations?**

**Answer:**

Most major Government infrastructural projects are implemented on a PPP basis whereby though, an Expression of Interest exercise, the appropriate proponent is retained given their complexity, financial investment, value for money and the transfer of appropriate technical, operational or financial risk.

Based on the nature of the project and in line with the Environment Protection Act 2002, some projects are also required to undergo Environment Impact Assessments (EIA). Projects requiring an EIA license are listed in Part B of the Environment Protection (Amendment of Schedule) Regulations 2006. The EPA 2002 also empowers the Minister to request an EIA for any non- listed activity, which, by reason of its nature, scope, scale and sensitive location could have an impact on the environment.

As per Guidelines of submission of EIAs, Proponents are required to undertake consultations with Members of the Public/Civil Society likely to be affected by the project proposals. Based on the outcomes of the EIAs, the Minister may/may not issue EIA licenses to the Contracting Parties. On the other hand, there are also Undertakings requiring a Preliminary Environment Report (PER) which are listed in Part A of the Environment Protection (Amendment of Schedule) Regulations 2006. These undertakings of a lesser scale and by their very nature, are not highly polluting.

A list of Undertakings for which EIA licence has been approved/not approved are publicly available on the web page of the Ministry of Environment, Solid Waste Management and Climate Change.

1. **Resource Mobilisation and Budgeting** 
   1. **Are States committing to international development policies including through:**
      1. **A specific strategy about the sectors in which the State would invest and the sequencing of that investment;**

**Answer:**

The State of Mauritius is fully committed to international development policies. It contributes to the process of development of international policies and participates in several international forums. It is party to several international conventions and has also adopted various international frameworks. Moreover, the Sustainable Development Goals are mainstreamed in national policies.

Aligning itself with the SDGs and Agenda 2030, the Government of Mauritius has prepared its long-term vision titled “Vision 2030 Transforming our future for the better”, with three major visions for the country namely, a “a high-income country”, “inclusive” and “high quality of life and sustainability”. The Three-Year Strategic Plan and The Public Sector Investment Plan of Government lists the priority goals and the development projects in pipeline of the Government. The new Government Programme 2020-2024 also reinforces this vision.

* + 1. **A conscious policy commitment to social and economic inclusiveness, through social protection programmes and/or investment in public services like housing, education, social protection and health care; and**

**Answer:**

Inclusiveness is also one of the three main pillars of the Vision 2030. Government spending in the social sectors (social security, social protection, empowerment programmes, public health, public education and social housing) account for around 55% of its total expenditure. Social protection programmes using a targeted approach contributes in poverty and inequality reduction except for the basic retirement pension which is an entitlement to all elderly of years 60+.

5 main goals under the “Inclusive” pillar of Vision 2030 are as follows:

* Become a Very High Human Development Index country by 2021 and achieve a score of 0.88 by 2030
* No absolute poverty by 2023
* Number of families living under poverty line to be reduced by 50 % by 2023 and by 80 % by 2030
* Gini coefficient reduced to 0.30 by 2020 and to 0.25 by 2030
* Increase women participation rate to 55 % by 2030

With respect to access to electricity, water and internet facilities, health care and education, Mauritius ranks number 1 in Africa *(source: 2019 African Governance Reports).*

The goals set under the Pillar “High Quality of Life and Sustainability” of Vision 2030 are:

* Improve average life expectancy at birth from 74.5 years in 2018 to at least 75.0 years by 2020 and 77.0 years by 2030
* Clean and green environment - reduce greenhouse gas emissions to 4.9 million metric tons by 2030
* Safer roads and modern transport infrastructure across the country
* Tertiary Enrolment Ratio increased to 60 percent by 2030
* Adequate water supply to meet rising demand
* At least 35 percent of our electricity generation to come from clean local renewable energy sources by 2025
* A decent house for every family by 2030
  + 1. **An open policy space where policies and programmes can be evaluated and revised as needed?**

**Answer:**

There is a Monitoring and Evaluation Section has been set up to evaluate policies and programmes. Key Performance Indicators and Targets have been developed to assess strategic sectoral interventions. Ministerial meetings are set up in case of bottlenecks so as to allow for a fast track process. Policies and programmes are evaluated and revised as and when required. At the end of each year, each ministry has to prepare an Annual Report. Government Auditors also highlight performance issues to be dealt with in the Accountant General’s Report.

* 1. **Are States developing integrated national financing frameworks that take into account the need for coherence across internationally agreed 2015 policy frameworks and seek to mobilise the maximum resources available?**

**Answer:**

* **The Fiscal Strategy of the Government for FY 2019-2020 is** to sustain the current growth momentum in the economy, facilitate the creation of employment opportunities and increase social inclusion while ensuring strong fiscal discipline and prudent fiscal management through:
  + Keeping the tax system simple, equitable and efficient to support economic growth. The amnesty scheme for collection of tax arrears is being reconducted for another year and the coverage enlarged.
  + exploiting the advancement in technology by the Mauritius Revenue Authority to facilitate and enhance compliance behaviour amongst the taxpayers’ community.
  + Using artificial intelligence to enhance the quality of analysis of big data and assist in the detection of under-valuation, tax under-declaration and tax evasion.
* Mauritius has a performing Public Financial Management system (PFMS). It has adopted a prudent fiscal policy management approach based on revenue projections while its expenditure projections are based on realistic assumptions. Aggregate expenditure ceilings are communicated to each Ministry based on an updated fiscal framework. Ministries, in turn, allocate resources by first giving priority to existing expenditure commitments and projects. The remaining balances are then allocated to new programmes and schemes. Multi-year investment projects including their associated recurrent costs are accounted for in the budget. MOFEPD also provide for Contingencies and Reserves in our Annual Estimates to cater for unforeseen expenses.

A Public Sector Investment Programme (PSIP) has been developed to ensure strategic and coherent approach for investment planning and financing. The financial management manual including financial instructions are consistently being updated in line with international best practices. Moreover, the mandate of the Director of Audit has been extended to cater for performance audit. As regard cash and debt management, there is proper coordination between line Ministries, Treasury and Ministry of Finance, Economic Planning and Development.

The International Public Sector Accounting Standards (IPSAS) are currently being implemented and steps are underway to implement the remaining recommendations of the 2017 Public Investment Management Assessment (PIMA), including for public procurement process. A steering committee has been created at the Ministry of Finance, Economic Planning and Development to oversee IPSAS implementation by FY2022/23.

Upon positive assessment on the basis of accountability and transparency of our PFMS, Mauritius has been able to secure funds to the tune of EURO 1.4 million under the SADC Trade Related Facility to implement national projects in different economic sectors.

* Between end June 2019 and end December 2019, public sector debt has increased by around USD 166 million. Taking this into consideration, the Government is currently orienting its development cooperation policies away from traditional loan securing to investing in Public Private Partnerships for more financial and operational accountability. Moreover, as Mauritius is shifting towards a High-Income economy, it is becoming difficult to avail of concessional financing from donors. Therefore, it is becoming important to invest in, instead, innovative financing instruments such as guarantees.
* Furthermore, over the years, Mauritius has also built a strong and resilient financial sector. Improving the image of the financial services sector and driving its expansion remains high on the Government’s agenda for growth. The Government’s plans include signing more double taxation avoidance agreements (DTAAs) in Africa and beyond and focusing on three main subsectors – namely cross-border investment, corporate banking and finance and private wealth.
* Mauritius is among the few countries that have witnessed a sustained growth of its financial sector after the global financial crisis, with an average of 5% growth over the past 10 years. As part of the Government Programme 2020-2024, Mauritius will further invest in the fintech eco-system and consolidate its image as a thriving international financial centre of repute. In the same vein, the Bank of Mauritius is currently working on the creation of a central bank digital currency and is further developing a modern technology-driven payment system.
* Globally, Mauritius is also one of the pioneering countries to make it mandatory for profit making organizations to devote 2% of their profits to Corporate Social Responsibility (CSR) activities sine 2009 with a view to promoting sustainable development. Additionally, issues such as over exploitation of our coastal region, increasing pollution and endangering of natural resources have triggered the need for industry operators to adopt socially and environmentally acceptable practices.
* The Stock Exchange of Mauritius (SEM) is signatory and partner Exchange of the UN Sustainable Stock Exchanges Initiative. The Stock Exchange of Mauritius (SEM) has come up with a SEM Sustainability Index (SEMSI) since 2015, Mauritius has been taking a lead role in creating a more sustainable capital market as the 2nd Exchange to do so in Sub-Saharan Africa. The SEMSI criteria of eligibility are based on the Global Reporting Initiative G4 Guidelines and are aligned with International Environmental, Social, Governance (ESG) and related sustainability issues. Many Industry Operators have welcomed this initiative by participating in the SEMSI evaluation process.
  1. **Given the potential harms of reliance on austerity programmes and PPPs for resource generation, how are alternative methods of mobilizing national and international resources being used?**

**Answer:**

Resources in terms of grants and technical assistance are being mobilised from multilateral agencies and bilateral countries.

* 1. **Are FFD stakeholders promoting human rights-driven budgeting, including budgeting that specifically promotes gender and other forms of equality?**

**Answer:**

The Gender Unit of the Ministry of Gender Equality and Family Welfare acts as the National Gender Machinery and has adopted a two-pronged approach for the attainment of gender equality namely: (i) policy level by coordinating, overseeing and assisting Ministries to mainstream gender within their policies and programmes and; (ii) programming through the implementation of women’ empowerment programmes.

The Government of the Republic of Mauritius adopted the National Gender Policy Framework in 2008 which is a generic document providing an overarching framework for Governmental bodies; the private sector; the media and the civil society for an equal and gender equitable society. All Ministries have formulated their sectoral gender policy statements to ensure that a gender perspective permeates within their respective sectors.

Government has set up a National Steering Committee on Gender Mainstreaming (NSCGM) was set up in June 2010, with a view to monitor the implementation of the National Gender Policy Framework in all sectoral Ministries. This Committee provides a platform for representatives of Ministries to give feedback on the status of their gender policies as well as learn and share best practices on gender related issues. In the same vein, Gender Cells were set up in July 2010 in line Ministries to institutionalize a structure that is sustainable over time whilst ensuring that the concept of gender permeates in all policies and programmes of Government.

In a bid to facilitate the implementation of gender sensitive initiatives, the MOFEPD advocated the introduction of the Gender Responsive Budgeting Initiative (GRBI). The Government has since the Financial Year 2016/2017 introduced on a pilot basis a Vote Item on “Gender Mainstreaming” which has since been sustained. Ministries have been allocated USD 6, 000 (Rs 200, 000) aimed at implementing gender sensitive measures.

The Ministry of Finance Economic Planning and Development has, subsequently, worked closely with a number of Ministries by providing them with entry points regarding the implementation of specific projects and activities. This initiative has enabled Ministries to implement specific activities to address sectoral gender gaps.

Moreover, a stand-alone pillar on gender equality principles has been incorporated in the Budget 2018/2019. Some key measures under this pillar, include, *inter alia,* the following:

* the introduction of a Chapter dedicated to Gender Issues in the Government’s Three- year Strategic Plan for 2018/2019-2020/2021;
* the inclusion of a Gender Statement in Ministries’ Annual Report
* a Study to be carried out on the introduction of gender-based budgeting;
* introduction of a Gender Equality Bill to set a strong and comprehensive legal framework for gender mainstreaming;
* amendment to the Employment Rights Act to allow payment of a remuneration for those mothers reckoning less than 12 months’ service;
* amongst others.
  1. **Are States prioritizing the use of domestic resources for development over the servicing of international debt?**

**Answer:**

One of the aims of the Government Debt Management Strategy is to bring the composition of foreign debt to less than 15% of the total Government debt by pursuing prepayment of some foreign loans.  As a result the Government is prioritizing borrowings from the domestic market compared to foreign sources.

* 1. **Are Governments mobilizing domestic resources for development by:** 
     1. **Retaining State resources, including land and minerals;**

Not applicable

* + 1. **Strengthening tax collection capabilities;**

The Mauritius Revenue Authority (MRA) has made it easier for taxpayers to comply with tax collection by introducing electronic filing of tax returns and e-payment of tax. Taxpayers are now able to file their returns 24/7 from the comforts of their houses or offices. Payments are effected through Direct Debit, and Internet Banking with major commercial banks as partners. Online Payment facilities by credit card is also available where the tax payable does not exceed Rs 25,000.

The MRA has recently set up an E-Filing Self-Service Corner where taxpayers can file their returns themselves using their TAN and password. In case of difficulty, the taxpayers are assisted by MRA officers in filing of the returns.

The MRA has also extended its network of third-party information to better checkmate tax compliance and is using CRS data from foreign jurisdictions to achieve this aim. Similarly, the scope of withholding tax has been widened over the years to ensure that everyone pays his fair share of taxes.

* + 1. **Implementing fairer, more transparent and progressive tax policies;**

In the matters of fairness and transparency, the MRA Act 2004 was amended to make it an obligation that tax claims and assessments issued by the Authority are accompanied with detailed justifications and reasons. Even where an objection is determined by the tax authority, the reasons for the determination in respect of each ground of objection has to be specified.

* + 1. **Countering corruption**

The Republic of Mauritius has adopted a comprehensive and strategic approach in the fight against corruption and money laundering since the year 2002. The Prevention of Corruption Act (PoCA) 2002, as amended, and the Financial Intelligence and Anti-Money Laundering Act (FIAMLA) 2002, as amended, are the two main legislations in this respect. These legislations promote, amongst others, the principles of rule of law, proper management of public affairs, transparency, accountability and integrity.

Mauritius is also party to the United Nations Convention Against Corruption (UNCAC), the SADC Protocol Against Corruption and African Union Convention in Preventing and Combating Corruption.

The Independent Commission Against Corruption (ICAC) Mauritius, set up under the PoCA 2002, has as core functions to lead, implement and administer the prevention, education and enforcement elements of the national strategy to fight corruption. It is also mandated to, amongst others, detect and investigate any matter that may involve the laundering of money as per the FIAMLA 2002. The strategies (preventive and investigative) adopted over the years have evolved over time in view of the changing nature and pattern of these crimes so as to better respond to emerging global challenges.

The Declaration of Assets Act 2018 is, in parallel, another component of a multidisciplinary approach to combating financial crime, including corruption and money laundering. Asset declarations of elected members and public officials are a powerful tool to prevent financial crimes and therefore serve to enhance public sector integrity and transparency.

* + 1. **Asking the private sector to pay its fair share; and**

Taxpayer education and facilitation is amongst ones of the key strategic objectives of the MRA. Against this background, it regularly conducts taxpayers’ education campaign at the seat of corporate bodies informing them about their filing obligation and their responsibility of paying their fair share of taxes. The Mauritian tax system not only asks the private sector for payment of relevant income taxes, it also requires them to contribute to CSR activities through the 2% CSR levy.

* + 1. **Ending illicit financial flows that direct resources out of countries.**

Illicit international funds flows drain resources and harm people’s human rights by denying them access to healthcare, education, decent housing and compromise national development.

The Government of Mauritius gives utmost importance to the fight against money laundering, terrorism financing and illicit enrichment. To further curd illicit financial flows, the Government introduced the concept of ‘Unexplained Wealth’ to the canon of Mauritian law and allows for the confiscation of any property which cannot be shown to have been acquired legitimately.

The Integrity Reporting Services Agency (the ‘IRSA’), established under the Good Governance and Integrity Reporting Act 2015, is empowered to confiscate unexplained wealth by way of civil actions by placing the onus on the respondent to prove, on the balance of profitability, that property was legitimately obtained. It was intended to bypass lengthy and uncertain criminal proceedings and deny criminal conviction.

By denying criminals opportunities for enjoying the benefits of proceeds of crime, the Act helps to curb illicit financial flows, and disrupt criminal operations.

1. **Macroeconomic Tax Policy** 
   1. **In evaluating tax policies and fiscal incentives, are States conducting human rights impact assessments and analyzing whether they are achieving the goals of creating employment, providing living wages and good working conditions for the population?**

**Answer:**

Tax policies are formulated with the objective to promote specific sectors. As such no specific human rights impact assessments are carried out. However, follow up action are being put in place to oversee whether the incentives granted have met the objectives set in terms of creation of employment and a conducive working environment.

As regard to the living wages, Government has recently introduced the National Minimum Wage which is subject to review based on inflation and other factors regularly. Furthermore, there are 2 instances which review the pay structure of the working population (i.e the PRB for the public sector and the NRB for the private sector) to compensate for any increase in cost of living due to inflation or other factors.

* 1. **Is information on taxation rates, incentives and revenues generated by major economic actors publicly available and shared to facilitate international cooperation?**

**Answer:**

**(a) Taxation Rates**

All Information regarding tax rates are gazetted and are available in the library ,the website of the Supreme Court of Mauritius and the website of the MRA.

**(b) Incentives**

Relevant lawsto grant incentives to companies are enacted in Parliament and the relevant laws are gazetted. These measures are also available on the Website of the MRA and that of the Economic Development Board (EDB). The cost of incentives is published in the Annual Budget in a section relating to Tax Expenditure.

**(c) Financial results**

Most of the major economic actors are quoted on the Stock Exchange of Mauritius. Furthermore, all registered companies in Mauritius are required, according to the companies Act, to file with the Corporate and Business Registration Department (CBRD) annual financial statements. Information at CBRD is available to the public for consultation. All International Agencies can easily get access to such information for consultation purposes.

For the major economic actors (i.e public companies), it is mandatory that information such as revenues/incentives are disclosed through the financial statements which is publicly available.

1. **Benefit sharing and social protection**
   1. **What measures guarantee that right holders are meaningfully involved in setting the terms for and sharing the benefits of all development ventures, including PPPs?**
   2. **How are FFD stakeholders, including the private sector, ensuring that the benefits of growth are equitably distributed to all segments of the population to reduce inequalities and reach the most vulnerable?**

**Answer to a and b:**

The State of Mauritius adheres to the principle that in the development process and financial advancement, national wealth must be equitably distributed, and much emphasis is being laid on boosting inclusive growth, achieving higher incomes and achieving the Sustainable Development Goals (SDGs)2030 Agenda. A key consideration is to reduce the gap between the rich and the poor, promote social justice, economic empowerment and national unity, and protect the elderly and vulnerable ones.

Government spending in the social sectors (social security, social protection, empowerment programmes, public health, public education and social housing) account for around 55% of its total expenditure. Social protection programmes using a targeted approach contributes in poverty and inequality reduction except for the basic retirement pension which is an entitlement to all elderly of years 60+.

The Gini coefficient decreased from 0.414 in 2012 to 0.400 in 2017, indicating a slight improvement in the income distribution.

The following are some Key Measures already in place to address income inequality:

1. Increase in basic pensions of the elderly and the vulnerable groups (Widows, Persons with disabilities and orphans) to have a decent living.
2. A medium to long term Marshall Plan against Poverty as from 2016 to combat poverty and social exclusion with the introduction of Empowerment Support Scheme including the Subsistence allowance payable to poor households, educational support to children and housing for poor households
3. Negative income tax introduced in 2017.
4. Introduction of a National Minimum Wage as from January 2018.
5. Reviewing the flat income tax rate i.e 10% and 15 % respectively for different income earners ensuring a fairer distribution of income.
6. Solidarity Levy of 5% on chargeable income exceeding Rs 3.5M.
7. Social Housing Schemes reviewed to ensure affordability of a decent housing unit.

Participation from the private sector, including the Corporate sector, is through implementation of Corporate Social Responsibility (CSR) programmes and projects aiming at the betterment of society. The objective is to improve access to essential services for the poor and the vulnerable groups. The major areas of intervention are Educational support and training, Environment protection and Sustainable Development, Family Protection including gender-based violence, Social housing and Road Safety and security as well as assisting those with health problems.

In addition, the CSR fund is also used to assist registered NGOs working with poor families, supporting persons with disabilities, providing educational support to children from vulnerable families as well as in other areas contributing to national priorities and sustainable development goals.

With support from our traditional Development Partners, other interventions include:

1. EU Assistance in the following areas:

* Direct Support to Non-State Actors and Local Authorities in actions promoting achievement of the Millennium Development Goals (MDGs)/SDGs in the Republic of Mauritius. EU funding to the tune of Euros 10.2 million was mobilized under the 10th EDF - of which Euros 5.1 million for the Decentralised Cooperation Programme (DCP) to strengthen the capacity of Civil Society Organization/NSAs and Local Authorities in the provision of service delivery to the most vulnerable group of population, and the remaining Euros 5.1 million as General Budget Support
* Support to Water Sector development in Rodrigues
* Technical Assistance for formulating an Outline for drafting of a Gender Equality Bill
* Technical Assistance for formulation of a National Costed Action Plan on Gender Mainstreaming

1. The UNDP Country Programme for Mauritius (2017-2019) has contributed largely through technical and financial assistance supporting among others poverty reduction, social inclusion and gender equality. UNDP’s core funding allocation to Mauritius amounted to $150,000 annually. Major interventions were:

* Support to the Ministry of Social Integration, Social Security and National Solidarity on implementation of the Social Registry of Mauritius (SRM), a computer-based application to register and identify the poor and their socio-economic profile. The SRM database is largely used by policy makers for pro-poor policies.
* Assistance to the Ministry of Gender Equality and Family Welfare to revise the National Gender Policy Framework 2007, for the Training of Facilitators programme on the rehabilitation of perpetrators of Domestic Violence
* Assistance to the Parliamentary Gender Caucus to conduct gender audit exercise in the Civil Service and in the Private Sector
* Assistance to Ministry of Finance, Economic Planning and Development and to MCivil Service for conducting training on Gender Mainstreaming and GRB.
  1. **Are States guaranteeing social protection floors, even in times of crisis?**

Social protection floors including the Basic Retirement Pension (BRP), and other social benefits programmes are normally subject to review specially to ensure that the Social protection system and other public spending are financially sustainable. Some reforms and new developments in the social sector include:

* Most of the cash transfers programmes except the basic pensions target the low-income households
* A more targeted approach being used in the delivery of services through the use of SRM database for social interventions of which the Empowerment programmes, social housing, social aid assistance and others
* Portable Retirement Gratuity Fund has been introduced for the purpose of providing for the payment of a gratuity on the death or retirement of an employee in the non-State sector.

Government has been maintaining the social protection floors especially for entitlements like the old-age pension, invalidity pension, widows pension as well as free education and free health services. The table below depicts trends in Government spending on social protection over the years 2015/16 to 2019/20.

